

Singapore Standard Industrial Classification 2020 – Detailed Definitions (PDF Version)

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SECTION A AGRICULTURE AND FISHING

This Section includes the following Division(s):

- 01 AGRICULTURE AND RELATED SERVICE ACTIVITIES
- 02 FORESTRY, LOGGING AND RELATED SERVICE ACTIVITIES
- 03 FISHING, OPERATION OF FISH HATCHERIES AND FISH FARMS; SERVICE ACTIVITIES INCIDENTAL TO FISHING

DIVISION 01 AGRICULTURE AND RELATED SERVICE ACTIVITIES

This Division includes the following Group(s):

- 011 GROWING OF CROPS, MARKET GARDENING AND HORTICULTURE
- 014 ANIMAL PRODUCTION
- 015 GROWING OF CROPS COMBINED WITH ANIMAL PRODUCTION (MIXED FARMING)
- 016 AGRICULTURAL AND ANIMAL HUSBANDRY SERVICE ACTIVITIES EXCEPT VETERINARY ACTIVITIES

GROUP 011 GROWING OF CROPS, MARKET GARDENING AND HORTICULTURE

This Group includes the following Class(es):

- 0111 Growing of Food Crops (Non-Hydroponics)
- 0112 Growing of Food Crops (Hydroponics)
- 0113 Growing of Fruits
- 0114 Growing of Nursery Products
- 0119 Growing of Other Crops

Class 0111 Growing of Food Crops (Non-Hydroponics)

This Class includes the following Sub-class(es):

- 01111 Growing of leafy and fruit vegetables
- 01112 Growing of mushrooms
- 01113 Growing of root crops
- 01119 Growing of food crops (non-hydroponics) n.e.c.

Sub-class 01111 Growing of leafy and fruit vegetables

This sub-class includes the cultivation of leafy and/or fruit vegetables by propagating in solid media (e.g. traditional or synthetic soil).

This sub-class excludes:

- growing of mushrooms, see 01112
- growing of root crops, see 01113
- growing of leafy and fruit vegetables (hydroponics), see 01120
- growing of fruits, see 01130
- growing of nursery products (e.g. orchids, ornamental plants), see 0114

Sub-class 01112 Growing of mushrooms

This sub-class includes the cultivation of mushrooms by propagating in solid media (e.g. traditional or synthetic soil).

This sub-class excludes:

- growing of leafy and fruit vegetables (non-hydroponics), see 01111
- growing of root crops, see 01113
- growing of leafy and fruit vegetables (hydroponics), see 01120
- growing of fruits, see 01130
- growing of nursery products (e.g. orchids, ornamental plants), see 0114

Sub-class 01113 Growing of root crops

This sub-class includes the cultivation of root crops by propagating in solid media (e.g. traditional or synthetic soil).

This sub-class excludes:

- growing of leafy and fruit vegetables (non-hydroponics), see 01111
- growing of mushrooms, see 01112
- growing of leafy and fruit vegetables (hydroponics), see 01120
- growing of fruits, see 01130
- growing of nursery products (e.g. orchids, ornamental plants), see 0114

Sub-class 01119 Growing of food crops (non-hydroponics) n.e.c.

This sub-class includes the propagation of food crops in solid media (e.g. traditional or synthetic soil) that are not elsewhere classified.

Example(s) of activities classified under this code:

- cereals growing (non-hydroponics)
- rice growing (non-hydroponics)
- bulb vegetable growing (non-hydroponics)

This sub-class excludes:

- growing of leafy and fruit vegetables (non-hydroponics), see 01111
- growing of mushrooms, see 01112
- growing of root crops, see 01113
- growing of leafy and fruit vegetables (hydroponics), see 01120
- growing of fruits, see 01130
- growing of nursery products (e.g. orchids, ornamental plants), see 0114

Class 0112 Growing of Food Crops (Hydroponics)

This Class includes the following Sub-class(es):

- 01120 Growing of leafy and fruit vegetables (hydroponics)

Sub-class 01120 Growing of leafy and fruit vegetables (hydroponics)

This sub-class includes the cultivation of leafy and/or fruit vegetables by placing the roots in liquid media.

This sub-class excludes:

- growing of leafy and fruit vegetables (non-hydroponics), see 01111
- growing of fruits, see 01130
- growing of nursery products (e.g. orchids, ornamental plants), see 0114

Class 0113 Growing of Fruits

This Class includes the following Sub-class(es):

- 01130 Growing of fruits

Sub-class 01130 Growing of fruits

This Sub-class includes growing of fruits such as banana, papaya, mangoes, dates and/or pineapples.

This sub-class excludes:

- growing of leafy and fruit vegetables (non-hydroponics), see 01111
- growing of leafy and fruit vegetables (hydroponics), see 01120
- growing of nursery products (e.g. orchids, ornamental plants), see 0114

Class 0114 Growing of Nursery Products

This Class includes the following Sub-class(es):

- 01141 Growing of orchids
- 01142 Growing of ornamental plants
- 01149 Growing of nursery products n.e.c.

Sub-class 01141 Growing of orchids

This Sub-class includes growing of orchids.

This sub-class excludes:

- growing of leafy and fruit vegetables (non-hydroponics), see 01111
- growing of leafy and fruit vegetables (hydroponics), see 01120
- growing of fruits, see 01130
- growing of ornamental plants, see 01142

Sub-class 01142 Growing of ornamental plants

This Sub-class includes growing of ornamental plants.

This sub-class excludes:

- growing of leafy and fruit vegetables (non-hydroponics), see 01111
- growing of leafy and fruit vegetables (hydroponics), see 01120
- growing of fruits, see 01130
- growing of orchids, see 01141

Sub-class 01149 Growing of nursery products n.e.c.

This Sub-class includes growing of nursery products not elsewhere classified.

Example(s) of activities classified under this code:

- aquarium plant growing
- tissue culture plantlet

This sub-class excludes:

- growing of leafy and fruit vegetables (non-hydroponics), see 01111
- growing of leafy and fruit vegetables (hydroponics), see 01120
- growing of fruits, see 01130
- growing of orchids, see 01141
- growing of ornamental plants, see 01142

Class 0119 Growing of Other Crops

This Class includes the following Sub-class(es):

- 01190 Growing of other crops

Sub-class 01190 Growing of other crops

This Sub-class includes the growing of other crops such as coconuts, oil palm, tobacco and/or rubber.

This sub-class excludes:

- growing of leafy and fruit vegetables (non-hydroponics), see 01111
- growing of mushrooms, see 01112
- growing of root crops, see 01113
- growing of leafy and fruit vegetables (hydroponics), see 01120
- growing of fruits, see 01130
- growing of nursery products (e.g. orchids, ornamental plants), see 0114

GROUP 014 ANIMAL PRODUCTION

This Group includes the following Class(es):

- 0141 Livestock Production (except Poultry and Animal Specialties)
- 0142 Poultry Farms and Hatcheries

- 0149 Other Animal Production

Class 0141 Livestock Production (except Poultry and Animal Specialties)

This Class includes the following Sub-class(es):

- 01411 Pig farms
- 01412 Cattle farms (including dairy cattle)
- 01413 Goat farms (including goat's milk production)

Sub-class 01411 Pig farms

This Sub-class includes rearing of pigs.

This sub-class excludes:

- cattle farms (including dairy cattle), see 01412
- goat farms (including goat's milk production), see 01413
- mixed farming, see 01500
- breeding support services, such as stud services or herd testing services, see 01600
- processing and preserving of meat, see 1010

Sub-class 01412 Cattle farms (including dairy cattle)

This Sub-class includes:

- rearing of cattle
- production of raw cow milk from cows

This sub-class excludes:

- pig farms, see 01411
- goat farms (including goat's milk production), see 01413
- mixed farming, see 01500
- breeding support services, such as stud services or herd testing services, see 01600
- processing and preserving of meat, see 1010
- manufacture of dairy products, see 1050

Sub-class 01413 Goat farms (including goat's milk production)

This Sub-class includes:

- rearing of sheep and/or goat
- production of milk from sheep and/or goat.

This sub-class excludes:

- pig farms, see 01411
- cattle farms (including dairy cattle), see 01412
- mixed farming, see 01500
- breeding support services, such as stud services or herd testing services, see 01600
- processing and preserving of meat, see 1010
- manufacture of dairy products, see 1050

Class 0142 Poultry Farms and Hatcheries

This Class includes the following Sub-class(es):

- 01421 Poultry breeding/hatcheries
- 01422 Broiler farms (chickens reared for meat)
- 01423 Layer farms (chickens reared for eggs)
- 01424 Duck farms

Sub-class 01421 Poultry breeding/hatcheries

This Sub-class includes farms and hatcheries that are primarily engaged in rearing of poultry such as chickens, ducks and geese.

This sub-class excludes:

- broiler farms (chickens reared for meat), see 01422
- layer farms (chickens reared for eggs), see 01423
- duck farms, see 01424
- production of feathers or down, see 10104

Sub-class 01422 Broiler farms (chickens reared for meat)

This Sub-class includes the rearing of chickens for meat.

This sub-class excludes:

- poultry breeding/hatcheries, see 01421
- layer farms (chickens reared for eggs), see 01423
- duck farms, see 01424
- production of feathers or down, see 10104

Sub-class 01423 Layer farms (chickens reared for eggs)

This Sub-class includes:

- rearing of chickens for eggs
- production of eggs from chickens

This sub-class excludes:

- poultry breeding/hatcheries, see 01421
- broiler farms (chickens reared for meat), see 01422
- duck farms, see 01424
- production of feathers or down, see 10104

Sub-class 01424 Duck farms

This Sub-class includes rearing of ducks for meat and/or eggs.

This sub-class excludes:

- raising and breeding of pigs, cattle, sheep or goats, see 0141
- poultry breeding/hatcheries, see 01421
- production of feathers or down, see 10104

Class 0149 Other Animal Production

This Class includes the following Sub-class(es):

- 01491 Dog breeding
- 01492 Bird breeding
- 01493 Crocodile farms
- 01494 Frog farms
- 01499 Other animal production n.e.c.

Sub-class 01491 Dog breeding

This Sub-class includes raising and breeding of dogs.

This sub-class excludes:

- retail sale of pet animals, see 47746
- training of pets and animals, see 96094
- care services for pets and animals, see 96095

Sub-class 01492 Bird breeding

This Sub-class includes raising and breeding of birds.

This sub-class excludes:

- breeding of poultry, see 01421
- retail sale of pet animals, see 47746
- training of pets and animals, see 96094
- care services for pets and animals, see 96095

Sub-class 01493 Crocodile farms

This Sub-class includes farms that raise and breed crocodiles.

Sub-class 01494 Frog farms

This Sub-class includes farms that raise and breed frogs.

Sub-class 01499 Other animal production n.e.c.

This Sub-class includes raising and breeding of animals not elsewhere classified.

Example(s) of activities classified under this code:

- insect breeding
- rabbit breeding
- hamster breeding
- apiary (bee-keeping), including production of honey and beeswax

This sub-class excludes:

- dog breeding, see 01491

- bird breeding, see 01492
- crocodile farms, see 01493
- frog farms, see 01494
- operation of fish farms, see 0320
- retail sale of pet animals, see 47746
- training of pets and animals, see 96094

GROUP 015 GROWING OF CROPS COMBINED WITH ANIMAL PRODUCTION (MIXED FARMING)

This Group includes the following Class(es):

- 0150 Growing of Crops Combined with Animal Production (Mixed Farming)

Class 0150 Growing of Crops Combined with Animal Production (Mixed Farming)

This Class includes the following Sub-class(es):

- 01500 Growing of crops combined with animal production (mixed farming)

Sub-class 01500 Growing of crops combined with animal production (mixed farming)

This Sub-class includes the combined production of crops and animals without a specialised production of crops or animals. The size of the overall farming operation is not a determining factor. If either production of crops or animals in a given unit exceeds 66 percent of standard gross margins, the combined activity should not be included here, but allocated to crop or animal farming.

This sub-class excludes:

- mixed crop farming, see Group 011
- mixed animal farming, see Group 014

GROUP 016 AGRICULTURAL AND ANIMAL HUSBANDRY SERVICE ACTIVITIES EXCEPT VETERINARY ACTIVITIES

This Group includes the following Class(es):

- 0160 Agricultural and Animal Husbandry Service Activities (except Veterinary Activities)

Class 0160 Agricultural and Animal Husbandry Service Activities (except Veterinary Activities)

This Class includes the following Sub-class(es):

- 01600 Agricultural and animal husbandry service activities except veterinary activities

Sub-class 01600 Agricultural and animal husbandry service activities except veterinary activities

This Sub-class includes agricultural and animal husbandry services such as collection of agricultural and animal husbandry by-products (e.g. chicken feathers, palm leaves). The provision of agricultural equipment together with the services of drivers and other attendants of equipment is also covered in this Sub-class.

Units in this Sub-class are primarily engaged in one or more of the following activities:

- herd testing services
- poultry caponising
- coop cleaning
- sheep shearing
- preparation of crops for primary markets by cleaning, trimming, grading and/or disinfecting
- cotton ginning
- waxing of fruits
- sun-drying of fruits and/or vegetables
- seed processing for propagation

This sub-class excludes:

- agricultural research and experimentation, see 72109
- veterinary activities, see 75000
- vaccination of animals, see 75000
- renting of agricultural equipment without driver or attendants, see 77399
- renting of animals (e.g. herds), see 77399

DIVISION 02 FORESTRY, LOGGING AND RELATED SERVICE ACTIVITIES

This Division includes the following Group(s):

- 020 FORESTRY, LOGGING AND RELATED SERVICE ACTIVITIES

GROUP 020 FORESTRY, LOGGING AND RELATED SERVICE ACTIVITIES

This Group includes the following Class(es):

- 0200 Forestry, Logging and Related Service Activities

Class 0200 Forestry, Logging and Related Service Activities

This Class includes the following Sub-class(es):

- 02000 Forestry, logging and related service activities

Sub-class 02000 Forestry, logging and related service activities

This Sub-class includes the extraction, gathering and production of round wood for the forest-based manufacturing industries. Besides the production of timber, forestry activities result in products that undergo little processing, such as fire wood, charcoal, wood chips and round wood used in an unprocessed form (e.g. pit-props, pulpwood). These activities can be carried out in natural or planted forests.

Units in this Sub-class are primarily engaged in one or more of the following:

- growing of standing timber:
 - planting
 - replanting
 - transplanting
 - thinning
 - conserving of forests and timber tracts
- growing of pulpwood
- operation of forest tree nurseries
- production of round wood
- gathering and production of fire wood
- production of charcoal in the forest (using traditional methods)

This sub-class excludes:

- sawmilling and planing of wood (including production of wood chips and particles), see 1610
- manufacture of pulp, paper and paperboard, see 17010
- production of charcoal through distillation of wood, see 20113

DIVISION 03 FISHING, OPERATION OF FISH HATCHERIES AND FISH FARMS; SERVICE ACTIVITIES INCIDENTAL TO FISHING

This Division includes the following Group(s):

- 031 FISHING
- 032 OPERATION OF FISH HATCHERIES AND FISH FARMS

GROUP 031 FISHING

This Group includes the following Class(es):

- 0310 Fishing

Class 0310 Fishing

This Class includes the following Sub-class(es):

- 03101 Fishing in kelongs
- 03102 Ocean fishing except fishing in kelongs
- 03103 Coastal fishing except fishing in kelongs
- 03109 Fishing n.e.c.

Sub-class 03101 Fishing in kelongs

This Sub-class includes commercial fishing in kelongs directed at removing or collecting live fish, molluscs (e.g. mussels and oysters), crustaceans and/or plants (e.g. sea weeds) for human consumption and other purposes by hand or various types of fishing gear such as nets, lines and/or stationary traps.

This sub-class excludes:

- ocean fishing except fishing in kelongs, see 03102
- coastal fishing except fishing in kelongs, see 03103
- fish farming, see 0320
- processing and preserving of fish, crustaceans or molluscs, see 10200
- renting of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises), see 5001
- operation of sport fishing preserves, see 93120
- fishing practiced for sport or recreation and related services, see 93209

Sub-class 03102 Ocean fishing except fishing in kelongs

This Sub-class includes commercial fishing in oceans directed at removing or collecting live wild fish, molluscs (e.g. mussels and oysters), crustaceans and/or plants (e.g. sea weeds) for human consumption and other purposes by hand, commercially made boats and/or various types of fishing gear such as nets, lines and/or stationary traps.

This sub-class excludes:

- fishing in kelongs, see 03101
- coastal fishing except fishing in kelongs, see 03103
- fish farming, see 0320
- processing and preserving of fish, crustaceans or molluscs, see 10200
- renting of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises), see 5001
- operation of sport fishing preserves, see 93120
- fishing practiced for sport or recreation and related services, see 93209

Sub-class 03103 Coastal fishing except fishing in kelongs

This Sub-class includes commercial fishing in coastal waters, directed at removing or collecting live wild fish, molluscs (e.g. mussels and oysters), crustaceans and/or plants (e.g. sea weeds) for human consumption and other purposes by hand or various types of fishing gear such as nets, lines and/or stationary traps.

This sub-class excludes:

- fishing in kelongs, see 03101
- ocean fishing except fishing in kelongs, see 03102
- fish farming, see 0320
- processing and preserving of fish, crustaceans or molluscs, see 10200
- renting of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises), see 5001
- operation of sport fishing preserves, see 93120
- fishing practiced for sport or recreation and related services, see 93209

Sub-class 03109 Fishing n.e.c.

This Sub-class includes fishing activities not elsewhere classified.

Example(s) of activities classified under this code:

- natural pearl gathering
- sea sponge gathering
- coral gathering

This sub-class excludes:

- fishing in kelongs, see 03101
- ocean fishing except fishing in kelongs, see 03102
- coastal fishing except fishing in kelongs, see 03103
- fish farming, see 0320
- processing and preserving of fish, crustaceans or molluscs, see 10200
- renting of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises), see 5001
- operation of sport fishing preserves, see 93120
- fishing practiced for sport or recreation and related services, see 93209

GROUP 032 OPERATION OF FISH HATCHERIES AND FISH FARMS

This Group includes the following Class(es):

- 0320 Fish Farming

Class 0320 Fish Farming

This Class includes the following Sub-class(es):

- 03201 Food fish farms
- 03202 Ornamental fish farms
- 03209 Operation of fish hatcheries and fish farms n.e.c. (including turtle, prawn, crab, mussel farms)

Sub-class 03201 Food fish farms

This Sub-class includes farms that rear marine and/or freshwater fish for food.

This sub-class excludes:

- fishing, see 0310
- ornamental fish farms, see 03202
- operation of sport fishing preserves, see 93120

- fishing practiced for sport or recreation and related services, see 93209

Sub-class 03202 Ornamental fish farms

This Sub-class includes marine and/or freshwater ornamental fish farms.

This sub-class excludes:

- fishing, see 0310
- food fish farms, see 03201
- operation of sport fishing preserves, see 93120
- fishing practiced for sport or recreation and related services, see 93209

Sub-class 03209 Operation of fish hatcheries and fish farms n.e.c. (including turtle, prawn, crab, mussel farms)

This Sub-class includes aquafarming activities not elsewhere classified.

Example(s) of activities classified under this code:

- fish hatcheries
- mussel farm
- prawn farm

This sub-class excludes:

- farming of frogs, see 01494
- food fish farms, see 03201
- ornamental fish farms, see 03202
- fishing inspection, protection and patrol services, see 84239
- operation of sport fishing preserves, see 93120
- fishing practiced for sport or recreation and related services, see 93209

SECTION B MINING AND QUARRYING

This Section includes the following Division(s):

- 08 MINING AND QUARRYING
- 09 SERVICE ACTIVITIES INCIDENTAL TO OIL AND GAS EXTRACTION (EXCLUDING SURVEYING AND ENGINEERING DESIGN AND CONSULTANCY SERVICES SUPPORTING MINING, OIL AND GAS EXTRACTION AND OFFSHORE EXPLORATION ACTIVITIES)

DIVISION 08 MINING AND QUARRYING

This Division includes the following Group(s):

- 081 QUARRYING OF STONE, SAND AND CLAY
- 089 OTHER MINING AND QUARRYING

GROUP 081 QUARRYING OF STONE, SAND AND CLAY

This Group includes the following Class(es):

- 0810 Quarrying of Stone, Sand and Clay

Class 0810 Quarrying of Stone, Sand and Clay

This Class includes the following Sub-class(es):

- 08101 Stone quarrying
- 08102 Quarrying of sand and clay

Sub-class 08101 Stone quarrying

This Sub-class includes extraction of building and/or monumental stone from the earth.

Units in this Sub-class are primarily engaged in one or more of the following:

- quarrying, rough trimming and/or sawing of monumental and/or building stone (e.g. marble, granite, sandstone, slate)
- quarrying, crushing and/or breaking of limestone
- mining of gypsum, anhydrite, chalk and/or uncalcined dolomite
- extraction and/or dredging of gravel
- breaking and/or crushing of stone and/or gravel

This sub-class excludes:

- quarrying of sand and clay, see 08102
- mining of chemical and fertiliser minerals, see 08900
- production of calcined dolomite, see 23940
- shaping, pulverising, grinding, and/or other treatment of stone and/or gravel not performed in conjunction with extraction or quarrying activities, see 2399
- cutting, shaping and finishing of stone outside quarries, see 23960

Sub-class 08102 Quarrying of sand and clay

This Sub-class includes:

- extraction of ceramic, refractory and/or other clay from the earth
- extraction of sand from the earth.

Units in this Sub-class are primarily engaged in one or more of the following:

- extraction and/or dredging of industrial sand and/or sand from construction
- quarrying of sand

This sub-class excludes:

- stone quarrying, see 08101
- mining of chemical and fertiliser minerals, see 08900
- shaping, pulverising, grinding, and/or other treatment of clay and/or sand not performed in conjunction with extraction or quarrying activities, see 2399

GROUP 089 OTHER MINING AND QUARRYING

This Group includes the following Class(es):

- 0890 Other Mining and Quarrying

Class 0890 Other Mining and Quarrying

This Class includes the following Sub-class(es):

- 08900 Other mining and quarrying

Sub-class 08900 Other mining and quarrying

This Sub-class includes mining and quarrying of other minerals, except for stone, sand and clay.

Units in this Sub-class are primarily engaged in one or more of the following:

- mining of:
 - metal ores
 - thorium ores
 - non-ferrous metal ores (e.g. aluminium (bauxite), copper, lead, zinc, tin, manganese)
 - coal
 - lignite
 - chemicals

- fertiliser minerals
- extraction of peat uranium and/or salt
- mining and quarrying of various minerals and/or materials such as abrasive materials, asbestos and/or siliceous fossils meals

This sub-class excludes:

- quarrying of stone, sand and clay, see 0810
- extraction of crude petroleum and natural gas, see 09001
- service activities incidental to oil and gas extraction excluding surveying and engineering design and consultancy services supporting offshore exploration activities, see 09002
- geophysical surveying services, on a contract or fee basis, see 71119

DIVISION 09 SERVICE ACTIVITIES INCIDENTAL TO OIL AND GAS EXTRACTION (EXCLUDING SURVEYING AND ENGINEERING DESIGN AND CONSULTANCY SERVICES SUPPORTING MINING, OIL AND GAS EXTRACTION AND OFFSHORE EXPLORATION ACTIVITIES)

This Division includes the following Group(s):

- 090 SERVICE ACTIVITIES INCIDENTAL TO OIL AND GAS EXTRACTION (EXCLUDING SURVEYING AND ENGINEERING DESIGN AND CONSULTANCY SERVICES SUPPORTING MINING, OIL AND GAS EXTRACTION AND OFFSHORE EXPLORATION ACTIVITIES)

GROUP 090 SERVICE ACTIVITIES INCIDENTAL TO OIL AND GAS EXTRACTION (EXCLUDING SURVEYING AND ENGINEERING DESIGN AND CONSULTANCY SERVICES SUPPORTING MINING, OIL AND GAS EXTRACTION AND OFFSHORE EXPLORATION ACTIVITIES)

This Group includes the following Class(es):

- 0900 Service Activities Incidental to Oil and Gas Extraction (excluding Surveying and Engineering Design and Consultancy Services Supporting Mining, Oil and Gas Extraction and Offshore Exploration Activities)

Class 0900 Service Activities Incidental to Oil and Gas Extraction (excluding Surveying and Engineering Design and Consultancy Services Supporting Mining, Oil and Gas Extraction and Offshore Exploration Activities)

This Class includes the following Sub-class(es):

- 09001 Crude petroleum and natural gas production
- 09002 Service activities incidental to oil and gas extraction (excluding surveying and engineering design and consultancy services supporting mining, oil and gas extraction and offshore exploration activities)

Sub-class 09001 Crude petroleum and natural gas production

This Sub-class includes extraction, exploration, dressing and/or beneficiating of crude petroleum and natural gas.

Units in this Sub-class are primarily engaged in one or more of the following:

- extraction and/or exploration of crude petroleum oils, gaseous hydrocarbon (natural gas) and/or condensates
- draining and/or separation of liquid hydrocarbon fractions
- gas desulphurisation
- extraction and/or exploration of bituminous or oil shale and/or tar sand
- production of crude petroleum from bituminous shale and/or sand
- processes to obtain crude oils such as decantation, desalting, dehydration and/or stabilisation
- mining of hydrocarbon liquid, obtained through liquefaction or pyrolysis

This sub-class excludes:

- service activities incidental to oil and gas extraction (excluding surveying and engineering design and consultancy services supporting mining, oil and gas extraction and offshore exploration activities), see 09002
- oil and gas field service activities such as directional drilling and re-drilling; cementing oil and gas well casings, pumping wells and plugging and abandoning wells, see 09002
- manufacture of refined petroleum products (including recovery of liquefied petroleum gases in the refining of petroleum), see 1920
- manufacture of industrial gases, see 20111
- manufacture and repair of oil rigs, see 28241
- manufacture, repair and maintenance of oil rigs or equipment for oil and gas extraction, see 28242
- operation of pipelines, see 49300
- geophysical surveying services, on a contract or fee basis, see 71119
- providing engineering design and consultancy services supporting mining, prospecting and offshore exploration services, see 71126
- providing manpower for the oil and gas industry, see 78102

Sub-class 09002 Service activities incidental to oil and gas extraction (excluding surveying and engineering design and consultancy services supporting mining, oil and gas extraction and offshore exploration activities)

This Sub-class includes oil and gas field service support activities such as:

- directional drilling and/or re-drilling
- cementing oil and/or gas well casings
- pumping, plugging and/or abandoning wells

This sub-class excludes:

- crude petroleum and natural gas production, see 09001
- extraction, exploration, dressing and beneficiating of crude petroleum and natural gas, see 09001
- manufacture of refined petroleum products, see 1920
- manufacture of industrial gases, see 20111
- manufacture and repair of oil rigs, see 28241
- manufacture, repair and maintenance of oil rigs or equipment for oil and gas extraction, see 28242
- operation of pipelines, see 49300
- geophysical surveying services, on a contract or fee basis, see 71119
- engineering design and consultancy services supporting mining, prospecting and offshore exploration services, see 71126
- providing manpower for the oil and gas industry, see 78102

SECTION C MANUFACTURING

This Section includes the following Division(s):

- 10 MANUFACTURE OF FOOD PRODUCTS
- 11 MANUFACTURE OF BEVERAGES
- 12 MANUFACTURE OF TOBACCO PRODUCTS
- 13 MANUFACTURE OF TEXTILES
- 14 MANUFACTURE OF WEARING APPAREL; MANUFACTURE OF ARTICLES OF FUR; MANUFACTURE OF KNITTED AND CROCHETED APPAREL
- 15 TANNING AND DRESSING OF LEATHER; DRESSING AND DYEING OF FUR; MANUFACTURE OF FOOTWEAR

- 16 MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS
- 17 MANUFACTURE OF PAPER AND PAPER PRODUCTS
- 18 PRINTING AND REPRODUCTION OF RECORDED MEDIA
- 19 MANUFACTURE OF COKE AND REFINED PETROLEUM PRODUCTS
- 20 MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS
- 21 MANUFACTURE OF PHARMACEUTICALS AND BIOLOGICAL PRODUCTS
- 22 MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS
- 23 MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS
- 24 MANUFACTURE OF BASIC METALS
- 25 MANUFACTURE OF FABRICATED METAL PRODUCTS EXCEPT MACHINERY AND EQUIPMENT
- 26 MANUFACTURE OF COMPUTER, ELECTRONIC AND OPTICAL PRODUCTS
- 27 MANUFACTURE OF ELECTRICAL EQUIPMENT
- 28 MANUFACTURE OF MACHINERY AND EQUIPMENT
- 29 MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS
- 30 MANUFACTURE OF OTHER TRANSPORT EQUIPMENT
- 31 MANUFACTURE OF FURNITURE
- 32 OTHER MANUFACTURING

DIVISION 10 MANUFACTURE OF FOOD PRODUCTS

This Division includes the following Group(s):

- 101 PROCESSING AND PRESERVING OF MEAT
- 102 PROCESSING AND PRESERVING OF SEAFOOD
- 103 PROCESSING AND PRESERVING OF FRUITS AND VEGETABLES
- 104 MANUFACTURE OF VEGETABLE AND ANIMAL OILS AND FATS
- 105 MANUFACTURE OF DAIRY PRODUCTS
- 106 MANUFACTURE OF GRAIN MILL PRODUCTS, STARCHES AND STARCH PRODUCTS
- 107 MANUFACTURE OF OTHER FOOD PRODUCTS
- 108 MANUFACTURE OF PREPARED ANIMAL FEEDS

GROUP 101 PROCESSING AND PRESERVING OF MEAT

This Group includes the following Class(es):

- 1010 Processing and Preserving of Meat

Class 1010 Processing and Preserving of Meat

This Class includes the following Sub-class(es):

- 10101 Slaughtering of livestock and poultry
- 10102 Manufacture of sausage
- 10103 Preparing, canning and preserving of livestock and livestock products (including lard and other edible animal fats)
- 10104 Preparing, canning and preserving of poultry and poultry products
- 10109 Processing and preserving of meat and meat products n.e.c.

Sub-class 10101 Slaughtering of livestock and poultry

This Sub-class includes the operation of slaughterhouses engaged in killing, dressing or packing meat: beef, pork, lamb, mutton, poultry, etc.

Units in this Sub-class are primarily engaged in the production of fresh, chilled and/or frozen meat in carcasses, cuts or in individual portions.

This sub-class excludes:

- manufacture of:
 - prepared frozen meat and poultry dishes, see 10750
 - soup containing meat, see 10799
- wholesale trade of meat, see 46302
- packaging of meat, see 82920

Sub-class 10102 Manufacture of sausage

This Sub-class includes the manufacture of sausages and/or salami.

This sub-class excludes:

- manufacture of:
 - prepared frozen meat and poultry dishes, see 10750
 - soup containing meat, see 10799

- slaughtering of:
 - livestock, see 10101
 - slaughtering of poultry, see 10101
- wholesale trade of meat, see 46302
- packaging of meat, see 82920

Sub-class 10103 Preparing, canning and preserving of livestock and livestock products (including lard and other edible animal fats)

This Sub-class includes:

- the preparation of processed meat and/or meat by-products: beef, pork, lamb, mutton, etc.
- rendering of lard and/or other edible fats of animal origin.

Units in this Sub-class are primarily engaged in the production of:

- dried, salted or smoked meat: beef, pork, lamb, mutton, etc.
- meat products like puddings, pâtés, rillettes, boiled ham
- hides and skins originating from slaughterhouses, including fellmongery and/or pulled wool

This sub-class excludes:

- manufacture of:
 - sausages, see 10102
 - prepared frozen meat and poultry dishes, see 10750
 - soup containing meat, see 10799
- slaughtering of:
 - livestock, see 10101
 - slaughtering of poultry, see 10101
- wholesale trade of meat, see 46302
- packaging of meat, see 82920

Sub-class 10104 Preparing, canning and preserving of poultry and poultry products

This Sub-class includes the preparation of processed poultry and/or poultry by-products.

Units in this Sub-class are primarily engaged in the production of:

- dried, salted or smoked poultry
- poultry skins originating from slaughterhouses, including feathers and/or down

This sub-class excludes:

- manufacture of:
 - sausages, see 10102
 - prepared frozen meat and poultry dishes, see 10750
 - soup containing meat, see 10799
- slaughtering of:
 - livestock, see 10101
 - slaughtering of poultry, see 10101
- wholesale trade of meat, see 46302
- packaging of meat, see 82920

Sub-class 10109 Processing and preserving of meat and meat products n.e.c.

This Sub-class includes processing and preserving of meat and/or meat products not elsewhere classified.

Example(s) of activities classified under this code:

- satay manufacturing

This sub-class excludes:

- manufacture of:
 - sausages, see 10102
 - prepared frozen meat and poultry dishes, see 10750
 - soup containing meat, see 10799
- slaughtering of:
 - livestock, see 10101
 - slaughtering of poultry, see 10101
- wholesale trade of meat, see 46302
- packaging of meat, see 82920

GROUP 102 PROCESSING AND PRESERVING OF SEAFOOD

This Group includes the following Class(es):

- 1020 Processing and Preserving of Seafood

Class 1020 Processing and Preserving of Seafood

This Class includes the following Sub-class(es):

- 10200 Processing and preserving of seafood

Sub-class 10200 Processing and preserving of seafood

This Sub-class includes:

- canning of seafood; processing, curing and/or preserving of seafood by methods other than canning. It also includes the activities of vessels engaged only in the processing and/or preserving of fish.

Units in this Sub-class are primarily engaged in one or more of the following:

- production of:
 - fish, crustacean and/or mollusc products: cooked fish, fish fillets, roes, caviar, caviar substitutes, etc.
 - fishmeal for human consumption or animal feed
 - meals and solubles from fish and/or other aquatic animals unfit for human consumption
- preparation and/or preservation of fish, crustaceans and/or molluscs: freezing, deep-freezing, drying, smoking, salting, immersing in brine, canning, etc.
- processing of seaweed
- preparation and/or preservation of fish, crustaceans and/or molluscs through canning

This sub-class excludes:

- production of oils and fats from marine material, see 1040
- manufacture of:
 - prepared frozen fish dishes, see 10750
 - fish soups, see 10799

GROUP 103 PROCESSING AND PRESERVING OF FRUITS AND VEGETABLES

This Group includes the following Class(es):

- 1030 Processing and Preserving of Fruits and Vegetables

Class 1030 Processing and Preserving of Fruits and Vegetables

This Class includes the following Sub-class(es):

- 10301 Manufacture of jams (including fruit jelly)
- 10302 Other canning and preserving of fruits and fruit juices
- 10303 Other canning and preserving of vegetables and vegetable juices (including pickles)

Sub-class 10301 Manufacture of jams (including fruit jelly)

This Sub-class includes manufacture of jams (including fruit jelly), marmalades and table jellies.

This sub-class excludes:

- manufacture of artificial concentrates, see 11042

Sub-class 10302 Other canning and preserving of fruits and fruit juices

This Sub-class includes:

- manufacture of food consisting chiefly of fruits, except ready-made dishes in frozen or canned form
- preserving of fruit by freezing, drying, immersing in oil or in vinegar, canning, etc.

Units in this Sub-class are primarily engaged in the manufacture of:

- fruit food products
- fruit juices
- concentrates from fresh fruits
- perishable prepared foods of fruit

This sub-class excludes:

- manufacture of:
 - jams (including fruit jelly), see 10301
 - artificial concentrates, see 11042
- preservation of fruit and nuts in sugar, see 10733

Sub-class 10303 Other canning and preserving of vegetables and vegetable juices (including pickles)

This Sub-class includes:

- manufacture of food consisting chiefly of vegetables, except ready-made dishes in frozen or canned form
- preserving of nuts or vegetables by freezing, drying, immersing in oil or in vinegar, canning, etc.
- industrial peeling of potatoes

Units in this Sub-class are primarily engaged in the manufacture of:

- vegetable food products
- vegetable juices
- concentrates from vegetables
- prepared frozen potatoes
- dehydrated mashed potatoes
- potato flour and/or meal
- nut foods and/or pastes
- perishable prepared foods of vegetables
- cut or peeled vegetables

This sub-class excludes:

- manufacture of:
 - prepared vegetable dishes, see 10750
 - artificial concentrates, see 11042
- preservation of fruit and nuts in sugar, see 10733

GROUP 104 MANUFACTURE OF VEGETABLE AND ANIMAL OILS AND FATS

This Group includes the following Class(es):

- 1040 Manufacture of Vegetable and Animal Oils and Fats

Class 1040 Manufacture of Vegetable and Animal Oils and Fats

This Class includes the following Sub-class(es):

- 10401 Manufacture of edible vegetable and animal oils and fats
- 10402 Manufacture of inedible vegetable and animal oils and fats
- 10409 Manufacture of vegetable and animal oils and fats n.e.c.

Sub-class 10401 Manufacture of edible vegetable and animal oils and fats

This Sub-class includes the manufacture of edible crude and/or refined oils and/or fats from vegetables or animal materials, except rendering or refining of lard and/or other edible animal fats.

Units in this Sub-class are primarily engaged in the manufacture of:

- crude vegetable oils: olive oil, soya bean oil, sunflower seed oil, cotton-seed oil, rapeseed oil, mustard oil, linseed oil, etc.
- non-defatted flour or meal of oilseeds, oil nuts or oil kernels
- refined vegetable oils: olive oil, soya bean oil, etc.
- margarine
- melanges and/or similar spreads
- compound cooking fats
- crude and/or refined coconut and palm oil
- processing of vegetable oils: blowing, boiling, dehydration, hydrogenation, etc.
- extraction of fish and/or marine mammal oils

This sub-class excludes:

- rendering and refining of lard and other edible animal fats, see 10103
- production of essential oils, see 20299
- treatment of oil and fats by chemical processes, see 20299

Sub-class 10402 Manufacture of inedible vegetable and animal oils and fats

This Sub-class includes:

- manufacture of inedible crude and refined oils and/or fats from vegetables or animals
- manufacture of cotton linters, oilcakes and/or other residual products of oil production

This sub-class excludes:

- rendering and refining of lard and other edible animal fats, see 10103
- production of essential oils, see 20299
- treatment of oil and fats by chemical processes, see 20299

Sub-class 10409 Manufacture of vegetable and animal oils and fats n.e.c.

This Sub-class includes the manufacture of vegetable and/or animal oils and fats not elsewhere classified.

Example(s) of activities classified under this code:

- animal oil, hydrogenating, excluding edible fats

This sub-class excludes:

- rendering and refining of lard and other edible animal fats, see 10103
- wet corn milling, see 10620
- production of essential oils, see 20299
- treatment of oil and fats by chemical processes, see 20299

GROUP 105 MANUFACTURE OF DAIRY PRODUCTS

This Group includes the following Class(es):

- 1050 Manufacture of Dairy Products

Class 1050 Manufacture of Dairy Products

This Class includes the following Sub-class(es):

- 10501 Manufacture of condensed and evaporated milk (including pasteurising and bottling of fluid milk)
- 10502 Manufacture of milk powder
- 10503 Manufacture of ice-cream
- 10509 Manufacture of dairy products n.e.c. (e.g. butter, cheese, ice-cream mixes and powder, yoghurt)

Sub-class 10501 Manufacture of condensed and evaporated milk (including pasteurising and bottling of fluid milk)

This Sub-class includes the manufacture of condensed and/or evaporated milk (including pasteurising and/or bottling of fluid milk).

Units in this Sub-class are primarily engaged in the manufacture of:

- fresh liquid milk, pasteurised, sterilised, homogenised and/or ultra heat treated
- milk-based drinks
- cream from fresh liquid milk (pasteurised, sterilised, homogenised)

This sub-class excludes:

- production of raw milk (e.g. cattle, goat), see 0141
- manufacture of:

- non-dairy milk and cheese substitutes, see 10799
- milk powder, see 10502
- ice cream, see 10503
- cultured milk, see 10509

Sub-class 10502 Manufacture of milk powder

This Sub-class includes the manufacture of milk powder.

Units in this Sub-class are primarily engaged in the manufacture of:

- dried or concentrated milk whether or not sweetened
- milk or cream in solid form

This sub-class excludes:

- production of raw milk (e.g. cattle, goat), see 0141
- manufacture of non-dairy milk and cheese substitutes, see 10799

Sub-class 10503 Manufacture of ice-cream

This Sub-class includes the manufacture of ice-cream and/or other edible ice such as sorbet.

This sub-class excludes:

- manufacture of yoghurt, see 10509
- activities of ice cream parlours, see 56123

Sub-class 10509 Manufacture of dairy products n.e.c. (e.g. butter, cheese, ice-cream mixes and powder, yoghurt)

This Sub-class includes the manufacture of dairy products not elsewhere classified.

Example(s) of activities classified under this code:

- butter manufacturing
- cheese manufacturing
- yoghurt manufacturing

This sub-class excludes:

- production of raw milk (e.g. cattle, goat), see 0141
- manufacture of:

- non-dairy milk and cheese substitutes, see 10799
- fluid milk, condensed and evaporated milk, see 10501
- milk powder, see 10502
- ice cream, see 10503

GROUP 106 MANUFACTURE OF GRAIN MILL PRODUCTS, STARCHES AND STARCH PRODUCTS

This Group includes the following Class(es):

- 1061 Manufacture of Grain Mill Products
- 1062 Manufacture of Starches and Starch Products

Class 1061 Manufacture of Grain Mill Products

This Class includes the following Sub-class(es):

- 10611 Rice milling
- 10612 Wheat milling
- 10613 Provision of milling services
- 10619 Manufacture of grain mill products n.e.c.

Sub-class 10611 Rice milling

This Sub-class includes:

- rice milling: production of husked, milled, polished, glazed, parboiled or converted rice
- production of rice flour

This sub-class excludes:

- wheat milling, see 10612

Sub-class 10612 Wheat milling

This Sub-class includes grain milling: production of flour, meal or pellets of wheat, rye, oats, maize (corn) or other cereal grains.

This sub-class excludes:

- manufacture of potato flour and meal, see 10303
- rice milling, see 10611

Sub-class 10613 Provision of milling services

This Sub-class includes provision of milling services.

This sub-class excludes:

- manufacture of potato flour and meal, see 10303
- rice milling, see 10611

Sub-class 10619 Manufacture of grain mill products n.e.c.

This Sub-class includes the manufacture of grain mill products not elsewhere classified.

Example(s) of activities classified under this code:

- pepper seed processing
- cereal breakfast foods manufacturing
- flour mixes and/or prepared blended flour and/or dough for bread, cakes, biscuits or pancakes manufacturing

This sub-class excludes:

- manufacture of potato flour and meal, see 10303
- rice milling, see 10611
- wheat milling, see 10612

Class 1062 Manufacture of Starches and Starch Products

This Class includes the following Sub-class(es):

- 10620 Manufacture of starches and starch products

Sub-class 10620 Manufacture of starches and starch products

This Sub-class includes the manufacture of starches and/or starch products.

Units in this Sub-class are primarily engaged in the manufacture of:

- starches from rice, potatoes, maize, etc.
- glucose, glucose syrup, maltose, etc.
- gluten
- tapioca and/or tapioca substitutes prepared from starch
- corn oil
- wet corn milling

This sub-class excludes:

- manufacture of:
 - lactose (milk sugar), see 10509
 - production of cane or beet sugar, see 10720

GROUP 107 MANUFACTURE OF OTHER FOOD PRODUCTS

This Group includes the following Class(es):

- 1071 Manufacture of Bakery Products
- 1072 Manufacture of Sugar
- 1073 Manufacture of Cocoa, Chocolate and Non-chocolate Confectionery
- 1074 Manufacture of Macaroni, Noodles, Vermicelli and Other Related Products
- 1075 Manufacture of Prepared Meals and Dishes
- 1076 Manufacture of Coffee, Tea and Related Products
- 1079 Manufacture of Other Food Products n.e.c.

Class 1071 Manufacture of Bakery Products

This Class includes the following Sub-class(es):

- 10711 Manufacture of biscuits (including wafers and cones)
- 10712 Manufacture of bread, cakes and confectionery (excluding frozen bakery products)
- 10719 Manufacture of bakery products n.e.c.

Sub-class 10711 Manufacture of biscuits (including wafers and cones)

This Sub-class includes:

- manufacture of biscuits and/or other "dry" bakery products (e.g. wafers, cones)
- manufacture of snack products (e.g. cookies, biscuit crackers, pretzels), whether sweet or salted
- manufacture of tortillas

Sub-class 10712 Manufacture of bread, cakes and confectionery (excluding frozen bakery products)

This Sub-class includes the manufacture of:

- fresh bread and/or rolls
- fresh pastry, cakes, pies, tarts, etc.
- preserved pastry goods and/or cakes (excluding frozen)

This sub-class excludes:

- manufacture of:
 - farinaceous products (pastas), see 10740
 - frozen bakery products, see 10719
- heating up of bakery items for immediate consumption, see Division 56

Sub-class 10719 Manufacture of bakery products n.e.c.

This Sub-class includes the manufacture of frozen bakery products like:

- pancakes
- waffles
- roti prata

This sub-class excludes:

- manufacture of farinaceous products (pastas), see 10740
- heating up of bakery items for immediate consumption, see Division 56

Class 1072 Manufacture of Sugar

This Class includes the following Sub-class(es):

- 10720 Manufacture of sugar and sugar products

Sub-class 10720 Manufacture of sugar and sugar products

This Sub-class includes:

- refining of sugar
- manufacture of:
 - sugar substitutes from the juice of cane, beet, maple and/or palm
 - sugar syrups
 - molasses
- production of maple syrup and/or sugar

This sub-class excludes:

- manufacture of glucose, glucose syrup, maltose, see 10620

Class 1073 Manufacture of Cocoa, Chocolate and Non-chocolate Confectionery

This Class includes the following Sub-class(es):

- 10731 Manufacture of cocoa and chocolate powder from beans
- 10732 Manufacture of chocolate and chocolate products
- 10733 Manufacture of non-chocolate confectionery (e.g. sweets, toffees, crystallised fruits, chewing gums)

Sub-class 10731 Manufacture of cocoa and chocolate powder from beans

This Sub-class includes:

- manufacture of cocoa and/or chocolate powder from beans
- manufacture of cocoa butter, cocoa fat and/or cocoa oil

Sub-class 10732 Manufacture of chocolate and chocolate products

This Sub-class includes the manufacture of chocolate and chocolate confectionery.

Sub-class 10733 Manufacture of non-chocolate confectionery (e.g. sweets, toffees, crystallised fruits, chewing gums)

This Sub-class includes the manufacture of non-chocolate confectionery.

Units in this Sub-class are primarily engaged in the manufacture of:

- sugar confectionery: caramels, cachous, nougats, fondant, white chocolate, sweets, toffees
- chewing gum
- confectionery lozenges and pastilles
- preserving in sugar of fruit, nuts, fruit peels and/or other parts of plants

This sub-class excludes:

- manufacture of sucrose sugar, see 10720

Class 1074 Manufacture of Macaroni, Noodles, Vermicelli and Other Related Products

This Class includes the following Sub-class(es):

- 10740 Manufacture of macaroni, noodles, vermicelli and other related products

Sub-class 10740 Manufacture of macaroni, noodles, vermicelli and other related products

This Sub-class includes the manufacture of:

- pastas such as macaroni and/or noodles, whether cooked or stuffed
- canned or frozen pasta products

This sub-class excludes:

- manufacture of:
 - prepared couscous dishes, see 10750
 - soup containing pasta, see 10799

Class 1075 Manufacture of Prepared Meals and Dishes

This Class includes the following Sub-class(es):

- 10750 Manufacture of cooked-food preparations (e.g. frozen dinners)

Sub-class 10750 Manufacture of cooked-food preparations (e.g. frozen dinners)

This Sub-class includes the manufacture of ready-made (i.e. prepared, seasoned and cooked) meals and/or dishes. These dishes are processed to preserve them, such as in frozen or canned form, and are usually packaged and labelled for re-sale, i.e. this class does not include the preparation of meals for immediate consumption, such as in restaurants. To be considered a dish, these foods have to contain at least two distinct main ingredients (except seasonings).

Units in this Sub-class are primarily engaged in the manufacture of:

- meat or poultry dishes
- fish dishes, including fish and chips
- prepared dishes of vegetables
- canned stews and/or vacuum-prepared meals
- other prepared meals (such as "TV dinners")
- frozen or otherwise preserved pizza

This sub-class excludes:

- manufacture of fresh foods or foods with only one main ingredient, see Division 10
- preparation of meals and dishes for immediate consumption, see Division 56
- activities of food service caterers, see 56200

Class 1076 Manufacture of Coffee, Tea and Related Products

This Class includes the following Sub-class(es):

- 10761 Manufacture of instant beverages
- 10762 Processing of coffee seeds
- 10763 Manufacture of coffee powder
- 10764 Manufacture of tea (including processing of tea leaves)
- 10765 Manufacture of non-dairy creamer

Sub-class 10761 Manufacture of instant beverages

This Sub-class includes the manufacture of instant beverages including the manufacture of coffee and/or tea substitutes.

This sub-class excludes:

- manufacture of coffee powder, including instant coffee, see 10763
- manufacture of tea, including instant tea, see 10764
- bottling and canning of coffee and tea, see 11041

Sub-class 10762 Processing of coffee seeds

This Sub-class includes the processing of coffee seeds including the decaffeinating and roasting of coffee.

This sub-class excludes:

- manufacture of coffee powder, see 10763

Sub-class 10763 Manufacture of coffee powder

This Sub-class includes the manufacture of coffee powder including the production of coffee products (e.g. ground coffee, soluble coffee, extracts and/or concentrates of coffee, instant coffee).

This sub-class excludes:

- bottling and canning of coffee, see 11041

Sub-class 10764 Manufacture of tea (including processing of tea leaves)

This Sub-class includes the manufacture of tea (including processing of tea leaves).

Units in this Sub-class are primarily engaged in:

- blending of tea and/or maté
- manufacture of extracts and/or preparations based on tea or mate
- manufacture of herbal tea
- instant tea
- herb infusions (e.g. mint, chamomile)

This sub-class excludes:

- bottling and canning of tea, see 11041

Sub-class 10765 Manufacture of non-dairy creamer

This Sub-class includes the manufacture of non-dairy creamer.

Class 1079 Manufacture of Other Food Products n.e.c.

This Class includes the following Sub-class(es):

- 10791 Manufacture of sauces including soya bean sauce (e.g. tomato sauce, chilli sauce)
- 10792 Manufacture of soya bean products except soya bean sauce and soya bean milk
- 10793 Manufacture and processing of spices (including curry powder and spice extracts)
- 10794 Manufacture of chips, crackers and other titbits (excluding biscuits and confectionery)
- 10799 Manufacture of other food products n.e.c. (except food chemicals and additives)

Sub-class 10791 Manufacture of sauces including soya bean sauce (e.g. tomato sauce, chilli sauce)

This Sub-class includes manufacture of sauces (e.g. tomato sauce, chilli sauce, soya bean sauce).

Sub-class 10792 Manufacture of soya bean products except soya bean sauce and soya bean milk

This Sub-class includes manufacture of soya bean products except soya bean sauce and soya bean milk.

Sub-class 10793 Manufacture and processing of spices (including curry powder and spice extracts)

This Sub-class includes manufacture and/or processing of spices (e.g. curry powder, spice extracts).

This sub-class excludes:

- growing of spice crops (non-hydroponics), see 01119

Sub-class 10794 Manufacture of chips, crackers and other titbits (excluding biscuits and confectionery)

This Sub-class includes manufacture of chips, keropok crackers and/or other titbits.

This sub-class excludes:

- manufacture of biscuits and confectionery, see 1071

Sub-class 10799 Manufacture of other food products n.e.c. (except food chemicals and additives)

This Sub-class includes manufacture of other food products not elsewhere classified.

Example(s) of activities classified under this code:

- vinegar manufacturing
- artificial honey and/or caramel manufacturing
- perishable prepared foods manufacturing
- yeast manufacturing
- extracts and/or juices of meat, fish, crustaceans or molluscs manufacturing
- non-dairy milk and/or cheese substitutes manufacturing
- egg products and/or egg albumin manufacturing

This sub-class excludes:

- manufacture of:
 - prepared foods of fruit and vegetables (e.g. salads, peeled vegetables), see 1030
 - frozen pizza, see 10750
 - spirits, beer, wine and soft drinks, see Division 11
 - food chemicals and additives, see 20241
- preparation of botanical products for pharmaceutical use, see 2101

GROUP 108 MANUFACTURE OF PREPARED ANIMAL FEEDS

This Group includes the following Class(es):

- 1080 Manufacture of Prepared Animal Feeds

Class 1080 Manufacture of Prepared Animal Feeds

This Class includes the following Sub-class(es):

- 10800 Manufacture of prepared animal feeds (including additives for animal feed)

Sub-class 10800 Manufacture of prepared animal feeds (including additives for animal feed)

This Sub-class includes the manufacture of:

- prepared feeds for pets, including dogs, cats, birds, fish
- prepared feeds for farm animals, including animal feed concentrates and/or feed supplements
- additives for animal feed preparation
- preparation of unmixed (single) feeds for farm animals
- treatment of slaughter waste to produce animal feeds

This sub-class excludes:

- production of:
 - fishmeal for animal feed, see 10200
 - oilseed cake, see 10402
- activities resulting in by-products usable as animal feed without special treatment, (e.g. oilseeds (see 10402), grain milling residues (see 1061))

DIVISION 11 MANUFACTURE OF BEVERAGES

This Division includes the following Group(s):

- 110 MANUFACTURE OF BEVERAGES

GROUP 110 MANUFACTURE OF BEVERAGES

This Group includes the following Class(es):

- 1101 Distilling, Rectifying and Blending of Spirits

- 1102 Manufacture of Wines
- 1103 Manufacture of Malt Liquors and Malt
- 1104 Manufacture of Soft Drinks, Production of Mineral Waters and Other Bottled Waters

Class 1101 Distilling, Rectifying and Blending of Spirits

This Class includes the following Sub-class(es):

- 11010 Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials (including samsu and Chinese liquors)

Sub-class 11010 Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials (including samsu and Chinese liquors)

This Sub-class includes:

- manufacture of distilled, potable, alcoholic beverages: whisky, brandy, gin, liqueurs, "mixed drinks", etc.
- blending of distilled spirits and/or production of neutral spirits

This sub-class excludes:

- manufacture of:
 - ethyl alcohol, see 2011
 - non-distilled alcoholic beverages, see 11020, 11030
- merely bottling and labelling, see 46307 (if performed as part of wholesale) and 82920 (if performed on a fee or contract basis)

Class 1102 Manufacture of Wines

This Class includes the following Sub-class(es):

- 11020 Manufacture of wines

Sub-class 11020 Manufacture of wines

This Sub-class includes the manufacture of:

- wine
- sparkling wine
- wine from concentrated grape must

- fermented but not distilled alcoholic beverages: sake, cider, perry, mead, other fruit wines and/or mixed beverages containing alcohol
- vermouth and the like
- low or non-alcoholic wine
- blending of wine

This sub-class excludes:

- manufacture of vinegar, see 10799
- merely bottling and labelling, see 46307 (if performed as part of wholesale) and 82920 (if performed on a fee or contract basis)

Class 1103 Manufacture of Malt Liquors and Malt

This Class includes the following Sub-class(es):

- 11030 Manufacture of malt liquors and malt (e.g. beer and stout)

Sub-class 11030 Manufacture of malt liquors and malt (e.g. beer and stout)

This Sub-class includes the manufacture of:

- malt liquors, such as beer, ale, porter and/or stout
- malt
- low alcohol or non-alcoholic beer

Class 1104 Manufacture of Soft Drinks, Production of Mineral Waters and Other Bottled Waters

This Class includes the following Sub-class(es):

- 11041 Manufacture of soft drinks, production of mineral waters (including carbonated waters, soya bean milk, barley water, chrysanthemum water)
- 11042 Manufacture of cordials, syrups and composite concentrates for beverages
- 11043 Manufacture of ice except dry ice

Sub-class 11041 Manufacture of soft drinks, production of mineral waters (including carbonated waters, soya bean milk, barley water, chrysanthemum water)

This Sub-class includes the manufacture of:

- non-alcoholic beverages, except non-alcoholic beer and/or wine
- soft drinks: non-alcoholic flavoured and/or sweetened waters: lemonade, orangeade, cola, fruit drinks, tonic waters, etc.
- artificially carbonated waters, soya bean milk, barley water, chrysanthemum water, etc.
- natural mineral waters and/or other bottled waters

This sub-class excludes:

- canning of fruit and vegetable juices, see 1030
- manufacture of:
 - milk-based drinks, see 10501
 - coffee and tea products, see 1076
 - alcohol-based drinks, see 11010, 11020, 11030
 - non-alcoholic wine, see 11020
 - non-alcoholic beer, see 11030
- merely bottling and labelling, see 46307 (if performed as part of wholesale) and 82920 (if performed on a fee or contract basis)

Sub-class 11042 Manufacture of cordials, syrups and composite concentrates for beverages

This Sub-class includes the manufacture of of cordials, syrups and/or composite concentrates for beverages.

This sub-class excludes:

- canning of fruit and vegetable juices, see 1030
- manufacture of:
 - milk-based drinks, see 10501
 - coffee and tea products, see 1076
 - alcohol-based drinks, see 11010, 11020, 11030
 - non-alcoholic wine, see 11020
 - non-alcoholic beer, see 11030
- merely bottling and labelling, see 46307 (if performed as part of wholesale) and 82920 (if performed on a fee or contract basis)

Sub-class 11043 Manufacture of ice except dry ice

This Sub-class includes the manufacture of ice except dry ice.

This sub-class excludes:

- manufacture of dry ice, see 20111

DIVISION 12 MANUFACTURE OF TOBACCO PRODUCTS

This Division includes the following Group(s):

- 120 MANUFACTURE OF TOBACCO PRODUCTS

GROUP 120 MANUFACTURE OF TOBACCO PRODUCTS

This Group includes the following Class(es):

- 1200 Manufacture of Tobacco Products

Class 1200 Manufacture of Tobacco Products

This Class includes the following Sub-class(es):

- 12001 Manufacture of cigarettes
- 12009 Manufacture of tobacco products n.e.c. (e.g. cigars, loose tobacco)

Sub-class 12001 Manufacture of cigarettes

This Sub-class includes the manufacture of cigarettes.

Sub-class 12009 Manufacture of tobacco products n.e.c. (e.g. cigars, loose tobacco)

This Sub-class includes the manufacture of tobacco products not elsewhere classified.

Example(s) of activities classified under this code:

- "homogenised" or "reconstituted" tobacco manufacturing
- stemming and re-drying of tobacco
- chewing/loose tobacco manufacturing

DIVISION 13 MANUFACTURE OF TEXTILES

This Division includes the following Group(s):

- 131 SPINNING, WEAVING AND FINISHING OF TEXTILES
- 139 MANUFACTURE OF OTHER TEXTILES

GROUP 131 SPINNING, WEAVING AND FINISHING OF TEXTILES

This Group includes the following Class(es):

- 1310 Spinning, Weaving and Finishing of Textiles

Class 1310 Spinning, Weaving and Finishing of Textiles

This Class includes the following Sub-class(es):

- 13100 Spinning, weaving and finishing of textiles

Sub-class 13100 Spinning, weaving and finishing of textiles

This Sub-class includes:

- preparatory operations on textile fibres:
 - reeling and/or washing of silk
 - degreasing and/or carbonising of wool and/or dyeing of wool fleece
 - carding and/or combing of all kinds of animal, vegetable and/or man-made fibres
 - spinning and/or manufacture of yarn or thread for weaving or sewing, for the trade or for further processing: texturising, twisting, folding, cabling and/or dipping of synthetic or artificial filament yarns
- manufacture of:
 - broad woven cotton-type, woollen-type, worsted-type or silk-type fabrics, including from mixtures or artificial or synthetic yarns
 - other broad woven fabrics, using flax, ramie, hemp, jute, bast fibres and/or special yarns
 - paper yarn
 - woven pile or chenille fabrics, terry towelling, gauze, etc.
 - woven fabrics of glass fibres
 - woven fabrics of carbon and/or aramid threads
 - imitation fur by weaving

- bleaching and/or dyeing of textile fibres, yarns, fabrics and/or textile articles, including wearing apparel
- dressing, drying, steaming, shrinking, mending, sanforising, mercerising of textiles and/or textile articles, including wearing apparel
- bleaching of jeans
- pleating and/or similar work on textiles
- waterproofing, coating, rubberising or impregnating of garments
- silk-screen printing on textiles and/or wearing apparel

This sub-class excludes:

- preparatory operations carried out in combination with agriculture or farming, see Division 01
- 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 20300
 - glass fibres, see 23100
 - knitted and crocheted fabrics, see 13910
 - textile floor coverings, see 13930
 - non-woven fabrics and felts, see 13990
 - narrow fabrics, see 13990
 - textile fabric impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent, see 2219

GROUP 139 MANUFACTURE OF OTHER TEXTILES

This Group includes the following Class(es):

- 1391 Manufacture of Knitted and Crocheted Fabrics
- 1392 Manufacture of Made-Up Textile Articles except Apparel
- 1393 Manufacture of Carpets and Rugs
- 1394 Manufacture of Cordage, Rope, Twine and Netting
- 1399 Manufacture of Other Textiles n.e.c.

Class 1391 Manufacture of Knitted and Crocheted Fabrics

This Class includes the following Sub-class(es):

- 13910 Manufacture of knitted and crocheted fabrics and laces

Sub-class 13910 Manufacture of knitted and crocheted fabrics and laces

This Sub-class includes the manufacture of knitted and/or crocheted fabrics and/or laces, for instance:

- pile and/or terry fabrics
- net and/or window furnishing type fabrics knitted on Raschel or similar machines
- imitation fur by knitting
- other knitted or crocheted fabrics

This sub-class excludes:

- net and window furnishing type fabrics of lace knitted on Raschel or similar machines, see 13990
- knitted and crocheted apparel, see 1430

Class 1392 Manufacture of Made-Up Textile Articles except Apparel

This Class includes the following Sub-class(es):

- 13921 Manufacture of curtains, pillow cases, bed sheets and bed spreads
- 13922 Manufacture of other made-up house furnishings (e.g. napkins, table cloths)
- 13929 Manufacture of made-up textile articles except apparel n.e.c. (e.g. scrolls, flags and sails, banners, canvas products, cushions, pillows)

Sub-class 13921 Manufacture of curtains, pillow cases, bed sheets and bed spreads

This Sub-class includes the manufacture of curtains, pillow cases, bed sheets and/or bed spreads.

Units in this Sub-class are primarily engaged in the manufacture of:

- blankets, including travelling rugs
- bed linen
- curtains, bedspreads

Sub-class 13922 Manufacture of other made-up house furnishings (e.g. napkins, table cloths)

This Sub-class includes the manufacture of other made-up house furnishings (e.g. napkins, table cloths).

Units in this Sub-class are primarily engaged in the manufacture of:

- table, toilet or kitchen linen
- quilts, eiderdowns
- valances, blinds, furniture or machine covers, etc.
- dust cloths, dish cloths and/or similar articles

Sub-class 13929 Manufacture of made-up textile articles except apparel n.e.c. (e.g. scrolls, flags and sails, banners, canvas products, cushions, pillows)

This Sub-class includes the manufacture of made-up textile articles (except apparel) not elsewhere classified.

Example(s) of activities classified under this code:

- cushions, pouffes, pillows, sleeping bags manufacturing
- tarpaulins, tents, camping goods, sails, sun blinds, loose covers for cars, machines or furniture manufacturing
- flags, banners, pennants manufacturing
- life jackets, parachutes manufacturing
- the textile part of electric blankets manufacturing
- hand-woven tapestries manufacturing
- tire covers manufacturing

This sub-class excludes:

- manufacture of:
 - curtains, pillow cases, bedsheets, blankets, see 13921
 - other made-up house furnishings e.g. napkins, table cloths, see 13922
 - carpets and rugs, see 13930

Class 1393 Manufacture of Carpets and Rugs

This Class includes the following Sub-class(es):

- 13930 Manufacture of carpets and rugs

Sub-class 13930 Manufacture of carpets and rugs

This Sub-class includes:

- manufacture of textile floor coverings: carpets, rugs and/or mats, tiles
- manufacture of needle-loom felt floor coverings.

This sub-class excludes:

- manufacture of:
 - mats and matting of plaiting materials, see 16299
 - floor coverings of cork, see 16299
 - resilient floor coverings, such as vinyl, linoleum, see 22219

Class 1394 Manufacture of Cordage, Rope, Twine and Netting

This Class includes the following Sub-class(es):

- 13940 Manufacture of cordage, rope, twine and netting

Sub-class 13940 Manufacture of cordage, rope, twine and netting

This Sub-class includes:

- manufacture of cordage, rope, twine and cables of textile fibres or strip or the like, whether or not impregnated, coated, covered or sheathed with rubber or plastics
- manufacturing of knotted netting of cordage, rope or twine
- manufacture products of rope or netting (e.g. fishing nets, ships' fenders, unloading cushions, loading slings, rope or cable fitted with metal rings)

This sub-class excludes:

- manufacture of:
 - hairnets, see 14109
 - wire rope, see 25999

Class 1399 Manufacture of Other Textiles n.e.c.

This Class includes the following Sub-class(es):

- 13990 Manufacture of other textiles n.e.c. (e.g. upholstery filling)

Sub-class 13990 Manufacture of other textiles n.e.c. (e.g. upholstery filling)

This Sub-class includes all activities related to the manufacture of textiles or textile products, not specified elsewhere in Division 13 or 14, involving a large number of processes and a great variety of goods produced.

Units in this Sub-class are primarily engaged in the manufacture of:

- narrow woven fabrics, including fabrics consisting of warp without weft assembled by means of an adhesive
- labels, badges, etc.
- ornamental trimmings: braids, tassels, pompons, etc.
- felt
- tulle and/or other net fabrics, and of lace and embroidery, in the piece, in strips or in motifs
- fabrics impregnated, coated, covered or laminated with plastics
- metallised yarn or gimped yarn, rubber thread and/or cord covered with textile material, textile yarn or strip covered, impregnated, coated or sheathed with rubber or plastics
- tyre cord fabric of high-tenacity man-made yarn
- other treated or coated fabrics: tracing cloth, canvas prepared for use by painters, buckram and/or similar stiffened textile fabrics, fabrics coated with gum or amylaceous substances
- diverse textile articles: textile wicks, incandescent gas mantles and/or tubular gas mantle fabric, hose piping, transmission or conveyor belts or belting (whether or not reinforced with metal or other material), bolting cloth, straining cloth
- automotive trimmings
- pressure sensitive cloth-tape
- artists' canvas boards and tracing cloth
- shoe-lace, of textiles
- powder puffs and/or mitts

This sub-class excludes:

- knitted and crocheted fabrics, see 1430
- made-up textile articles such as curtains, pillow cases, napkins (except apparel), see 1392
- carpets and rugs, see 13930
- textile wadding and articles of wadding: sanitary towels, tampons, etc., see 17092
- transmission or conveyor belts of textile fabric, yarn or cord impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent, see 2219

- plates or sheets of cellular rubber or plastic combined with textiles for reinforcing purposes only, see 2219, 2221
- cloth of woven metal wire, see 25999

DIVISION 14 MANUFACTURE OF WEARING APPAREL; MANUFACTURE OF ARTICLES OF FUR; MANUFACTURE OF KNITTED AND CROCHETED APPAREL

This Division includes the following Group(s):

- 141 MANUFACTURE OF WEARING APPAREL
- 142 MANUFACTURE OF ARTICLES OF FUR
- 143 MANUFACTURE OF KNITTED AND CROCHETED APPAREL

GROUP 141 MANUFACTURE OF WEARING APPAREL

This Group includes the following Class(es):

- 1410 Manufacture of Wearing Apparel except Fur Apparel

Class 1410 Manufacture of Wearing Apparel except Fur Apparel

This Class includes the following Sub-class(es):

- 14101 Manufacture of outer garments
- 14102 Manufacture of brassieres and other undergarments
- 14103 Tailoring and dressmaking (to individual order)
- 14109 Manufacture of wearing apparel except fur apparel n.e.c. (e.g. songkoks, caps, gloves and mittens, garters, handkerchiefs, raincoats, shawls and hair nets)

Sub-class 14101 Manufacture of outer garments

This Sub-class includes the manufacture of outer garments. The material used may be of any kind and may be coated, impregnated or rubberised.

Units in this Sub-class are primarily engaged in the manufacture of:

- wearing apparel made of leather or composition leather, including leather industrial work accessories such as welder's leather aprons
- work wear
- other outerwear or nightwear made of woven, knitted or crocheted fabric, non-woven etc for men, women and/or children: coats, suits, ensembles, jackets, trousers, skirts, shirts, T-shirts, pyjamas, nightdresses, dressing gowns, blouses, etc.

- babies' garments, tracksuits, ski suits

This sub-class excludes:

- manufacture of:
 - brassieres and other undergarments, see 14102
 - wearing apparel of fur skins (except headgear), see 14200
 - knitted and crocheted apparel, see 1430
 - footwear, see 15200
 - wearing apparel of rubber or plastics not assembled by stitching but merely sealed together, see 2219, 2221
 - leather sports gloves and sports headgear, see 32300
 - safety headgear (except sports headgear), see 32909
 - fire-resistant and protective safety clothing, see 32909

Sub-class 14102 Manufacture of brassieres and other undergarments

This Sub-class includes the manufacture of brassieres and other undergarments. The material used may be of any kind and may be coated, impregnated or rubberised.

Units in this Sub-class are primarily engaged in the manufacture of:

- underwear (e.g. briefs, slips, brassieres, corsets) made of woven, knitted or crocheted fabric, lace, etc. for men, women and children

This sub-class excludes:

- manufacture of:
 - outer garments, see 14101
 - wearing apparel of fur skins (except headgear), see 14200
 - knitted and crocheted apparel, see 1430

Sub-class 14103 Tailoring and dressmaking (to individual order)

This Sub-class includes tailoring and dressmaking (to individual order). The material used may be of any kind and may be coated, impregnated or rubberised.

This sub-class excludes:

- manufacture of:
 - outer garments, see 14101
 - brassieres and other undergarments, see 14102

- wearing apparel of fur skins (except headgear), see 14200
- knitted and crocheted apparel, see 1430

Sub-class 14109 Manufacture of wearing apparel except fur apparel n.e.c. (e.g. songkoks, caps, gloves and mittens, garters, handkerchiefs, raincoats, shawls and hair nets)

This Sub-class includes the manufacture of wearing apparel except fur apparel not elsewhere classified. The material used may be of any kind and may be coated, impregnated or rubberised.

Example(s) of activities classified under this code:

- bathing cap manufacturing, except rubber
- cloth cap manufacturing
- garter manufacturing

This sub-class excludes:

- manufacture of:
 - outer garments, see 14101
 - brassieres and other undergarments, see 14102
 - wearing apparel of fur skins (except headgear), see 14200
 - footwear, see 15200
 - wearing apparel of rubber or plastics not assembled by stitching but merely sealed together, see 2219, 2221
 - leather sports gloves and sports headgear, see 32300
 - safety headgear (except sports headgear), see 32909
 - fire-resistant and protective safety clothing, see 32909

GROUP 142 MANUFACTURE OF ARTICLES OF FUR

This Group includes the following Class(es):

- 1420 Manufacture of Articles of Fur

Class 1420 Manufacture of Articles of Fur

This Class includes the following Sub-class(es):

- 14200 Manufacture of fur apparel and articles of fur (e.g. fur rugs, mats and cushions)

Sub-class 14200 Manufacture of fur apparel and articles of fur (e.g. fur rugs, mats and cushions)

This Sub-class includes the manufacture of articles made of fur skins.

Units in this Sub-class are primarily engaged in the manufacture of:

- fur wearing apparel and clothing accessories
- assemblies of fur skins such as "dropped" fur skins, plates, mats, strips, etc.
- diverse articles of fur skins: rugs, unstuffed pouffes, industrial polishing cloths

This sub-class excludes:

- production of raw hides and skins, see 10103
- manufacture of:
 - imitation furs (long-hair cloth obtained by weaving or knitting), see 13100, 13910
 - fur hats, see 14109
 - apparel trimmed with fur, see 14101
 - boots or shoes containing fur parts, see 15200
 - dressing and dyeing of fur, see 15110

GROUP 143 MANUFACTURE OF KNITTED AND CROCHETED APPAREL

This Group includes the following Class(es):

- 1430 Manufacture of Knitted and Crocheted Apparel

Class 1430 Manufacture of Knitted and Crocheted Apparel

This Class includes the following Sub-class(es):

- 14301 Manufacture of socks, stockings and other hosiery
- 14302 Manufacture of briefs, singlets and other knitted or crocheted wear (e.g. pullovers, cardigans)
- 14309 Manufacture of knitted and crocheted apparel n.e.c.

Sub-class 14301 Manufacture of socks, stockings and other hosiery

This Sub-class includes the manufacture of hosiery, including socks, tights and/or pantyhose.

This sub-class excludes:

- manufacture of orthopedic hosiery, see 32502

Sub-class 14302 Manufacture of briefs, singlets and other knitted or crocheted wear (e.g. pullovers, cardigans)

This Sub-class includes the manufacture of knitted or crocheted wearing apparel and/or other made-up articles directly into shape.

Units in this Sub-class are primarily engaged in the manufacture of:

- pullovers
- cardigan
- jerseys
- waistcoats
- briefs
- singlets

This sub-class excludes:

- manufacture of knitted and crocheted fabrics and laces, see 13910

Sub-class 14309 Manufacture of knitted and crocheted apparel n.e.c.

This Sub-class includes the manufacture of knitted and/or crocheted apparel not elsewhere classified.

Example(s) of activities classified under this code:

- knitted products dyeing

This sub-class excludes:

- manufacture of knitted and crocheted fabrics and laces, see 13910

DIVISION 15 TANNING AND DRESSING OF LEATHER; DRESSING AND DYEING OF FUR; MANUFACTURE OF FOOTWEAR

This Division includes the following Group(s):

- 151 TANNING AND DRESSING OF LEATHER; DRESSING AND DYEING
- 152 MANUFACTURE OF FOOTWEAR

GROUP 151 TANNING AND DRESSING OF LEATHER; DRESSING AND DYEING

This Group includes the following Class(es):

- 1511 Tanning and Dressing of Leather; Dressing and Dyeing of Fur
- 1512 Manufacture of Luggage, Handbags and the Like; Saddlery and Harness

Class 1511 Tanning and Dressing of Leather; Dressing and Dyeing of Fur

This Class includes the following Sub-class(es):

- 15110 Tanning and dressing of leather; dressing and dyeing of fur

Sub-class 15110 Tanning and dressing of leather; dressing and dyeing of fur

This Sub-class includes:

- tanning, dyeing and dressing of hides and/or skins
- manufacture of:
 - chamois dressed, parchment dressed, patent or metallised leathers
 - composition leather
- scraping, shearing, plucking, currying, tanning, bleaching and/or dyeing of fur skins and/or hides with the hair on

This sub-class excludes:

- production of hides and skins as part of slaughtering, see 1010
- manufacture of:
 - leather apparel, see 1410
 - imitation leather not based on natural leather, see 22199

Class 1512 Manufacture of Luggage, Handbags and the Like; Saddlery and Harness

This Class includes the following Sub-class(es):

- 15121 Manufacture of luggage, bags, brief cases and the like
- 15122 Manufacture of handbags
- 15129 Manufacture of saddlery, harness and articles of leather n.e.c. (e.g. coin purses, key cases)

Sub-class 15121 Manufacture of luggage, bags, brief cases and the like

This Sub-class includes the manufacture of luggage, bags, brief cases and the like, of leather, composition leather or any other material, such as plastic sheeting, textile materials, vulcanised fibre or paperboard, where the same technology is used as for leather.

Sub-class 15122 Manufacture of handbags

This Sub-class includes the manufacture of handbags, of leather, composition leather or any other material, such as plastic sheeting, textile materials, vulcanised fibre or paperboard, where the same technology is used as for leather.

Sub-class 15129 Manufacture of saddlery, harness and articles of leather n.e.c. (e.g. coin purses, key cases)

This Sub-class includes the manufacture of saddlery, harness and/or articles of leather that are not elsewhere classified.

Example(s) of activities classified under this code:

- saddlery and/or harness manufacturing
- non-metallic watch bands (e.g. fabric, leather, plastic) manufacturing
- diverse articles of leather or composition leather: driving belts, packings, etc., manufacturing
- leather shoe-lace manufacturing
- horse whips and/or riding crops manufacturing
- coin purses and/or key cases manufacturing

This sub-class excludes:

- manufacture of:
 - leather wearing apparel, see 1410
 - leather gloves and hats, see 14109
 - footwear, see 15200
 - saddles for bicycles, see 30920
 - precious metal watch bands, see 32119
 - non-precious metal watch bands, see 32120
 - linemen's safety belts and other belts for occupational use, see 32909

GROUP 152 MANUFACTURE OF FOOTWEAR

This Group includes the following Class(es):

- 1520 Manufacture of Footwear

Class 1520 Manufacture of Footwear

This Class includes the following Sub-class(es):

- 15200 Manufacture of footwear

Sub-class 15200 Manufacture of footwear

This Sub-class includes the manufacture of footwear.

Units in this Sub-class are primarily engaged in the manufacture of:

- footwear for all purposes, of any material, by any process, including moulding
- leather parts of footwear: manufacture of uppers and/or parts of uppers, outer and inner soles, heels, etc.
- gaiters, leggings and/or similar articles

This sub-class excludes:

- manufacture of:
 - footwear of textile material without applied soles, see 14109
 - wooden shoe parts (e.g. heels and lasts), see 16299
 - rubber boot and shoe heels and soles and other rubber footwear parts, see 22199
 - plastic footwear parts, see 22219
 - ski-boots, see 32300
 - orthopaedic shoes, see 32502

DIVISION 16 MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS

This Division includes the following Group(s):

- 161 SAWMILLING AND PLANING OF WOOD
- 162 MANUFACTURE OF PRODUCTS OF WOOD, CORK, STRAW AND PLAITING MATERIALS

GROUP 161 SAWMILLING AND PLANING OF WOOD

This Group includes the following Class(es):

- 1610 Sawmilling and Planing of Wood

Class 1610 Sawmilling and Planing of Wood

This Class includes the following Sub-class(es):

- 16101 Sawmilling
- 16102 Preservation of wood
- 16109 Sawmilling and planing of wood n.e.c.

Sub-class 16101 Sawmilling

This Sub-class includes:

- sawing of wood
- drying of wood
- slicing, peeling or chipping logs
- manufacture of wooden railway sleepers
- manufacture of wood wool, wood flour, chips, particles
- manufacture of unassembled wooden flooring

This sub-class excludes:

- manufacture of:
 - veneer sheets thin enough for use in plywood, boards and panels, see 16211
 - shingles and shakes, beadings and mouldings, see 16291

Sub-class 16102 Preservation of wood

This Sub-class includes:

- treating wood sawed, planed, or shaped in other establishments with creosote or other preservatives, such as alkaline copper quat, copper azole and/or sodium borates, to prevent decay and/or to protect against fire and insects
- sawing round wood poles, pilings and/or posts and treating them with preservatives

Sub-class 16109 Sawmilling and planing of wood n.e.c.

This Sub-class includes sawmilling and/or planing of wood not elsewhere classified.

Example(s) of activities classified under this code:

- wood planing mill
- excelsior upholstery filling manufacturing

This sub-class excludes:

- manufacture of:
 - veneer sheets thin enough for use in plywood, boards and panels, see 16211
 - shingles and shakes, beadings and mouldings, see 16291

GROUP 162 MANUFACTURE OF PRODUCTS OF WOOD, CORK, STRAW AND PLAITING MATERIALS

This Group includes the following Class(es):

- 1621 Manufacture of Veneer, Plywood and Wood-Based Panels
- 1629 Manufacture of Other Products of Wood and Articles of Cork, Straw and Plaiting Materials

Class 1621 Manufacture of Veneer, Plywood and Wood-Based Panels

This Class includes the following Sub-class(es):

- 16211 Manufacture of plywood and veneer
- 16219 Manufacture of laminboard, particle board and other panels and boards n.e.c.

Sub-class 16211 Manufacture of plywood and veneer

This Sub-class includes:

- manufacture of veneer thin enough to be used for veneering, making plywood or other purposes: smoothed, dyed, coated, impregnated, reinforced (with paper or fabric backing) or made in the form of motifs
- manufacture of plywood, veneer and/or densified wood

Sub-class 16219 Manufacture of laminboard, particle board and other panels and boards n.e.c.

This Sub-class includes:

- manufacture of laminated wood boards and/or sheets
- manufacture of particle board and/or fibreboard
- manufacture of glue laminated wood and/or laminated veneer wood

Example(s) of activities classified under this code:

- hardboard manufacturing

This sub-class excludes:

- manufacture of plywood and veneer sheets, see 16211

Class 1629 Manufacture of Other Products of Wood and Articles of Cork, Straw and Plaiting Materials

This Class includes the following Sub-class(es):

- 16291 Manufacture of wooden window, door and other millwork, except prefabricated wooden building structures
- 16292 Manufacture of household and kitchen wooden ware except wooden footwear
- 16293 Manufacture of wooden containers
- 16294 Manufacture of attap and attap products
- 16295 Rattan processing
- 16299 Manufacture of other products of wood and articles of cork, straw and plaiting materials n.e.c.

Sub-class 16291 Manufacture of wooden window, door and other millwork, except prefabricated wooden building structures

This Sub-class includes manufacture of:

- wooden doors, windows, shutters, sash and/or their frames, whether or not containing metal fittings, such as hinges, locks, etc.
- other millwork includes finer joint wood moldings, other wood moldings such as cornices, wooden stairwork e.g. stair cases, railings, wood shutters
- clear and/or finger joint wood moldings
- decorative wood moldings (e.g. baseboard, crown, chair rail)
- ornamental woodwork (e.g. cornices)
- wooden stairs, railings
- prefinished wood flooring

This sub-class excludes:

- manufacture of:
 - unfinished wooden flooring, see 16109
 - kitchen cabinets, bookcases, wardrobes, etc., see 31001
 - wood partitions, free standing, see 31001
 - prefabricated wooden building structures, see 43904

Sub-class 16292 Manufacture of household and kitchen wooden ware except wooden footwear

This Sub-class includes:

- manufacture of wooden handles and/or bodies for tools, brooms, brushes
- manufacture of wooden mirror and/or picture frames
- manufacture of household utensils and/or kitchenware of wood
- manufacture of wooden statuettes and/or ornaments, wood marquetry, inlaid wood
- manufacture of wooden cases for jewellery, cutlery and/or similar articles
- manufacture of wooden spools, cops, bobbins, sewing thread reels and/or similar articles of turned wood
- manufacture of wooden handles for umbrellas, canes and/or similar
- manufacture of wooden blocks for the manufacture of smoking pipes
- wooden clothes hangers

This sub-class excludes:

- manufacture of furniture such as kitchen cabinets, bookcases, wardrobes, etc., see 31001

Sub-class 16293 Manufacture of wooden containers

This Sub-class includes manufacture of:

- packing cases (for industrial use), boxes (for industrial use), crates, drums and/or similar packings of wood (for industrial use)
- pallets, box pallets and/or other load boards of wood
- barrels, vats, tubs and/or other coopers' products of wood
- wooden cable-drums

This sub-class excludes:

- manufacture of luggage, see 15121
- manufacture of cases of plaiting material, see 16299
- manufacture of wooden coffins, see 32909

Sub-class 16294 Manufacture of attap and attap products

This Sub-class includes manufacture of attap and/or attap products.

Sub-class 16295 Rattan processing

This Sub-class includes:

- manufacture of plaits and/or products of plaiting materials of rattan: mats, matting, screens, cases, etc.
- manufacture of basket-ware and/or wickerwork made of rattan

This sub-class excludes:

- manufacture of mats or matting of textile materials, see 13922

Sub-class 16299 Manufacture of other products of wood and articles of cork, straw and plaiting materials n.e.c.

This Sub-class includes manufacture of other products of wood and/or articles of cork, straw and/or plaiting materials not elsewhere classified.

Units in this Sub-class are primarily engaged in one or more of the following:

- wooden boot or shoe parts (e.g. heels)
- wooden boot or shoe lasts and trees
- natural cork processing, manufacture of agglomerated cork
- manufacture of articles of natural or agglomerated cork, including floor coverings
- manufacture of plaits and/or products of plaiting materials: mats, matting, screens, cases, etc. of materials other than rattan
- manufacture of basket-ware and/or wickerwork of materials other than rattan
- manufacture of fire logs, made of pressed wood or substitute materials like coffee or soybean grounds

Example(s) of activities classified under this code:

- bamboo ware manufacturing, except furniture
- bottle cork manufacturing

This sub-class excludes:

- manufacture of:
 - veneer sheets and wood-based panels, see 1621
 - wooden containers, see 16293
 - wooden household and kitchen ware, see 16292
 - attap and attap products, see 16294
 - rattan processing, see 16295

- wooden footwear, see 15200
- wooden spools and bobbins that are part of textile machinery, see 28260
- furniture, see 31001
- wooden toys, see 32400
- cork life preservers, see 32909
- brushes and brooms, see 32909
- wooden coffin, see 32909
- prefabricated wooden building structures, see 43904

DIVISION 17 MANUFACTURE OF PAPER AND PAPER PRODUCTS

This Division includes the following Group(s):

- 170 MANUFACTURE OF PAPER AND PAPER PRODUCTS

GROUP 170 MANUFACTURE OF PAPER AND PAPER PRODUCTS

This Group includes the following Class(es):

- 1701 Manufacture of Pulp, Paper and Paperboard
- 1702 Manufacture of Corrugated Paper and Paperboard and of Containers of Paper and Paperboard
- 1709 Manufacture of Other Articles of Paper and Paperboard

Class 1701 Manufacture of Pulp, Paper and Paperboard

This Class includes the following Sub-class(es):

- 17010 Manufacture of pulp, paper and paperboard

Sub-class 17010 Manufacture of pulp, paper and paperboard

This Sub-class includes:

- manufacture of bleached, semi-bleached or unbleached paper pulp by mechanical, chemical (dissolving or non-dissolving) or semi-chemical processes
- removal of ink and/or manufacture of pulp from waste paper
- further processing of paper and paperboard: coating, covering and/or impregnating of paper and/or paperboard

- manufacture of cotton-linters pulp
- manufacture of paper and/or paperboard intended for further industrial processing
- manufacture of crêped or crinkled paper
- manufacture of laminates and/or foils, if laminated with paper or paperboard
- manufacture of handmade paper
- manufacture of newsprint and/or other printing or writing paper
- manufacture of cellulose wadding and/or webs of cellulose fibres
- manufacture of carbon paper or stencil paper in rolls or large sheets

This sub-class excludes:

- manufacture of corrugated paper and paperboard, see 17021
- manufacture of further-processed articles of paper, paperboard or pulp, see 1709
- manufacture of coated paper, where the coating is the main ingredient, see class in which the manufacture of the coating is classified
- manufacture of abrasive paper, see 23999

Class 1702 Manufacture of Corrugated Paper and Paperboard and of Containers of Paper and Paperboard

This Class includes the following Sub-class(es):

- 17021 Manufacture of corrugated paper and paperboard
- 17022 Manufacture of containers and boxes of paper and paperboard

Sub-class 17021 Manufacture of corrugated paper and paperboard

This Sub-class includes the manufacture of corrugated paper and/or paperboard from purchased paper and/or paperboard.

This sub-class excludes:

- manufacture of:
 - corrugated paper containers, see 17022
 - envelopes, see 17094
 - moulded or pressed articles of paper pulp (e.g. boxes for packing eggs, moulded pulp paper plates), see 17099

Sub-class 17022 Manufacture of containers and boxes of paper and paperboard

This Sub-class includes:

- manufacture of containers of corrugated paper or paperboard
- manufacture of folding paperboard containers
- manufacture of containers of solid board
- manufacture of other containers of paper and/or paperboard
- manufacture of office box files and/or similar articles
- sacks and bags of paper

This sub-class excludes:

- manufacture of:
 - corrugated paper or paperboard without converting into containers, see 17021
 - paper cups, plates, see 17093
 - moulded or pressed articles of paper pulp (e.g. boxes for packing eggs, moulded pulp paper plates), see 17099

Class 1709 Manufacture of Other Articles of Paper and Paperboard

This Class includes the following Sub-class(es):

- 17091 Manufacture of joss paper and other related ceremonial paper products (including effigies and other funeral paper goods and Chinese lanterns)
- 17092 Manufacture of sanitary towels, toilet paper, paper towels, disposable diapers and related paper products
- 17093 Manufacture of paper cups, plates and utensils
- 17094 Manufacture of cards, envelopes and stationery, unprinted
- 17099 Manufacture of other articles of paper and paperboard n.e.c. (e.g. papier mache, wallpaper)

Sub-class 17091 Manufacture of joss paper and other related ceremonial paper products (including effigies and other funeral paper goods and Chinese lanterns)

This Sub-class includes manufacture of joss paper and/or other related ceremonial paper products (including effigies and other funeral paper goods and/or Chinese lanterns).

Sub-class 17092 Manufacture of sanitary towels, toilet paper, paper towels, disposable diapers and related paper products

This Sub-class includes manufacture of personal hygiene paper and/or cellulose/textile wadding products: cleansing tissues, paper towels, serviettes, toilet paper, sanitary towels and/or tampons, disposable diapers, napkins and/or napkin liners for babies.

Sub-class 17093 Manufacture of paper cups, plates and utensils

This Sub-class includes manufacture of household paper products like cups, dishes and/or trays.

Sub-class 17094 Manufacture of cards, envelopes and stationery, unprinted

This Sub-class includes:

- manufacture of printing and/or writing paper ready for use
- manufacture of computer printout paper ready for use
- manufacture of self-copy paper ready for use
- manufacture of duplicator stencils and/or carbon paper ready for use
- manufacture of gummed or adhesive paper ready for use
- manufacture of envelopes and/or letter-cards
- manufacture of educational and/or commercial stationery (notebooks, binders, registers, accounting books, business forms, etc.)
- manufacture of boxes, pouches, wallets and/or writing compendiums containing an assortment of paper stationery

This sub-class excludes:

- manufacture of:
 - playing cards, see 32400
 - games and toys of paper or paperboard, see 32400

Sub-class 17099 Manufacture of other articles of paper and paperboard n.e.c. (e.g. papier mache, wallpaper)

This Sub-class includes manufacture of other articles of paper and/or paperboard not elsewhere classified.

Example(s) of activities classified under this code:

- wallpaper and similar wall coverings, including vinyl-coated and/or textile wallpaper, labels, filter paper and/or paperboard, paper and/or paperboard bobbins, spools, cops, etc. manufacturing
- egg trays and/or other moulded pulp packaging products, etc. manufacturing
- paper novelties manufacturing

This sub-class excludes:

- printing on purchased paper products, see 18113
- manufacture of:
 - paper or paperboard in bulk, see 17010
 - corrugated paper and paperboard and/or of containers of paper and paperboard, see 1702
 - joss paper and/or other related ceremonial paper products, see 17901
 - sanitary paper product, see 17092
 - paper cups, plates and utensils, see 17093
 - stationery product, see 17094
 - playing cards, see 32400
 - games and toys of paper or paperboard, see 32400

DIVISION 18 PRINTING AND REPRODUCTION OF RECORDED MEDIA

This Division includes the following Group(s):

- 181 PRINTING AND SERVICE ACTIVITIES RELATED TO PRINTING
- 182 REPRODUCTION OF RECORDED MEDIA

GROUP 181 PRINTING AND SERVICE ACTIVITIES RELATED TO PRINTING

This Group includes the following Class(es):

- 1811 Printing
- 1812 Service Activities Related to Printing

Class 1811 Printing

This Class includes the following Sub-class(es):

- 18111 Printing of newspapers
- 18112 Printing of periodicals, books and magazines

- 18113 Commercial printing (e.g. printing of brochures, cards, envelopes, labels and stationery)
- 18114 Printing of continuous and fan-fold forms
- 18115 Silk screen printing (including metal printing)
- 18119 Printing n.e.c.

Sub-class 18111 Printing of newspapers

This Sub-class includes the printing of newspapers.

This sub-class excludes:

- publishing of printed matter (known as publishers), see Group 581

Sub-class 18112 Printing of periodicals, books and magazines

This Sub-class includes:

- printing of magazines and/or other periodicals
- printing of books and/or brochures, music and music manuscripts

This sub-class excludes:

- silk-screen printing on textiles and wearing apparel, see 13100
- publishing of printed matter (known as publishers), see Group 581
- photocopying of documents, see 82192

Sub-class 18113 Commercial printing (e.g. printing of brochures, cards, envelopes, labels and stationery)

This Sub-class includes printing of:

- advertising catalogues, prospectuses and/or other printed advertising
- diaries and/or calendars
- non-fan fold business forms and/or other commercial printed matter
- personal stationery and/or other printed matter by letterpress, offset, photogravure, flexographic and/or other printing presses, duplication machines, computer printers, embossers, etc. (including quick printing)
- printing on labels or tags (e.g. lithographic, gravure printing, flexographic printing)

This sub-class excludes:

- silk-screen printing on textiles and wearing apparel, see 13100

- publishing of printed matter (known as publishers), see Group 581

Sub-class 18114 Printing of continuous and fan-fold forms

This Sub-class includes printing of continuous and/or fan-fold forms.

Sub-class 18115 Silk screen printing (including metal printing)

This Sub-class includes silk screen and/or metal printing.

This sub-class excludes:

- silk-screen printing on textiles and clothes, see 13100

Sub-class 18119 Printing n.e.c.

This Sub-class includes printing activities not elsewhere classified.

Example(s) of activities classified under this code:

- maps, atlases, posters printing
- postage stamps and/or taxation stamps printing
- documents of title printing
- cheques and/or other security papers printing
- printing directly onto textiles (excluding silk), plastic, glass, wood and/or ceramics

Class 1812 Service Activities Related to Printing

This Class includes the following Sub-class(es):

- 18121 Bookbinding (e.g. book packaging)
- 18122 Colour separation
- 18129 Service activities related to printing n.e.c. (including plate-making)

Sub-class 18121 Bookbinding (e.g. book packaging)

This Sub-class includes binding of printed sheets (e.g. into books, brochures, magazines, catalogues by folding, assembling, stitching, glueing, collating, basting, adhesive binding, trimming, gold stamping).

This sub-class excludes:

- manufacture of paper articles, such as binders, see 17094

Sub-class 18122 Colour separation

This Sub-class includes colour separation services for printing.

Sub-class 18129 Service activities related to printing n.e.c. (including plate-making)

This Sub-class includes service activities in relation to printing not elsewhere classified.

Example(s) of activities classified under this code:

- plate-making services including image-setting and/or plate-setting (for the printing processes letterpress and offset)
- engraving or etching of cylinders for gravure
- plate processes direct to plate (also photopolymer plates)
- preparation of plates and/or dies for relief stamping or printing
- production of proofs
- artistic work including preparation of litho stones and/or prepared woodblocks
- production of reprographic products
- design of printing products (e.g. sketches, layouts, dummies)
- other graphic activities such as die-sinking, die-stamping, Braille copying, punching, drilling, embossing, varnishing, laminating, collating, inseting and/or creasing
- composition, typesetting, phototypesetting, pre-press data input including scanning and/or optical character recognition, electronic make-up

GROUP 182 REPRODUCTION OF RECORDED MEDIA

This Group includes the following Class(es):

- 1820 Reproduction of Recorded Media

Class 1820 Reproduction of Recorded Media

This Class includes the following Sub-class(es):

- 18200 Reproduction of recorded media (including reproduction of phonograph records, recorded magnetic tapes, compact discs and non-customised software)

Sub-class 18200 Reproduction of recorded media (including reproduction of phonograph records, recorded magnetic tapes, compact discs and non-customised software)

This Sub-class includes:

- reproduction from master copies of gramophone records, compact discs and/or tapes with music or other sound recordings
- reproduction from master copies of records, compact discs and/or tapes with motion pictures and/or other video recordings
- reproduction from master copies of software and/or data on discs and tapes

This sub-class excludes:

- reproduction of printed matter, see 1811
- manufacture of blank magnetic tapes, diskettes, optical discs, see 26802
- publishing of software, see 5820
- production and distribution of motion pictures, video tapes and movies on DVD or similar media, see 5911, 59120, 5913
- reproduction of motion picture film for theatrical distribution, see 59120
- production of master copies for records or audio material, see 5920

DIVISION 19 MANUFACTURE OF COKE AND REFINED PETROLEUM PRODUCTS

This Division includes the following Group(s):

- 191 MANUFACTURE OF COKE OVEN PRODUCTS
- 192 MANUFACTURE OF REFINED PETROLEUM PRODUCTS

GROUP 191 MANUFACTURE OF COKE OVEN PRODUCTS

This Group includes the following Class(es):

- 1910 Manufacture of Coke Oven Products

Class 1910 Manufacture of Coke Oven Products

This Class includes the following Sub-class(es):

- 19100 Manufacture of coke oven products

Sub-class 19100 Manufacture of coke oven products

This Sub-class includes:

- the operation of coke ovens chiefly for the production of coke or semi-coke from hard coal and/or lignite; and the production of retort carbon and/or residual products such as coal tar or pitch
- agglomeration of coke
- production of: coke, semi-coke, pitch, pitch coke, coke oven gas, crude coal and/or lignite tars

GROUP 192 MANUFACTURE OF REFINED PETROLEUM PRODUCTS

This Group includes the following Class(es):

- 1920 Manufacture of Refined Petroleum Products

Class 1920 Manufacture of Refined Petroleum Products

This Class includes the following Sub-class(es):

- 19201 Petroleum refineries
- 19202 Manufacture of petroleum lubricating oil
- 19209 Manufacture of refined petroleum products n.e.c.

Sub-class 19201 Petroleum refineries

This Sub-class includes refining crude petroleum into refined petroleum products. Petroleum refining involves one or more of the following activities:

- fractionation,
- straight distillation of crude oil
- cracking

It also includes the manufacture of liquid or gaseous fuels or other products from crude petroleum, bituminous minerals or their fractionation products.

Units in this Sub-class are primarily engaged in one or more of the following:

- production of:
 - motor fuel: gasoline, kerosene, etc.
 - fuel: light, medium and/or heavy fuel oil, refinery gases such as ethane, propane, butane etc

This sub-class excludes:

- manufacture of biofuels, see 20298

Sub-class 19202 Manufacture of petroleum lubricating oil

This Sub-class includes manufacture of petroleum lubricating oil.

Units in this Sub-class are primarily engaged in blending or compounding refined petroleum to make lubricating oils and greases and/or re-refining used petroleum lubricating oils.

Sub-class 19209 Manufacture of refined petroleum products n.e.c.

This Sub-class includes manufacture of refined petroleum products not elsewhere classified.

Example(s) of activities classified under this code:

- products for the petrochemical industry and/or for the manufacture of road coverings manufacturing
- various products: white spirit, vaseline, paraffin wax, petroleum jelly, etc. manufacturing
- hard-coal and/or lignite fuel briquettes manufacturing
- petroleum briquettes manufacturing

DIVISION 20 MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS

This Division includes the following Group(s):

- 201 MANUFACTURE OF BASIC CHEMICALS, FERTILISERS AND NITROGEN COMPOUNDS, PLASTICS AND SYNTHETIC RUBBER IN PRIMARY FORMS
- 202 MANUFACTURE OF OTHER CHEMICAL PRODUCTS
- 203 MANUFACTURE OF MAN-MADE FIBRES

GROUP 201 MANUFACTURE OF BASIC CHEMICALS, FERTILISERS AND NITROGEN COMPOUNDS, PLASTICS AND SYNTHETIC RUBBER IN PRIMARY FORMS

This Group includes the following Class(es):

- 2011 Manufacture of Basic Chemicals
- 2012 Manufacture of Fertilisers and Nitrogen Compounds
- 2013 Manufacture of Petrochemicals; Plastic and Synthetic Rubber in Primary Forms

Class 2011 Manufacture of Basic Chemicals

This Class includes the following Sub-class(es):

- 20111 Manufacture of industrial gases and dry ice
- 20112 Manufacture of basic industrial acids and alkalis
- 20113 Manufacture of basic chemicals except fertilisers and nitrogen
- 20114 Manufacture of solvents
- 20119 Manufacture of basic chemicals n.e.c.

Sub-class 20111 Manufacture of industrial gases and dry ice

This Sub-class includes the manufacture of industrial gases.

Units in this Sub-class are primarily engaged in the manufacture of liquefied or compressed inorganic industrial or medical gases: elemental gases, liquid or compressed air, refrigerant gases, mixed industrial gases, inert gases such as carbon dioxide and/or isolating gases.

This sub-class excludes:

- extraction of natural gas such as methane, ethane, butane or propane, see 09001
- manufacture of fuel gases such as ethane, butane or propane in a petroleum refinery, see 1920

Sub-class 20112 Manufacture of basic industrial acids and alkalis

This Sub-class includes the manufacture of basic industrial acids and/or alkalis.

This sub-class excludes:

- manufacture of:
 - ammonium chloride, see 20120
 - nitrites and nitrates of potassium, see 20120
 - ammonium carbonates, see 20120

Sub-class 20113 Manufacture of basic chemicals except fertilisers and nitrogen

This Sub-class includes the manufacture of basic chemicals except fertilisers and nitrogen.

Units in this Sub-class are primarily engaged in the manufacture of:

- basic organic chemicals like:
 - acyclic hydrocarbons

- cyclic hydrocarbons
- saturated and unsaturated
- acyclic and/or cyclic alcohols
- mono and/or polycarboxylic acids, including acetic acid
- other oxygen-function compounds, including aldehydes, ketones, quinones and/or dual or poly oxygen function compounds
- synthetic glycerol
- nitrogen-function organic compounds, including amines
- fermentation of sugarcane, corn or similar to produce alcohol and esters
- other organic compounds, including wood distillation products (e.g. charcoal)
- inorganic acids except nitric acid and/or basic industrial acids
- alkalis, lyes and other inorganic bases except basic industrial alkalis

This sub-class excludes:

- manufacture of:
 - nitrogenous fertilisers and nitrogen compounds, see 20120
 - ammonium chloride, see 20120
 - nitrites and nitrates of potassium, see 20120
 - ammonium carbonates, see 20120
 - petrochemicals and petrochemical products such as plastics in primary forms, see 2013
 - prepared dyes and pigments, see 2022
 - crude glycerol, see 20231

Sub-class 20114 Manufacture of solvents

This Sub-class includes the manufacture of solvents, for instance:

- chemical elements
- distilled water

This sub-class excludes:

- manufacture of:
 - natural essential oils, see 20299
 - aromatic distilled waters, see 20299

Sub-class 20119 Manufacture of basic chemicals n.e.c.

This Sub-class includes the manufacture of basic chemicals not elsewhere classified.

Example(s) of activities classified under this code:

- synthetic glycerine manufacturing

This sub-class excludes:

- manufacture of:
 - nitrogenous fertilisers and nitrogen compounds, see 20120
 - ammonium chloride, see 20120
 - nitrites and nitrates of potassium, see 20120
 - ammonium carbonates, see 20120
 - petrochemicals and petrochemical products such as plastics in primary forms, see 2013
 - prepared dyes and pigments, see 2022
 - crude glycerol, see 20231
 - natural essential oils, see 20299
 - aromatic distilled waters, see 20299

Class 2012 Manufacture of Fertilisers and Nitrogen Compounds

This Class includes the following Sub-class(es):

- 20120 Manufacture of fertilisers and nitrogen compounds

Sub-class 20120 Manufacture of fertilisers and nitrogen compounds

This Sub-class includes the manufacture of fertilisers and/or nitrogen compounds.

Units in this Sub-class are primarily engaged in the manufacture of one or more of the following:

- fertilisers: straight or complex nitrogenous, phosphatic or potassic fertilisers, urea, crude natural phosphates and crude natural potassium salts
- associated nitrogen products: nitric and sulphonitric acids, ammonium chloride, ammonium carbonate, nitrites and/or nitrates of potassium.

This sub-class excludes:

- manufacture of agrochemical products, such as pesticides, see 20210
- operation of compost dumps, see 38200

Class 2013 Manufacture of Petrochemicals; Plastic and Synthetic Rubber in Primary Forms

This Class includes the following Sub-class(es):

- 20131 Manufacture of petrochemical primary products (e.g. olefins, aromatics, basic building blocks)
- 20132 Manufacture of derivatives and intermediates produced from basic building blocks (e.g. acetyls, acrylics, oxochemicals, styrene, phenolic, ethylene oxide derivatives and polymers)
- 20133 Manufacture of synthetic rubber

Sub-class 20131 Manufacture of petrochemical primary products (e.g. olefins, aromatics, basic building blocks)

This Sub-class includes the manufacture of petrochemical primary products such as olefins, aromatics from refined petroleum or liquid hydrocarbons.

Sub-class 20132 Manufacture of derivatives and intermediates produced from basic building blocks (e.g. acetyls, acrylics, oxochemicals, styrene, phenolic, ethylene oxide derivatives and polymers)

This Sub-class includes the manufacture of derivatives and/or intermediates produced from basic building blocks, for instance:

- manufacture of synthetic resins, plastic materials and/or non-vulcanisable elastomers in the form of moulding and/or extrusion compound, solid and/or liquid resins, sheets, rods, tubes, granules and/or powders
- manufacture of plastics in primary forms: polymers, including those of ethylene, propylene, styrene, vinyl chloride, vinyl acetate and/or acrylics, polyamides, phenolic and/or epoxide resins and/or polyurethanes, alkyd and/or polyester resins and/or polyethers, silicones, ion-exchangers based on polymers
- cellulose and/or its chemical derivatives

This sub-class excludes:

- processing of purchased resins or plastic materials to produce plastics products, film and sheets, see 2221
- manufacture of plastic adhesives, see 20296

Sub-class 20133 Manufacture of synthetic rubber

This Sub-class includes:

- manufacture of synthetic rubber in primary forms and/or factice

- manufacture of mixtures of synthetic rubber and/or natural rubber or rubber-like gums (e.g. balata)

This sub-class excludes:

- processing natural, synthetic or reclaimed rubber materials into intermediate or final products, see 221
- manufacture of rubber adhesives, see 20296

GROUP 202 MANUFACTURE OF OTHER CHEMICAL PRODUCTS

This Group includes the following Class(es):

- 2021 Manufacture of Pesticides and Other Agro-Chemical Products
- 2022 Manufacture of Paints, Varnishes and Similar Coatings, Printing Ink and Mastics
- 2023 Manufacture of Soap and Detergents, Cleaning and Polishing Preparations, Perfumes and Toilet Preparations
- 2024 Manufacture of Additives
- 2029 Manufacture of Other Chemical Products n.e.c.

Class 2021 Manufacture of Pesticides and Other Agro-Chemical Products

This Class includes the following Sub-class(es):

- 20210 Manufacture of pesticides and other agro-chemical products (including insecticides, herbicides and disinfectants)

Sub-class 20210 Manufacture of pesticides and other agro-chemical products (including insecticides, herbicides and disinfectants)

This Sub-class includes the manufacture of:

- insecticides, rodenticides, fungicides, herbicides
- anti-sprouting products, plant growth regulators
- disinfectants (for agricultural and other use)
- agro-chemical products

This sub-class excludes:

- manufacture of fertilisers and nitrogen compounds, see 20120

Class 2022 Manufacture of Paints, Varnishes and Similar Coatings, Printing Ink and Mastics

This Class includes the following Sub-class(es):

- 20221 Manufacture of paints
- 20222 Manufacture of varnishes and lacquers (including enamels)
- 20229 Manufacture of paints, varnishes and similar coatings and mastics n.e.c.

Sub-class 20221 Manufacture of paints

This Sub-class includes the manufacture of paints.

Sub-class 20222 Manufacture of varnishes and lacquers (including enamels)

This Sub-class includes the manufacture of varnishes, lacquers and/or enamels. Also included are the manufacture of vitrifiable enamels, glazes, engobes and/or similar preparations.

Sub-class 20229 Manufacture of paints, varnishes and similar coatings and mastics n.e.c.

Units in this Sub-class includes the manufacture of paints, varnishes and/or similar coatings and/or mastics not elsewhere classified.

Example(s) of activities classified under this code:

- prepared pigments and/or dyes, pacifiers and/or colours manufacturing
- mastics manufacturing
- caulking compounds and/or similar non-refractory filling or surfacing preparations manufacturing
- organic composite solvents and/or thinners manufacturing
- prepared paint or varnish removers manufacturing
- printing ink manufacturing

This sub-class excludes:

- manufacture of:
 - dyestuffs and pigments, see 20294
 - writing and drawing ink, see 20294

Class 2023 Manufacture of Soap and Detergents, Cleaning and Polishing Preparations, Perfumes and Toilet Preparations

This Class includes the following Sub-class(es):

- 20231 Manufacture of soap, detergents, washing and other cleaning preparations
- 20232 Manufacture of perfumes and fragrances
- 20233 Manufacture of cosmetics and toiletries
- 20234 Manufacture of waxes and polishes and deodorising preparations

Sub-class 20231 Manufacture of soap, detergents, washing and other cleaning preparations

This Sub-class includes manufacturing and/or packaging soaps and/or other detergents, such as laundry and/or dishwashing detergents.

Units in this Sub-class are primarily engaged in the manufacture of:

- organic surface-active agents
- soap
- crude glycerol
- surface-active preparations: washing powders in solid or liquid form and/or detergents, dish-washing preparations, textile softeners

This sub-class excludes:

- manufacture of shampoos and shaving preparations, see 20233

Sub-class 20232 Manufacture of perfumes and fragrances

This Sub-class includes the manufacture of perfumes and/or fragrances, including toilet water.

This sub-class excludes:

- extraction and refining of natural essential oils, see 20299

Sub-class 20233 Manufacture of cosmetics and toiletries

This Sub-class includes the manufacture of cosmetics and/or toiletries.

Units in this Sub-class are primarily engaged in the manufacture of:

- beauty and/or make-up preparations
- sunburn prevention and/or suntan preparations
- manicure and/or pedicure preparations

- shampoos, hair lacquers, waving and/or straightening preparations
- dentifrices and/or preparations for oral hygiene, including denture fixative preparations
- shaving preparations, including pre-shave and/or aftershave preparations, deodorants and/or bath salts, depilatories

Sub-class 20234 Manufacture of waxes and polishes and deodorising preparations

This Sub-class includes the manufacture of cleaning and/or polishing products.

Units in this Sub-class are primarily engaged in the manufacture of:

- preparations for perfuming or deodorising rooms
- artificial waxes and/or prepared waxes
- polishes and/or creams for leather
- polishes and/or creams for wood
- polishes for coachwork, glass and/or metal
- scouring pastes and/or powders, including paper, wadding, etc. coated or covered with these

Class 2024 Manufacture of Additives

This Class includes the following Sub-class(es):

- 20241 Manufacture of food chemicals and additives (e.g. flavours, preservatives and colourings)
- 20242 Manufacture of additives for mineral oil (e.g. lubricant and fuel additives)
- 20249 Manufacture of additives n.e.c.

Sub-class 20241 Manufacture of food chemicals and additives (e.g. flavours, preservatives and colourings)

This Sub-class includes the manufacture of food chemicals and/or additives (e.g. flavours, preservatives and/or colourings).

This sub-class excludes:

- manufacture of additives for animal feed preparation, see 10800

Sub-class 20242 Manufacture of additives for mineral oil (e.g. lubricant and fuel additives)

This Sub-class includes the manufacture of additives for mineral oil.

This sub-class excludes:

- manufacture of additives for animal feed preparation, see 10800

Sub-class 20249 Manufacture of additives n.e.c.

This Sub-class includes units involved in the manufacture of additives not elsewhere classified.

This sub-class excludes:

- manufacture of additives for animal feed preparation, see 10800

Class 2029 Manufacture of Other Chemical Products n.e.c.

This Class includes the following Sub-class(es):

- 20291 Manufacture of epoxy moulding compounds and phenolic moulding compounds
- 20292 Manufacture of ultrapure electronic chemicals, materials and laminates
- 20293 Manufacture of water treatment, waste treatment and oilfield chemicals
- 20294 Manufacture of inks, dyestuffs, pigments and carbon black
- 20295 Manufacture of photographic film, paper, plate and chemicals
- 20296 Manufacture of adhesives and sealants
- 20297 Manufacture of catalysts and catalyst regeneration
- 20298 Manufacture of biofuels
- 20299 Manufacture of other chemical products n.e.c. (e.g. gelatin and derivatives, laundry blue, explosives, processed salts, industrial starch, incense and joss sticks, camphor products)

Sub-class 20291 Manufacture of epoxy moulding compounds and phenolic moulding compounds

This Sub-class includes the manufacture of epoxy moulding compounds and/or phenolic moulding compounds.

This sub-class excludes:

- manufacture of synthetic aromatic products, see 2011

Sub-class 20292 Manufacture of ultrapure electronic chemicals, materials and laminates

This Sub-class includes the manufacture of ultrapure electronic chemicals, materials and/or laminates.

Sub-class 20293 Manufacture of water treatment, waste treatment and oilfield chemicals

This Sub-class includes the manufacture of water treatment, waste treatment and/or oilfield chemicals.

This sub-class excludes:

- manufacture of distilled water, see 20114

Sub-class 20294 Manufacture of inks, dyestuffs, pigments and carbon black

This Sub-class includes the manufacture of inks (e.g. writing and/or drawing ink), dyestuffs, pigments and/or carbon black.

Sub-class 20295 Manufacture of photographic film, paper, plate and chemicals

This Sub-class includes the manufacture of photographic plates, films, sensitised paper and/or other sensitised unexposed materials.

Sub-class 20296 Manufacture of adhesives and sealants

This Sub-class includes the manufacture of glues and/or prepared adhesives, including rubber-based glues and/or adhesives.

This sub-class excludes:

- manufacture of asphalt-based adhesives, see 23995

Sub-class 20297 Manufacture of catalysts and catalyst regeneration

This Sub-class includes the manufacture of catalysts and/or catalyst regeneration.

Sub-class 20298 Manufacture of biofuels

This Sub-class includes the manufacture of biofuels.

Sub-class 20299 Manufacture of other chemical products n.e.c. (e.g. gelatin and derivatives, laundry blue, explosives, processed salts, industrial starch, incense and joss sticks, camphor products)

This Sub-class includes the manufacture of other chemical products (except basic chemicals; fertilisers and nitrogen compounds; plastics in primary form; pesticides and other agro-chemical products; paints, varnishes, coatings; soap, cleaning compounds, toilet preparations; and additives) not elsewhere classified.

Units in this Sub-class are primarily engaged in the manufacture of:

- various chemical products: peptones, peptone derivatives, other protein substances and/or their derivatives n.e.c., essential oils, chemically modified oils and/or fats, materials used in the finishing of textiles and/or leather, powders and/or pastes used in soldering, brazing or welding, substances used to pickle metal, prepared additives for cements, activated carbon, prepared rubber accelerators, anti-freeze preparations
- aromatic distilled waters
- explosives and/or pyrotechnic products, including percussion caps, detonators, signalling flares, etc.
- gelatine and/or its derivatives
- mixtures of odoriferous products for the manufacture of perfumes or food
- extracts of natural aromatic products
- resinoids
- propellant powders

This sub-class excludes:

- manufacture of:
 - chemically defined products in bulk, see 2011
 - synthetic aromatic products, see 2011
 - perfumes and toilet preparations, see 20232

GROUP 203 MANUFACTURE OF MAN-MADE FIBRES

This Group includes the following Class(es):

- 2030 Manufacture of Man-Made Fibres

Class 2030 Manufacture of Man-Made Fibres

This Class includes the following Sub-class(es):

- 20300 Manufacture of man-made fibres except glass

Sub-class 20300 Manufacture of man-made fibres except glass

This Sub-class includes the manufacture of:

- synthetic or artificial filament tow
- synthetic or artificial staple fibres, not carded, combed or otherwise processed for spinning
- synthetic or artificial filament yarn, including high-tenacity yarn
- synthetic or artificial monofilament or strip

This sub-class excludes:

- manufacture of yarns made of man-made staple, see 13100
- spinning of synthetic or artificial fibres, see 13100

DIVISION 21 MANUFACTURE OF PHARMACEUTICALS AND BIOLOGICAL PRODUCTS

This Division includes the following Group(s):

- 210 MANUFACTURE OF PHARMACEUTICALS AND BIOLOGICAL PRODUCTS

GROUP 210 MANUFACTURE OF PHARMACEUTICALS AND BIOLOGICAL PRODUCTS

This Group includes the following Class(es):

- 2101 Manufacture of Pharmaceutical Products
- 2102 Manufacture of Biological Products
- 2103 Manufacture of Traditional Chinese Medicine

Class 2101 Manufacture of Pharmaceutical Products

This Class includes the following Sub-class(es):

- 21011 Manufacture of pharmaceutical intermediates and fine chemicals for human use
- 21012 Manufacture of pharmaceutical products and preparations for human use (e.g. tableted products)
- 21013 Manufacture of pharmaceutical products for veterinary use

Sub-class 21011 Manufacture of pharmaceutical intermediates and fine chemicals for human use

This Sub-class includes the manufacture of active pharmaceutical ingredients and/or fine chemicals that are used as ingredients during the manufacture of medicaments for human use like antibiotics and/or basic vitamins.

This sub-class excludes:

- manufacture of Chinese proprietary medicine and preparation of Chinese medicinal material, see 21030
- wholesale of pharmaceuticals, see 4646
- retail sale of pharmaceuticals, see 4772
- research and development for pharmaceuticals and biotech pharmaceuticals, see 72106
- packaging of pharmaceuticals, see 82920

Sub-class 21012 Manufacture of pharmaceutical products and preparations for human use (e.g. tableted products)

This Sub-class includes the manufacture of medicinal and/or botanical products for human use (e.g. tableted products).

Units in this Sub-class are primarily engaged in one or more of the following:

- pharmaceutical products and/or preparations in dose form (e.g. tablets, capsules, ointments, vials, powders, solutions)
- manufacture of chemical contraceptive products for external use and/or hormonal contraceptive medicaments

This sub-class excludes:

- manufacture of:
 - herb infusions (e.g. mint, vervain, chamomile), see 10764
 - Chinese proprietary medicine and preparation of Chinese medicinal material, see 21030
- wholesale of pharmaceuticals, see 4646
- retail sale of pharmaceuticals, see 4772
- research and development for pharmaceuticals and biotech pharmaceuticals, see 72106
- packaging of pharmaceuticals, see 82920

Sub-class 21013 Manufacture of pharmaceutical products for veterinary use

This Sub-class includes:

- the manufacture of pharmaceutical ingredients and/or chemicals that are used as ingredients for the manufacture of products for veterinary use
- medicinal and/or botanical products for veterinary use in dose form (e.g. tablets, capsules, ointments, vials, powders, solutions)

This sub-class excludes:

- wholesale of pharmaceuticals, see 4646
- retail sale of pharmaceuticals, see 4772
- research and development for pharmaceuticals and biotech pharmaceuticals, see 72106
- packaging of pharmaceuticals, see 82920

Class 2102 Manufacture of Biological Products

This Class includes the following Sub-class(es):

- 21021 Manufacture of vaccines for human use
- 21022 Manufacture of other biological products and preparations for human use
- 21023 Manufacture of biological products and preparations for veterinary use

Sub-class 21021 Manufacture of vaccines for human use

This Sub-class includes the manufacture of bacterial or viral vaccines like antigens, antitoxins, toxoids (e.g. diphtheria, tetanus) for human use.

This sub-class excludes:

- manufacture of blood fractions and culture media (e.g. serum or plasma) of plant or animal origin for human use, see 21022
- research and development for pharmaceuticals and biotech pharmaceuticals, see 72106

Sub-class 21022 Manufacture of other biological products and preparations for human use

This Sub-class includes the manufacture of blood fractions and/or culture media (e.g. serum or plasma) of plant or animal origin for human use.

This sub-class excludes:

- manufacture of bacterial or viral vaccines like antigens, antitoxins, toxoids (e.g. diphtheria, tetanus) for human use, see 21021
- research and development for pharmaceuticals and biotech pharmaceuticals, see 72106

Sub-class 21023 Manufacture of biological products and preparations for veterinary use

This Sub-class includes:

- manufacture of bacterial or viral vaccines like antigens, antitoxins, toxoids (e.g. diphtheria, tetanus) for veterinary use
- manufacture of blood fractions and/or culture media (e.g. serums or plasmas) of plant or animal origin for veterinary use

This sub-class excludes:

- manufacture of bacterial or viral vaccines like antigens, antitoxins, toxoids (e.g. diphtheria, tetanus) for human use, see 21021
- manufacture of blood fractions and culture media (e.g. serum or plasma) of plant or animal origin for human use, see 21022
- research and development for pharmaceuticals and biotech pharmaceuticals, see 72106

Class 2103 Manufacture of Traditional Chinese Medicine

This Class includes the following Sub-class(es):

- 21030 Manufacture of Traditional Chinese Medicine

Sub-class 21030 Manufacture of Traditional Chinese Medicine

This Sub-class includes manufacture of Chinese proprietary medicine (e.g. pills, tea sachets, capsules, tablets, granules, powder, liquid preparation) and/or preparation (cutting, roasting, processing) of Chinese medicinal material.

DIVISION 22 MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS

This Division includes the following Group(s):

- 221 MANUFACTURE OF RUBBER PRODUCTS
- 222 MANUFACTURE OF PLASTIC PRODUCTS

GROUP 221 MANUFACTURE OF RUBBER PRODUCTS

This Group includes the following Class(es):

- 2211 Processing of Natural Rubber and Gums
- 2212 Manufacture of Rubber Tyres and Tubes, Retreading and Rebuilding of Rubber Tyres
- 2219 Manufacture of Other Rubber Products except Rubber Footwear and Toys

Class 2211 Processing of Natural Rubber and Gums

This Class includes the following Sub-class(es):

- 22111 Processing of rubber (including processing of rubber latex)
- 22112 Grading and packing of rubber
- 22119 Processing of natural gums n.e.c. (e.g. gum damar, jelutong)

Sub-class 22111 Processing of rubber (including processing of rubber latex)

This Sub-class includes processing of rubber, including processing of latex.

This sub-class excludes:

- grading and packing, see 22112
- manufacture of tube repair materials, see 2219

Sub-class 22112 Grading and packing of rubber

This Sub-class includes grading and packing of rubber.

This sub-class excludes:

- manufacture of tube repair materials, see 2219

Sub-class 22119 Processing of natural gums n.e.c. (e.g. gum damar, jelutong)

This Sub-class includes processing of natural gums e.g. gum dammar, jelutong.

Example(s) of activities classified under this code:

- gum benjamin processing
- gum damar processing
- gutta percha processing

This sub-class excludes:

- grading and packing, see 22112
- manufacture of tube repair materials, see 2219

Class 2212 Manufacture of Rubber Tyres and Tubes, Retreading and Rebuilding of Rubber Tyres

This Class includes the following Sub-class(es):

- 22121 Manufacture of tyres and tubes
- 22122 Retreading and vulcanising of tyres

Sub-class 22121 Manufacture of tyres and tubes

This Sub-class includes manufacture of:

- rubber tyres for vehicles, equipment, mobile machinery, aircraft, toy, furniture and/or other uses: pneumatic tyres, solid or cushion tyres
- inner tubes for tyres
- interchangeable tyre treads, tyre flaps, "camelback" strips for retreading tyres, etc.

Sub-class 22122 Retreading and vulcanising of tyres

This Sub-class includes tyre rebuilding and retreading.

Class 2219 Manufacture of Other Rubber Products except Rubber Footwear and Toys

This Class includes the following Sub-class(es):

- 22191 Manufacture of foam rubber products (excluding foam rubber mattresses)
- 22192 Manufacture of rubber automotive parts
- 22193 Manufacture of industrial and mechanical rubber goods
- 22194 Manufacture of rubber floorings
- 22199 Manufacture of other rubber products n.e.c. (except rubber footwear and toys)

Sub-class 22191 Manufacture of foam rubber products (excluding foam rubber mattresses)

This Sub-class includes the manufacturing of foam rubber products from natural and/or synthetic, unvulcanised and/or hardened rubber.

This sub-class excludes:

- manufacture of rubber tyres and tubes, see 22121
- manufacture of mattresses of uncovered cellular rubber, see 31006

Sub-class 22192 Manufacture of rubber automotive parts

This Sub-class includes manufacture of rubber automotive products from natural and/or synthetic, unvulcanised and/or hardened rubber, in such as engine mountings, radiator hoses, brake and clutch hoses, etc.

This sub-class excludes:

- manufacture of rubber footwear, see 15200
- manufacture of glues and adhesives based on rubber, see 20296
- manufacture of rubber tyres and tubes, see 22121
- manufacture of "camelback" strips, see 22121
- manufacture of inflatable rafts and boats, see 30120
- manufacture of rubber sports requisites, except apparel, see 32300

Sub-class 22193 Manufacture of industrial and mechanical rubber goods

This Sub-class includes manufacture of industrial and mechanical rubber products from natural and/or synthetic, unvulcanised and/or hardened rubber, such as rubber plates, sheets, strip, rods, profile shapes, tubes, pipes, hoses and/or rubber conveyor or transmission belts or belting.

This sub-class excludes:

- manufacture of rubber tyres and tubes, see 22121
- manufacture of inflatable rafts and boats, see 30120
- manufacture of mattresses of uncovered cellular rubber, see 31006
- manufacture of rubber sports requisites, except apparel, see 32300

Sub-class 22194 Manufacture of rubber floorings

This Sub-class includes manufacture of rubber flooring and/or related products from natural and/or synthetic, unvulcanised and/or hardened rubber, such as rubber mats and/or rubber rugs.

This sub-class excludes:

- manufacture of rubber tyres and tubes, see 22121

Sub-class 22199 Manufacture of other rubber products n.e.c. (except rubber footwear and toys)

This Sub-class includes manufacture of other rubber products from natural and/or synthetic, unvulcanised and/or hardened rubber that are not elsewhere classified.

Example(s) of activities classified under this code:

- rubber hygienic articles: sheath contraceptives, teats, hot water bottles, etc. manufacturing
- rubber articles of apparel (if only sealed together, not sewn) manufacturing
- inflatable rubber mattresses, inflatable balloons
- rubber thread and/or rope, rubberised yarn and/or fabrics, rubber rings, fittings and/or seals, rubber roller coverings manufacturing
- rubber plates, sheets, strip, rods, profile shapes, tubes, pipes and/or hoses for non-industrial use manufacturing
- rubber brushes manufacturing
- hard rubber pipe stems manufacturing
- hard rubber combs, hair pins, hair rollers and similar manufacturing
- rubber repair materials manufacturing
- textile fabric impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent manufacturing
- rubber waterbed mattresses manufacturing
- rubber bathing caps and aprons manufacturing
- rubber wet suits and/or diving suits manufacturing
- rubber sex articles manufacturing

This sub-class excludes:

- manufacture of rubber games and toys including children's wading pools, inflatable rubber animals, balls and the like, see 32400
- reclaiming of rubber, see 38309

GROUP 222 MANUFACTURE OF PLASTIC PRODUCTS

This Group includes the following Class(es):

- 2221 Manufacture of Plastic Products except Plastic Footwear and Toys
- 2222 Plastic Product Services

Class 2221 Manufacture of Plastic Products except Plastic Footwear and Toys

This Class includes the following Sub-class(es):

- 22211 Manufacture of plastic tableware, household and kitchen ware (excluding disposable utensils)
- 22212 Manufacture of styrofoam and plastic disposable utensils
- 22213 Manufacture of plastic sheet, film and articles thereof (e.g. polythene and polypropylene bags)
- 22214 Manufacture of plastic bottles, boxes and containers (except for household use)
- 22215 Manufacture of plastic pipes and tubes
- 22216 Manufacture of plastic precision engineering parts
- 22217 Manufacture of PVC files, holders and albums
- 22218 Manufacture of plastic cable ties
- 22219 Manufacture of plastic products n.e.c. (except plastic footwear and toys)

Sub-class 22211 Manufacture of plastic tableware, household and kitchen ware (excluding disposable utensils)

This Sub-class includes manufacture of plastic tableware, household and/or kitchen ware such as:

- plastic sanitary ware, such as: plastic baths, shower baths, washbasins, lavatory pans, flushing cisterns, etc.
- plastic tableware, kitchenware and/or toilet articles

This sub-class excludes:

- manufacture of styrofoam and plastic disposable utensils, see 22212

Sub-class 22212 Manufacture of styrofoam and plastic disposable utensils

This Sub-class includes the manufacture of styrofoam and/or plastic disposable utensils.

This sub-class excludes:

- manufacture of plastic tableware, household and kitchen ware (excluding disposable utensils), see 22211

Sub-class 22213 Manufacture of plastic sheet, film and articles thereof (e.g. polythene and polypropylene bags)

This Sub-class includes:

- semi-manufactures of plastic products: plastic sheets, blocks, film, foil, strip, etc. (whether self-adhesive or not)
- manufacture of plastic articles for the packing of goods: plastic bags, sacks
- manufacture of cellophane film or sheet

Sub-class 22214 Manufacture of plastic bottles, boxes and containers (except for household use)

This Sub-class includes the manufacture of plastic articles for the packing of goods: plastic containers, boxes, cases, carboys, bottles, etc.

This sub-class excludes:

- manufacture of plastic tableware, household and kitchen ware (excluding disposable utensils), see 22211

Sub-class 22215 Manufacture of plastic pipes and tubes

This Sub-class includes the manufacture of finished plastic products: plastic tubes, pipes and/or hoses; hose and pipe fittings.

Sub-class 22216 Manufacture of plastic precision engineering parts

This Sub-class includes the manufacture of plastic precision engineering parts.

Sub-class 22217 Manufacture of PVC files, holders and albums

This Sub-class includes the manufacture of PVC files, holders and/or albums.

Sub-class 22218 Manufacture of plastic cable ties

This Sub-class includes the manufacture of plastic cable ties.

This sub-class excludes:

- manufacture of plastic non-current-carrying wiring devices (e.g. junction boxes, face plates), see 27330

Sub-class 22219 Manufacture of plastic products n.e.c. (except plastic footwear and toys)

This Sub-class includes the manufacture of plastic products not elsewhere classified.

Example(s) of activities classified under this code:

- plastic doors, windows, frames, shutters, blinds, skirting boards, tanks, reservoirs, floor coverings, such as vinyl, linoleum etc wall or ceiling coverings in rolls or in the form of tiles, etc. manufacturing
- plastic signs (non-electrical) manufacturing
- diverse plastic products: plastic headgear, insulating fittings, parts of lighting fittings, office or school supplies (excluding PVC files, holders and albums), articles of apparel (if only sealed together, not sewn), fittings for furniture, statuettes, transmission and/or conveyer belts, self-adhesive tapes of plastic, plastic wall paper, plastic shoe lasts, plastic cigar and/or cigarette holders, combs, plastics hair curlers, plastics novelties etc manufacturing

This sub-class excludes:

- manufacture of plastic luggage, see 15121
- manufacture of plastic footwear, see 15200
- manufacture of petrochemicals and petrochemical products such as plastics in primary forms, see 2013
- manufacture of articles of synthetic or natural rubber, see 2211, 2212, 2219
- manufacture of plastic furniture, see 31009
- manufacture of mattresses of uncovered cellular plastic, see 31006
- manufacture of plastic sports requisites, see 32300
- manufacture of plastic games and toys, see 32400
- manufacture of plastic medical and dental appliances, see 3250
- manufacture of plastic ophthalmic goods, see 32504
- manufacture of plastics hard hats and other personal safety equipment of plastics, see 32909

Class 2222 Plastic Product Services

This Class includes the following Sub-class(es):

- 22220 Plastic product services

Sub-class 22220 Plastic product services

This Sub-class includes:

- welding, cutting, thermoforming and/or fabrication of plastic
- spray painting, coating, engraving and/or treatment of plastic

DIVISION 23 MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS

This Division includes the following Group(s):

- 231 MANUFACTURE OF GLASS AND GLASS PRODUCTS
- 239 MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS N.E.C.

GROUP 231 MANUFACTURE OF GLASS AND GLASS PRODUCTS

This Group includes the following Class(es):

- 2310 Manufacture of Glass and Glass Products

Class 2310 Manufacture of Glass and Glass Products

This Class includes the following Sub-class(es):

- 23100 Manufacture of glass and glass products (including yarn of glass fibres)

Sub-class 23100 Manufacture of glass and glass products (including yarn of glass fibres)

This Sub-class includes the manufacture of glass in all forms, made by any process and/or the manufacture of articles of glass.

Units in this Sub-class are primarily engaged in the manufacture of:

- flat glass, including wired, coloured or tinted flat glass
- toughened or laminated flat glass
- glass in rods or tubes
- glass paving blocks
- glass mirrors
- multiple-walled insulating units of glass
- bottles and/or other containers of glass or crystal
- drinking glasses and/or other domestic glass or crystal articles
- glass fibres, including glass wool and/or non-woven products thereof
- laboratory, hygienic or pharmaceutical glassware
- clock or watch glasses, optical glass and/or optical elements not optically worked
- glassware used in imitation jewellery
- glass insulators and/or glass insulating fittings

- glass envelopes for lamps
- glass figurines

This sub-class excludes:

- manufacture of woven fabrics of glass yarn, see 13100
- manufacture of optical elements optically worked, see 26709
- manufacture of fibre optic cable for data transmission or live transmission of images, see 27321
- manufacture of glass toys, see 32400
- manufacture of syringes and other medical laboratory equipment, see 32502

GROUP 239 MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS N.E.C.

This Group includes the following Class(es):

- 2391 Manufacture of Clay Products
- 2393 Manufacture of Other Porcelain and Ceramic Products
- 2394 Manufacture of Cement, Lime and Plaster
- 2395 Manufacture of Articles of Concrete, Cement and Plaster
- 2396 Cutting, Shaping and Finishing of Stone
- 2399 Manufacture of Other Non-Metallic Mineral Products n.e.c.

Class 2391 Manufacture of Clay Products

This Class includes the following Sub-class(es):

- 23911 Manufacture of bricks
- 23912 Manufacture of tiles, pipes and channels (including clay roofing, wall and floor tiles, and earthen and glazed pipes)
- 23919 Manufacture of clay products n.e.c.

Sub-class 23911 Manufacture of bricks

This Sub-class includes the manufacture of:

- refractory ceramic goods like refractory bricks
- structural non-refractory clay building materials like ceramic bricks

Sub-class 23912 Manufacture of tiles, pipes and channels (including clay roofing, wall and floor tiles, and earthen and glazed pipes)

This Sub-class includes the manufacture of:

- refractory ceramic goods: tiles and pipes
- non-refractory ceramic hearth or wall tiles, mosaic cubes etc
- structural non-refractory clay building materials: roofing tiles, chimney pots, pipes, conduits, etc.
- flooring blocks in baked clay

Sub-class 23919 Manufacture of clay products n.e.c.

This Sub-class includes the manufacture of clay products not elsewhere classified.

Example(s) of activities classified under this code:

- refractory mortars and/or concretes manufacturing
- refractory ceramic goods: heat-insulating ceramic goods of siliceous fossil meals and/or blocks etc, retorts, crucibles, muffles, nozzles, tubes, etc. manufacturing
- non-refractory ceramic flags and/or paving manufacturing
- ceramic sanitary fixtures manufacturing
- refractory articles containing magnesite, dolomite or chromite manufacturing

This sub-class excludes:

- manufacture of artificial stone (e.g. cultured marble), see 22219

Class 2393 Manufacture of Other Porcelain and Ceramic Products

This Class includes the following Sub-class(es):

- 23931 Manufacture of plumbing fixtures and fittings of vitreous china, china and earthenware (e.g. sinks, closets, bowls)
- 23939 Manufacture of other porcelain and ceramic products n.e.c.

Sub-class 23931 Manufacture of plumbing fixtures and fittings of vitreous china, china and earthenware (e.g. sinks, closets, bowls)

This Sub-class includes the manufacture of plumbing fixtures and/or fittings of vitreous china, china and/or earthenware (e.g. sinks, closets, bowls).

Sub-class 23939 Manufacture of other porcelain and ceramic products n.e.c.

This Sub-class includes manufacture of other porcelain and/or ceramic products not elsewhere classified.

Example(s) of activities classified under this code:

- ceramic tableware and/or other domestic or toilet articles manufacturing
- statuettes and/or other ornamental ceramic articles manufacturing
- electrical insulators and/or insulating fittings of ceramics manufacturing
- ceramic and/or ferrite magnets manufacturing
- ceramic laboratory, chemical and/or industrial products manufacturing
- ceramic pots, jars and/or similar articles of a kind used for conveyance or packing of goods manufacturing
- ceramic furniture manufacturing

This sub-class excludes:

- manufacture of artificial stone (e.g. cultured marble), see 22219
- manufacture of refractory ceramic goods, see 2391
- manufacture of ceramic building materials, see 2391
- manufacture of ceramic sanitary fixtures, see 23919
- manufacture of permanent metallic magnets, see 25999
- manufacture of imitation jewellery, see 32120
- manufacture of ceramic toys, see 32400
- manufacture of artificial teeth, see 32503

Class 2394 Manufacture of Cement, Lime and Plaster

This Class includes the following Sub-class(es):

- 23940 Manufacture of cement, lime and plaster

Sub-class 23940 Manufacture of cement, lime and plaster

This Sub-class includes the manufacture of

- clinkers and/or hydraulic cements, including Portland, aluminous cement, slag cement and/or superphosphate cements
- quicklime, slaked lime and/or hydraulic lime
- plasters of calcined gypsum or calcined sulphate

- calcined dolomite

This sub-class excludes:

- manufacture of refractory mortars, concrete, etc., see 2391
- manufacture of articles of cement, see 23959
- manufacture of articles of plaster, see 23959
- manufacture of ready-mixed and dry-mix concrete and mortars, see 23951
- manufacture of cements used in dentistry, see 32503

Class 2395 Manufacture of Articles of Concrete, Cement and Plaster

This Class includes the following Sub-class(es):

- 23951 Manufacture of ready-mix concrete
- 23959 Manufacture of articles of concrete, cement and plaster n.e.c. (except precast concrete components)

Sub-class 23951 Manufacture of ready-mix concrete

This Sub-class includes the manufacture of ready-mix and/or dry-mix concrete and mortars.

This sub-class excludes:

- manufacture of refractory cements and mortars, see 2391
- manufacture of asbestos products, see 23995

Sub-class 23959 Manufacture of articles of concrete, cement and plaster n.e.c. (except precast concrete components)

This Sub-class includes the manufacture of articles of concrete, cement and/or plaster not elsewhere classified.

Example(s) of activities classified under this code:

- concrete, cement or artificial stone articles for use in construction: concrete blocks, tiles, flagstones, bricks, boards, sheets, panels, pipes, posts manufacturing
- building materials of vegetable substances (wood wool, straw, reeds, rushes) agglomerated with cement, plaster or other mineral binder manufacturing
- articles of cellulose fibre-cement or the like: corrugated sheets, other sheets, panels, tiles, tubes, pipes, reservoirs, troughs, basins, sinks, jars, furniture, window frames, etc. manufacturing
- statuary, furniture, bas- and/or haut-reliefs, vases, flowerpots, etc. manufacturing

- powdered mortars manufacturing

This sub-class excludes:

- manufacture of refractory cements and mortars, see 2391
- manufacture of asbestos products, see 23995
- production of pre-cast components of various materials (e.g. concrete, wood, steel) for building and civil engineering construction works, see 43904

Class 2396 Cutting, Shaping and Finishing of Stone

This Class includes the following Sub-class(es):

- 23960 Cutting, shaping and finishing of stone (including tomb-stones and furniture of stone or marble)

Sub-class 23960 Cutting, shaping and finishing of stone (including tomb-stones and furniture of stone or marble)

This Sub-class includes:

- cutting, shaping and finishing of stone for use in construction, in cemeteries, on roads, as roofing, etc.
- manufacture of stone furniture

This sub-class excludes:

- production of rough cut stone, i.e. quarrying activities, see 08101
- production of millstones, abrasive stones and similar products, see 23999
- activities of sculptors, see 90009

Class 2399 Manufacture of Other Non-Metallic Mineral Products n.e.c.

This Class includes the following Sub-class(es):

- 23991 Manufacture of asbestos products except asbestos paper
- 23992 Manufacture of fibreglass and fibreglass products
- 23993 Manufacture of other insulation products (e.g. ceramic IC packages, refractory materials, rock wool products, insulation services)
- 23994 Manufacture of non-structural pre-cast components (e.g. lightweight partitions, secondary roof slabs)
- 23995 Manufacture of asphalt premix

- 23999 Manufacture of other non-metallic mineral products n.e.c. (e.g. graphite products)

Sub-class 23991 Manufacture of asbestos products except asbestos paper

This Sub-class includes the manufacture of asbestos products (except asbestos paper).

Sub-class 23992 Manufacture of fibreglass and fibreglass products

This Sub-class includes the manufacture of fibreglass and/or fibreglass products.

Sub-class 23993 Manufacture of other insulation products (e.g. ceramic IC packages, refractory materials, rock wool products, insulation services)

This Sub-class includes the manufacture of mineral insulating materials: slag wool, rock wool and/or similar mineral wools; exfoliated vermiculite, expanded clays and/or similar heat-insulating, sound-insulating or sound-absorbing materials.

Sub-class 23994 Manufacture of non-structural pre-cast components (e.g. lightweight partitions, secondary roof slabs)

This Sub-class includes the manufacture of non-structural pre-cast components (e.g. lightweight partitions, secondary roof slabs).

This sub-class excludes:

- production of pre-cast components of various materials (e.g. concrete, wood, steel) for building and civil engineering construction works, see 43904

Sub-class 23995 Manufacture of asphalt premix

This Sub-class includes manufacture of articles of asphalt or similar material (e.g. asphalt-based adhesives, coal tar pitch).

Sub-class 23999 Manufacture of other non-metallic mineral products n.e.c. (e.g. graphite products)

This Sub-class includes the manufacture of other non-metallic mineral products not elsewhere classified.

Example(s) of activities classified under this code:

- millstones, sharpening or polishing stones and/or natural or artificial abrasive products, including abrasive products on a soft base (e.g. sandpaper) manufacturing

- friction material and/or unmounted articles thereof with a base of mineral substances or of cellulose manufacturing
- articles of diverse mineral substances: worked mica and/or articles of mica, of peat, of graphite (other than electrical articles), etc. manufacturing
- carbon and/or graphite fibres and/or products (except electrodes and electrical applications) manufacturing

This sub-class excludes:

- manufacture of glass wool and non-woven glass wool products, see 23100
- manufacture of carbon or graphite gaskets, see 32909

DIVISION 24 MANUFACTURE OF BASIC METALS

This Division includes the following Group(s):

- 241 MANUFACTURE OF BASIC IRON AND STEEL
- 242 MANUFACTURE OF BASIC PRECIOUS AND NON-FERROUS METALS
- 243 CASTING OF METALS

GROUP 241 MANUFACTURE OF BASIC IRON AND STEEL

This Group includes the following Class(es):

- 2410 Manufacture of Basic Iron and Steel

Class 2410 Manufacture of Basic Iron and Steel

This Class includes the following Sub-class(es):

- 24101 Iron and steel rolling mills
- 24102 Manufacture of ferrous metal alloys
- 24109 Manufacture of basic iron and steel n.e.c. (including smelting)

Sub-class 24101 Iron and steel rolling mills

This Sub-class includes one of the following operations:

- reduction of iron ore in blast furnaces and oxygen converters
- reduction of ferrous waste and scrap in electric arc furnaces

- by direct reduction of iron ore without fusion to obtain crude steel. The crude steel is smelted and refined in a ladle furnace, and then poured and solidified in a continuous caster in order to produce semi-finished flat or long products.

These products are used, after reheating, in rolling, drawing and extruding operations to manufacture finished products such as plate, sheet, strip, bars, rods, wire, tubes, pipes and hollow profiles.

Units in this Sub-class includes the manufacture of:

- hot-rolled and/or cold-rolled flat-rolled products of steel
- hot-rolled bars and/or rods of steel
- hot-rolled open sections of steel
- steel bars and/or solid sections of steel by cold drawing, grinding or turning
- open sections by progressive cold forming on a roll mill or folding on a press of flat-rolled products of steel
- wire of steel by cold drawing or stretching
- sheet piling of steel and/or welded open sections of steel
- railway track materials (unassembled rails) of steel
- seamless tubes, pipes and/or hollow profiles of steel, by hot rolling, hot extrusion or hot drawing, or by cold drawing or cold rolling
- welded tubes and/or pipes of steel, by cold or hot forming and welding, delivered as welded or further processed by cold drawing or cold rolling or manufactured by hot forming, welding and/or reducing
- tube fittings of steel, such as: flat flanges and flanges with forged collars, butt-welded fittings, threaded fittings, socket-welded fittings
- operation of blast furnaces, steel converters, rolling and/or finishing mills
- re-melting of scrap ingots of iron or steel
- pig iron and/or spiegeleisen in pigs, blocks or other primary forms

Sub-class 24102 Manufacture of ferrous metal alloys

This Sub-class includes one of the following operations:

- reduction of iron ore in blast furnaces and oxygen converters
- reduction of ferrous waste and scrap in electric arc furnaces
- by direct reduction of iron ore without fusion to obtain crude steel. The crude steel is smelted and refined in a ladle furnace, and then poured and solidified in a continuous caster in order to produce semi-finished flat or long products.

These products are used, after reheating, in rolling, drawing and extruding operations to manufacture finished products such as plate, sheet, strip, bars, rods, wire, tubes, pipes and hollow profiles.

Units in this Sub-class includes production of:

- ferro-alloys
- ferrous products by direct reduction of iron and/or other spongy ferrous products

Sub-class 24109 Manufacture of basic iron and steel n.e.c. (including smelting)

This Sub-class includes manufacture of basic iron and steel not elsewhere classified.

Example(s) of activities classified under this code:

- iron smelting
- steel ingot manufacturing

This sub-class excludes:

- manufacture of tubes, pipes and hollow profiles and of tube or pipe fittings of cast-iron, see 24310
- manufacture of seamless tubes and pipes of steel by centrifugal casting, see 24310
- manufacture of tube or pipe fittings of cast-steel, see 24310

GROUP 242 MANUFACTURE OF BASIC PRECIOUS AND NON-FERROUS METALS

This Group includes the following Class(es):

- 2420 Manufacture of Basic Precious and Non-Ferrous Metals

Class 2420 Manufacture of Basic Precious and Non-Ferrous Metals

This Class includes the following Sub-class(es):

- 24201 Tin smelting
- 24202 Manufacture of non-ferrous metal alloys
- 24209 Manufacture of basic precious and non-ferrous metals n.e.c.

Sub-class 24201 Tin smelting

This Sub-class includes smelting and refining of tin and making tin ingot.

This sub-class excludes:

- casting of tin, see 24320
- manufacture of tin alloys, see 24202
- manufacturing of tin from electrolytic refining of waste/scrap, see 24209

Sub-class 24202 Manufacture of non-ferrous metal alloys

This Sub-class includes manufacture of non-ferrous metal (e.g. aluminium, copper, lead, zinc and/or tin) alloys.

This sub-class excludes:

- tin smelting, see 24201
- casting of non-ferrous metals, see 24320

Sub-class 24209 Manufacture of basic precious and non-ferrous metals n.e.c.

This Sub-class includes manufacture of:

- fuse wire or strip
- wire of these metals by drawing
- aluminium (tin) foil laminates made from aluminium (tin) foil as primary component
- precious metal foil laminates
- semi-manufacturing of: aluminium, chrome, manganese, nickel, copper, lead, zinc and/or tin, etc.
- basic precious metals: production and refining of unwrought or wrought precious metals: gold, silver, platinum, etc. from ore and scrap
- precious metal semi-products
- silver rolled onto base metals
- gold rolled onto base metals or silver
- platinum and/or platinum group metals rolled onto gold, silver or base metals
- aluminium from alumina
- aluminium from electrolytic refining of aluminium waste and/or scrap
- lead and zinc from ores
- lead, zinc and/or tin from electrolytic refining of lead, zinc and/or tin waste and/or scrap
- copper from ores
- copper from electrolytic refining of copper waste and/or scrap
- chrome, manganese, nickel etc from ores or oxides

- chrome, manganese, nickel, etc. from electrolytic and/or aluminothermic refining of chrome, manganese, nickel etc, waste and/or scrap
- mattes of nickel
- uranium metal from pitchblende or other ores
- aluminium oxide (alumina)
- aluminium wrapping foil smelting and/or refining of uranium

This sub-class excludes:

- tin smelting, see 24201
- alloying purchased non-ferrous metals, see 24202
- casting of non-ferrous metals, see 24320
- manufacture of precious metal jewellery, see 32111

GROUP 243 CASTING OF METALS

This Group includes the following Class(es):

- 2431 Casting of Iron and Steel
- 2432 Casting of Non-Ferrous Metals

Class 2431 Casting of Iron and Steel

This Class includes the following Sub-class(es):

- 24310 Iron and steel foundries

Sub-class 24310 Iron and steel foundries

This Sub-class includes the pouring of molten iron and steel into moulds of a desired shape to make castings, i.e. the activities of iron and steel foundries.

Units in this Sub-class are primarily engaged in the manufacture of one or more of the following:

- tubes, pipes and/or hollow profiles and/or of tube or pipe fittings of cast-iron
- seamless tubes and/or pipes of steel by centrifugal casting
- tube or pipe fittings of cast-steel
- casting of: semi-finished iron products, grey iron castings, spheroidal graphite iron castings, malleable cast-iron products, semi-finished steel products, steel castings

This sub-class excludes:

- manufacture of non-ferrous metal castings and further manufacturing them into finished products; these are classified based on the specific finished products

Class 2432 Casting of Non-Ferrous Metals

This Class includes the following Sub-class(es):

- 24320 Non-ferrous metal foundries

Sub-class 24320 Non-ferrous metal foundries

This Sub-class includes the pouring of molten non-ferrous metal, under high pressure, into metal moulds or dies to manufacture castings.

Units in this Sub-class includes the casting of:

- semi-finished products of aluminium, magnesium, titanium, zinc, etc.
- light metal castings
- heavy metal castings
- precious metal castings
- die-casting of non-ferrous metal castings

This sub-class excludes:

- manufacture of iron and steel castings, see 24310
- manufacture of nonferrous metal castings and further manufacturing them into finished products; these are classified based on the specific finished products.

DIVISION 25 MANUFACTURE OF FABRICATED METAL PRODUCTS EXCEPT MACHINERY AND EQUIPMENT

This Division includes the following Group(s):

- 251 MANUFACTURE OF STRUCTURAL METAL PRODUCTS, TANKS, RESERVOIRS AND STEAM GENERATORS
- 252 MANUFACTURE OF WEAPONS AND AMMUNITION
- 259 MANUFACTURE OF OTHER FABRICATED METAL PRODUCTS; METALWORKING SERVICE ACTIVITIES

GROUP 251 MANUFACTURE OF STRUCTURAL METAL PRODUCTS, TANKS, RESERVOIRS AND STEAM GENERATORS

This Group includes the following Class(es):

- 2511 Manufacture of Structural Metal Products
- 2512 Manufacture and Repair of Tanks, Reservoirs and Containers of Metal
- 2513 Manufacture and Repair of Steam Generators except Central Heating Hot Water Boilers

Class 2511 Manufacture of Structural Metal Products

This Class includes the following Sub-class(es):

- 25111 Manufacture of metal doors, window and door frames, grilles and gratings
- 25112 Manufacture of metal strips and slabs (e.g. awnings)
- 25113 Manufacture of metal pipes and tubes
- 25114 Manufacture of steel structural component
- 25119 Manufacture of structural metal products n.e.c. (e.g. metal sections, corrugated sheets)

Sub-class 25111 Manufacture of metal doors, window and door frames, grilles and gratings

This Sub-class includes the manufacture of metal doors, windows and/or their frames, shutters and gates and/or metal room partitions for floor attachment.

This sub-class excludes:

- wooden doors, windows, shutters, sash and their frames containing metal fittings, such as hinges, locks, etc., see 16291

Sub-class 25112 Manufacture of metal strips and slabs (e.g. awnings)

This Sub-class includes the manufacture of metal strips and/or slabs (eg awnings).

Sub-class 25113 Manufacture of metal pipes and tubes

This Sub-class includes manufacture of metal pipes and/or tubes.

Sub-class 25114 Manufacture of steel structural component

This Sub-class includes the manufacture of steel structural component.

This sub-class excludes:

- production of prefabricated building structure, see 43904
- manufacture of sections of ships, see 30110

Sub-class 25119 Manufacture of structural metal products n.e.c. (e.g. metal sections, corrugated sheets)

This Sub-class includes the manufacture of structural metal products not elsewhere classified.

Example(s) of activities classified under this code:

- corrugated metal sheet manufacturing
- ironwork, ornamental manufacturing
- industrial frameworks in metal (frameworks for blast furnaces, lifting and handling equipment, etc.) manufacturing

This sub-class excludes:

- manufacture of parts for marine or power boilers, see 25131
- manufacture of assembled railway track fixtures, see 25999
- manufacture of sections of ships, see 30110

Class 2512 Manufacture and Repair of Tanks, Reservoirs and Containers of Metal

This Class includes the following Sub-class(es):

- 25120 Manufacture and repair of tanks, reservoirs and containers of metal (e.g. metal cylinders, storage vessels and containers for compressed or liquefied gas)

Sub-class 25120 Manufacture and repair of tanks, reservoirs and containers of metal (e.g. metal cylinders, storage vessels and containers for compressed or liquefied gas)

This Sub-class includes the manufacture, repair and/or maintenance of:

- reservoirs, tanks and/or similar containers of metal, of types normally installed as fixtures for storage or manufacturing use
- metal containers for compressed or liquefied gas
- heating boilers, radiators and/or correctors and parts thereof
- central heating boilers and/or radiators

This sub-class excludes:

- manufacture of metal casks, drums, cans, pails, boxes, etc. of a kind normally used for carrying and packing of goods, see 25959
- manufacture of transport containers, see 29200
- manufacture of tanks (armoured military vehicles), see 30400

Class 2513 Manufacture and Repair of Steam Generators except Central Heating Hot Water Boilers

This Class includes the following Sub-class(es):

- 25131 Manufacture and repair of heating boilers, radiators and correctors (including parts)
- 25139 Manufacture and repair of steam generators n.e.c. (except central heating hot water boilers)

Sub-class 25131 Manufacture and repair of heating boilers, radiators and correctors (including parts)

This Sub-class includes the manufacture, repair and/or maintenance of:

- heating boilers
- radiators and/or correctors (including parts)
- nuclear reactors, except isotope separators
- parts for marine or power boilers

This sub-class excludes:

- manufacture of central heating hot-water boilers and radiators, see 25120
- manufacture of boiler-turbine sets, see 28111
- manufacture of isotope separators, see 28299

Sub-class 25139 Manufacture and repair of steam generators n.e.c. (except central heating hot water boilers)

This Sub-class includes the manufacture, repair and/or maintenance of steam generators not elsewhere classified.

Example(s) of activities classified under this code:

- steam or other vapour generators manufacturing
- auxiliary plant for use with steam generators (e.g. condensers, economisers, superheaters, steam collectors and accumulators) manufacturing

GROUP 252 MANUFACTURE OF WEAPONS AND AMMUNITION

This Group includes the following Class(es):

- 2520 Manufacture and Repair of Weapons and Ammunition

Class 2520 Manufacture and Repair of Weapons and Ammunition

This Class includes the following Sub-class(es):

- 25200 Manufacture and repair of weapons and ammunition (e.g. ordnance and accessories)

Sub-class 25200 Manufacture and repair of weapons and ammunition (e.g. ordnance and accessories)

This Sub-class includes the manufacture, repair and/or maintenance of:

- heavy weapons (artillery, mobile guns, rocket launchers, torpedo tubes, heavy machine guns)
- small arms (revolvers, shotguns, light machine guns)
- air or gas guns and/or pistols
- war ammunition
- hunting, sporting or protective firearms and/or ammunition
- explosive devices such as bombs, mines and/or torpedoes

This sub-class excludes:

- manufacture of percussion caps, detonators or signalling flares, see 20299
- manufacture of cutlasses, swords, bayonets, etc., see 25939
- manufacture of armoured vehicles for the transport of banknotes or valuables, see 29100
- manufacture of tanks and other fighting vehicles, see 30400

GROUP 259 MANUFACTURE OF OTHER FABRICATED METAL PRODUCTS; METALWORKING SERVICE ACTIVITIES

This Group includes the following Class(es):

- 2591 Forging, Pressing, Stamping and Roll-Forming of Metal; Powder Metallurgy
- 2592 Treatment and Coating of Metals
- 2593 Manufacture of Cutlery, Hand Tools and General Hardware
- 2594 Manufacture of Metal Wire and Cable Products
- 2595 Manufacture of Metal Cans, Containers and Related Products
- 2599 Manufacture of Other Fabricated Metal Products n.e.c.

Class 2591 Forging, Pressing, Stamping and Roll-Forming of Metal; Powder Metallurgy

This Class includes the following Sub-class(es):

- 25911 Iron and steel and non-ferrous forgings
- 25912 Manufacture of metal caps (e.g. crown corks)
- 25913 Manufacture of leadframe
- 25914 Metal stampings except metal caps
- 25919 Pressing and roll-forming of metal and powder metallurgy n.e.c.

Sub-class 25911 Iron and steel and non-ferrous forgings

This Sub-class includes iron and/or steel and/or non-ferrous forging.

Sub-class 25912 Manufacture of metal caps (e.g. crown corks)

This Sub-class includes the manufacture of crowns and/or closure (e.g. bottle caps, metallic closures).

This sub-class excludes:

- production of metal cans, see 2595

Sub-class 25913 Manufacture of leadframe

This Sub-class includes the manufacture of leadframes.

Sub-class 25914 Metal stampings except metal caps

This Sub-class includes the manufacture of metal stampings.

This sub-class excludes:

- manufacture of metal caps (e.g. crown corks), see 25912

Sub-class 25919 Pressing and roll-forming of metal and powder metallurgy n.e.c.

This Sub-class includes pressing and roll-forming of metal and/or powder metallurgy not elsewhere classified.

Example(s) of activities classified under this code:

- forging, pressing, stamping and/or roll-forming of metal

- powder metallurgy: production of metal objects directly from metal powders by heat treatment (sintering) or under pressure

This sub-class excludes:

- production of metal powder, see 2410, 2420

Class 2592 Treatment and Coating of Metals

This Class includes the following Sub-class(es):

- 25921 Electroplating and plating of metals and formed products
- 25922 Polishing of metals and formed products
- 25923 Rustproofing of metals and formed products
- 25924 Heat treatment for metals
- 25929 Metal product services n.e.c.

Sub-class 25921 Electroplating and plating of metals and formed products

This Sub-class includes the electroplating and/or plating of metals and/or formed products.

Sub-class 25922 Polishing of metals and formed products

This Sub-class includes the polishing of metals and/or formed products.

Sub-class 25923 Rustproofing of metals and formed products

This Sub-class includes the rustproofing of metals and/or formed products.

Sub-class 25924 Heat treatment for metals

This Sub-class includes the heat treatment for metals.

Sub-class 25929 Metal product services n.e.c.

This Sub-class includes metal product services not elsewhere classified.

Example(s) of activities classified under this code:

- deburring, sandblasting, tumbling, cleaning of metals
- colouring and/or engraving of metals

- non-metallic coating of metals (e.g. plasticising, enamelling, lacquering)
- hardening, buffing of metals
- boring, turning, milling, eroding, planing, lapping, broaching, levelling, sawing, grinding, sharpening, polishing, welding, splicing, etc. of metalwork pieces
- cutting of and/or writing on metals by means of laser beams

This sub-class excludes:

- activities of farriers, see 01600
- engraving or etching on printing plates, see 18129
- rolling precious metals onto base metals or other metals, see 24209

Class 2593 Manufacture of Cutlery, Hand Tools and General Hardware

This Class includes the following Sub-class(es):

- 25931 Manufacture of table, kitchen and other cutlery
- 25932 Manufacture of hand and edge tools
- 25939 Manufacture of general hardware (including blacksmith shops) n.e.c. (e.g. locks and keys, hinges, clamps, hooks)

Sub-class 25931 Manufacture of table, kitchen and other cutlery

This Sub-class includes the manufacture of:

- domestic cutlery such as knives, forks, spoons, etc.
- other articles of cutlery: cleavers, choppers, razors, razor blades, scissors and/or hair clippers
- knives and/or cutting blades for machines or for mechanical appliances

This sub-class excludes:

- manufacture of cutlery of precious metal, see 32119
- manufacture of hollowware (pots, kettles, etc.), dinnerware (bowls, platters etc) or flatware (plates, saucers, etc.), see 25996

Sub-class 25932 Manufacture of hand and edge tools

This Sub-class includes the manufacture of:

- hand tools such as pliers, screwdrivers, etc.
- non-power-driven agricultural hand tools

- saws and/or saw blades, including circular saw blades and/or chainsaw blades
- interchangeable tools for hand tools, whether or not power-operated, or for machine tools: drills, punches, milling cutters, etc.

This sub-class excludes:

- manufacture of power-driven hand tools, see 28199

Sub-class 25939 Manufacture of general hardware (including blacksmith shops) n.e.c. (e.g. locks and keys, hinges, clamps, hooks)

This Sub-class includes the manufacture of general hardware (including blacksmith shops) not elsewhere classified.

Example(s) of activities classified under this code:

- press tools manufacturing
- blacksmiths' tools: forges, anvils etc manufacturing
- moulding boxes and moulds (except ingot moulds) manufacturing
- vices and/or clamps manufacturing
- padlocks, locks, keys, hinges and the like, hardware for buildings, furniture, vehicles, etc. manufacturing
- swords manufacturing
- cutlasses manufacturing
- bayonets manufacturing

This sub-class excludes:

- manufacture of ingot moulds, see 28223

Class 2594 Manufacture of Metal Wire and Cable Products

This Class includes the following Sub-class(es):

- 25941 Manufacture of uninsulated wire (e.g. electronic component wire, bonding wire)
- 25949 Manufacture of metal wire and cable products n.e.c.

Sub-class 25941 Manufacture of uninsulated wire (e.g. electronic component wire, bonding wire)

This Sub-class includes the manufacture of uninsulated metal cable or insulated cable not capable of being used as a conductor of electricity.

This sub-class excludes:

- manufacture of electronic and electric wires and cables, see 2732

Sub-class 25949 Manufacture of metal wire and cable products n.e.c.

This Sub-class includes the manufacture of metal wire and/or cable products not elsewhere classified.

Example(s) of activities classified under this code:

- barbed wire manufacturing
- grill manufacturing
- netting manufacturing
- wire fencing manufacturing

This sub-class excludes:

- manufacture of electronic and electric wires and cables, see 2732

Class 2595 Manufacture of Metal Cans, Containers and Related Products

This Class includes the following Sub-class(es):

- 25951 Manufacture of tinfoil cans
- 25952 Manufacture of other tinfoil and zinc articles (e.g. pails, buckets, dustbins)
- 25959 Manufacture of metal cans, containers and related products n.e.c. (e.g. barrels, steel drums, kegs)

Sub-class 25951 Manufacture of tinfoil cans

This Sub-class includes the manufacture of tinfoil cans for food products.

Sub-class 25952 Manufacture of other tinfoil and zinc articles (e.g. pails, buckets, dustbins)

This Sub-class includes the manufacture of pails, drums, buckets, boxes and/or collapsible tubes made of tinfoil and/or zinc.

Sub-class 25959 Manufacture of metal cans, containers and related products n.e.c. (e.g. barrels, steel drums, kegs)

This Sub-class includes the manufacture of metal cans, containers and/or related metal products not elsewhere classified.

Example(s) of activities classified under this code:

- aluminium can and container manufacturing
- ash can manufacturing
- metal pails, cans, drums, buckets, boxes and/or collapsible tubes (excluding tinplate or zinc) manufacturing

Class 2599 Manufacture of Other Fabricated Metal Products n.e.c.

This Class includes the following Sub-class(es):

- 25991 Manufacture of sanitary ware of enamelled iron and metal and plumbers' ware of brass
- 25992 Manufacture of plumbing, heating and related products (including parts) except electric
- 25993 Manufacture of bolts, nuts, rivets, fasteners and screw machine products
- 25994 Manufacture of pipe fittings
- 25995 Manufacture of springs
- 25996 Manufacture of kitchen and household utensils (e.g. steel shelf, showcase counters, kitchen trolleys display racks, sink bowls and other customised kitchen equipment)
- 25997 Manufacture of metal precision components
- 25998 Slitting, shearing and pasting of metal sheeting
- 25999 Manufacture of other fabricated metal products n.e.c. (including voice coil magnets)

Sub-class 25991 Manufacture of sanitary ware of enamelled iron and metal and plumbers' ware of brass

This Sub-class includes the manufacture of sanitary ware of enamelled iron and/or metal and/or plumbers' ware of brass (e.g. baths, sinks, washbasins and/or similar articles).

Sub-class 25992 Manufacture of plumbing, heating and related products (including parts) except electric

This Sub-class includes the manufacture of plumbing, heating and/or related metal products (including parts) except electric.

Sub-class 25993 Manufacture of bolts, nuts, rivets, fasteners and screw machine products

This Sub-class includes the manufacture of:

- metal rivets, washers and/or similar non-threaded metal products
- screw machine products
- bolts, screws, nuts and/or similar threaded products

Sub-class 25994 Manufacture of pipe fittings

This Sub-class includes the manufacture of metal pipe fittings, made from purchased metal pipe.

Sub-class 25995 Manufacture of springs

This Sub-class includes the manufacture of metal springs (except watch springs): leaf springs, helical springs, torsion bar springs, leaves for springs.

This sub-class excludes:

- manufacture of clock or watch springs, see 26524

Sub-class 25996 Manufacture of kitchen and household utensils (e.g. steel shelf, showcase counters, kitchen trolleys display racks, sink bowls and other customised kitchen equipment)

This Sub-class includes the manufacture of metal household articles, for instance:

- flatware: plates, saucers, etc.
- hollowware: pots, kettles, etc.
- dinnerware: bowls, platters, etc.
- saucepans, frying pans and/or other non-electrical utensils for use at the table or in the kitchen
- small hand-operated kitchen appliances and/or accessories
- metal scouring pads

This sub-class excludes:

- manufacture of table and kitchen cutlery, see 25931
- manufacture of shopping carts, see 30990

Sub-class 25997 Manufacture of metal precision components

This Sub-class includes the manufacture of metal precision components.

Sub-class 25998 Slitting, shearing and pasting of metal sheeting

This Sub-class includes the slitting, shearing and/or pasting of metal sheeting.

This sub-class excludes:

- manufacture of metal cans, see 2595

Sub-class 25999 Manufacture of other fabricated metal products n.e.c. (including voice coil magnets)

This Sub-class includes the manufacture of other fabricated metal products not elsewhere classified.

Example(s) of activities classified under this code:

- chain, except power transmission chain manufacturing
- metal goods for office use manufacturing, except furniture
- safes, strongboxes, armoured doors, etc. manufacturing
- various metal articles: ship propellers and/or blades thereof, anchors, bells, assembled railway track fixtures, clasps, buckles, hooks manufacturing
- foil bags manufacturing
- permanent metallic magnets manufacturing
- metal vacuum jugs and/or bottles manufacturing
- metal signs (non-electrical) manufacturing
- metal badges and/or metal military insignia manufacturing
- metal hair curlers, metal umbrella handles, metal frames and/or combs manufacturing

This sub-class excludes:

- manufacture of ceramic and ferrite magnets, see 23939
- manufacture of tanks and reservoirs, see 25120
- manufacture of swords, bayonets, see 25939
- manufacture of clock or watch springs, see 26524
- manufacture of wire and cable for electricity transmission, see 2732
- manufacture of power transmission chain, see 28142

- manufacture of shopping carts, see 30990
- manufacture of metal furniture, see 31003
- manufacture of sports goods, see 32300
- manufacture of games and toys, see 32400

DIVISION 26 MANUFACTURE OF COMPUTER, ELECTRONIC AND OPTICAL PRODUCTS

This Division includes the following Group(s):

- 261 MANUFACTURE OF ELECTRONIC COMPONENTS AND BOARDS
- 262 MANUFACTURE OF COMPUTERS AND PERIPHERAL EQUIPMENT
- 263 MANUFACTURE OF COMMUNICATIONS EQUIPMENT
- 264 MANUFACTURE OF CONSUMER ELECTRONICS
- 265 MANUFACTURE OF MEASURING, TESTING, NAVIGATING AND CONTROL EQUIPMENT; WATCHES AND CLOCKS
- 266 MANUFACTURE OF IRRADIATION, ELECTROMEDICAL AND ELECTROTHERAPEUTIC EQUIPMENT
- 267 MANUFACTURE OF OPTICAL INSTRUMENTS AND PHOTOGRAPHIC EQUIPMENT
- 268 MANUFACTURE OF MAGNETIC AND OPTICAL MEDIA

GROUP 261 MANUFACTURE OF ELECTRONIC COMPONENTS AND BOARDS

This Group includes the following Class(es):

- 2611 Manufacture of Semiconductor Devices
- 2612 Manufacture of Other Electronic Components and Boards

Class 2611 Manufacture of Semiconductor Devices

This Class includes the following Sub-class(es):

- 26111 Manufacture of discrete devices (e.g. diodes, light-emitting diodes, transistors and rectifiers)
- 26112 Semiconductor wafer fabrication
- 26113 Assembly and testing of semiconductors
- 26114 Manufacture of solar wafers
- 26115 Manufacture of solar cells
- 26119 Manufacture of semiconductor devices n.e.c.

Sub-class 26111 Manufacture of discrete devices (e.g. diodes, light-emitting diodes, transistors and rectifiers)

This Sub-class includes the manufacture of :

- diodes
- light-emitting diodes (LED)
- laser diodes
- transistors
- rectifiers

Sub-class 26112 Semiconductor wafer fabrication

This Sub-class includes the manufacture of finished or semi-finished semiconductor wafers or dice.

Sub-class 26113 Assembly and testing of semiconductors

This Sub-class includes the assembly and testing of semiconductors such as:

- microprocessors
- integrated circuits (analog, digital or hybrid)

Sub-class 26114 Manufacture of solar wafers

This Sub-class includes the manufacture of solar wafers.

Sub-class 26115 Manufacture of solar cells

This Sub-class includes the manufacture of solar cells.

Sub-class 26119 Manufacture of semiconductor devices n.e.c.

This Sub-class includes the manufacture of semiconductor devices not elsewhere classified.

Example(s) of activities classified under this code:

- semiconductor circuit network manufacturing

Class 2612 Manufacture of Other Electronic Components and Boards

This Class includes the following Sub-class(es):

- 26121 Manufacture of capacitors
- 26122 Manufacture of printed circuit boards without electronic parts
- 26123 Manufacture of printed circuit boards with electronic parts
- 26124 Manufacture of piezo-electric devices (e.g. quartz crystals, quartz crystal filters, delay lines)
- 26125 Manufacture of electronic display devices except light emitting diodes
- 26126 Manufacture of electronic connectors
- 26129 Manufacture of other electronic components and boards n.e.c.

Sub-class 26121 Manufacture of capacitors

This Sub-class includes the manufacture of electronic fixed and variable capacitors.

This sub-class excludes:

- manufacture of similar devices for electrical applications, see Division 27

Sub-class 26122 Manufacture of printed circuit boards without electronic parts

This Sub-class includes the manufacture of bare printed circuit boards without mounted electronic components.

This sub-class excludes:

- manufacture of printed circuit boards with electronic components, see 26123

Sub-class 26123 Manufacture of printed circuit boards with electronic parts

This Sub-class includes the manufacture of printed circuit boards with electronic components.

This sub-class excludes:

- manufacture of printed circuit boards without electronic components, see 26122
- manufacture of finished products that incorporate loaded printed circuit boards are classified in the industry based on the production process of making the final product

Sub-class 26124 Manufacture of piezo-electric devices (e.g. quartz crystals, quartz crystal filters, delay lines)

This Sub-class includes the manufacture of piezo-electric devices, piezo-electric crystals, quartz crystals used in electronic application.

This sub-class excludes:

- manufacture of similar devices for electrical applications, see Division 27

Sub-class 26125 Manufacture of electronic display devices except light emitting diodes

This Sub-class includes the manufacture of electronic display components except light emitting diodes.

This Sub-class includes the manufacture of:

- plasma display screens
- polymer screens
- LCD screens

This sub-class excludes:

- manufacture of:
 - electron tubes, see 26129
 - X-ray tubes and similar irradiation devices, see 26602

Sub-class 26126 Manufacture of electronic connectors

This Sub-class includes the manufacture of electronic connectors such as coaxial, cylindrical, rack, panel, pin, sleeve, printed circuit and/or fiber optic.

This sub-class excludes:

- manufacture of similar devices for electrical applications, see Division 27

Sub-class 26129 Manufacture of other electronic components and boards n.e.c.

This Sub-class includes the manufacture of other electronic components and/or boards not elsewhere classified.

Example(s) of activities classified under this code:

- printer cables, monitor cables, USB cables, etc. manufacturing
- interface cards (e.g. sound, video, controllers, network, modems) manufacturing
- electron tubes manufacturing
- inductors (e.g. chokes, coils, transformers), electronic component type manufacturing
- solenoid, switches and/or transducers for electronic application manufacturing
- resistors manufacturing

This sub-class excludes:

- manufacture of:
 - smart cards, see 26204
 - modems (carrier equipment), see 26303
 - computer and television displays, see 26201, 26400
 - X-ray tubes and similar irradiation devices, see 26602
 - optical equipment and instruments, see 26709
 - similar devices for electrical applications, see Division 27
 - lighting ballasts, see 27103
 - electrical relays, see 27109
 - electrical wiring devices, see 27330

GROUP 262 MANUFACTURE OF COMPUTERS AND PERIPHERAL EQUIPMENT

This Group includes the following Class(es):

- 2620 Manufacture of Computers and Peripheral Equipment

Class 2620 Manufacture of Computers and Peripheral Equipment

This Class includes the following Sub-class(es):

- 26201 Manufacture of computers and data processing equipment except computer peripheral equipment
- 26202 Manufacture of disk drives (including CD-ROM drives, DVD-ROM drives, optical drives, flash drives, tape drives, solid state drives, storage subsystems)
- 26203 Manufacture of printers
- 26204 Manufacture of smart cards and related products (e.g. smart card readers)
- 26209 Manufacture of computers and peripheral equipment n.e.c.

Sub-class 26201 Manufacture of computers and data processing equipment except computer peripheral equipment

This Sub-class includes the manufacture and/or assembly of electronic computers.

This Sub-class includes the manufacture of:

- mainframes
- desktop computers

- laptops
- computer servers
- tablet computers

This sub-class excludes:

- manufacture of electronic components and electronic assemblies used in computers and peripherals, see 2611, 2612
- manufacture of internal/external computer modems, see 26129
- manufacture of interface cards, modules and assemblies, see 26129
- manufacture of modems, carrier equipment, see 26303
- manufacture of television monitors and displays, see 26400
- manufacture of video game consoles, see 26400
- manufacture of blank optical and magnetic media for use with computers or other devices, see 26802

Sub-class 26202 Manufacture of disk drives (including CD-ROM drives, DVD-ROM drives, optical drives, flash drives, tape drives, solid state drives, storage subsystems)

This Sub-class includes the manufacture of disk drives such as:

- magnetic disk drives
- flash drives (e.g. solid state drives)
- optical (e.g. CD-RW, CD-ROM, DVD-ROM, DVD-RW) disk drives

This sub-class excludes:

- manufacture of consumer electronic devices, such as CD players, Blu-Ray players and DVD players, see 26400
- manufacture of blank optical and magnetic media for use with computers or other devices, see 26802

Sub-class 26203 Manufacture of printers

This Sub-class includes the manufacture of printers.

Sub-class 26204 Manufacture of smart cards and related products (e.g. smart card readers)

This Sub-class includes the manufacture of smart cards, smart card readers and/or smart card related equipment.

This sub-class excludes:

- manufacture of interface cards, modules and assemblies, see 26129

Sub-class 26209 Manufacture of computers and peripheral equipment n.e.c.

This Sub-class includes the manufacture of computers and/or peripheral equipment not elsewhere classified.

This Sub-class includes the manufacture of:

- scanners, including bar code scanners
- monitors
- keyboards
- all types of mice, joysticks and/or trackball accessories
- computer terminals e.g. automatic teller machines (ATMs)
- point-of-sale (POS) terminals, not mechanically operated
- multi-function office equipment, such as fax-scanner-copier combinations

Example(s) of activities classified under this code:

- computer monitor manufacturing
- computer peripheral equipment manufacturing

This sub-class excludes:

- manufacture of printers, see 26203
- manufacture of television monitors and displays, see 26400
- manufacture of video game consoles, see 26400

GROUP 263 MANUFACTURE OF COMMUNICATIONS EQUIPMENT

This Group includes the following Class(es):

- 2630 Manufacture of Communications Equipment

Class 2630 Manufacture of Communications Equipment

This Class includes the following Sub-class(es):

- 26301 Manufacture of telecommunications apparatus (e.g. PBX equipment, telephones except cellular)
- 26302 Manufacture of networking products (e.g. routers, switches)
- 26303 Manufacture of wireless communications equipment (e.g. cellular phones)
- 26304 Manufacture of electronic security systems (including electronic sensors, burglar and fire alarm systems)
- 26309 Manufacture of communications equipment n.e.c.

Sub-class 26301 Manufacture of telecommunications apparatus (e.g. PBX equipment, telephones except cellular)

This Sub-class includes the manufacture of telecommunications apparatus.

This Sub-class includes the manufacture of:

- central office switching equipment
- cordless telephones (except cellular)
- private branch exchange (PBX) equipment
- telephone and/or facsimile equipment, including telephone answering machines

This sub-class excludes:

- manufacture of:
 - computers and computer peripheral equipment, see 26201
 - consumer audio and video equipment, see 26400
 - electronic components and subassemblies used in communications equipment, see 2611, 2612
 - cellular phones, see 26303

Sub-class 26302 Manufacture of networking products (e.g. routers, switches)

This Sub-class includes the manufacture of networking and/or data communications equipment, such as bridges, routers and/or gateways.

This sub-class excludes:

- manufacture of:
 - electronic components and subassemblies used in communications equipment, see 2611, 2612

- internal/external computer modems (PC-type), see 26129

Sub-class 26303 Manufacture of wireless communications equipment (e.g. cellular phones)

This Sub-class includes the manufacture of wireless communications equipment such as the manufacture of:

- transmitting and/or receiving antenna
- cable television equipment
- cellular phones
- smartphones
- mobile communication equipment
- radio and/or television studio and/or broadcasting equipment, including television cameras
- modems, carrier equipment
- radio and/or television transmitters

This sub-class excludes:

- manufacture of:
 - consumer audio and video equipment, see 26400
 - electronic components and subassemblies used in communications equipment, see 2611, 2612
 - internal/external computer modems (PC-type), see 26129

Sub-class 26304 Manufacture of electronic security systems (including electronic sensors, burglar and fire alarm systems)

This Sub-class includes the manufacture of electronic security or sensor systems such as burglar and/or fire alarm systems (sending signals to a control station).

This sub-class excludes:

- manufacture of:
 - consumer audio and video equipment, see 26400
 - electronic components and subassemblies used in communications equipment, see 2611, 2612
 - electronic scoreboards, see 27902
 - traffic lights, see 27902

Sub-class 26309 Manufacture of communications equipment n.e.c.

This Sub-class includes the manufacture of communications equipment not elsewhere classified.

This sub-class excludes:

- manufacture of:
 - consumer audio and video equipment, see 26400
 - electronic components and subassemblies used in communications equipment, see 2611, 2612
 - electronic scoreboards, see 27902
 - traffic lights, see 27902

GROUP 264 MANUFACTURE OF CONSUMER ELECTRONICS

This Group includes the following Class(es):

- 2640 Manufacture of Consumer Electronics

Class 2640 Manufacture of Consumer Electronics

This Class includes the following Sub-class(es):

- 26400 Manufacture of consumer electronics

Sub-class 26400 Manufacture of consumer electronics

This Sub-class includes the manufacture of electronic audio and/or video equipment for home entertainment, motor vehicle, public address systems and/or musical instrument amplification.

This Sub-class includes the manufacture of:

- video cassette recorders and/or duplicating equipment
- televisions
- television monitors and/or displays
- audio recording and/or duplicating systems
- stereo equipment
- radio receivers
- speaker systems
- household-type video cameras

- jukeboxes
- amplifiers for musical instruments and/or public address systems
- microphones
- CD, Blu-Ray and/or DVD players
- karaoke machines
- headphones (e.g. radio, stereo, computer)
- video game consoles

This sub-class excludes:

- reproduction of recorded media (computer media, sound, video, etc.), see 18200
- manufacture of computer peripheral devices and computer monitors, see 2620
- manufacture of telephone answering machines, see 26301
- manufacture of remote control devices (radio and infrared), see 26303
- manufacture of broadcast studio equipment such as reproduction equipment, transmitting and receiving antennas, commercial video cameras, see 26303
- manufacture of electronic games with fixed (non-replaceable) software, see 32400

GROUP 265 MANUFACTURE OF MEASURING, TESTING, NAVIGATING AND CONTROL EQUIPMENT; WATCHES AND CLOCKS

This Group includes the following Class(es):

- 2651 Manufacture and Repair of Measuring, Testing, Navigating and Control Equipment
- 2652 Manufacture of Watches and Clocks

Class 2651 Manufacture and Repair of Measuring, Testing, Navigating and Control Equipment

This Class includes the following Sub-class(es):

- 26511 Manufacture and repair of engineering and scientific instruments
- 26512 Manufacture and repair of measuring devices (e.g. meters)
- 26513 Manufacture and repair of process control equipment and related products

Sub-class 26511 Manufacture and repair of engineering and scientific instruments

This Sub-class includes the manufacture and repair of engineering and/or scientific instruments.

This Sub-class includes the manufacture and repair of:

- aircraft instruments (except engine) automotive emissions testing equipment
- physical properties testing and/or inspection equipment
- electron and/or proton microscopes
- surveying instruments
- search, detection, navigation, aeronautical and/or nautical equipment, including sonar buoys
- radar equipment
- GPS devices
- measuring and/or recording equipment (e.g. flight recorders)

This sub-class excludes:

- manufacture of telephone answering machines, see 26301
- manufacture of irradiation equipment, see 26602
- manufacture of optical measuring and checking devices and instruments (e.g. fire control equipment, photographic light meters, range finders), see 26709
- manufacture of optical positioning equipment, see 26709
- manufacture of dictating machines, see 28171
- manufacture of levels, tape measures and similar hand tools, machinists' precision tools, see 28199
- manufacture of medical thermometers, see 32501

Sub-class 26512 Manufacture and repair of measuring devices (e.g. meters)

This Sub-class includes the manufacture and/or repair of measuring devices.

This Sub-class includes the manufacture and/or repair of:

- instruments for measuring and/or testing electricity and/or electrical signals (including for telecommunications)
- thermometers liquid-in-glass and/or bimetal types (except medical)
- consumption meters (e.g. water, gas)
- flow meters and/or counting devices
- tally counters

This sub-class excludes:

- manufacture of telephone answering machines, see 26301

- manufacture of irradiation equipment, see 26602
- manufacture of optical measuring and checking devices and instruments (e.g. fire control equipment, photographic light meters, range finders), see 26709
- manufacture of optical positioning equipment, see 26709
- manufacture of dictating machines, see 28171
- manufacture of levels, tape measures and similar hand tools, machinists' precision tools, see 28199
- manufacture of medical thermometers, see 32501

Sub-class 26513 Manufacture and repair of process control equipment and related products

This Sub-class includes the manufacture and/or repair of process control equipment and/or related products, for instance:

- radiation detection and/or monitoring instruments
- humidistats
- hydronic limit controls
- mine detectors, pulse (signal) generators, metal detectors
- environmental controls and/or automatic controls for appliances
- motion detectors

This Sub-class also includes the installation of industrial process control equipment.

This sub-class excludes:

- manufacture of telephone answering machines, see 26301
- manufacture of irradiation equipment, see 26602
- manufacture of optical measuring and checking devices and instruments (e.g. fire control equipment, photographic light meters, range finders), see 26709
- manufacture of optical positioning equipment, see 26709
- manufacture of dictating machines, see 28171
- manufacture of levels, tape measures and similar hand tools, machinists' precision tools, see 28199
- manufacture of medical thermometers, see 32501

Class 2652 Manufacture of Watches and Clocks

This Class includes the following Sub-class(es):

- 26521 Manufacture of fully electronic watches and clocks
- 26522 Manufacture of electro-mechanical watches and clocks (e.g. watches and clocks with moving parts and battery)
- 26523 Manufacture of mechanical watches and clocks
- 26524 Manufacture of parts and accessories for watches and clocks

Sub-class 26521 Manufacture of fully electronic watches and clocks

This Sub-class includes the manufacture of fully electronic watches, clocks and/or timing mechanism and/or parts thereof.

This Sub-class includes the manufacture of:

- electronic analogue clocks/watches
- electronic digital clocks/watches
- movements for electronic clock/watch
- electronic taxi meter
- time-recording equipment and/or equipment for measuring, recording and/or otherwise displaying intervals of time with a watch or clock movement or with synchronous motor, such as parking meters, time clocks, time/date stamps, process timers

Sub-class 26522 Manufacture of electro-mechanical watches and clocks (e.g. watches and clocks with moving parts and battery)

This Sub-class includes the manufacture of electro-mechanical watches and/or clocks.

This Sub-class includes the manufacture of:

- quartz analogue watches/clocks
- quartz digital watches/clocks
- movements for electromechanical clock/watch
- kinetic watches

Sub-class 26523 Manufacture of mechanical watches and clocks

This Sub-class includes the manufacture of mechanical watches and/or clocks.

This Sub-class includes the manufacture of:

- mechanical lapel watches
- mechanical pocket watches

- mechanical stop watches
- mechanical time switches
- movements for mechanical clock/watch
- spring-driven clocks
- manual watches
- automatic watches

Sub-class 26524 Manufacture of parts and accessories for watches and clocks

This Sub-class includes the manufacture of parts and/or accessories for watches and/or clocks.

This Sub-class includes the manufacture of:

- components for clocks and/or watches (e.g. springs, jewels, dials, hands, plates, bridges and other parts) except movements of all kinds for watches and/or clocks
- watch and/or clock cases, including cases of precious metals

This sub-class excludes:

- manufacture of non-metal watch bands (textile, leather, plastic), see 15129
- manufacture of watch bands of precious metal, see 32119
- manufacture of watch bands of non-precious metal, see 32120

GROUP 266 MANUFACTURE OF IRRADIATION, ELECTROMEDICAL AND ELECTROTHERAPEUTIC EQUIPMENT

This Group includes the following Class(es):

- 2660 Manufacture and Repair of Irradiation, Electromedical and Electrotherapeutic Equipment

Class 2660 Manufacture and Repair of Irradiation, Electromedical and Electrotherapeutic Equipment

This Class includes the following Sub-class(es):

- 26601 Manufacture and repair of electrotherapeutic devices
- 26602 Manufacture and repair of irradiation and electromedical equipment and instruments

Sub-class 26601 Manufacture and repair of electrotherapeutic devices

This Sub-class includes the manufacture and/or repair of electrotherapeutic devices.

This Sub-class includes the manufacture and/or repair of:

- hearing aids
- pacemakers
- electronic muscle stimulators

This sub-class excludes:

- manufacture of tanning beds, see 27902
- manufacture of medical instruments, see 3250

Sub-class 26602 Manufacture and repair of irradiation and electromedical equipment and instruments

This Sub-class includes the manufacture, repair and/or maintenance of irradiation and/or electromedical equipment and/or instruments, for instance:

- irradiation apparatus and tubes (e.g. industrial, medical diagnostic, medical therapeutic, research, scientific uses)
- X-ray generators
- X-ray detectors for medical use
- CT/CAT (Computerized Axial Tomography) scanners
- PET (Positron Emission Tomography) scanners
- Magnetic Resonance Imaging (MRI) equipment
- medical ultrasound equipment
- scintigraphic apparatus
- electrocardiographs
- electromedical endoscopic equipment
- medical laser equipment

This sub-class excludes:

- manufacture of tanning beds, see 27902
- manufacture of medical instruments, see 3250

GROUP 267 MANUFACTURE OF OPTICAL INSTRUMENTS AND PHOTOGRAPHIC EQUIPMENT

This Group includes the following Class(es):

- 2670 Manufacture of Optical Instruments and Photographic Equipment

Class 2670 Manufacture of Optical Instruments and Photographic Equipment

This Class includes the following Sub-class(es):

- 26701 Manufacture of photographic equipment and parts (including lenses)
- 26709 Manufacture of optical instruments and photographic equipment n.e.c.

Sub-class 26701 Manufacture of photographic equipment and parts (including lenses)

This Sub-class includes the manufacture of photographic equipment and/or parts, for instance:

- film cameras and/or digital cameras
- photographic light meters
- components of cameras (e.g. lens)

This sub-class excludes:

- manufacture of computer projectors, see 26209
- manufacture of electron and proton microscopes, see 26511
- manufacture of complete equipment using laser components, see manufacturing class by type of machinery (e.g. medical laser equipment, see 2660)
- manufacture of photocopy machinery, see 28172
- manufacture of ophthalmic goods, see 32504
- manufacture of commercial TV and video cameras, see 26303
- manufacture of household-type video cameras, see 26400

Sub-class 26709 Manufacture of optical instruments and photographic equipment n.e.c.

This Sub-class includes the manufacture of optical instruments and/or photographic equipment not elsewhere classified. This Sub-class also includes coating, polishing and/or mounting of lenses.

Example(s) of activities classified under this code:

- optical microscopes, binoculars and/or telescopes manufacturing
- optical mirrors manufacturing
- optical magnifying instruments manufacturing
- optical machinist's precision tools manufacturing
- optical comparators manufacturing

- optical gun sighting equipment manufacturing
- optical positioning equipment manufacturing
- optical measuring and/or checking devices and instruments (e.g. fire control equipment, range finders) manufacturing
- motion picture and/or slide projectors manufacturing
- overhead transparency projectors manufacturing
- laser optics components/assemblies manufacturing

This sub-class excludes:

- manufacture of computer projectors, see 26209
- manufacture of electron and proton microscopes, see 26511
- manufacture of complete equipment using laser components, see manufacturing class by type of machinery (e.g. medical laser equipment, see 2660)
- manufacture of photocopy machinery, see 28172
- manufacture of ophthalmic goods, see 32504
- manufacture of commercial TV and video cameras, see 26303
- manufacture of household-type video cameras, see 26400

GROUP 268 MANUFACTURE OF MAGNETIC AND OPTICAL MEDIA

This Group includes the following Class(es):

- 2680 Manufacture of Magnetic and Optical Media

Class 2680 Manufacture of Magnetic and Optical Media

This Class includes the following Sub-class(es):

- 26801 Manufacture of disk media
- 26802 Manufacture of blank magnetic tapes, diskettes, Blu-ray technology discs, CDs, DVDs and VCDs

Sub-class 26801 Manufacture of disk media

This Sub-class includes the manufacture of hard drive media.

This sub-class excludes:

- reproduction of recorded media (computer media, sound, video, etc.), see 18200

Sub-class 26802 Manufacture of blank magnetic tapes, diskettes, Blu-ray technology discs, CDs, DVDs and VCDs

This Sub-class includes the manufacture of blank magnetic and/or optical recording media.

This Sub-class includes the manufacture of:

- blank magnetic audio and/or video tapes
- blank magnetic audio and/or video cassettes
- blank diskettes
- blank optical discs

This sub-class excludes:

- reproduction of recorded media (computer media, sound, video, etc.), see 18200

DIVISION 27 MANUFACTURE OF ELECTRICAL EQUIPMENT

This Division includes the following Group(s):

- 271 MANUFACTURE OF ELECTRIC MOTORS, GENERATORS, TRANSFORMERS, ELECTRICITY DISTRIBUTION AND CONTROL APPARATUS
- 272 MANUFACTURE OF BATTERIES AND ACCUMULATORS
- 273 MANUFACTURE OF WIRING AND WIRING DEVICES
- 274 MANUFACTURE OF ELECTRIC LIGHTING EQUIPMENT
- 275 MANUFACTURE OF DOMESTIC APPLIANCES
- 279 MANUFACTURE OF OTHER ELECTRICAL EQUIPMENT

GROUP 271 MANUFACTURE OF ELECTRIC MOTORS, GENERATORS, TRANSFORMERS, ELECTRICITY DISTRIBUTION AND CONTROL APPARATUS

This Group includes the following Class(es):

- 2710 Manufacture and Repair of Electric Motors, Generators, Transformers, Electricity Distribution and Control Apparatus

Class 2710 Manufacture and Repair of Electric Motors, Generators, Transformers, Electricity Distribution and Control Apparatus

This Class includes the following Sub-class(es):

- 27101 Manufacture and repair of electric motors
- 27102 Manufacture and repair of electric generators

- 27103 Manufacture and repair of transformers
- 27104 Manufacture and repair of switchgear and switchboard apparatus (including switches, circuit breakers and electrical control panels)
- 27109 Manufacture and repair of electric motors, generators, transformers and electricity distribution and control apparatus n.e.c. (e.g. busbar trunking)

Sub-class 27101 Manufacture and repair of electric motors

This Sub-class includes the manufacture, repair and/or maintenance of electric motors. The electrical equipment manufactured in this class is for distribution level voltages.

This sub-class excludes:

- manufacture of starting motors and generators for internal combustion engines, see 29300

Sub-class 27102 Manufacture and repair of electric generators

This Sub-class includes the manufacture, repair and/or maintenance of electric generators and/or motor generator sets. The electrical equipment manufactured in this class is for distribution level voltages.

This Sub-class includes the manufacture, repair and maintenance of:

- power generators (except battery charging alternators for internal combustion engines)
- motor generator sets (except turbine generator set units)
- prime mover generator sets

This Sub-class also includes the rewinding of armatures on a factory basis.

This sub-class excludes:

- manufacture of turbine-generator sets, see 28111
- manufacture of starting motors and generators for internal combustion engines, see 29300

Sub-class 27103 Manufacture and repair of transformers

This Sub-class includes the manufacture, repair and/or maintenance of power, distribution and/or specialty transformers. The electrical equipment manufactured in this class is for distribution level voltages.

This Sub-class includes the manufacture, repair and maintenance of:

- electric distribution transformers
- arc-welding transformers

- fluorescent ballasts (i.e. transformers)
- substation transformers for electric power distribution

This sub-class excludes:

- manufacture of electronic component-type transformers and switches, see 26129

Sub-class 27104 Manufacture and repair of switchgear and switchboard apparatus (including switches, circuit breakers and electrical control panels)

This Sub-class includes the manufacture, repair and/or maintenance of switchgear and/or switchboard apparatus. The electrical equipment manufactured in this class is for distribution level voltages.

This Sub-class includes the manufacture, repair and maintenance of:

- power circuit breakers
- surge suppressors (for distribution level voltage)
- control panels for electric power distribution
- electrical relays
- duct for electrical switchboard apparatus
- electric fuses
- power switching equipment
- electric power switches (except pushbutton, snap, solenoid, tumbler)

This sub-class excludes:

- manufacture of electronic component-type transformers and switches, see 26129
- manufacture of environmental controls and industrial process control instruments, see 26513
- manufacture of switches for electrical circuits, such as pushbutton and snap switches, see 27330

Sub-class 27109 Manufacture and repair of electric motors, generators, transformers and electricity distribution and control apparatus n.e.c. (e.g. busbar trunking)

This Sub-class includes the manufacture, repair and/or maintenance of electric motors, generators, transformers and/or electricity distribution and/or control apparatus not elsewhere classified. The electrical equipment manufactured in this class is for distribution level voltages.

Example(s) of activities classified under this code:

- electrical transmission and/or distribution equipment, except transformer and/or switchgear manufacturing
- electrical transmission and/or distribution equipment, except transformer and/or switchgear repair and/or maintenance

This sub-class excludes:

- manufacture of electronic component-type transformers and switches, see 26129
- manufacture of environmental controls and industrial process control instruments, see 26513
- manufacture of switches for electrical circuits, such as pushbutton and snap switches, see 27330
- manufacture of electric welding and soldering equipment, see 27902
- manufacture of solid state inverters, rectifiers and converters, see 27902
- manufacture of turbine-generator sets, see 28111
- manufacture of starting motors and generators for internal combustion engines, see 29300

GROUP 272 MANUFACTURE OF BATTERIES AND ACCUMULATORS

This Group includes the following Class(es):

- 2720 Manufacture of Batteries and Accumulators

Class 2720 Manufacture of Batteries and Accumulators

This Class includes the following Sub-class(es):

- 27201 Manufacture of primary batteries
- 27202 Manufacture of secondary batteries

Sub-class 27201 Manufacture of primary batteries

This Sub-class includes the manufacture of primary (non-rechargeable).

This Sub-class includes the manufacture of:

- primary cells and/or primary batteries (e.g. cells containing manganese dioxide, mercuric dioxide, silver oxide, etc.)
- lithium batteries
- dry cell batteries

Sub-class 27202 Manufacture of secondary batteries

This Sub-class includes the manufacture of secondary (rechargeable) batteries and/or electric accumulators including parts of accumulators such as separators, containers, covers, lead plates and/or grids.

This Sub-class includes the manufacture of:

- electric accumulators, including parts thereof such as separators, containers, covers
- lead acid batteries
- NiCad batteries
- NiMH batteries
- Li-ion batteries
- Li-ion polymer batteries
- wet cell batteries

GROUP 273 MANUFACTURE OF WIRING AND WIRING DEVICES

This Group includes the following Class(es):

- 2732 Manufacture of Electronic and Electric Wires and Cables
- 2733 Manufacture and Repair of Wiring Devices

Class 2732 Manufacture of Electronic and Electric Wires and Cables

This Class includes the following Sub-class(es):

- 27321 Manufacture of telecommunications cables and wires
- 27322 Manufacture of electric power cables and wires
- 27323 Manufacture of enamelled wires (used for winding of motors, transformers etc)
- 27324 Manufacture of wire and cable assemblies and harnesses
- 27329 Manufacture of other electronic and electric wires and cables n.e.c.

Sub-class 27321 Manufacture of telecommunications cables and wires

This Sub-class includes the manufacture of telecommunications cables and/or wires.

Also includes the manufacturing of optical fibre cables made up of individually sheathed fibres, whether or not assembled with electronic conductors or fitted with connectors.

This sub-class excludes:

- manufacture of glass fibres or strand, see 23100
- manufacture (drawing) of wire, see 24109, 24209
- manufacture of optical cable sets or assemblies with connectors or other attachments, see depending on application, see 2612
- manufacture of computer cables, printer cables, USB cables and similar cable sets or assemblies, see 26129
- manufacture of extension cords, see 27902
- manufacture of cable sets, wiring harnesses and similar cable sets or assemblies for automotive applications, see 29300

Sub-class 27322 Manufacture of electric power cables and wires

This Sub-class includes the manufacture of electric power cables and/or wires.

This sub-class excludes:

- manufacture (drawing) of wire, see 24109, 24209
- manufacture of optical cable sets or assemblies with connectors or other attachments, see depending on application, see 2612
- manufacture of computer cables, printer cables, USB cables and similar cable sets or assemblies, see 26129
- manufacture of extension cords, see 27902
- manufacture of cable sets, wiring harnesses and similar cable sets or assemblies for automotive applications, see 29300

Sub-class 27323 Manufacture of enamelled wires (used for winding of motors, transformers etc)

This Sub-class includes the manufacture of enamelled wires (used for winding of motors, transformers, etc.)

This sub-class excludes:

- manufacture (drawing) of wire, see 24109, 24209
- manufacture of optical cable sets or assemblies with connectors or other attachments, see depending on application, see 2612
- manufacture of computer cables, printer cables, USB cables and similar cable sets or assemblies, see 26129
- manufacture of extension cords, see 27902

- manufacture of cable sets, wiring harnesses and similar cable sets or assemblies for automotive applications, see 29300

Sub-class 27324 Manufacture of wire and cable assemblies and harnesses

This Sub-class includes the manufacture of wire and/or cable assemblies and/or harnesses.

This sub-class excludes:

- manufacture of optical cable sets or assemblies with connectors or other attachments, see depending on application, see 2612
- manufacture of computer cables, printer cables, USB cables and similar cable sets or assemblies, see 26129
- manufacture of cable sets, wiring harnesses and similar cable sets or assemblies for automotive applications, see 29300

Sub-class 27329 Manufacture of other electronic and electric wires and cables n.e.c.

This Sub-class includes the manufacture of other electronic and/or electric wires and/or cables not elsewhere classified.

This sub-class excludes:

- manufacture of optical fibre cable, see 27321
- manufacture (drawing) of wire, see 24109, 24209
- manufacture of optical cable sets or assemblies with connectors or other attachments, see depending on application, see 2612
- manufacture of computer cables, printer cables, USB cables and similar cable sets or assemblies, see 26129
- manufacture of extension cords, see 27902
- manufacture of cable sets, wiring harnesses and similar cable sets or assemblies for automotive applications, see 29300

Class 2733 Manufacture and Repair of Wiring Devices

This Class includes the following Sub-class(es):

- 27330 Manufacture and repair of wiring devices

Sub-class 27330 Manufacture and repair of wiring devices

This Sub-class includes the manufacture, repair and/or maintenance of current-carrying and/or non-current-carrying wiring devices for electrical circuits regardless of material.

This Sub-class includes the manufacture, repair and/or maintenance of the following:

- bus bars, electrical conductors (except switchgear-type)
- GFCI (ground fault circuit interrupters)
- lamp holders
- lightning arrestors and/or coils
- switches for electrical wiring (e.g. pressure, pushbutton, snap, tumbler switches)
- electrical outlets and/or sockets
- boxes for electrical wiring (e.g. junction, outlet, switch boxes)
- electrical conduit and/or fitting
- transmission pole and/or line hardware
- plastic non-current-carrying wiring devices including plastic junction boxes, face plates, and similar, plastic pole line fittings

This sub-class excludes:

- manufacture of ceramic insulators, see 23939
- manufacture of electronic component-type connectors, sockets and switches, see 2612

GROUP 274 MANUFACTURE OF ELECTRIC LIGHTING EQUIPMENT

This Group includes the following Class(es):

- 2740 Manufacture and Repair of Electric Lighting Equipment

Class 2740 Manufacture and Repair of Electric Lighting Equipment

This Class includes the following Sub-class(es):

- 27400 Manufacture and repair of electric lamps and lighting equipment (including silver reflectors, fittings and parts)

Sub-class 27400 Manufacture and repair of electric lamps and lighting equipment (including silver reflectors, fittings and parts)

This Sub-class includes the manufacture, repair and/or maintenance of electric light bulbs and/or tubes and parts and/or components thereof (except glass blanks for electric light

bulbs), electric lighting fixtures and/or lighting fixture components (except current-carrying wiring devices).

This Sub-class includes the manufacture, repair and/or maintenance of the following:

- discharge, incandescent, fluorescent, ultra-violet, infra-red, etc.
- lamps, fixtures and/or bulbs
- ceiling lighting fixtures
- chandeliers
- table lamps (i.e. lighting fixture)
- christmas tree lighting sets
- electric fireplace logs
- flashlights
- electric insect lamps
- lanterns (e.g. carbide, electric, gas, gasoline, kerosene)
- spotlights
- street lighting fixtures (except traffic signals)
- lighting equipment for transportation equipment (e.g. for motor vehicles, aircraft, boats)
- non-electrical lighting equipment

This sub-class excludes:

- manufacture of glassware and glass parts for lighting fixtures, see 23100
- manufacture of current-carrying wiring devices for lighting fixtures, see 27330
- manufacture of ceiling fans or bath fans with integrated lighting fixtures, see 27501
- manufacture of electrical signalling equipment such as traffic lights and pedestrian signalling equipment, see 27902

GROUP 275 MANUFACTURE OF DOMESTIC APPLIANCES

This Group includes the following Class(es):

- 2750 Manufacture of Domestic Appliances

Class 2750 Manufacture of Domestic Appliances

This Class includes the following Sub-class(es):

- 27501 Manufacture of electrical household appliances (e.g. refrigerators, hot plates, toasters, food mixers, cookers, hair dryers, fans, shavers)

- 27509 Manufacture of domestic appliances n.e.c. (e.g. non-electric cooking ranges, grates, stoves)

Sub-class 27501 Manufacture of electrical household appliances (e.g. refrigerators, hot plates, toasters, food mixers, cookers, hair dryers, fans, shavers)

This Sub-class includes the manufacture of electrical household appliances.

This Sub-class includes the manufacture of:

- domestic electrical appliances (e.g. refrigerators, freezers, dishwashers, washing and/or drying machines, vacuum cleaners, floor polishers, waste disposers, grinders, blenders, juice squeezers, tin openers, electric shavers, electric toothbrushes and/or other electric personal care device, knife sharpeners, ventilating or recycling hoods)
- domestic electrothermic appliances (e.g. electric water heaters, electric blankets, electric dryers, combs, brushes, curlers, electric smoothing irons, portable space heaters and/or household-type fans, electric ovens, microwave ovens, cookers, hotplates, toasters, coffee or tea makers, fry pans, roasters, grills, hoods, electric heating resistors)

This sub-class excludes:

- manufacture of electronic component-type connectors, sockets and switches, see 2612
- manufacture of commercial and industrial refrigerators and freezers, room air-conditioners, attic fans, permanent mount space heaters and commercial ventilation and exhaust fans, commercial-type cooking equipment; commercial-type laundry, dry-cleaning and pressing equipment; commercial, industrial and institutional vacuum cleaners, see Division 28
- installation of central vacuum cleaning systems, see 43299
- manufacture of household-type sewing machines, see 28260

Sub-class 27509 Manufacture of domestic appliances n.e.c. (e.g. non-electric cooking ranges, grates, stoves)

This Sub-class includes the manufacture of domestic appliances not elsewhere classified.

Example(s) of activities classified under this code:

- domestic non-electric cooking and/or heating equipment (e.g. non-electric space heaters, cooking ranges, grates, stoves, water heaters, cooking appliances, plate warmers) manufacturing

This sub-class excludes:

- installation of central vacuum cleaning systems, see 43299
- manufacture of household-type sewing machines, see 28260

GROUP 279 MANUFACTURE OF OTHER ELECTRICAL EQUIPMENT

This Group includes the following Class(es):

- 2790 Manufacture of Other Electrical Equipment

Class 2790 Manufacture of Other Electrical Equipment

This Class includes the following Sub-class(es):

- 27901 Manufacture of fuel cells
- 27902 Manufacture of electrical machinery, apparatus, appliances and supplies (including sound or visual signalling apparatus, electrical insulators except porcelain or glass)

Sub-class 27901 Manufacture of fuel cells

This Sub-class includes the manufacture of fuel cells.

Sub-class 27902 Manufacture of electrical machinery, apparatus, appliances and supplies (including sound or visual signalling apparatus, electrical insulators except porcelain or glass)

This Sub-class includes the manufacture of miscellaneous electrical equipment other than motors, generators and/or transformers, batteries and/or accumulators, wires and/or wiring devices, lighting equipment or domestic appliances.

This Sub-class includes the manufacture of:

- battery chargers, solid-state
- door opening and/or closing devices, electrical
- electric bells
- ultrasonic cleaning machines (except laboratory and/or dental)
- tanning beds
- solid state inverters, rectifying apparatus, regulated and/or unregulated power supplies
- uninterruptible power supplies (UPS)
- surge suppressors (except for distribution level voltage)
- appliance cords, extension cords, and/or other electrical cord sets with insulated wire and/or connectors
- carbon and/or graphite electrodes, contacts, and/or other electrical carbon and/or graphite products
- particle accelerators

- electrical capacitors, resistors, condensers and/or similar components
- electromagnets
- sirens
- electronic scoreboards
- electrical signs
- electrical signalling equipment such as traffic lights and/or pedestrian signalling equipment
- electrical insulators (except glass or porcelain)
- electrical welding and/or soldering equipment, including handheld soldering irons

This sub-class excludes:

- manufacture of non-electrical signs, see class according to material (plastic signs 22219, metal signs 25999)
- manufacture of porcelain or ceramic electrical insulators, see 23939
- manufacture of carbon and graphite fibres and products (except electrodes and electrical applications), see 23999
- manufacture of electronic component-type rectifiers, voltage regulating integrated circuits, power converting integrated circuits, electronic capacitors, electronic resistors and similar devices, see 2612
- manufacture of transformers, motors, generators, switchgear, relays and industrial controls, see 2710
- manufacture of batteries, see 2720
- manufacture of communication and energy wire, current-carrying and non current-carrying wiring devices, see 27330
- manufacture of lighting equipment, see 27400
- manufacture of household-type appliances, see 2750
- manufacture of non-electrical welding and soldering equipment, see 28194
- manufacture of motor vehicle electrical equipment, such as generators, alternators, spark plugs, ignition wiring harnesses, power window and door systems, voltage regulators, see 29300
- manufacture of mechanical and electromechanical signalling, safety and traffic control equipment for railways, tramways, inland waterways, roads, parking facilities, airfields, see 30200

DIVISION 28 MANUFACTURE OF MACHINERY AND EQUIPMENT

This Division includes the following Group(s):

- 281 MANUFACTURE OF GENERAL PURPOSE MACHINERY
- 282 MANUFACTURE OF SPECIAL PURPOSE MACHINERY
- 283 INSTALLATION OF INDUSTRIAL MACHINERY AND EQUIPMENT

GROUP 281 MANUFACTURE OF GENERAL PURPOSE MACHINERY

This Group includes the following Class(es):

- 2811 Manufacture and Repair of Engines and Turbines except Aircraft, Vehicle and Cycle Engines
- 2812 Manufacture and Repair of Pumps, Compressors, Taps and Valves
- 2814 Manufacture of Bearings, Gears, Gearing and Driving Elements
- 2815 Manufacture and Repair of Ovens, Furnaces and Furnace Burners
- 2816 Manufacture and Repair of Lifting and Handling Equipment
- 2817 Manufacture and Repair of Office Machinery and Equipment (except Computers and Peripheral Equipment)
- 2818 Manufacture and Repair of Robots
- 2819 Manufacture and Repair of Other General Purpose Machinery

Class 2811 Manufacture and Repair of Engines and Turbines except Aircraft, Vehicle and Cycle Engines

This Class includes the following Sub-class(es):

- 28111 Manufacture and repair of engines and turbines except aircraft, vehicle, cycle and marine engines
- 28112 Manufacture and repair of marine engine

Sub-class 28111 Manufacture and repair of engines and turbines except aircraft, vehicle, cycle and marine engines

This Sub-class includes manufacture, repair and/or maintenance of:

- internal combustion piston engines excluding those used for motor vehicles, marine, aircraft and/or cycle propulsion
- pistons, piston rings, carburettors and/or such for all internal combustion engines, diesel engines, etc. excluding those used for motor vehicles, marine, aircraft and/or cycle propulsion
- inlet and/or exhaust valves of internal combustion engines

- turbines and/or parts thereof (e.g. steam turbines and/or other vapour turbines, hydraulic turbines, waterwheels and/or regulators thereof, wind turbines, gas turbines except turbojets or turbo propellers for aircraft propulsion)
- boiler-turbine sets
- turbine-generator sets

This sub-class excludes:

- manufacture of electric generators (except turbine generator sets), see 27102
- manufacture of prime mover generator sets (except turbine generator sets), see 27102
- manufacture of electrical equipment and components of internal combustion engines, see 27902
- manufacture of motor vehicle, aircraft or cycle propulsion engines, see 29100, 30301, 30910
- manufacture of turbojets and turbo propellers, see 30301

Sub-class 28112 Manufacture and repair of marine engine

This Sub-class includes: manufacture, repair and/or maintenance of:

- internal marine combustion piston engines
- pistons, piston rings, carburettors and/or such for all marine internal combustion engines and/or diesel engines, etc.
- inlet and/or exhaust valves of marine internal combustion engines

This sub-class excludes:

- manufacture of electric generators (except turbine generator sets), see 27102
- manufacture of prime mover generator sets (except turbine generator sets), see 27102
- manufacture of electrical equipment and components of internal combustion engines, see 27902
- manufacture of motor vehicle, aircraft or cycle propulsion engines, see 29100, 30301, 30910
- manufacture of turbojets and turbo propellers, see 30301

Class 2812 Manufacture and Repair of Pumps, Compressors, Taps and Valves

This Class includes the following Sub-class(es):

- 28121 Manufacture and repair of pumps (e.g. hydraulic pumps, drainage pumps)
- 28122 Manufacture and repair of taps, cocks and valves

- 28129 Manufacture and repair of pumps, compressors, taps and valves n.e.c.

Sub-class 28121 Manufacture and repair of pumps (e.g. hydraulic pumps, drainage pumps)

This Sub-class includes manufacture, repair and/or maintenance of:

- air or vacuum pumps, air or other gas compressors
- pumps for liquids whether or not fitted with a measuring device
- pumps designed for fitting to internal combustion engines: oil, water and/or fuel pumps for motor vehicles, etc.
- hand pumps

This sub-class excludes:

- manufacture of inlet and exhaust valves of internal combustion engines, see 2811
- manufacture of air-conditioning systems and copressors (except motor vehicles), see 28191

Sub-class 28122 Manufacture and repair of taps, cocks and valves

This Sub-class includes manufacture, repair and/or maintenance of:

- industrial taps and/or valves, including regulating valves and/or intake taps
- sanitary taps and/or valves
- heating taps and/or valves

This sub-class excludes:

- manufacture of valves of unhardened vulcanised rubber, glass or of ceramic materials, see 2219, 23100 or 23939
- manufacture of inlet and exhaust valves of internal combustion engines, see 2811

Sub-class 28129 Manufacture and repair of pumps, compressors, taps and valves n.e.c.

This Sub-class includes manufacture and/or repair of pumps, compressors, taps and/or valves not elsewhere classified.

Example(s) of activities classified under this code:

- air and/or gas compressors (e.g. reciprocating compressors) and/or centrifugal compressors manufacturing

- nonagricultural spraying and/or dusting compressors and/or spray gun units manufacturing
- air and/or gas compressors (e.g. reciprocating compressors) and/or centrifugal compressors repair and/or maintenance
- non-agricultural spraying and/or dusting compressors and/or spray gun units repair and/or maintenance

This sub-class excludes:

- manufacture of valves of unhardened vulcanised rubber, glass or of ceramic materials, see 2219, 23100 or 23939
- manufacture of inlet and exhaust valves of internal combustion engines, see 2811
- manufacture of air-conditioning systems and copressors (except motor vehicles), see 28191

Class 2814 Manufacture of Bearings, Gears, Gearing and Driving Elements

This Class includes the following Sub-class(es):

- 28141 Manufacture of bearings (including disc and ball bearings)
- 28142 Manufacture and repair of gears, gearing and driving elements

Sub-class 28141 Manufacture of bearings (including disc and ball bearings)

This Sub-class includes manufacture of:

- ball and/or roller bearings and/or parts thereof
- mechanical power transmission equipment:
 - transmission shafts and/or cranks: camshafts, crankshafts, cranks, etc.
 - bearing housings and/or plain shaft bearings

This sub-class excludes:

- manufacture of other chain, see 25999
- manufacture of (electromagnetic) clutches, see 29300
- manufacture of sub-assemblies of power transmission equipment identifiable as parts of vehicles, ships or aircraft, see Divisions 29 and 30

Sub-class 28142 Manufacture and repair of gears, gearing and driving elements

This Sub-class includes manufacture of:

- gears, gearing and/or gear boxes and/or other speed changers

- clutches and/or shaft couplings
- flywheels and/or pulleys
- articulated link chain
- power transmission chain

This sub-class excludes:

- manufacture of other chain, see 25999
- manufacture of (electromagnetic) clutches, see 29300
- manufacture of sub-assemblies of power transmission equipment identifiable as parts of vehicles, ships or aircraft, see Divisions 29 and 30

Class 2815 Manufacture and Repair of Ovens, Furnaces and Furnace Burners

This Class includes the following Sub-class(es):

- 28150 Manufacture and repair of ovens, furnaces and furnace burners

Sub-class 28150 Manufacture and repair of ovens, furnaces and furnace burners

This Sub-class includes manufacture, repair and/or maintenance of:

- electrical and/or other industrial and/or laboratory furnaces and/or ovens, including incinerators
- burners
- permanent mount electric space heaters, electric swimming pool heaters
- permanent mount non-electric household heating equipment, such as solar heating, steam heating, oil heat and/or similar furnaces and/or heating equipment
- electric household-type furnaces (electric forced air furnaces, heat pumps etc), non-electric household forced air furnaces
- mechanical stokers, grates, ash dischargers, etc

This sub-class excludes:

- manufacture of household ovens see 27501
- manufacture of agricultural dryers, see 28251
- manufacture of bakery ovens, see 28251
- manufacture of dryers for wood, paper pulp, paper or paperboard, see 28299
- manufacture of medical, surgical or laboratory sterilisers, see 32509
- manufacture of (dental) laboratory furnaces, see 32509

Class 2816 Manufacture and Repair of Lifting and Handling Equipment

This Class includes the following Sub-class(es):

- 28161 Manufacture and repair of lifting and hoisting machinery except electrical
- 28162 Manufacture and repair of lifts and escalators
- 28169 Manufacture and repair of lifting and handling equipment n.e.c. (including conveying systems and industrial automated systems)

Sub-class 28161 Manufacture and repair of lifting and hoisting machinery except electrical

This Sub-class includes manufacture, repair and/or maintenance of:

- hand-operated or power-driven lifting, handling, loading or unloading machinery (e.g. pulley tackle and/or hoists, winches, capstans and/or jacks, derricks, cranes, mobile lifting frames, straddle carriers); works trucks, whether or not fitted with lifting or handling equipment, whether or not self propelled, of the type used in factories (including hand trucks and/or wheelbarrows); mechanical manipulators
- parts specialised for lifting and/or handling equipment

This sub-class excludes:

- manufacture of lifts and escalators, see 28162
- manufacture of continuous-action elevators and conveyors for underground use, see 2824
- manufacture of crane-lorries, floating cranes, railway cranes, see 29100, 30110, 30200
- installation of lifts and elevators, see 43291

Sub-class 28162 Manufacture and repair of lifts and escalators

This Sub-class includes manufacture, repair and/or maintenance of:

- conveyors, telfers, etc.
- lifts, escalators and/or moving walkways

This sub-class excludes:

- manufacture of continuous-action elevators and conveyors for underground use, see 2824
- manufacture of mechanical shovels, excavators and shovel loaders, see 2824
- manufacture of crane-lorries, floating cranes, railway cranes, see 29100, 30110, 30200
- installation of lifts and elevators, see 43291

Sub-class 28169 Manufacture and repair of lifting and handling equipment n.e.c. (including conveying systems and industrial automated systems)

This Sub-class includes manufacture and/or repair of lifting and/or handling equipment not elsewhere classified.

Example(s) of activities classified under this code:

- conveying equipment and/or parts manufacturing
- conveying equipment and/or parts repair and/or maintenance
- conveying systems and/or industrial automated systems manufacturing
- conveying systems and/or industrial automated systems repair and/or maintenance

This sub-class excludes:

- manufacture and repair of robots, see 2818
- manufacture of industrial robots for multiple uses, see 28181
- manufacture of continuous-action elevators and conveyors for underground use, see 2824
- manufacture of mechanical shovels, excavators and shovel loaders, see 2824
- manufacture of crane-lorries, floating cranes, railway cranes, see 29100, 30110, 30200
- installation of lifts and elevators, see 43291

Class 2817 Manufacture and Repair of Office Machinery and Equipment (except Computers and Peripheral Equipment)

This Class includes the following Sub-class(es):

- 28171 Manufacture of office machinery and equipment (except computers and peripheral equipment)
- 28172 Repair and maintenance of office machinery and equipment

Sub-class 28171 Manufacture of office machinery and equipment (except computers and peripheral equipment)

This Sub-class includes manufacture of:

- calculating machines
- adding machines, cash registers
- calculators, electronic or not
- postage meters, mail handling machines (envelope stuffing, sealing and/or addressing machinery; opening, sorting, scanning), collating machinery

- typewriters
- stenography machines
- office-type binding equipment (i.e. plastic or tape binding)
- cheque writing machines
- coin counting and/or coin wrapping machinery
- pencil sharpeners
- staplers and/or staple removers
- voting machines
- tape dispensers
- hole punches
- cash registers, mechanically operated
- photocopy machines
- blackboards; white boards and/or marker boards
- dictating machines

This sub-class excludes:

- manufacture of computers and peripheral equipment, see 2620

Sub-class 28172 Repair and maintenance of office machinery and equipment

This Sub-class includes repair and/or maintenance of:

- calculating machines
- adding machines, cash registers
- calculators, electronic or not
- postage meters, mail handling machines (envelope stuffing, sealing and/or addressing machinery; opening, sorting, scanning), collating machinery
- typewriters
- stenography machines
- office-type binding equipment (i.e. plastic or tape binding)
- cheque writing machines
- coin counting and/or coin wrapping machinery
- pencil sharpeners
- staplers and/or staple removers

- voting machines
- tape dispensers
- hole punches
- cash registers, mechanically operated
- photocopy machines
- blackboards; white boards and/or marker boards
- dictating machines

This sub-class excludes:

- manufacture of computers and peripheral equipment, see 2620

Class 2818 Manufacture and Repair of Robots

This Class includes the following Sub-class(es):

- 28181 Manufacture and repair of industrial robots (including Automated Guided Vehicles (AGVs))
- 28182 Manufacture and repair of service robots
- 28189 Manufacture and repair of robots n.e.c.

Sub-class 28181 Manufacture and repair of industrial robots (including Automated Guided Vehicles (AGVs))

This Sub-class includes manufacture, repair and/or maintenance of:

- industrial robots
- Automated Guided Vehicles (AGVs)

This sub-class excludes:

- manufacture and repair of other special purpose machinery (non-robotics), see 2829

Sub-class 28182 Manufacture and repair of service robots

This Sub-class includes manufacture, repair and/or maintenance of service robots.

This sub-class excludes:

- manufacture and repair of other special purpose machinery (non-robotics), see 2829

Sub-class 28189 Manufacture and repair of robots n.e.c.

This Sub-class includes manufacture, repair and/or maintenance of robots not elsewhere classified.

Example(s) of activities classified under this code:

- entertainment robots manufacturing
- entertainment robots repair and maintenance
- military robots manufacturing

This sub-class excludes:

- manufacture and repair of other special purpose machinery (non-robotics), see 2829

Class 2819 Manufacture and Repair of Other General Purpose Machinery

This Class includes the following Sub-class(es):

- 28191 Manufacture and repair of refrigerating, air-conditioning and ventilating machinery and equipment except household refrigerators
- 28192 Manufacture and repair of separation/mixing equipment (e.g. filters, separators, mixers)
- 28193 Manufacture and repair of solar modules and panels
- 28194 Manufacture and repair of welding and soldering equipment (including arc welding electrodes)
- 28195 Manufacture and repair of packaging machinery
- 28199 Manufacture and repair of other general purpose machinery and equipment except electrical and electronic n.e.c.

Sub-class 28191 Manufacture and repair of refrigerating, air-conditioning and ventilating machinery and equipment except household refrigerators

This Sub-class includes the manufacture, repair and/or maintenance of:

- industrial refrigerating or freezing equipment, including assemblies of major components
- air-conditioning machines, including for motor vehicles
- non-domestic fans
- machinery for cleaning or drying bottles and/or for aerating beverages
- heat exchangers
- machinery for liquefying air or gas
- gas generators

- attic ventilation fans (gable fans, roof ventilators, etc.)

This sub-class excludes:

- manufacture of domestic refrigerating or freezing equipment, see 27501
- manufacture of domestic fans, see 27501

Sub-class 28192 Manufacture and repair of separation/mixing equipment (e.g. filters, separators, mixers)

This Sub-class includes manufacture, repair and/or maintenance of:

- filtering or purifying machinery and/or apparatus for liquids
- distilling or rectifying plant for petroleum refineries, chemical industries, beverage industries, etc

This sub-class excludes:

- manufacture of machinery for filtering or purifying food, see 28251

Sub-class 28193 Manufacture and repair of solar modules and panels

This Sub-class includes manufacture, repair and/or maintenance of:

- solar modules
- solar panels

Sub-class 28194 Manufacture and repair of welding and soldering equipment (including arc welding electrodes)

This Sub-class includes manufacture, repair and/or maintenance of:

- welding and/or soldering equipment
- non-electrical welding and/or soldering equipment
- coated or cored welding wire;
- soldering equipment (except handheld)
- ultrasonic welding equipment
- laser welding equipment

Sub-class 28195 Manufacture and repair of packaging machinery

This Sub-class includes manufacture, repair and/or maintenance of packing and/or wrapping machinery: filling, closing, sealing, capsuling or labelling machines, etc.

Sub-class 28199 Manufacture and repair of other general purpose machinery and equipment except electrical and electronic n.e.c.

This Sub-class includes manufacture, repair and/or maintenance of other general purpose machinery not elsewhere classified, for instance:

- weighing machinery (other than sensitive laboratory balances): household and/or shop scales, platform scales, scales for continuous weighing, weighbridges, weights, etc.
- equipment for projecting, dispersing or spraying liquids or powders: spray guns, fire extinguishers, sandblasting machines, steam cleaning machines, etc.
- calendaring or other rolling machines and/or cylinders thereof (except for metal and/or glass)
- centrifuges (except cream separators and/or clothes dryers)
- gaskets and/or similar joints made of a combination of materials or layers of the same material
- automatic goods vending machines
- parts for general-purpose machinery
- levels, tape measures and/or similar hand tools, machinists' precision tools (except optical)

This sub-class excludes:

- manufacture of sensitive (laboratory-type) balances, see 26511
- manufacture of domestic refrigerating or freezing equipment, see 27501
- manufacture of domestic fans, see 27501
- manufacture of electrical welding and soldering equipment, see 27902
- manufacture of electrical hand-held soldering and welding equipment, see 27902
- manufacture of agricultural spraying machinery, see 28210
- manufacture of metal or glass rolling machinery and cylinders thereof, see 2822, 28299
- manufacture of agricultural dryers, see 28251
- manufacture of machinery for filtering or purifying food, see 28251
- manufacture of cream separators, see 28251
- manufacture of commercial clothes dryers, see 28260
- manufacture of textile printing machinery, see 28260

GROUP 282 MANUFACTURE OF SPECIAL PURPOSE MACHINERY

This Group includes the following Class(es):

- 2821 Manufacture and Repair of Agricultural and Forestry Machinery

- 2822 Manufacture and Repair of Metal-Forming Machinery and Machine Tools
- 2824 Manufacture and Repair of Machinery for Mining, Quarrying and Construction
- 2825 Manufacture and Repair of Machinery for Food, Beverage and Tobacco Processing
- 2826 Manufacture and Repair of Machinery for Textile, Apparel and Leather Production
- 2827 Manufacture and Repair of Semiconductor Related Equipment
- 2829 Manufacture and Repair of Other Special Purpose Machinery

Class 2821 Manufacture and Repair of Agricultural and Forestry Machinery

This Class includes the following Sub-class(es):

- 28210 Manufacture and repair of agricultural and forestry machinery

Sub-class 28210 Manufacture and repair of agricultural and forestry machinery

This Sub-class includes the manufacture, repair and/or maintenance of:

- tractors used in agriculture and/or forestry
- walking (pedestrian-controlled) tractors
- mowers, including lawnmowers
- agricultural self-loading or self-unloading trailers or semi-trailers
- agricultural machinery for soil preparation, planting or fertilising (e.g. ploughs, manure spreaders, seeders, harrows)
- harvesting or threshing machinery (e.g. harvesters, threshers, sorters)
- milking machines
- spraying machinery for agricultural use
- diverse agricultural machinery (e.g. poultry-keeping machinery, bee-keeping machinery, equipment for preparing fodder; machines for cleaning, sorting or grading eggs, fruit)

This sub-class excludes:

- manufacture of non-power-driven agricultural hand tools, see 25932
- manufacture of conveyors for farm use, see 28169
- manufacture of power-driven hand tools, see 28199
- manufacture of cream separators, see 28251
- manufacture of machinery to clean, sort or grade seed, grain or dried leguminous vegetables, see 28251
- manufacture of road tractors for semi-trailers, see 29100

Class 2822 Manufacture and Repair of Metal-Forming Machinery and Machine Tools

This Class includes the following Sub-class(es):

- 28221 Manufacture and repair of machinery and machine-tools - metal cutting types (e.g. lathes, milling machines, shaping machines)
- 28222 Manufacture and repair of machinery and machine-tools - metal forming types (e.g. forging press, cold heading machines, press breaks)
- 28223 Manufacture of dies, moulds, tools, jigs and fixtures
- 28224 Manufacture of machine tool accessories (e.g. small cutting tools, precision measuring tools and other attachments such as tool holders)
- 28225 Manufacture and repair of metal additive manufacturing (AM) equipment (including metal powder)
- 28229 Manufacture and repair of metal-forming machinery and machine tools n.e.c. (including metalworking machinery)

Sub-class 28221 Manufacture and repair of machinery and machine-tools - metal cutting types (e.g. lathes, milling machines, shaping machines)

This Sub-class includes the manufacture and/or repair of metal cutting machinery and/or machine tools.

Units in this Sub-class are primarily engaged in one or more of the following:

- manufacture of machine tools for turning, drilling, milling, shaping, planing, boring, grinding, etc.

This sub-class excludes:

- manufacture of interchangeable tools for hand tools or machine tools:
 - drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives, etc., see 2593
- manufacture of moulding boxes and moulds (except ingot moulds), see 25939
- manufacture of electrical hand-held soldering irons and soldering guns, see 27902
- manufacture of power-driven hand tools, see 28199
- manufacture of machinery for mining and quarrying, see 28242
- manufacture of machines for forming foundry moulds, see 28299

Sub-class 28222 Manufacture and repair of machinery and machine-tools - metal forming types (e.g. forging press, cold heading machines, press breaks)

This Sub-class includes the manufacture and/or repair of metal forming machinery and/or machine tools.

Units in this Sub-class are primarily engaged in one or more of the following:

- manufacture of machine tools for working metals, including those using a laser beam, ultrasonic waves, plasma arc, magnetic pulse, etc.
- manufacture of stamping or pressing machine tools
- manufacture of punch presses, hydraulic presses, hydraulic brakes, drop hammers, forging machines, etc.
- manufacture of draw-benches, thread rollers or machines for working wires

This sub-class excludes:

- manufacture of interchangeable tools for hand tools or machine tools:
 - drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives, etc., see 2593
- manufacture of moulding boxes and moulds (except ingot moulds), see 25939
- manufacture of electrical hand-held soldering irons and soldering guns, see 27902
- manufacture of power-driven hand tools, see 28199
- manufacture of machinery for mining and quarrying, see 28242
- manufacture of machines for forming foundry moulds, see 28299

Sub-class 28223 Manufacture of dies, moulds, tools, jigs and fixtures

This Sub-class includes the manufacture and/or repair of special tools and/or fixtures, such as cutting dies and/or jigs. Units in this Sub-class are also known as tool and/or die shops.

This sub-class excludes:

- manufacture of interchangeable tools for hand tools or machine tools:
 - drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives, etc., see 2593
- manufacture of moulding boxes and moulds (except ingot moulds), see 25939

Sub-class 28224 Manufacture of machine tool accessories (e.g. small cutting tools, precision measuring tools and other attachments such as tool holders)

This Sub-class includes the manufacture and/or repair of machine tool accessories and/or attachments for metal cutting and/or metal forming machine tools, for instance:

- knives and/or bits for metalworking lathes, planers, and/or shapers manufacturing
- measuring attachments (e.g., sine bars) for machine tool manufacturing
- metalworking drill bits manufacturing

This sub-class excludes:

- manufacture of interchangeable tools for hand tools or machine tools:
 - drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives, etc., see 2593

Sub-class 28225 Manufacture and repair of metal additive manufacturing (AM) equipment (including metal powder)

This Sub-class includes the manufacture and/or repair of metal additive manufacturing (AM) equipment, metal powder additive manufacturing (AM) equipment, three-dimensional (3D) printer (metal-forming) manufacturing equipment.

This sub-class excludes:

- manufacture of printers, see 26203
- manufacture of photocopy machines, etc., see 28171

Sub-class 28229 Manufacture and repair of metal-forming machinery and machine tools n.e.c. (including metalworking machinery)

This Sub-class includes includes the manufacture and/or repair of metal-forming machinery and/or machine tools that are not elsewhere classified.

Example(s) of activities classified under this code:

- machinery for metallurgy manufacturing
- machinery for metallurgy repair and maintenance

This sub-class excludes:

- manufacture of interchangeable tools for hand tools or machine tools:
 - drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives, etc., see 2593
- manufacture of moulding boxes and moulds (except ingot moulds), see 25939
- manufacture of electrical hand-held soldering irons and soldering guns, see 27902
- manufacture of power-driven hand tools, see 28199
- manufacture of machinery for mining and quarrying, see 28242
- manufacture of machines for forming foundry moulds, see 28299

Class 2824 Manufacture and Repair of Machinery for Mining, Quarrying and Construction

This Class includes the following Sub-class(es):

- 28241 Manufacture and repair of oil rigs
- 28242 Manufacture and repair of other oilfield and gasfield machinery and equipment (e.g. derricks, tool joints)
- 28243 Manufacture and repair of construction machinery and parts
- 28249 Manufacture and repair of machinery for mining, quarrying and construction n.e.c.

Sub-class 28241 Manufacture and repair of oil rigs

This Sub-class includes the manufacture and/or repair of oil rigs.

This sub-class excludes:

- manufacturing offshore oil and gas well drilling and production floating platforms, see 30110
- manufacture of oil and gas field derricks, Christmas tree assemblies, rock drill bits, see 28242

Sub-class 28242 Manufacture and repair of other oilfield and gasfield machinery and equipment (e.g. derricks, tool joints)

This Sub-class includes the manufacture and/or repair of other oilfield and/or gasfield machinery and/or equipment, such as:

- oilfield and/or gasfield derricks and/or tool joints
- continuous-action elevators and/or conveyors for underground use in oilfield and/or gasfield
- boring, cutting, sinking and/or tunnelling machinery (whether or not for underground use) in oilfield and/or gasfield
- machinery for treating minerals by screening, sorting, separating, washing, crushing, etc. in oilfield and/or gasfield
- earth-moving machinery (e.g. bulldozers, angle-dozers, graders, scrapers, levellers, mechanical shovels, shovel loaders) in oilfield and/or gasfield
- track-laying tractors and/or tractors used in oilfield and/or gasfield

This sub-class excludes:

- manufacture of oil rigs, see 28241
- manufacture of machine tools for metal cutting and/or metal forming, see 2822

Sub-class 28243 Manufacture and repair of construction machinery and parts

This Sub-class includes the manufacture and/or repair of machinery and/or parts for construction use, for instance:

- continuous-action elevators and/or conveyors for underground use in construction
- boring, cutting, sinking and/or tunnelling machinery (whether or not for underground use) for use in construction
- machinery for treating minerals by screening, sorting, separating, washing, crushing, etc. for use in construction
- concrete and/or mortar mixers for use in construction
- earth-moving machinery (e.g. bulldozers, angle-dozer, graders, scrapers, levellers, mechanical shovels, shovel loaders) for use in construction
- pile drivers and/or pile extractors, mortar spreaders, bitumen spreaders, concrete surfacing machinery etc for use in construction
- track-laying tractors and/or tractors used in construction
- bulldozer and/or angle-dozer blades for use in construction
- off-road dumping trucks for use in construction

This sub-class excludes:

- manufacture of lifting and handling equipment, see 2816
- manufacture of agricultural tractors, see 28210
- manufacture of machine tools for metal cutting and/or metal forming, see 2822
- manufacture of crane lorries, concrete-mixer lorries, see 29100
- manufacture of mining locomotives and mining rail cars, see 30200

Sub-class 28249 Manufacture and repair of machinery for mining, quarrying and construction n.e.c.

This Sub-class includes the manufacture and/or repair of other machinery for mining, quarrying and/or construction not elsewhere classified.

Example(s) of activities classified under this code:

- boring machine manufacturing, except oilfield, gasfield and construction
- boring machine, repair and maintenance, except oilfield, gasfield and construction
- drilling and boring machine, manufacturing, except oilfield, gasfield and construction,

This sub-class excludes:

- manufacture of lifting and handling equipment, see 2816

- manufacture of farm-type tractors, see 28210, 29100
- manufacture of machine tools for metal-cutting and/or metal-forming, see 2822
- manufacture of oil rigs, see 28241
- manufacture of oil and gas field derricks, Christmas tree assemblies, rock drill bits, see 28242
- manufacture of construction machinery, surface mining machinery, see 28243
- manufacture of crane lorries, concrete-mixer lorries, see 29100
- manufacture of mining locomotives and mining rail cars, see 30200

Class 2825 Manufacture and Repair of Machinery for Food, Beverage and Tobacco Processing

This Class includes the following Sub-class(es):

- 28251 Manufacture and repair of machinery for food products processing
- 28252 Manufacture and repair of machinery for beverage production
- 28253 Manufacture and repair of machinery for tobacco processing

Sub-class 28251 Manufacture and repair of machinery for food products processing

This Sub-class includes the manufacture, repair and/or maintenance of machinery for food products processing, for instance:

- agricultural dryers
- cheese-making machines (e.g. homogenisers, moulders, presses)
- machinery for the grain milling industry e.g. machinery to clean, sort or grade seeds, grain or dried leguminous vegetables (winnowers, sieving belts, separators, grain brushing machines, etc.)
- machinery to produce flour and/or meal etc (grinding mills, feeders, sifters, bran cleaners, blenders, rice hullers, pea splitters)
- machinery for the bakery industry or for making macaroni, spaghetti or similar products (e.g. bakery ovens, dough mixers, dough-dividers, moulders, slicers, cake depositing machines)
- machines and/or equipment to process diverse foods e.g. machinery to make confectionery, cocoa or chocolate; to manufacture sugar; to process meat or poultry; to prepare fruit, nuts or vegetables; to prepare fish, shellfish or other seafood, machinery for filtering and/or purifying, other machinery for the industrial preparation or manufacture of food

- machinery for the extraction or preparation of animal or vegetable fats or oils
- machinery for the preparation of food in hotels and/or restaurants

This sub-class excludes:

- manufacture of food and milk irradiation equipment, see 26602
- manufacture of packing, wrapping and weighing machinery, see 28195
- manufacture of cleaning, sorting or grading machinery for eggs, fruit or other crops (except seeds, grains and dried leguminous vegetables), see 28210
- manufacture and repair of machinery for beverage production, see 28252

Sub-class 28252 Manufacture and repair of machinery for beverage production

This Sub-class includes the manufacture, repair and/or maintenance of machinery for beverage products processing, for instance:

- machinery for the dairy industry e.g. cream separators
- milk processing machinery (e.g. homogenisers)
- milk converting machinery (e.g. butter chums, butter workers and/or moulding machines)
- presses, crushers etc used to make wine, cider, fruit juices, etc.
- machines and/or equipment to process diverse foods e.g. machinery for breweries
- other machinery for the industrial preparation or manufacture of drink
- machinery for the preparation of drinks in hotels and/or restaurants

This sub-class excludes:

- manufacture of food and milk irradiation equipment, see 26602
- manufacture of packing, wrapping and weighing machinery, see 28195
- manufacture and repair of machinery for food products processing, 28251

Sub-class 28253 Manufacture and repair of machinery for tobacco processing

This Sub-class includes the manufacture, repair and/or maintenance of machinery for the preparation of tobacco and/or for the making of cigarettes or cigars, or for pipe or chewing tobacco or snuff.

This sub-class excludes:

- manufacture of packing, wrapping and weighing machinery, see 28195

Class 2826 Manufacture and Repair of Machinery for Textile, Apparel and Leather Production

This Class includes the following Sub-class(es):

- 28260 Manufacture and repair of machinery for textile, apparel and leather production

Sub-class 28260 Manufacture and repair of machinery for textile, apparel and leather production

This Sub-class includes the manufacture, repair and/or maintenance of:

- textile machinery e.g. machines for preparing, producing, extruding, drawing, texturing or cutting man-made textile fibres, materials or yarns, machines for preparing textile fibres: cotton gins, bale breakers, garnetters, cotton spreaders, wool scourers, wool carbonisers, combs, carders, roving frames etc, spinning machines, machines for preparing textile yarns: reelers, warpers and/or related machines, weaving machines (looms), including hand looms, knitting machines, machines for making knotted net, tulle, lace, braid, etc. auxiliary machines or equipment for textile machinery (e.g. dobbies, jacquards, automatic stop motions, shuttle changing mechanisms, spindles and/or spindle flyers)
- textile printing machinery
- machinery for fabric processing (e.g. machinery for washing, bleaching, dyeing, dressing, finishing, coating or impregnating textile fabrics)
- machines for reeling, unreeling, folding, cutting or pinking textile fabrics
- laundry machinery (e.g. ironing machines, including fusing presses, commercial washing and/or drying machines, dry-cleaning machines)
- sewing machines, sewing machine heads and/or sewing machine needles (whether or not for household use)
- machines for producing or finishing felt or non-wovens
- leather machines (e.g. 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)

This sub-class excludes:

- manufacture of paper or paperboard cards for use on jacquard machines, see 1709
- manufacture of domestic washing and drying machines, see 27501
- manufacture of calendering machines, see 28199
- manufacture of machines used in bookbinding, see 28299

Class 2827 Manufacture and Repair of Semiconductor Related Equipment

This Class includes the following Sub-class(es):

- 28271 Manufacture of probe cards
- 28272 Manufacture of bonding tools
- 28273 Manufacture and repair of semiconductor assembly and testing equipment (including computer burn-in system)
- 28274 Manufacture and repair of semiconductor foundry equipment

Sub-class 28271 Manufacture of probe cards

This Sub-class includes the manufacture of probe cards.

Sub-class 28272 Manufacture of bonding tools

This Sub-class includes the manufacture of semiconductor bonding tools.

Sub-class 28273 Manufacture and repair of semiconductor assembly and testing equipment (including computer burn-in system)

This Sub-class includes the manufacture, repair and/or maintenance of semiconductor assembly and/or packaging machinery.

Sub-class 28274 Manufacture and repair of semiconductor foundry equipment

This Sub-class includes the manufacture, repair and/or maintenance of:

- semiconductor foundry equipment
- semiconductor wafer processing equipment
- semiconductor etching equipment

Class 2829 Manufacture and Repair of Other Special Purpose Machinery

This Class includes the following Sub-class(es):

- 28291 Manufacture and repair of water/waste water treatment equipment
- 28292 Manufacture and repair of plastic processing machinery
- 28293 Manufacture and repair of woodworking machinery
- 28294 Manufacture and repair of polymer additive manufacturing (AM) equipment

- 28299 Manufacture and repair of other special purpose machinery n.e.c. (including plating equipment, industrial paint mixers and chemical mixing equipment)

Sub-class 28291 Manufacture and repair of water/waste water treatment equipment

This Sub-class includes the manufacture, repair and/or maintenance of water/waste water treatment equipment and/or components.

Sub-class 28292 Manufacture and repair of plastic processing machinery

This Sub-class includes the manufacture and/or repair of plastics processing machinery. This includes machines for making a specific plastic product.

Sub-class 28293 Manufacture and repair of woodworking machinery

This Sub-class includes the manufacture and/or repair of sawmill and/or woodworking machinery, such as circular and/or band sawing equipment, planing machinery, and/or sanding machinery.

Sub-class 28294 Manufacture and repair of polymer additive manufacturing (AM) equipment

This Sub-class includes the manufacture and repair of polymer additive manufacturing (AM) equipment such as three-dimensional (3D) printer (plastic-forming) manufacturing.

This sub-class excludes:

- manufacture of printers, see 26203
- manufacture of photocopy machines, etc., see 28171
- manufacture plastic working machinery, see 28292

Sub-class 28299 Manufacture and repair of other special purpose machinery n.e.c. (including plating equipment, industrial paint mixers and chemical mixing equipment)

This Sub-class includes the manufacture and/or repair of other special-purpose machinery that are not elsewhere classified, for instance:

- machinery for making paper pulp
- paper and/or paperboard making machinery
- dryers for wood, paper pulp, paper or paperboard

- machinery producing articles of paper or paperboard
- industrial mixing equipment for chemicals and/or paints
- machinery for working soft rubber or for the manufacture of products of soft rubber (e.g. extruders, moulders, pneumatic tyre making or retreading machines and/or other machines for making a specific rubber product)
- printing and/or bookbinding machines and/or machines for activities supporting printing on a variety of materials
- machinery for producing tiles, bricks, shaped ceramic pastes, pipes, graphite electrodes, blackboard chalk, foundry moulds, etc.
- diverse special-purpose machinery and/or equipment (e.g. machines to assemble electric or electronic lamps, tubes (valves) or bulbs, machines for production or hot-working of glass or glassware, glass fibre or yarn, machinery or apparatus for isotopic separation)
- tyre alignment and/or balancing equipment; balancing equipment (except wheel balancing)
- central greasing systems
- aircraft launching gear, aircraft carrier catapults and/or related equipment
- automatic bowling alley equipment (e.g. pin-setters)
- roundabouts, swings, shooting galleries and/or other fairground amusements

This sub-class excludes:

- manufacture of household appliances, see 2750
- manufacture of photocopy machines, etc., see 28171

GROUP 283 INSTALLATION OF INDUSTRIAL MACHINERY AND EQUIPMENT

This Group includes the following Class(es):

- 2830 Installation of Industrial Machinery and Equipment

Class 2830 Installation of Industrial Machinery and Equipment

This Class includes the following Sub-class(es):

- 28300 Installation of industrial machinery and equipment, mechanical engineering works

Sub-class 28300 Installation of industrial machinery and equipment, mechanical engineering works

This Sub-class includes the specialised installation of machinery. However, the installation of equipment that forms an integral part of buildings or similar structures, such as installation of

escalators, electrical wiring, burglar alarm systems or air-conditioning systems, is classified as construction.

Units in this Sub-class are primarily engaged in one or more of the following:

- installation of industrial machinery in industrial plant
- installation of industrial process control equipment
- installation of other industrial equipment (e.g. communications equipment, mainframe and/or similar computers, irradiation and/or electromedical equipment, etc.)
- dismantling large-scale machinery and/or equipment
- activities of millwrights
- machine rigging
- installation of bowling alley equipment
- mechanical engineering works

This sub-class excludes:

- installation of electrical wiring, see 43210
- installation of air-conditioning systems, see 43220
- installation of elevators, escalators, automated doors, vacuum cleaning systems, etc., see 4329
- installation of doors, staircases, shop fittings, furniture, etc., see 4330
- installation (setting-up) of personal computers, see 62090

DIVISION 29 MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS

This Division includes the following Group(s):

- 291 MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS
- 292 MANUFACTURE OF MOTOR VEHICLE BODIES (COACHWORK), TRAILERS AND SEMI-TRAILERS
- 293 MANUFACTURE OF PARTS AND ACCESSORIES FOR MOTOR VEHICLES

GROUP 291 MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS

This Group includes the following Class(es):

- 2910 Manufacture of Motor Vehicles

Class 2910 Manufacture of Motor Vehicles

This Class includes the following Sub-class(es):

- 29100 Manufacture and assembly of motor vehicles

Sub-class 29100 Manufacture and assembly of motor vehicles

This Sub-class includes

- manufacture of:
 - passenger cars
 - commercial vehicles (e.g. vans, lorries, over-the-road tractors for semi-trailers)
 - buses, trolley-buses and/or coaches
 - motor vehicle engines
 - chassis fitted with engines
 - other motor vehicles (e.g. snowmobiles, golf carts, amphibious vehicles, fire engines, street sweepers, travelling libraries, armoured cars, concrete-mixer lorries, ATVs, go-carts and/or similar including race cars)
- factory rebuilding of motor vehicle engines
- factory retrofitting of engine onto motor vehicle

This sub-class excludes:

- manufacture of lighting equipment for motor vehicles, see 27400
- manufacture of pistons, piston rings and carburettors except aircraft, vehicle, cycle and marine engines, see 28111
- manufacture of agricultural tractors, see 28210
- manufacture of tractors used in construction or mining, see 2824
- manufacture of off-road dumping trucks, see 2824
- manufacture of bodies for motor vehicles, see 29200
- manufacture of electrical parts for motor vehicles, see 29300
- manufacture of parts and accessories for motor vehicles, see 29300
- manufacture of tanks and other military fighting vehicles, see 30400
- maintenance, repair and alteration of motor vehicles, see 95301

GROUP 292 MANUFACTURE OF MOTOR VEHICLE BODIES (COACHWORK), TRAILERS AND SEMI-TRAILERS

This Group includes the following Class(es):

- 2920 Manufacture of Motor Vehicle Bodies (Coachwork), Trailers and Semi-Trailers

Class 2920 Manufacture of Motor Vehicle Bodies (Coachwork), Trailers and Semi-Trailers

This Class includes the following Sub-class(es):

- 29200 Manufacture of motor vehicle bodies (coachwork), trailers and semi-trailers

Sub-class 29200 Manufacture of motor vehicle bodies (coachwork), trailers and semi-trailers

This Sub-class includes manufacture of:

- bodies, including cabs for motor vehicles
- trailers and/or semi-trailers (e.g. for transport of goods: tankers, removal trailers; for transport of passengers: caravan trailers)
- containers for carriage by one or more modes of transport
- outfitting of all types of motor vehicles, trailers and/or semi-trailers

This sub-class excludes:

- manufacture of trailers and semi-trailers specially designed for use in agriculture, see 28210
- manufacture of parts and accessories of bodies for motor vehicles, see 29300
- manufacture of vehicles drawn by animals, see 30990

GROUP 293 MANUFACTURE OF PARTS AND ACCESSORIES FOR MOTOR VEHICLES

This Group includes the following Class(es):

- 2930 Manufacture of Parts and Accessories for Motor Vehicles

Class 2930 Manufacture of Parts and Accessories for Motor Vehicles

This Class includes the following Sub-class(es):

- 29300 Manufacture of parts and accessories for motor vehicles (e.g. engine parts, brakes, clutches, axles, gear boxes)

Sub-class 29300 Manufacture of parts and accessories for motor vehicles (e.g. engine parts, brakes, clutches, axles, gear boxes)

This Sub-class includes:

- manufacture of diverse parts and/or accessories for motor vehicles (e.g. brakes, gearboxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust

pipes, catalytic converters, clutches, steering wheels, steering columns and/or steering boxes)

- manufacture of parts and/or accessories of bodies for motor vehicles (e.g. safety belts, airbags, doors, bumpers)
- manufacture of car seats
- manufacture of motor vehicle electrical equipment, such as generators, alternators, spark plugs, ignition wiring harnesses, power window and/or door systems
- assembly of purchased gauges into instrument panels, voltage regulators, etc.

This sub-class excludes:

- manufacture of tyres, see 22121
- manufacture of rubber hoses and belts and other rubber products, see 22199
- manufacture of plastic hoses and belts and other plastic products, see 2221
- manufacture of batteries for vehicles, see 2720
- manufacture of lighting equipment for motor vehicles, see 27400
- manufacture of pistons, piston rings and carburettors except aircraft, vehicle, cycle and marine engines, see 28111
- manufacture of pumps for motor vehicles and engines, see 28121
- maintenance, repair and alteration of motor vehicles, see 95301

DIVISION 30 MANUFACTURE OF OTHER TRANSPORT EQUIPMENT

This Division includes the following Group(s):

- 301 BUILDING AND REPAIRING OF SHIPS AND BOATS
- 302 MANUFACTURE OF RAILWAY LOCOMOTIVES AND ROLLING STOCK
- 303 MANUFACTURE OF AIR AND SPACECRAFT AND RELATED MACHINERY
- 304 MANUFACTURE OF MILITARY FIGHTING VEHICLES
- 309 MANUFACTURE OF OTHER TRANSPORT EQUIPMENT N.E.C.

GROUP 301 BUILDING AND REPAIRING OF SHIPS AND BOATS

This Group includes the following Class(es):

- 3011 Building and Repairing of Ships and Floating Structures
- 3012 Building of Pleasure Boats and Sporting Boats

Class 3011 Building and Repairing of Ships and Floating Structures

This Class includes the following Sub-class(es):

- 30110 Building and repairing of ships, tankers and other ocean-going vessels (including conversion of ships into off-shore structures)

Sub-class 30110 Building and repairing of ships, tankers and other ocean-going vessels (including conversion of ships into off-shore structures)

This Sub-class includes the building and/or repairing of ships, except vessels for sports or recreation, and/or the construction of floating structures such as floating cranes and/or drilling platforms.

This Sub-class also includes

- manufacture of sections for ships and/or floating structures
- building and/or repairing of:
 - commercial vessels: passenger vessels, ferry boats, cargo ships, tankers, tugs, etc.
 - warships
 - fishing boats and/or fish-processing factory vessels
 - hovercraft (except recreation-type hovercraft)
 - ship parts
- construction of:
 - drilling platforms, floating or submersible
 - floating structures (e.g. floating docks, pontoons, coffer-dams, floating landing stages, buoys, floating tanks, barges, floating cranes, non-recreational inflatable rafts)

This sub-class excludes:

- manufacture of parts of vessels, other than major hull assemblies:
 - manufacture of sails, see 13929
 - manufacture of ships' propellers, see 25999
 - manufacture of iron or steel anchors, see 25999
 - manufacture of marine engines, see 28112
- manufacture of navigational instruments, see 26511
- manufacture of lighting equipment for ships, see 27400
- manufacture of amphibious motor vehicles, see 29100
- manufacture of inflatable boats or rafts for recreation, see 30120

- ship-breaking, see 3830
- interior installation of boats, see 43309

Class 3012 Building of Pleasure Boats and Sporting Boats

This Class includes the following Sub-class(es):

- 30120 Building and repair of pleasure crafts, lighters and boats

Sub-class 30120 Building and repair of pleasure crafts, lighters and boats

This Sub-class includes

- building and/or repairing of:
 - sailboats with or without auxiliary motor
 - motor boats
 - recreation-type hovercraft
- manufacture of:
 - inflatable boats and/or rafts
 - personal watercraft
 - other pleasure and/or sporting boats (e.g. canoes, kayaks, rowing boats, skiffs)

This sub-class excludes:

- manufacture of parts of pleasure and sporting boats:
 - manufacture of sails, see 13929
 - manufacture of iron or steel anchors, see 25999
 - manufacture of marine engines, see 28112
 - manufacture of sailboards and surfboards, see 32300

GROUP 302 MANUFACTURE OF RAILWAY LOCOMOTIVES AND ROLLING STOCK

This Group includes the following Class(es):

- 3020 Manufacture of Railway Locomotives and Rolling Stock

Class 3020 Manufacture of Railway Locomotives and Rolling Stock

This Class includes the following Sub-class(es):

- 30200 Manufacture and repair of railway and tramway locomotives and rolling stock (including specialised parts except engines, electric motors and signalling equipment)

Sub-class 30200 Manufacture and repair of railway and tramway locomotives and rolling stock (including specialised parts except engines, electric motors and signalling equipment)

This Sub-class includes manufacture and/or repair of:

- electric, diesel, steam and/or other rail locomotives
- self-propelled railway or tramway coaches, vans and/or trucks, maintenance or service vehicles
- railway or tramway rolling stock, not self-propelled (e.g. passenger coaches, goods vans, tank wagons, self-discharging vans and/or wagons, workshop vans, crane vans, tenders)
- specialised parts of railway or tramway locomotives or of rolling stock (e.g. bogies, axles and/or wheels, brakes and/or parts of brakes; hooks and/or coupling devices, buffers and/or buffer parts; shock absorbers; wagon and/or locomotive frames; bodies; corridor connections)
- mechanical and/or electromechanical signalling, safety and/or traffic control equipment for railways, tramways, inland waterways, roads, parking facilities, airfields, etc.
- mining locomotives and/or mining rail cars
- railway car seats

This sub-class excludes:

- manufacture of unassembled rails, see 24109
- manufacture of assembled railway track fixtures, see 25999
- manufacture of electric motors, see 27101
- manufacture of electrical signalling, safety or traffic-control equipment, see 27902

GROUP 303 MANUFACTURE OF AIR AND SPACECRAFT AND RELATED MACHINERY

This Group includes the following Class(es):

- 3030 Manufacture of Air and Spacecraft and Related Machinery

Class 3030 Manufacture of Air and Spacecraft and Related Machinery

This Class includes the following Sub-class(es):

- 30301 Manufacture and assembly of aircraft and spacecraft (including aircraft engines and other parts)

- 30302 Repair and servicing of aircraft and spacecraft (including aircraft engines and other parts)

Sub-class 30301 Manufacture and assembly of aircraft and spacecraft (including aircraft engines and other parts)

This Sub-class includes:

- manufacture and/or assembly of:
 - airplanes for the transport of goods or passengers, for use by the defence forces, for sport or other purposes
 - helicopters
 - gliders, hang-gliders
 - dirigibles and/or hot air balloons
 - parts and/or accessories of the aircraft of this Sub-class: major assemblies such as fuselages, wings, doors, control surfaces, landing gear, fuel tanks, nacelles, etc.; airscrews, helicopter rotors and/or propelled rotor blades; motors and/or engines of a kind typically found on aircraft; parts of turbojets and/or turboprops for aircraft
 - ground flying trainers
 - aircraft seats
 - aircraft engines
- overhaul and/or conversion of aircraft or aircraft engines

This sub-class excludes:

- manufacture of parachutes, see 13929
- manufacture of weapons and ammunition, see 25200
- manufacture of telecommunication equipment for satellites, see 26301
- manufacture of aircraft instrumentation and aeronautical instruments, see 26511
- manufacture of air navigation systems, see 26511
- manufacture of lighting equipment for aircraft, see 27400
- manufacture of ignition parts and other electrical parts for internal combustion engines, see 27902
- manufacture of pistons, piston rings and carburettors except aircraft, vehicle, cycle and marine engines, see 28111
- manufacture of aircraft launching gear, aircraft carrier catapults and related equipment, see 28299

Sub-class 30302 Repair and servicing of aircraft and spacecraft (including aircraft engines and other parts)

This Sub-class includes the repair and/or maintenance of aircraft and/or spacecraft including that of:

- helicopters
- aircraft engines of all types
- air cushion vehicles
- aero-space equipment
- aero-engine parts

This sub-class excludes:

- manufacture of parachutes, see 13929
- manufacture of weapons and ammunition, see 25200
- manufacture of telecommunication equipment for satellites, see 26301
- manufacture of aircraft instrumentation and aeronautical instruments, see 26511
- manufacture of air navigation systems, see 26511
- manufacture of lighting equipment for aircraft, see 27400
- manufacture of ignition parts and other electrical parts for internal combustion engines, see 27902
- manufacture of pistons, piston rings and carburettors except aircraft, vehicle, cycle and marine engines, see 28111
- manufacture of aircraft launching gear, aircraft carrier catapults and related equipment, see 28299

GROUP 304 MANUFACTURE OF MILITARY FIGHTING VEHICLES

This Group includes the following Class(es):

- 3040 Manufacture of Military Fighting Vehicles

Class 3040 Manufacture of Military Fighting Vehicles

This Class includes the following Sub-class(es):

- 30400 Manufacture of military fighting vehicles

Sub-class 30400 Manufacture of military fighting vehicles

This Sub-class includes manufacture and/or repair of:

- military tanks
- armoured amphibious military vehicles and/or parts
- other military fighting vehicles containers for carriage by one or more modes of transport

This sub-class excludes:

- manufacture of weapons and ammunitions, see 25200

GROUP 309 MANUFACTURE OF OTHER TRANSPORT EQUIPMENT N.E.C.

This Group includes the following Class(es):

- 3091 Manufacture of Motorcycles
- 3092 Manufacture of Bicycles and Invalid Carriages
- 3099 Manufacture of Other Transport Equipment n.e.c.

Class 3091 Manufacture of Motorcycles

This Class includes the following Sub-class(es):

- 30910 Manufacture and assembly of motorcycles and scooters (including engines and other parts and accessories)

Sub-class 30910 Manufacture and assembly of motorcycles and scooters (including engines and other parts and accessories)

This Sub-class includes manufacture of:

- motorcycles, mopeds and/or cycles fitted with an auxiliary engine
- engines for motorcycles
- sidecars
- parts and/or accessories for motorcycles

This sub-class excludes:

- manufacture of bicycles, see 30920
- manufacture of invalid carriages, see 30920

Class 3092 Manufacture of Bicycles and Invalid Carriages

This Class includes the following Sub-class(es):

- 30920 Manufacture and assembly of bicycles, tricycles, trishaws and invalid carriages (including parts and accessories)

Sub-class 30920 Manufacture and assembly of bicycles, tricycles, trishaws and invalid carriages (including parts and accessories)

This Sub-class includes manufacture of:

- non-motorised bicycles and/or other cycles, including (delivery) tricycles, tandems, children's bicycles and/or tricycles
- parts and/or accessories of bicycles
- invalid carriages with or without motor
- parts and/or accessories of invalid carriages
- baby carriages

This sub-class excludes:

- manufacture of bicycles with auxiliary motor, see 30910
- manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles, see 32400

Class 3099 Manufacture of Other Transport Equipment n.e.c.

This Class includes the following Sub-class(es):

- 30990 Manufacture of other transport equipment n.e.c. (e.g. carts, wagons)

Sub-class 30990 Manufacture of other transport equipment n.e.c. (e.g. carts, wagons)

This Sub-class includes manufacture and/or repair of:

- hand-propelled vehicles (e.g. luggage trucks, handcarts, sledges, shopping carts)
- vehicles drawn by animals (e.g. sulkies, donkey-carts, hearses)

This sub-class excludes:

- works trucks, whether or not fitted with lifting or handling equipment, whether or not self-propelled, of the type used in factories (including hand trucks and wheelbarrows), see 28161
- decorative restaurant carts, such as a desert cart, food wagons, see 3100

DIVISION 31 MANUFACTURE OF FURNITURE

This Division includes the following Group(s):

- 310 MANUFACTURE OF FURNITURE

GROUP 310 MANUFACTURE OF FURNITURE

This Group includes the following Class(es):

- 3100 Manufacture of Furniture

Class 3100 Manufacture of Furniture

This Class includes the following Sub-class(es):

- 31001 Manufacture of furniture and fixtures of wood (including upholstery)
- 31002 Manufacture of furniture of rattan and cane
- 31003 Manufacture of furniture and fixtures primarily of metal
- 31004 Manufacture of furniture of other materials except primarily of stone, ceramic or concrete
- 31005 Manufacture of window and door screens and shades
- 31006 Manufacture of mattresses including those of foam rubber
- 31009 Manufacture of furniture n.e.c.

Sub-class 31001 Manufacture of furniture and fixtures of wood (including upholstery)

This Sub-class includes the manufacture of furniture and/or fixtures of wood (including finishing such as upholstery of chairs and/or seats), for any place and/or various purposes.

This class includes manufacture of:

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

- furniture for bedrooms, living rooms, gardens, etc.
- cabinets for sewing machines, televisions, etc.
- laboratory benches, stools and/or other laboratory seating, laboratory furniture (e.g. cabinets and/or tables)
- finishing such as upholstery of chairs and/or seats
- finishing of furniture such as spraying, painting, French polishing and/or upholstering
- decorative restaurant carts, such as dessert carts, food wagons

This sub-class excludes:

- manufacture of lighting fittings or lamps, see 27400
- modular furniture attachment and installation, partition installation, laboratory equipment furniture installation, see 4330

Sub-class 31002 Manufacture of furniture of rattan and cane

This Sub-class includes the manufacture of furniture of rattan and/or cane, for any place and/or various purposes.

This class includes manufacture of:

- chairs and/or seats for offices, workrooms, hotels, restaurants, public and/or domestic premises
- chairs and/or seats for theatres, cinemas and/or the like
- sofas, sofa beds and/or sofa sets
- garden chairs and/or seats
- special furniture for shops: counters, display cases, shelves, etc.
- furniture for churches, schools, restaurants
- office furniture
- kitchen furniture
- furniture for bedrooms, living rooms, gardens, etc.
- cabinets for sewing machines, televisions, etc.
- laboratory benches, stools and/or other laboratory seating, laboratory furniture (e.g. cabinets and/or tables)
- decorative restaurant carts, such as dessert carts, food wagons

This sub-class excludes:

- manufacture of lighting fittings or lamps, see 27400

Sub-class 31003 Manufacture of furniture and fixtures primarily of metal

This Sub-class includes the manufacture of furniture and/or fixtures primarily of metal, for any place and/or various purposes.

This class includes manufacture of:

- chairs and/or seats for offices, workrooms, hotels, restaurants, public and/or domestic premises
- chairs and/or seats for theatres, cinemas and/or the like
- sofas, sofa beds and/or sofa sets
- garden chairs and/or seats
- special furniture for shops: counters, display cases, shelves, etc.
- furniture for churches, schools, restaurants
- office furniture
- kitchen furniture
- furniture for bedrooms, living rooms, gardens, etc.
- cabinets for sewing machines, televisions, etc.
- laboratory benches, stools and/or other laboratory seating, laboratory furniture (e.g. cabinets and/or tables)
- decorative restaurant carts, such as dessert carts, food wagons

This sub-class excludes:

- manufacture of:
 - lighting fittings or lamps, see 27400
 - car seats, railway seats, aircraft seats, see 29300, 30200, 30301
- modular furniture attachment and installation, partition installation, laboratory equipment furniture installation, see 4330

Sub-class 31004 Manufacture of furniture of other materials except primarily of stone, ceramic or concrete

This Sub-class includes the manufacture of furniture of other materials (except stone, concrete or ceramic) for any place and/or various purposes.

This class includes manufacture of:

- chairs and/or seats for offices, workrooms, hotels, restaurants, public and/or domestic premises
- chairs and/or seats for theatres, cinemas and/or the like

- sofas, sofa beds and/or sofa sets
- garden chairs and/or seats
- special furniture for shops: counters, display cases, shelves, etc.
- furniture for churches, schools, restaurants
- office furniture
- kitchen furniture
- furniture for bedrooms, living rooms, gardens, etc.
- cabinets for sewing machines, televisions, etc.
- laboratory benches, stools and/or other laboratory seating, laboratory furniture (e.g. cabinets and/or tables)
- decorative restaurant carts, such as dessert carts, food wagons

This sub-class excludes:

- manufacture of:
 - pillows, pouffes, cushions, quilts and eiderdowns, see 1392
 - inflatable rubber mattresses, see 22199
 - furniture of ceramics, concrete and stone, see 23939, 23959, 23960
 - lighting fittings or lamps, see 27400
 - blackboards, see 2816
 - car seats, railway seats, aircraft seats, see 29300, 30200, 30301
- modular furniture attachment and installation, partition installation, laboratory equipment furniture installation, see 4330

Sub-class 31005 Manufacture of window and door screens and shades

This Sub-class includes the manufacture of window and/or door screens and/or shades.

This sub-class excludes:

- manufacture of curtains, see 13921
- manufacture of canvas for awnings, see 13929

Sub-class 31006 Manufacture of mattresses including those of foam rubber

This Sub-class includes the manufacture of:

- mattresses fitted with springs, stuffed, or internally fitted with a supporting material

- uncovered cellular rubber or plastic mattresses

This sub-class excludes:

- manufacture of:
 - inflatable rubber mattresses, see 22199
 - inflatable plastic mattresses, see 22219

Sub-class 31009 Manufacture of furniture n.e.c.

This Sub-class includes the manufacture of furniture that are not elsewhere classified.

This sub-class excludes:

- manufacture of:
 - pillows, pouffes, cushions, quilts and eiderdowns, see 1392
 - inflatable rubber mattresses, see 22199
 - furniture of ceramics, concrete and stone, see 23939, 23959, 23960
 - lighting fittings or lamps, see 27400
 - blackboards, see 28171
 - car seats, railway seats, aircraft seats, see 29300, 30200, 30301
- modular furniture attachment and installation, partition installation, laboratory equipment furniture installation, see 4330

DIVISION 32 OTHER MANUFACTURING

This Division includes the following Group(s):

- 321 MANUFACTURE OF JEWELLERY, BIJOUTERIE AND RELATED ARTICLES
- 322 MANUFACTURE OF MUSICAL INSTRUMENTS
- 323 MANUFACTURE OF SPORTS GOODS
- 324 MANUFACTURE OF GAMES AND TOYS
- 325 MANUFACTURE OF MEDICAL AND DENTAL INSTRUMENTS AND SUPPLIES
- 329 OTHER MANUFACTURING N.E.C.

GROUP 321 MANUFACTURE OF JEWELLERY, BIJOUTERIE AND RELATED ARTICLES

This Group includes the following Class(es):

- 3211 Manufacture of Jewellery and Related Articles

- 3212 Manufacture of Costume Jewellery and Related Articles

Class 3211 Manufacture of Jewellery and Related Articles

This Class includes the following Sub-class(es):

- 32111 Manufacture of jewellery except costume jewellery
- 32112 Manufacture of pewter ware
- 32119 Manufacture of jewellery and related articles n.e.c. (except costume jewellery)

Sub-class 32111 Manufacture of jewellery except costume jewellery

This Sub-class includes the manufacture of jewellery except costume jewellery.

Units in this Sub-class are primarily engaged in:

- production of:
 - worked pearls
 - precious and/or semi-precious stones in the worked state, including the working of industrial quality stones and/or 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/or precious or semi-precious stones or of other materials

This sub-class excludes:

- manufacture of:
 - articles of base metal plated with precious metal (except imitation jewellery), see Division 25
 - imitation jewellery, see 32120

Sub-class 32112 Manufacture of pewter ware

This Sub-class includes the manufacture of pewter ware.

This sub-class excludes:

- manufacture of non-precious metal cutlery, see 25931
- manufacture of non-precious kitchen and household utensils, see 25996

Sub-class 32119 Manufacture of jewellery and related articles n.e.c. (except costume jewellery)

This Sub-class includes the manufacture of jewellery and/or related articles not elsewhere classified.

Example(s) of activities classified under this code:

- precious metal watch bands, wristbands, watch straps and/or cigarette cases manufacturing
- coins, including coins for use as legal tender, whether or not of precious metal manufacturing
- engraving of personal precious and/or non-precious metal products
- goldsmiths' articles of precious metals or of base metals clad with precious metals: dinnerware, flatware, hollowware, toilet articles, office or desk articles, articles for religious use, etc.
- technical or laboratory articles of precious metal (except instruments and/or parts thereof): crucibles, spatulas, electroplating anodes, etc.

This sub-class excludes:

- manufacture of:
 - non-metal watch bands (fabric, leather, plastic , etc.), see 15129
 - articles of base metal plated with precious metal (except imitation jewellery), see Division 25
 - watchcases, see 26524
 - (non-precious) metal watch bands, see 32120
 - imitation jewellery, see 32120

Class 3212 Manufacture of Costume Jewellery and Related Articles

This Class includes the following Sub-class(es):

- 32120 Manufacture of costume jewellery and related articles

Sub-class 32120 Manufacture of costume jewellery and related articles

This Sub-class includes the manufacture of costume jewellery and/or related articles.

Units in this Sub-class are primarily engaged in the manufacture of:

- costume or imitation jewellery:
 - rings, bracelets, necklaces, and/or similar articles of jewellery made from base metals plated with precious metals

- jewellery containing imitation stones such as imitation gems stones, imitation diamonds, and/or similar
- metal watch bands (except precious metal)

This sub-class excludes:

- manufacture of:
 - jewellery made from precious metals or clad with precious metals, see 32111
 - jewellery containing genuine gem stones, see 32111
 - precious metal watch bands, see 32119

GROUP 322 MANUFACTURE OF MUSICAL INSTRUMENTS

This Group includes the following Class(es):

- 3220 Manufacture of Musical Instruments

Class 3220 Manufacture of Musical Instruments

This Class includes the following Sub-class(es):

- 32200 Manufacture of musical instruments

Sub-class 32200 Manufacture of musical instruments

This Sub-class includes the manufacture of musical instruments.

Units in this Sub-class are primarily engaged in the manufacture of:

- stringed instruments
- keyboard stringed instruments, including automatic pianos
- keyboard pipe organs, including harmoniums and/or similar keyboard instruments with free metal reeds
- accordions and/or similar instruments, including mouth organs
- wind instruments
- percussion musical instruments
- musical instruments, the sound of which is produced electronically
- musical boxes, fairground organs, calliopes, etc.
- instrument parts and/or accessories: metronomes, tuning forks, pitch pipes, cards, discs and/or rolls for automatic mechanical instruments, etc.
- whistles, call horns and/or other mouth-blown sound signalling instruments

This sub-class excludes:

- manufacture of toy musical instruments, see 32400
- piano tuning, see 95299

GROUP 323 MANUFACTURE OF SPORTS GOODS

This Group includes the following Class(es):

- 3230 Manufacture of Sports Goods

Class 3230 Manufacture of Sports Goods

This Class includes the following Sub-class(es):

- 32300 Manufacture of sporting and athletic goods (including gym, diving and underwater equipment)

Sub-class 32300 Manufacture of sporting and athletic goods (including gym, diving and underwater equipment)

This Sub-class includes the manufacture of sporting and/or athletic goods including gym, diving and/or underwater equipment.

Units in this Sub-class are primarily engaged in the manufacture of articles and/or equipment for sports, outdoor and/or indoor games, of any material:

- hard, soft and/or inflatable balls
- rackets, bats and/or clubs
- skis, bindings and/or poles
- ski-boots
- sailboards and/or surfboards
- requisites for sport fishing, including landing nets
- requisites for hunting, mountain climbing, etc.
- leather sports gloves and/or sports headgear
- ice skates, roller skates, etc.
- bows and/or crossbows
- gymnasium, fitness centre or athletic equipment

This sub-class excludes:

- manufacture of:

- boat sails, see 13929
- sports apparel, see 14101
- saddlery and harness, see 15129
- whips and riding crops, see 15129
- sports footwear, see 15200
- sporting weapons and ammunition, see 25200
- metal weights as used for weightlifting, see 25999
- automatic bowling alley equipment (e.g. pin-setters), see 28299
- sports vehicles other than toboggans and the like, see Divisions 29 and 30
- boats, see 30120
- billiard tables, see 32400
- ear and noise plugs (e.g. for swimming and noise protection), see 32909

GROUP 324 MANUFACTURE OF GAMES AND TOYS

This Group includes the following Class(es):

- 3240 Manufacture of Games and Toys

Class 3240 Manufacture of Games and Toys

This Class includes the following Sub-class(es):

- 32400 Manufacture of games and toys

Sub-class 32400 Manufacture of games and toys

This Sub-class includes the manufacture of dolls, toys and/or games (including electronic games), scale models and/or children's vehicles (except metal bicycles and/or tricycles).

Units in this Sub-class are primarily engaged in the manufacture of:

- dolls and/or doll garments, parts and/or accessories
- action figures
- toy animals
- toy musical instruments
- playing cards
- board games and/or similar games

- electronic games: chess, etc.
- reduced-size ("scale") models and/or similar recreational models, electrical trains, construction sets, etc.
- coin-operated games, billiards, special tables for casino games, etc.
- wheeled toys designed to be ridden, including plastic bicycles and/or tricycles
- puzzles and/or similar articles

This sub-class excludes:

- manufacture of:
 - video game consoles, see 26400
 - bicycles, see 30920
 - writing and publishing of software for video game consoles, see 58201, 62012

GROUP 325 MANUFACTURE OF MEDICAL AND DENTAL INSTRUMENTS AND SUPPLIES

This Group includes the following Class(es):

- 3250 Manufacture of Medical and Dental Instruments and Supplies

Class 3250 Manufacture of Medical and Dental Instruments and Supplies

This Class includes the following Sub-class(es):

- 32501 Manufacture of medical research and clinical diagnostic instruments and supplies (e.g. reagents)
- 32502 Manufacture of medical disposables and surgical supplies (e.g. test kits, syringes, tubes, fluid administration sets)
- 32503 Manufacture of implantables and artificial limbs (e.g. heart valves, stents, orthopaedic implants)
- 32504 Manufacture of ophthalmic goods (e.g. spectacles, contact lenses and parts)
- 32509 Manufacture of medical and dental tools, instruments and supplies n.e.c.

Sub-class 32501 Manufacture of medical research and clinical diagnostic instruments and supplies (e.g. reagents)

This Sub-class includes the manufacture of medical research and/or clinical diagnostic instruments and/or supplies.

Units in this Sub-class are primarily engaged in the manufacture of:

- spectrometers for medical use

- DNA sequencing tools for medical use
- liquid and/or gas chromatography instruments for medical use
- medical thermometers

This sub-class excludes:

- manufacture of:
 - denture adhesives, see 20233
 - electromedical and electrotherapeutic equipment, see 2660

Sub-class 32502 Manufacture of medical disposables and surgical supplies (e.g. test kits, syringes, tubes, fluid administration sets)

This Sub-class includes the manufacture of surgical appliances and/or supplies.

Units in this Sub-class includes the manufacture of:

- surgical drapes and/or sterile string and/or tissue
- surgical dressing, medical wadding and/or bandages
- syringes, needles, catheters, cannula, etc.

This sub-class excludes:

- manufacture of:
 - denture adhesives, see 20233
 - medical impregnated wadding, dressings, etc., see Group 210

Sub-class 32503 Manufacture of implantables and artificial limbs (e.g. heart valves, stents, orthopaedic implants)

This Sub-class includes the manufacture of implants and/or artificial limbs.

Units in this Sub-class are primarily engaged in the manufacture of:

- bone reconstruction cements
- orthopaedic and/or prosthetic devices
- glass eyes
- bone plates and/or screws

This sub-class excludes:

- manufacture of denture adhesives, see 20233

Sub-class 32504 Manufacture of ophthalmic goods (e.g. spectacles, contact lenses and parts)

This Sub-class includes the manufacture of ophthalmic goods.

Units in this Sub-class are primarily engaged in the manufacture of:

- eyeglasses
- sunglasses
- lenses ground to prescription
- contact lenses
- safety goggles

This sub-class excludes:

- manufacture of optical instrument and photographic equipment, see 2670

Sub-class 32509 Manufacture of medical and dental tools, instruments and supplies n.e.c.

This Sub-class includes the manufacture of medical and/or dental tools, instruments and/or supplies not elsewhere classified.

Example(s) of activities classified under this code:

- dental fillings and/or cements (except denture adhesives), dental wax and/or other dental plaster preparations manufacturing
- dental laboratory furnaces manufacturing
- ultrasonic medical cleaning machinery manufacturing
- medical, surgical, dental or veterinary furniture, e.g. operating tables, examination tables, hospital beds with mechanical fittings and/or dentists' chairs manufacturing
- dental instruments (including dentists' chairs incorporating dental equipment) manufacturing
- artificial teeth, bridges, etc., made in dental labs manufacturing

This sub-class excludes:

- manufacture of:
 - denture adhesives, see 20233
 - medical impregnated wadding, dressings, etc., see Group 210
 - electromedical and electrotherapeutic equipment, see 2660
 - wheelchairs, see 30920

GROUP 329 OTHER MANUFACTURING N.E.C.

This Group includes the following Class(es):

- 3290 Other Manufacturing n.e.c.

Class 3290 Other Manufacturing n.e.c.

This Class includes the following Sub-class(es):

- 32901 Manufacture of signs and advertising displays (including neon-lighting)
- 32909 Other manufacturing industries n.e.c.

Sub-class 32901 Manufacture of signs and advertising displays (including neon-lighting)

This Sub-class includes the manufacture of signs and/or advertising displays (including neon-lighting).

Sub-class 32909 Other manufacturing industries n.e.c.

This Sub-class includes other manufacturing industries not elsewhere classified, for instance, manufacture of:

- protective safety equipment
- fire-resistant and/or protective safety clothing
- linemen's safety belts and/or other belts for occupational use
- cork life preservers
- plastics hard hats and/or other personal safety equipment of plastics (e.g. athletic helmets)
- fire-fighting protection suits
- metal safety headgear and/or other metal personal safety devices
- ear and/or noise plugs (e.g. for swimming and/or noise protection)
- gas masks
- brooms and/or brushes, including brushes constituting parts of machines, hand-operated mechanical floor sweepers, mops and/or feather dusters, paint brushes, paint pads and/or rollers, squeegees and/or other brushes, brooms, mops, etc.
- shoe and/or clothes brushes
- walking sticks, seat-sticks
- buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners

- cigarette lighters
- articles of personal use: smoking pipes, scent sprays, vacuum flasks and/or other vacuum vessels for personal or household use
- miscellaneous articles: candles, tapers and the like; bouquets, wreaths and/or floral baskets; artificial flowers, fruit and/or foliage; jokes and/or novelties; hand sieves and/or hand riddles; tailors' dummies; burial caskets, etc.
- taxidermy activities
- globes
- wigs, false beards, eyebrows
- identification plates, badges, emblems and/or tags
- pens and/or pencils of all kinds whether or not mechanical
- pencil leads
- date, sealing or numbering stamps, hand-operated devices for printing, or embossing labels, hand printing sets, prepared typewriter ribbons and/or inked pads
- umbrellas and/or sun-umbrellas
- matches
- wooden coffins

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

This Section includes the following Division(s):

- 35 ELECTRICITY, GAS, STEAM AND AIR-CONDITIONING SUPPLY

DIVISION 35 ELECTRICITY, GAS, STEAM AND AIR-CONDITIONING SUPPLY

This Division includes the following Group(s):

- 351 ELECTRIC POWER GENERATION, TRANSMISSION AND DISTRIBUTION
- 352 MANUFACTURE OF GAS; DISTRIBUTION OF GASEOUS FUELS THROUGH MAINS
- 353 SUPPLY OF AIR OR WATER FOR COOLING OR HEATING PURPOSES

GROUP 351 ELECTRIC POWER GENERATION, TRANSMISSION AND DISTRIBUTION

This Group includes the following Class(es):

- 3510 Electric Power Generation, Transmission and Distribution

Class 3510 Electric Power Generation, Transmission and Distribution

This Class includes the following Sub-class(es):

- 35101 Generation of electricity by fossil fuels
- 35102 Generation of electricity by other sources (e.g. solar power, biofuels etc)
- 35103 Transmission, distribution and sale of electricity
- 35104 Other related services (e.g. electricity brokers, meter reading)

Sub-class 35101 Generation of electricity by fossil fuels

This Sub-class includes the generation of electricity by fossil fuels such as coal, oil and natural gas. This economic activity may require a licence from the Energy Market Authority or its equivalent.

This sub-class excludes:

- generation of electricity by other sources (e.g. solar power, biofuels, etc.), see 35102
- transmission, distribution and sale of electricity, see 35103
- other electricity-related services (e.g. electricity brokers, meter reading), see 35104
- production of electricity as a by-product of incineration of waste, see 38200

Sub-class 35102 Generation of electricity by other sources (e.g. solar power, biofuels etc)

This Sub-class includes the generation of electricity by non-fossil fuel sources (e.g. solar power, biofuels). This economic activity may require a licence from the Energy Market Authority or its equivalent.

This sub-class excludes:

- generation of electricity by fossil fuels, see 35101
- transmission, distribution and sale of electricity, see 35103
- other electricity-related services (e.g. electricity brokers, meter reading), see 35104
- production of electricity as a by-product of incineration of waste, see 38200

Sub-class 35103 Transmission, distribution and sale of electricity

This Sub-class includes the transmission and sale of electricity to households, industrial and commercial users. This economic activity may require a licence from the Energy Market Authority or its equivalent.

Units in this Sub-class are primarily engaged in one or more of the following:

- operation of transmission systems that convey the electricity from the generation facility to the distribution system
- operation of distribution systems (i.e. consisting of lines, poles, meters, and wiring) that convey electric power received from the generation facility or the transmission system to the final consumer
- sale of electricity to the user, including through electric charging stations/kiosks

This sub-class excludes:

- generation of electricity by fossil fuels, see 35101
- generation of electricity by other sources (e.g. solar power, biofuels, etc.), see 35102
- other electricity-related services (e.g. electricity brokers, meter reading), see 35104
- production of electricity as a by-product of incineration of waste, see 38200

Sub-class 35104 Other related services (e.g. electricity brokers, meter reading)

This Sub-class includes the activities of electric power brokers or agents that arrange the sale of electricity via power distribution systems operated by others and support services such as meter reading and meter data management.

Units in this Sub-class are primarily engaged in one or more of the following:

- activities of electric power brokers or agents that arrange the sale of electricity via power distribution systems operated by others
- operation of electricity and transmission capacity exchanges for electric power
- reading of the register of any electricity meter and the management of data relating to meter reading
- provision of customer transfer services for electricity retailers and consumers

This sub-class excludes:

- generation of electricity by fossil fuels, see 35101
- generation of electricity by other sources (e.g. solar power, biofuels, etc.), see 35102
- transmission, distribution and sale of electricity, see 35103
- production of electricity as a by-product of incineration of waste, see 38200

GROUP 352 MANUFACTURE OF GAS; DISTRIBUTION OF GASEOUS FUELS THROUGH MAINS

This Group includes the following Class(es):

- 3520 Manufacture of Gas; Distribution of Gaseous Fuels Through Mains

Class 3520 Manufacture of Gas; Distribution of Gaseous Fuels Through Mains

This Class includes the following Sub-class(es):

- 35201 Manufacture of gas; distribution of gaseous fuels through mains
- 35202 Processing of natural gas
- 35203 Other related services (e.g. arranging for sale of natural gas)

Sub-class 35201 Manufacture of gas; distribution of gaseous fuels through mains

This Sub-class includes:

- the manufacture of gas
- the transmission and sale of gaseous fuels (e.g. natural or synthetic gas) through a system of mains to household, industrial and commercial users
- operators of onshore receiving gas facilities

This economic activity may require a licence from the Energy Market Authority or its equivalent.

This sub-class excludes:

- manufacture of refined petroleum products, see 1920
- manufacture of industrial gases, see 20111
- processing of natural gas, see 35202
- other gas-related services (e.g. arranging for sale of natural gas), see 35203
- wholesale of gaseous fuels, see 46610
- retail sale of liquefied petroleum gas (LPG), see 47762
- (long-distance) transportation of gases by pipelines, see 49300

Sub-class 35202 Processing of natural gas

This Sub-class includes the processing of natural gas.

This sub-class excludes:

- manufacture of refined petroleum products, see 1920
- manufacture of industrial gases, see 20111
- manufacture of gas; distribution of gaseous fuels through mains, see 35201
- other gas-related services (e.g. arranging for sale of natural gas), see 35203
- wholesale of gaseous fuels, see 46610

- retail sale of liquefied petroleum gas (LPG), see 47762
- (long-distance) transportation of gases by pipelines, see 49300

Sub-class 35203 Other related services (e.g. arranging for sale of natural gas)

This Sub-class includes other services related to the manufacture and/or distribution of gaseous fuels through mains, for example:

- activities of gas brokers or agents that arrange the sale of gas over gas distribution systems operated by users
- regasification activities

This sub-class excludes:

- manufacture of refined petroleum products, see 1920
- manufacture of industrial gases, see 20111
- manufacture of gas; distribution of gaseous fuels through mains, see 35201
- processing of natural gas, see 35202
- wholesale of gaseous fuels, see 46610
- retail sale of liquefied petroleum gas (LPG), see 47762
- (long-distance) transportation of gases by pipelines, see 49300

GROUP 353 SUPPLY OF AIR OR WATER FOR COOLING OR HEATING PURPOSES

This Group includes the following Class(es):

- 3530 Supply of Air or Water for Cooling or Heating Purposes

Class 3530 Supply of Air or Water for Cooling or Heating Purposes

This Class includes the following Sub-class(es):

- 35300 Supply of air or water for cooling or heating purposes

Sub-class 35300 Supply of air or water for cooling or heating purposes

This Sub-class includes:

- production, collection and distribution of steam and hot water for heating, power and other purposes
- production and distribution of cooled air supply (e.g. centralised / district cooling)

- production and distribution of chilled water for cooling purposes

This sub-class excludes:

- manufacture and repair of commercial/industrial central air-conditioning systems, see 28191
- installation of air-conditioning system, see 43220
- wholesale of household air-conditioners, see 46435
- wholesale of industrial and/or office air-conditioning equipment, see 46543
- repair of household air-conditioning unit, see 95220

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

This Section includes the following Division(s):

- 36 WATER COLLECTION, TREATMENT AND SUPPLY
- 37 SEWERAGE
- 38 WASTE COLLECTION, TREATMENT AND DISPOSAL ACTIVITIES; MATERIALS RECOVERY

DIVISION 36 WATER COLLECTION, TREATMENT AND SUPPLY

This Division includes the following Group(s):

- 360 WATER COLLECTION, TREATMENT AND SUPPLY

GROUP 360 WATER COLLECTION, TREATMENT AND SUPPLY

This Group includes the following Class(es):

- 3600 Water Collection, Treatment and Supply

Class 3600 Water Collection, Treatment and Supply

This Class includes the following Sub-class(es):

- 36000 Collection, purification and distribution of water (including desalination of water)

Sub-class 36000 Collection, purification and distribution of water (including desalination of water)

This Sub-class includes the collection, purification and distribution of water to household, industrial and commercial users.

Units in this Sub-class are primarily engaged in one or more of the following:

- collection of rain water
- purification of water for water supply purposes
- treatment of water for industrial or other purposes
- desalting of sea or ground water to produce water as the principal product of interest
- distribution of water through mains
- desalination of water

This sub-class excludes:

- treatment of wastewater in order to prevent pollution, see 37000
- (long-distance) transport of water via pipelines, see 49300

DIVISION 37 SEWERAGE

This Division includes the following Group(s):

- 370 SEWERAGE

GROUP 370 SEWERAGE

This Group includes the following Class(es):

- 3700 Sewerage

Class 3700 Sewerage

This Class includes the following Sub-class(es):

- 37000 Operation of sewer systems (including sewer treatment facilities)

Sub-class 37000 Operation of sewer systems (including sewer treatment facilities)

This Sub-class includes:

- operation of sewer systems and/or sewer treatment facilities
- treatment of wastewater (e.g. human and/or industrial wastewater, water from swimming pools) by means of physical, chemical and/or biological processes like dilution, screening, filtering, sedimentation, etc.
- maintenance and/or cleaning of sewers and/or drains, including sewer rodding

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

This Division includes the following Group(s):

- 381 WASTE COLLECTION
- 382 WASTE TREATMENT AND DISPOSAL
- 383 MATERIALS RECOVERY

GROUP 381 WASTE COLLECTION

This Group includes the following Class(es):

- 3810 Collection of Waste

Class 3810 Collection of Waste

This Class includes the following Sub-class(es):

- 38100 Collection of waste

Sub-class 38100 Collection of waste

This Sub-class includes:

- collection of non-hazardous solid waste (i.e. garbage) within a local area, such as collection of waste (including mixed recoverable materials) from households and businesses by various means (e.g. refuse bins, wheeled bins, containers)
- collection of hazardous or toxic waste like:
 - used oil from shipment or garages
 - bio-hazardous waste
 - used batteries
- collection of recyclable materials
- collection of used cooking oils and/or fats
- collection of refuse in litter-bins in public places
- operation of waste transfer stations for hazardous and/or non-hazardous waste
- collection of construction and demolition waste
- collection and removal of debris

This sub-class excludes:

- remediation activities like decontamination of soils and groundwater at the place of pollution, after accidental pollution, etc., see 38200
- operation of landfills for the disposal of waste, see 38200
- operation of facilities where commingled recoverable materials such as paper, plastics are sorted into distinct categories, see 3830

GROUP 382 WASTE TREATMENT AND DISPOSAL

This Group includes the following Class(es):

- 3820 Treatment and Disposal of Waste (including Remediation Activities)

Class 3820 Treatment and Disposal of Waste (including Remediation Activities)

This Class includes the following Sub-class(es):

- 38200 Treatment and disposal of waste (including remediation activities)

Sub-class 38200 Treatment and disposal of waste (including remediation activities)

This Sub-class includes the treatment prior to disposal and other treatment of hazardous and non-hazardous waste, the disposal of waste, and remediation activities. The waste may be in solid or non-solid form.

Units in this Sub-class are primarily engaged in one or more of the following:

- operation of landfills for disposal of waste
- disposal of waste by combustion or incineration or other methods, with or without the resulting production of electricity or steam, substitute fuels, biogas, ashes or other by-products for further use, etc.
- treatment of organic waste for disposal
- disposal of used goods such as refrigerators to eliminate harmful waste
- remediation activities like:
 - decontamination of soils and groundwater at the place of pollution, either in situ or ex situ
 - decontamination and cleaning up of surface water following accidental pollution
 - cleaning up of oil spills and other pollutions on land, in surface water, in ocean and seas, including coastal areas and other specialised pollution-control activities

GROUP 383 MATERIALS RECOVERY

This Group includes the following Class(es):

- 3830 Materials Recovery

Class 3830 Materials Recovery

This Class includes the following Sub-class(es):

- 38301 Recycling of metal waste and scrap
- 38309 Recycling of non-metal waste n.e.c. (e.g. marine clay and oil sludge)

Sub-class 38301 Recycling of metal waste and scrap

This Sub-class includes recycling of metal waste and scrap.

Units in this Sub-class are primarily engaged in one or more of the following:

- processing of metal waste and scrap into secondary raw materials, or a form which is readily transformed into new raw materials. This usually requires a mechanical or chemical transformation process.
- separating and sorting of recoverable metal waste and scrap from garbage
- separating and sorting of commingled recoverable metal waste and scrap into distinct categories like used aluminium beverage cans and metals

This sub-class excludes:

- manufacture of new final products from (whether or not self-produced) secondary metal raw materials, such as spinning yarn from garnetted stock, making pulp from paper waste, retreading tyres or production of metal from metal scrap, see corresponding classes in Section C (Manufacturing)
- remelting ferrous waste and scrap, see 24102
- treatment and disposal of waste, see 38200
- treatment of organic waste for disposal, see 38200
- energy recovery from non-hazardous waste incineration processes, see 38200
- recycling of non-metal waste, see 38309
- disposal of used goods such as refrigerators to eliminate harmful waste, see 38200
- treatment and disposal of toxic, contaminated waste, see 38200
- wholesale of other intermediate products, waste and scrap, see 4665
- dismantling of automobiles, computers, televisions and other equipment to obtain and re-sell usable parts, see Section G (Wholesale and Retail)

Sub-class 38309 Recycling of non-metal waste n.e.c. (e.g. marine clay and oil sludge)

This Sub-class includes recycling of non-metal waste.

Units in this Sub-class are primarily engaged in one or more of the following:

- processing of non-metal waste into secondary raw materials, or a form which is readily transformed into new raw materials. This usually requires a mechanical or chemical transformation process.
- separating and sorting of recoverable non-metal waste from garbage
- separating and sorting of commingled recoverable non-metal waste into distinct categories like paper and plastics

Example(s) of activities classified under this code:

- recycling of marine clay
- recycling of oil sludge
- recycling of plastic waste

This sub-class excludes:

- manufacture of new final products from (whether or not self-produced) secondary metal raw materials, such as spinning yarn from garnetted stock, making pulp from paper waste, retreading tyres or production of metal from metal scrap, see corresponding classes in Section C (Manufacturing)
- remelting ferrous waste and scrap, see 24102
- treatment and disposal of waste, see 38200
- treatment of organic waste for disposal, see 38200
- energy recovery from non-hazardous waste incineration processes, see 38200
- disposal of used goods such as refrigerators to eliminate harmful waste, see 38200
- treatment and disposal of toxic, contaminated waste, see 38200
- recycling of metal waste and scrap, see 38301
- wholesale of other intermediate products, waste and scrap, see 4665
- dismantling of automobiles, computers, televisions and other equipment to obtain and re-sell usable parts, see Section G (Wholesale and Retail)

SECTION F CONSTRUCTION

This Section includes the following Division(s):

- 41 CONSTRUCTION OF BUILDINGS

- 42 CIVIL ENGINEERING
- 43 SPECIALISED CONSTRUCTION ACTIVITIES

DIVISION 41 CONSTRUCTION OF BUILDINGS

This Division includes the following Group(s):

- 410 CONSTRUCTION OF BUILDINGS

GROUP 410 CONSTRUCTION OF BUILDINGS

This Group includes the following Class(es):

- 4100 Construction of Buildings

Class 4100 Construction of Buildings

This Class includes the following Sub-class(es):

- 41001 General contractors (building construction including major upgrading works)
- 41002 Structural repair contractors
- 41009 Building construction n.e.c.

Sub-class 41001 General contractors (building construction including major upgrading works)

This Sub-class includes construction of complete residential or non-residential buildings. Outsourcing parts or even the whole construction process is possible.

Units in this Sub-class are primarily engaged in one or more of the following:

- construction of all types of residential buildings:
 - landed houses like detached houses, semi-detached houses and/or terrace houses
 - non-landed buildings, like high-rise public housing and/or condominiums
 - construction of all types of commercial buildings, like office buildings, shophouses, shopping malls, indoor sports facilities, carparks and/or hotels
 - construction of buildings for production, like factories, workshops, assembly plants and/or warehouses
 - construction of institutional and other buildings, such as healthcare, educational and religious facilities
- major additions and alterations or upgrading to existing building structures

This sub-class excludes:

- structural repair contractors, see 41002
- construction of industrial facilities, except buildings, see 42909
- architectural and engineering activities, see 7111
- engineering design and consultancy activities, see 7112
- erection of complete prefabricated constructions from self-manufactured parts of all materials (e.g. concrete, wood or steel), see 43904

Sub-class 41002 Structural repair contractors

This Sub-class includes structural repair contractors. Subcontracting parts or even outsourcing the whole construction process is possible.

This sub-class excludes:

- general contractors (building construction including major upgrading works), see 41001
- construction of industrial facilities, except buildings, see 42909
- architectural and surveying activities, see 7111
- engineering design and consultancy activities, see 7112
- erection of complete prefabricated constructions from self-manufactured parts of all materials (e.g. concrete, wood or steel), see 43904

Sub-class 41009 Building construction n.e.c.

This Sub-class includes building construction activities not elsewhere classified.

Example(s) of activities classified under this code:

- building repair work
- concrete repair work
- house repair and maintenance

This sub-class excludes:

- general contractors (building construction including major upgrading works), see 41001
- structural repair contractors, see 41002
- construction of utility projects, see 4220
- construction of industrial facilities, except buildings, see 42909
- architectural and surveying activities, see 7111
- engineering design and consultancy activities, see 7112

- erection of complete prefabricated constructions from self-manufactured parts of all materials (e.g. concrete, wood or steel), see 43904

DIVISION 42 CIVIL ENGINEERING

This Division includes the following Group(s):

- 421 CONSTRUCTION OF ROADS AND RAILWAYS
- 422 CONSTRUCTION OF UTILITY PROJECTS
- 429 CONSTRUCTION OF OTHER CIVIL ENGINEERING PROJECTS

GROUP 421 CONSTRUCTION OF ROADS AND RAILWAYS

This Group includes the following Class(es):

- 4210 Construction of Roads and Railways

Class 4210 Construction of Roads and Railways

This Class includes the following Sub-class(es):

- 42101 General contractors (non-building construction)
- 42102 Road and railway construction
- 42103 Bridge, tunnel, viaduct and expressway construction

Sub-class 42101 General contractors (non-building construction)

This Sub-class includes the activities of non-building general contractors excluding those with principal activity in road, bridge, tunnel, viaduct, expressway and/or railway construction.

This sub-class excludes:

- road and railway construction, see 42102
- bridge, tunnel, viaduct and expressway construction, see 42103
- construction of water and gas pipe-lines, see 42201
- construction of communication lines and power lines, see 42202
- construction of playground systems and/or outdoor sports facilities, see 42909
- rental and leasing of construction equipment without operator, see 77330

Sub-class 42102 Road and railway construction

This Sub-class includes:

- construction of motorways, streets, roads, other vehicular and/or pedestrian ways
- surface work on streets, roads, expressways, bridges and/or tunnels:
 - asphalt paving of roads
 - road painting and/or other marking
 - installation of crash barriers, traffic signs and the like
- construction of railways and/or underground railways
- construction of airfield runways

This sub-class excludes:

- general contractors (non-building construction), see 42101
- bridge, tunnel, viaduct and expressway construction, see 42103
- construction of water and gas pipe-lines, see 42201
- construction of communication lines and power lines, see 42202
- construction of playground systems and/or outdoor sports facilities, see 42909
- rental and leasing of construction equipment without operator, see 77330

Sub-class 42103 Bridge, tunnel, viaduct and expressway construction

This Sub-class includes:

- construction of bridges and/or viaducts, including those for expressways
- construction of tunnels

This sub-class excludes:

- general contractors (non-building construction), see 42101
- road and railway construction, see 42102
- construction of water and gas pipe-lines, see 42201
- construction of communication lines and power lines, see 42202
- construction of playground systems and/or outdoor sports facilities, see 42909
- rental and leasing of construction equipment without operator, see 77330

GROUP 422 CONSTRUCTION OF UTILITY PROJECTS

This Group includes the following Class(es):

- 4220 Construction of Utility Projects

Class 4220 Construction of Utility Projects

This Class includes the following Sub-class(es):

- 42201 Water and gas pipe-line and sewer construction
- 42202 Communications and power line construction

Sub-class 42201 Water and gas pipe-line and sewer construction

This Sub-class includes construction and/or repair of the following:

- water and gas pipe-line
- sewer
- reservoirs and pumping stations

Also included are the construction and/or repair of related buildings and/or structures that are integral part of these systems.

This sub-class excludes:

- manufacture of gas; distribution of gaseous fuels through mains, see 35201
- collection, purification and distribution of water (including desalination of water), see 36000
- operation of sewer systems (including sewer treatment facilities), see 37000
- construction of roads and railways, see 42102
- communications and power line construction, see 42202
- construction of long distance pipelines for use in local pipelines and mining activities, see 42909
- rental and leasing of construction equipment without operator, see 77330

Sub-class 42202 Communications and power line construction

This Sub-class includes construction and/or repair of the following:

- power plants
- communication lines

- power lines

Also included are the construction and/or repair of related buildings and/or structures that are integral part of these systems.

This sub-class excludes:

- electric power generation, transmission and distribution, see 3510
- construction of roads and railways, see 42102
- water and gas pipe-line and sewer construction, see 42201
- construction of long distance pipelines for use in local pipelines and mining activities, see 42909
- rental and leasing of construction equipment without operator, see 77330

GROUP 429 CONSTRUCTION OF OTHER CIVIL ENGINEERING PROJECTS

This Group includes the following Class(es):

- 4290 Construction of Other Civil Engineering Projects

Class 4290 Construction of Other Civil Engineering Projects

This Class includes the following Sub-class(es):

- 42901 Land reclamation works
- 42902 Dam and drainage construction
- 42903 Marine construction (e.g. harbours, piers, docks, wharves)
- 42909 Construction of other civil engineering projects n.e.c. (e.g. playground systems)

Sub-class 42901 Land reclamation works

This Sub-class includes activities of land reclamation works.

This sub-class excludes:

- construction of roads and railways, see 42102
- rental and leasing of construction equipment without operator, see 77330

Sub-class 42902 Dam and drainage construction

This Sub-class includes activities of dam and/or drainage construction.

This sub-class excludes:

- land reclamation works, see 42901
- marine construction (e.g. harbours, piers, docks, wharves), see 42903
- renting of construction equipment without operator, see 77330

Sub-class 42903 Marine construction (e.g. harbours, piers, docks, wharves)

This Sub-class includes activities of marine construction such as harbours, piers, docks and/or wharves.

This sub-class excludes:

- land reclamation works, see 42901
- dam and drainage construction, see 42902
- renting of construction equipment without operator, see 77330

Sub-class 42909 Construction of other civil engineering projects n.e.c. (e.g. playground systems)

This Sub-class includes activities of civil engineering construction projects not elsewhere classified.

Example(s) of activities classified under this code:

- aeroplane hangar construction
- airport construction
- playground systems construction

This sub-class excludes:

- construction of roads and railways, see 42102
- construction of airport runways, see 42102
- construction of water and gas pipe-lines, see 42201
- construction of communication lines and power lines, see 42202
- land reclamation works, see 42901
- dam and drainage construction, see 42902
- marine construction (e.g. harbours, piers, docks, wharves), see 42903
- renting of construction equipment without operator, see 77330

DIVISION 43 SPECIALISED CONSTRUCTION ACTIVITIES

This Division includes the following Group(s):

- 431 DEMOLITION AND SITE PREPARATION
- 432 ELECTRICITY, PLUMBING AND CONSTRUCTION INSTALLATION ACTIVITIES
- 433 BUILDING COMPLETION AND FINISHING
- 439 OTHER SPECIALISED CONSTRUCTION ACTIVITIES

GROUP 431 DEMOLITION AND SITE PREPARATION

This Group includes the following Class(es):

- 4311 Demolition
- 4312 Site Preparation

Class 4311 Demolition

This Class includes the following Sub-class(es):

- 43110 Wrecking and demolition works

Sub-class 43110 Wrecking and demolition works

This Sub-class includes wrecking and demolition works for buildings and/or structures.

This sub-class excludes:

- renting of demolition equipment without operator, see 77330

Class 4312 Site Preparation

This Class includes the following Sub-class(es):

- 43121 Soil investigation, treatment and stabilisation (including grouting and guniting)
- 43122 Excavation and earthmoving works
- 43129 Site preparation n.e.c.

Sub-class 43121 Soil investigation, treatment and stabilisation (including grouting and guniting)

This Sub-class includes site preparation activities like soil investigation, treatment and stabilisation (including grouting and guniting).

This sub-class excludes:

- excavation and earthmoving works, see 43122

Sub-class 43122 Excavation and earthmoving works

This Sub-class includes excavation and earthmoving works like landfill and/or levelling.

This sub-class excludes:

- soil investigation, treatment and stabilisation (including grouting and guniting), see 43121

Sub-class 43129 Site preparation n.e.c.

This Sub-class includes site preparation activities not elsewhere classified.

Example(s) of activities classified under this code:

- blasting activities
- construction-related landscaping works
- grading of construction sites

This sub-class excludes:

- soil investigation, treatment and stabilisation (including grouting and guniting), see 43121
- excavation and earthmoving works, see 43122

GROUP 432 ELECTRICITY, PLUMBING AND CONSTRUCTION INSTALLATION ACTIVITIES

This Group includes the following Class(es):

- 4321 Electrical Installation
- 4322 Plumbing, Heat and Air-Conditioning Installation
- 4329 Other Construction Installation

Class 4321 Electrical Installation

This Class includes the following Sub-class(es):

- 43210 Electrical works

Sub-class 43210 Electrical works

This Sub-class includes the installation of electrical systems in all kinds of buildings and civil engineering structures.

Units in this Sub-class are primarily engaged in one or more of the following:

- installation of electrical wiring and fittings
- installation of telecommunications wiring
- installation of computer network and cable television wiring, including fibre optic
- installation of satellite dishes
- installation of lighting systems
- installation of fire alarms
- installation of burglar alarm systems
- installation of street lighting and electrical signals
- installation of airport runway lighting
- installation of connecting of electric appliances and household equipment, including baseboard heating

This sub-class excludes:

- construction of communications and power transmission lines, see 42202
- installation of electronic security alarm systems, such as burglar alarms with later monitoring or remote monitoring, see 80100

Class 4322 Plumbing, Heat and Air-Conditioning Installation

This Class includes the following Sub-class(es):

- 43220 Installation of plumbing, heating (non-electric) and air-conditioning systems

Sub-class 43220 Installation of plumbing, heating (non-electric) and air-conditioning systems

This Sub-class includes the installation of plumbing, heating and air-conditioning systems, including additions, alterations, maintenance and repair.

Units in this Sub-class are primarily engaged in one or more of the following:

- installation of heating systems (electric, gas and oil)
- installation of non-electric solar energy collectors
- installation of plumbing, sanitary and/or sewerage equipment

- installation of ventilation, refrigeration and/or air-conditioning equipment and/or ducts
- installation of gas fittings
- installation of steam piping
- installation of fire sprinkler systems
- installation of lawn sprinkler systems
- installation of duct work installation

This sub-class excludes:

- manufacture of domestic appliances, see 2750
- manufacture and repair of refrigerating, air-conditioning and ventilating machinery and equipment except household refrigerators, see 28191
- installation of electric baseboard heating, see 43210
- installation of non-water sprinkler system, see 43292
- retail sale of household electrical appliances and equipment, see 47535
- repair of domestic electrical/electronic appliances except audio and video equipment, see 95220

Class 4329 Other Construction Installation

This Class includes the following Sub-class(es):

- 43291 Installation and erection of building equipment (e.g. lifts, escalators, travellers)
- 43292 Installation of fire protection and security alarm systems
- 43293 Installation of building automated systems for remote monitoring
- 43294 Installation of awning and window shades
- 43295 Installation of thermal and sound insulation (including solar control films)
- 43296 Signcraft installation
- 43299 Other construction installation n.e.c.

Sub-class 43291 Installation and erection of building equipment (e.g. lifts, escalators, travellers)

This Sub-class includes the installation and erection of lifts, escalators, travellers and/or conveyor systems.

This sub-class excludes:

- manufacture and repair of lifts and escalators, see 28162

- installation of fire protection and security alarm systems without later monitoring, see 43292
- wholesale of lifts and escalators, see 46543
- installation of building automated systems for remote monitoring, see 43293
- installation of awning and window shades, see 43294
- installation of thermal and sound insulation (including solar control films), see 43295
- signcraft installation, see 43296

Sub-class 43292 Installation of fire protection and security alarm systems

This Sub-class includes the installation of fire protection and/or security alarm systems (e.g. burglar alarms, fire alarms) without later monitoring.

This sub-class excludes:

- manufacture of electronic sensors, burglar and fire alarm systems, see 26304
- installation and erection of building equipment (e.g. lifts, escalators, travellers), see 43291
- installation of building automated systems for remote monitoring, see 43293
- installation of awning and window shades, see 43294
- installation of thermal and sound insulation (including solar control films), see 43295
- signcraft installation, see 43296
- wholesale of security equipment/systems, see 46595
- installation of security systems, such as burglar and fire alarms, with later monitoring, see 80100

Sub-class 43293 Installation of building automated systems for remote monitoring

This Sub-class includes the installation of automated systems (building) for remote monitoring.

This sub-class excludes:

- installation and erection of building equipment (e.g. lifts, escalators, travellers), see 43291
- installation of fire protection and security alarm systems, see 43292
- installation of awning and window shades, see 43294
- installation of thermal and sound insulation (including solar control films), see 43295
- signcraft installation, see 43296

- remote monitoring of electronic security systems, such as burglar and fire alarms, including their maintenance, see 80100

Sub-class 43294 Installation of awning and window shades

This Sub-class includes the installation of awning and window shades.

This sub-class excludes:

- manufacture of canvas awnings, see 13929
- manufacture of metal awnings, see 25112
- installation and erection of building equipment (e.g. lifts, escalators, travellers), see 43291
- installation of fire protection and security alarm systems, see 43292
- installation of building automated systems for remote monitoring, see 43293
- installation of thermal and sound insulation (including solar control films), see 43295
- signcraft installation, see 43296
- wholesale of window shades, see 46432
- retail sale of window shades, see 47532
- repair of window shades, see 95240

Sub-class 43295 Installation of thermal and sound insulation (including solar control films)

This Sub-class includes the installation of thermal and/or sound insulation (e.g. solar control films).

This sub-class excludes:

- installation and erection of building equipment (e.g. lifts, escalators, travellers), see 43291
- installation of fire protection and security alarm systems, see 43292
- installation of building automated systems for remote monitoring, see 43293
- installation of awning and window shades, see 43294
- signcraft installation, see 43296
- wholesale of insulation products, see 46639

Sub-class 43296 Signcraft installation

This Sub-class includes the installation of signcraft.

This sub-class excludes:

- installation and erection of building equipment (e.g. lifts, escalators, travellers), see 43291
- installation of fire protection and security alarm systems, see 43292
- installation of building automated systems for remote monitoring, see 43293
- installation of awning and window shades, see 43294
- installation of thermal and sound insulation (including solar control films), see 43295

Sub-class 43299 Other construction installation n.e.c.

This Sub-class includes other construction installation not elsewhere classified.

Example(s) of activities classified under this code:

- solar panels installation
- automated and revolving doors installation
- vacuum cleaning systems installation
- lightning conductors installation

This sub-class excludes:

- installation of sanitary and sewerage equipment, see 43220
- installation and erection of building equipment (e.g. lifts, escalators, travellers), see 43291
- installation of fire protection and security alarm systems, see 43292
- installation of building automated systems for remote monitoring, see 43293
- installation of awning and window shades, see 43294
- installation of thermal and sound insulation (including solar control films), see 43295
- signcraft installation, see 43296
- installation of folding doors, see 43307

GROUP 433 BUILDING COMPLETION AND FINISHING

This Group includes the following Class(es):

- 4330 Building Completion and Finishing

Class 4330 Building Completion and Finishing

This Class includes the following Sub-class(es):

- 43301 Renovation contractors
- 43302 Tile setting and plastering
- 43303 Joinery and other woodworks (e.g. laminated or parquet flooring)
- 43304 Painting and decorating
- 43305 Glass and glazing works (including mirror and shower screen installation)
- 43306 Curtain walling/cladding works
- 43307 Installation of doors, gates, grilles and windows
- 43309 Building completion and finishing n.e.c.

Sub-class 43301 Renovation contractors

This Sub-class includes activities of renovation contractors.

This sub-class excludes:

- painting of roads, see 42102
- installation of automated and revolving doors, see 43299
- tile setting and plastering, see 43302
- joinery and other woodworks (e.g. laminated or parquet flooring), see 43303
- painting and decorating, see 43304
- glass and glazing works (including mirror and shower screen installation), see 43305
- curtain walling/cladding works, see 43306
- installation of doors, gates, grilles and windows, see 43307
- activities of interior decoration designers, see 74191
- general cleaning of buildings (excluding domestic cleaning services), see 81211
- other cleaning activities (eg. cleaning of swimming pools, spas and fountains), see 81299
- assembly of self-standing furniture, see 95240

Sub-class 43302 Tile setting and plastering

This Sub-class includes activities of tile setting and plastering activities.

This sub-class excludes:

- renovation contractors, see 43301
- joinery and other woodworks (e.g. laminated or parquet flooring), see 43303
- painting and decorating, see 43304
- glass and glazing works (including mirror and shower screen installation), see 43305
- curtain walling/cladding works, see 43306
- installation of doors, gates, grilles and windows, see 43307

Sub-class 43303 Joinery and other woodworks (e.g. laminated or parquet flooring)

This Sub-class includes activities of joinery and other woodworks like laminated or parquet flooring.

This sub-class excludes:

- renovation contractors, see 43301
- tile setting and plastering, see 43302
- painting and decorating, see 43304
- glass and glazing works (including mirror and shower screen installation), see 43305
- curtain walling/cladding works, see 43306
- installation of doors, gates, grilles and windows, see 43307

Sub-class 43304 Painting and decorating

This Sub-class includes:

- activities of painting and/or decorating
- hanging of wallpaper, tapestry and/or other kinds of flexible wall covering in buildings or other construction projects

This sub-class excludes:

- renovation contractors, see 43301
- tile setting and plastering, see 43302
- joinery and other woodworks (e.g. laminated or parquet flooring), see 43303
- glass and glazing works (including mirror and shower screen installation), see 43305
- curtain walling/cladding works, see 43306
- installation of doors, gates, grilles and windows, see 43307

Sub-class 43305 Glass and glazing works (including mirror and shower screen installation)

This Sub-class includes activities of glass and glazing works (e.g. mirror and/or shower screen installation).

This sub-class excludes:

- renovation contractors, see 43301
- tile setting and plastering, see 43302
- joinery and other woodworks (e.g. laminated or parquet flooring), see 43303
- painting and decorating, see 43304
- curtain walling/cladding works, see 43306
- installation of doors, gates, grilles and windows, see 43307

Sub-class 43306 Curtain walling/cladding works

This Sub-class includes activities of curtain walling and/or cladding works.

This sub-class excludes:

- renovation contractors, see 43301
- tile setting and plastering, see 43302
- joinery and other woodworks (e.g. laminated or parquet flooring), see 43303
- painting and decorating, see 43304
- glass and glazing works (including mirror and shower screen installation), see 43305
- installation of doors, gates, grilles and windows, see 43307

Sub-class 43307 Installation of doors, gates, grilles and windows

This Sub-class includes the installation of doors, gates, grilles and/or windows.

This sub-class excludes:

- automated and revolving doors installation, see 43299
- renovation contractors, see 43301
- tile setting and plastering, see 43302
- joinery and other woodworks (e.g. laminated or parquet flooring), see 43303
- painting and decorating, see 43304
- glass and glazing works (including mirror and shower screen installation), see 43305

- curtain walling/cladding works, see 43306

Sub-class 43309 Building completion and finishing n.e.c.

This Sub-class includes activities of building completion and/or finishing that are not elsewhere classified.

Example(s) of activities classified under this code:

- carpet layering
- installation of linoleum floor coverings, including of rubber or plastic
- interior completion such as ceilings, wooden wall coverings, movable partitions, etc.

This sub-class excludes:

- renovation contractors, see 43301
- tile setting and plastering, see 43302
- joinery and other woodworks (e.g. laminated or parquet flooring), see 43303
- painting and decorating, see 43304
- glass and glazing works (including mirror and shower screen installation), see 43305
- curtain walling/cladding works, see 43306
- installation of doors, gates, grilles and windows, see 43307

GROUP 439 OTHER SPECIALISED CONSTRUCTION ACTIVITIES

This Group includes the following Class(es):

- 4390 Other Specialised Construction Activities

Class 4390 Other Specialised Construction Activities

This Class includes the following Sub-class(es):

- 43901 Foundation works (including micropiling, conventional piling and underpinning)
- 43902 Brick laying, stone setting and cement works
- 43903 Roofing works (including timber carcassing)
- 43904 Production of pre-cast components
- 43905 Scaffolding works
- 43906 Sandblasting/Shotblasting works (except ships)
- 43907 Production of Prefabricated Prefinished Volumetric Construction (PPVC) modules

- 43909 Other specialised construction and related activities n.e.c. (excluding online marketplaces)

Sub-class 43901 Foundation works (including micropiling, conventional piling and underpinning)

This Sub-class includes foundation works like micro-piling, conventional piling and underpinning.

This sub-class excludes:

- brick laying, stone setting and cement works, see 43902
- roofing works (including timber carcassing), see 43903
- production of pre-cast components , see 43904
- scaffolding works, see 43905
- sandblasting/shotblasting works (except ships), see 43906
- renting of construction equipment without operator, see 77330

Sub-class 43902 Brick laying, stone setting and cement works

This Sub-class includes brick-laying, stone setting and/or cement works.

This sub-class excludes:

- foundation works (including micropiling, conventional piling and underpinning), see 43901
- roofing works (including timber carcassing), see 43903
- production of pre-cast components , see 43904
- scaffolding works, see 43905
- sandblasting/shotblasting works (except ships), see 43906

Sub-class 43903 Roofing works (including timber carcassing)

This Sub-class includes roofing works like timber carcassing.

This sub-class excludes:

- foundation works (including micropiling, conventional piling and underpinning), see 43901
- brick laying, stone setting and cement works, see 43902
- production of pre-cast components , see 43904
- scaffolding works, see 43905

- sandblasting/shotblasting works (except ships), see 43906

Sub-class 43904 Production of pre-cast components

This Sub-class includes

- production of precast concrete, wood or steel components such as:
 - beams, columns, planks, hollowcore slab, rafters and/or roof struts
 - load bearing walls, household shelters, prefabricated bathroom units, facades
 - bay windows, staircases, non-load bearing walls/panels, planter boxes
 - refuse chutes, tunnel segments, drains and kerbs
 - glue-laminated or metal connected prefabricated roof trusses
 - parquet floor blocks, strips, etc., assembled into panels
 - railings, doors, windows, shutters and/or their frames
- production of pre-fabricated buildings, or elements thereof, predominantly of metal, wood or concrete (e.g. site huts, modular exhibition elements)
- production of mobile homes

Installation and erection may/may not be carried out by establishment itself

This sub-class excludes:

- foundation works (including micropiling, conventional piling and underpinning), see 43901
- brick laying, stone setting and cement works, see 43902
- roofing works (including timber carcassing), see 43903
- scaffolding works, see 43905
- sandblasting/shotblasting works (except ships), see 43906

Sub-class 43905 Scaffolding works

This Sub-class includes scaffolds and work platforms erecting and dismantling.

This sub-class excludes:

- foundation works (including micropiling, conventional piling and underpinning), see 43901
- brick laying, stone setting and cement works, see 43902
- roofing works (including timber carcassing), see 43903
- production of pre-cast concrete components , see 43904

- sandblasting/shotblasting works (except ships), see 43906

Sub-class 43906 Sandblasting/Shotblasting works (except ships)

This Sub-class includes sandblasting/shotblasting works (except ships).

This sub-class excludes:

- foundation works (including micropiling, conventional piling and underpinning), see 43901
- brick laying, stone setting and cement works, see 43902
- roofing works (including timber carcassing), see 43903
- production of pre-cast concrete components , see 43904
- scaffolding works, see 43905

Sub-class 43907 Production of Prefabricated Prefinished Volumetric Construction (PPVC) modules

This Sub-class includes production of Prefabricated Prefinished Volumetric Construction (PPVC) modules.

This sub-class excludes:

- foundation works (including micropiling, conventional piling and underpinning), see 43901
- brick laying, stone setting and cement works, see 43902
- roofing works (including timber carcassing), see 43903
- production of pre-cast concrete components , see 43904
- scaffolding works, see 43905
- sandblasting/shotblasting works (except ships), see 43906
- renting of construction equipment without operator, see 77330

Sub-class 43909 Other specialised construction and related activities n.e.c. (excluding online marketplaces)

This Sub-class includes specialised construction activities that are not elsewhere classified.

Example(s) of activities classified under this code:

- barbending and formworks (construction)
- concreting works, including barbending and formworks

- renting of crane and other construction equipment with operator for construction industry only

This sub-class excludes:

- foundation works (including micropiling, conventional piling and underpinning), see 43901
- brick laying, stone setting and cement works, see 43902
- roofing works (including timber carcassing), see 43903
- production of pre-cast concrete components , see 43904
- scaffolding works, see 43905
- sandblasting/shotblasting works (except ships), see 43906
- renting of crane with operator which can be used by a range of industries (i.e. not only construction), see 52242
- online marketplaces for construction services, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without providing the construction services, see 63209
- renting of construction equipment without operator, see 77330

SECTION G WHOLESALE AND RETAIL TRADE

This Section includes the following Division(s):

- 46 WHOLESALE TRADE
- 47 RETAIL TRADE

DIVISION 46 WHOLESALE TRADE

This Division includes the following Group(s):

- 461 WHOLESALE ON A FEE OR COMMISSION BASIS
- 462 WHOLESALE OF AGRICULTURAL RAW MATERIALS AND LIVE ANIMALS
- 463 WHOLESALE OF FOOD, BEVERAGES AND TOBACCO
- 464 WHOLESALE OF HOUSEHOLD GOODS
- 465 WHOLESALE OF MACHINERY, EQUIPMENT AND SUPPLIES
- 466 OTHER SPECIALISED WHOLESALE
- 469 NON-SPECIALISED WHOLESALE TRADE

GROUP 461 WHOLESALE ON A FEE OR COMMISSION BASIS

This Group includes the following Class(es):

- 4610 Wholesale on a Fee or Commission Basis

Class 4610 Wholesale on a Fee or Commission Basis

This Class includes the following Sub-class(es):

- 46100 Wholesale on a fee or commission basis (excluding online marketplaces)

Sub-class 46100 Wholesale on a fee or commission basis (excluding online marketplaces)

This Sub-class includes activities of commission agents and all other wholesalers who trade goods on behalf and/or on account of others. Such agents and wholesalers do not take title to the goods they sell, but act as agents for a principal and receive a commission or fee for their service.

Units in this Sub-class are primarily engaged in one or more of the following:

- activities of those involved in bringing sellers and buyers together or undertaking commercial transactions on behalf of a principal, excluding via the Internet
- activities of wholesale auctioneering houses

This sub-class excludes:

- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

GROUP 462 WHOLESALE OF AGRICULTURAL RAW MATERIALS AND LIVE ANIMALS

This Group includes the following Class(es):

- 4621 Wholesale of Agricultural Raw Materials and Live Animals except Tropical Produce
- 4622 Wholesale of Tropical Produce

Class 4621 Wholesale of Agricultural Raw Materials and Live Animals except Tropical Produce

This Class includes the following Sub-class(es):

- 46211 Wholesale of cut flowers and plants
- 46212 Wholesale of aquarium fishes (including food and accessories)

- 46213 Wholesale of pet birds and animals (including food and accessories)
- 46219 Wholesale of agricultural raw materials and live animals n.e.c. (excluding tropical produce)

Sub-class 46211 Wholesale of cut flowers and plants

This Sub-class includes:

- wholesale of fresh and/or preserved flowers
- wholesale of plants.

Sub-class 46212 Wholesale of aquarium fishes (including food and accessories)

This Sub-class includes wholesale of aquarium fishes, fish food and/or accessories.

This sub-class excludes:

- wholesale of pet birds and animals (including food and accessories), see 46213

Sub-class 46213 Wholesale of pet birds and animals (including food and accessories)

This Sub-class includes wholesale of pet birds, pet animals, pet food and/or pet accessories.

This sub-class excludes:

- wholesale of aquarium fishes (including food and accessories), see 46212

Sub-class 46219 Wholesale of agricultural raw materials and live animals n.e.c. (excluding tropical produce)

This Sub-class includes wholesale of agricultural raw materials not elsewhere classified.

Example(s) of activities classified under this code:

- animal feed (except pet feed) wholesaling
- grains and seeds (e.g. corn, wheat, oats, barley, unpolished rice, soybeans) wholesaling
- pulses (e.g. dry beans, chickpeas, broad beans) wholesaling

This sub-class excludes:

- wholesale of tropical produce, see 4622

Class 4622 Wholesale of Tropical Produce

This Class includes the following Sub-class(es):

- 46221 Wholesale of rubber (including rubber brokers)
- 46222 Wholesale of pepper and other spices
- 46223 Wholesale of coffee, cocoa and tea
- 46224 Wholesale of coconut
- 46225 Wholesale of palm oil
- 46229 Wholesale of tropical produce n.e.c.

Sub-class 46221 Wholesale of rubber (including rubber brokers)

This Sub-class includes:

- wholesale of natural rubber
- activities of rubber brokers

This sub-class excludes:

- wholesale of synthetic rubber, see 46643

Sub-class 46222 Wholesale of pepper and other spices

This Sub-class includes wholesale of pepper and/or other spices.

Sub-class 46223 Wholesale of coffee, cocoa and tea

This Sub-class includes wholesale of coffee, cocoa and/or tea.

This sub-class excludes:

- wholesale of instant beverages, see 46307

Sub-class 46224 Wholesale of coconut

This Sub-class includes wholesale of coconut and coconut kernel.

Sub-class 46225 Wholesale of palm oil

This Sub-class includes wholesale of palm oil.

Sub-class 46229 Wholesale of tropical produce n.e.c.

This Sub-class includes wholesale of tropical produce not elsewhere classified.

Example(s) of activities classified under this code:

- rattan wholesaling

GROUP 463 WHOLESALE OF FOOD, BEVERAGES AND TOBACCO

This Group includes the following Class(es):

- 4630 Wholesale of Food, Beverages and Tobacco

Class 4630 Wholesale of Food, Beverages and Tobacco

This Class includes the following Sub-class(es):

- 46301 Wholesale of fruits and vegetables (including fresh and frozen)
- 46302 Wholesale of livestock, meat, poultry, eggs and seafood (including fresh and frozen)
- 46303 Wholesale of a general line (wide range) of groceries (e.g. cereals, sugar, edible oils, sauces and dairy products)
- 46304 Wholesale of confectionery and bakery products
- 46305 Wholesale of ice-cream
- 46306 Wholesale of health supplements
- 46307 Wholesale of liquor, soft drinks and beverages
- 46308 Wholesale of tobacco products
- 46309 Wholesale of food, beverages and tobacco n.e.c. (including dried or canned)

Sub-class 46301 Wholesale of fruits and vegetables (including fresh and frozen)

This Sub-class includes wholesale of fresh and frozen fruits and vegetables.

Sub-class 46302 Wholesale of livestock, meat, poultry, eggs and seafood (including fresh and frozen)

This Sub-class includes wholesale of fresh and frozen livestock, meat, meat products, poultry, eggs and/or seafood.

Sub-class 46303 Wholesale of a general line (wide range) of groceries (e.g. cereals, sugar, edible oils, sauces and dairy products)

This Sub-class includes wholesale of a general line (wide range) of groceries.

Units in this Sub-class are primarily engaged in one or more of the following:

- wholesale of cereals
- wholesale of sugar
- wholesale of edible oils and fats of animal or vegetable origin
- wholesale of sauces
- wholesale of dairy products (e.g. milk, yoghurt, cheese)
- wholesale of rice
- wholesale of noodles

Sub-class 46304 Wholesale of confectionery and bakery products

This Sub-class includes wholesale of confectionery and/or bakery products.

Sub-class 46305 Wholesale of ice-cream

This Sub-class includes wholesale of ice-cream.

Sub-class 46306 Wholesale of health supplements

This Sub-class includes wholesale of health supplements.

Sub-class 46307 Wholesale of liquor, soft drinks and beverages

This Sub-class includes wholesale of liquor, soft drinks and/or beverages (including instant beverages).

Sub-class 46308 Wholesale of tobacco products

This Sub-class includes wholesale of processed tobacco products (e.g. cigarettes, cigars).

This sub-class excludes:

- wholesale of unprocessed tobacco, see 46219

Sub-class 46309 Wholesale of food, beverages and tobacco n.e.c. (including dried or canned)

This Sub-class includes wholesale of food, beverages and/or tobacco not elsewhere classified.

Example(s) of activities classified under this code:

- bird's nest, wholesaling
- canned food wholesaling
- frozen pre-cooked food wholesaling

GROUP 464 WHOLESALE OF HOUSEHOLD GOODS

This Group includes the following Class(es):

- 4641 Wholesale of Textiles, Clothing, Footwear and Leather Goods
- 4642 Wholesale of Personal Effects
- 4643 Wholesale of Furniture, Home Furnishings and Other Household Equipment
- 4644 Wholesale of Sporting and Other Recreational Goods
- 4645 Wholesale of Handicrafts and Fancy Goods
- 4646 Wholesale of Medicinal and Pharmaceutical Products
- 4647 Wholesale of Paper, Paper-Related Products, Stationery, Cellophane Products and Packaging Materials
- 4649 Wholesale of Other Household Goods

Class 4641 Wholesale of Textiles, Clothing, Footwear and Leather Goods

This Class includes the following Sub-class(es):

- 46411 Wholesale of textiles and leathers
- 46412 Wholesale of adults' clothing
- 46413 Wholesale of children and infants' clothing (including products and accessories for infants)
- 46414 Wholesale of footwear
- 46415 Wholesale of bags, luggage and travel accessories
- 46416 Wholesale of sewing and clothing accessories (e.g. button, thread, lace, zip, belt, tie)

Sub-class 46411 Wholesale of textiles and leathers

This Sub-class includes wholesale of textiles and leather goods.

Sub-class 46412 Wholesale of adults' clothing

This Sub-class includes wholesale of adults' clothing (e.g. dresses, lingerie, socks).

This sub-class excludes:

- wholesale of clothing accessories for adults (e.g. belt, tie, hat, cap), see 46416

Sub-class 46413 Wholesale of children and infants' clothing (including products and accessories for infants)

This Sub-class includes wholesale of childrens' and infants' clothing, products and accessories.

Sub-class 46414 Wholesale of footwear

This Sub-class includes wholesale of footwear.

Sub-class 46415 Wholesale of bags, luggage and travel accessories

This Sub-class includes wholesale of bags, luggage and travel accessories.

Sub-class 46416 Wholesale of sewing and clothing accessories (e.g. button, thread, lace, zip, belt, tie)

This Sub-class includes wholesale of sewing and clothing accessories (e.g. buttons, needles, thread, laces, zips, belts, ties, hats, caps).

This sub-class excludes:

- wholesale of clothes for adults, see 46412
- wholesale of children and infants' clothing, products and accessories, see 46413

Class 4642 Wholesale of Personal Effects

This Class includes the following Sub-class(es):

- 46421 Wholesale of jewellery made from precious metals and stones
- 46422 Wholesale of costume jewellery
- 46423 Wholesale of watches and clocks
- 46424 Wholesale of cosmetics and toiletries
- 46429 Wholesale of personal effects n.e.c.

Sub-class 46421 Wholesale of jewellery made from precious metals and stones

This Sub-class includes wholesale of jewellery made from precious metals and/or stones.

Sub-class 46422 Wholesale of costume jewellery

This Sub-class includes wholesale of costume jewellery.

Sub-class 46423 Wholesale of watches and clocks

This Sub-class includes wholesale of watches and/or clocks.

This sub-class excludes:

- wholesale of smart watches, see 46523

Sub-class 46424 Wholesale of cosmetics and toiletries

This Sub-class includes wholesale of cosmetics, skin care products, perfumes, aromatherapy products and/or toiletries (e.g. soap, shampoo).

Sub-class 46429 Wholesale of personal effects n.e.c.

This Sub-class includes wholesale of personal effects not elsewhere classified.

Example(s) of activities classified under this code:

- adult hair accessories wholesaling
- umbrella wholesaling

This sub-class excludes:

- wholesale of children and infants' clothing, products and accessories, see 46413

Class 4643 Wholesale of Furniture, Home Furnishings and Other Household Equipment

This Class includes the following Sub-class(es):

- 46431 Wholesale of furniture (including mattresses, cushions)
- 46432 Wholesale of furnishings (including curtains, carpets, wallpaper)
- 46433 Wholesale of lighting and lighting accessories
- 46434 Wholesale of crockery, cutlery and kitchen utensils
- 46435 Wholesale of household electrical appliances and equipment (including household air-conditioners)

- 46436 Wholesale of audio and video equipment except electrical and electronic components (e.g. radio and television sets, sound reproducing and recording equipment)
- 46437 Wholesale of musical instruments and scores
- 46439 Wholesale of furniture, home furnishings and other household equipment n.e.c.

Sub-class 46431 Wholesale of furniture (including mattresses, cushions)

This Sub-class includes wholesale of household and/or office furniture (e.g. mattresses, cushions).

Sub-class 46432 Wholesale of furnishings (including curtains, carpets, wallpaper)

This Sub-class includes wholesale of home furnishings (e.g. curtains, carpets, wallpaper, solar film, window blinds).

Sub-class 46433 Wholesale of lighting and lighting accessories

This Sub-class includes wholesale of lighting and/or lighting accessories (e.g. light bulb, lamp holder, lamp shade).

Sub-class 46434 Wholesale of crockery, cutlery and kitchen utensils

This Sub-class includes wholesale of crockery, cutlery, kitchen utensils and/or cookware.

Sub-class 46435 Wholesale of household electrical appliances and equipment (including household air-conditioners)

This Sub-class includes wholesale of household electrical appliances and/or equipment.

Units in this Sub-class are primarily engaged in one or more of the following:

- wholesale of household air-conditioners
- wholesale of household refrigerators and/or freezers
- wholesale of washing machines
- wholesale of vacuum cleaners

Sub-class 46436 Wholesale of audio and video equipment except electrical and electronic components (e.g. radio and television sets, sound reproducing and recording equipment)

This Sub-class includes wholesale of audio and video equipment except electrical and electronic components (e.g. radio, television (TV), stereo equipment, DVD/Blu-ray players and recorders).

Sub-class 46437 Wholesale of musical instruments and scores

This Sub-class includes wholesale of musical instruments and scores.

Sub-class 46439 Wholesale of furniture, home furnishings and other household equipment n.e.c.

This Sub-class includes wholesale of furniture, home furnishings and other household equipment not elsewhere classified.

Example(s) of activities classified under this code:

- baby carriage wholesaling
- frame, mirror and picture, wholesaling
- non-electrical household appliance, wholesaling

Class 4644 Wholesale of Sporting and Other Recreational Goods

This Class includes the following Sub-class(es):

- 46441 Wholesale of sporting goods and equipment (including bicycles and healthcare equipment)
- 46442 Wholesale of music and video recordings (e.g. DVDs, Blu-ray discs)
- 46443 Wholesale of toys and games
- 46444 Wholesale of computer games (including electronic games and video game consoles)
- 46449 Wholesale of sporting and other recreational goods n.e.c.

Sub-class 46441 Wholesale of sporting goods and equipment (including bicycles and healthcare equipment)

This Sub-class includes:

- wholesale of sports apparel and/or equipment (e.g. bicycles)
- healthcare equipment (e.g. massage chair, personal mobility aid, wheelchairs, exercise equipment)

This sub-class excludes:

- wholesale of personal mobility devices, see 46562
- wholesale of e-bicycles, see 46562

Sub-class 46442 Wholesale of music and video recordings (e.g. DVDs, Blu-ray discs)

This Sub-class includes wholesale of music and/or video recordings (e.g. DVDs, Blu-ray discs, digital music, digital videos).

Sub-class 46443 Wholesale of toys and games

This Sub-class includes wholesale of toys and/or games.

This sub-class excludes:

- wholesale of computer games, electronic games and/or video game consoles, see 46444

Sub-class 46444 Wholesale of computer games (including electronic games and video game consoles)

This Sub-class includes wholesale of computer games, electronic games and/or video game consoles.

Sub-class 46449 Wholesale of sporting and other recreational goods n.e.c.

This Sub-class includes wholesale of sporting and/or other recreational goods not elsewhere classified.

Class 4645 Wholesale of Handicrafts and Fancy Goods

This Class includes the following Sub-class(es):

- 46451 Wholesale of antiques and works of art
- 46452 Wholesale of handicrafts and gifts
- 46453 Wholesale of artificial flowers and plants
- 46459 Wholesale of handicrafts and fancy goods n.e.c.

Sub-class 46451 Wholesale of antiques and works of art

This Sub-class includes wholesale of antiques and/or works of art.

Sub-class 46452 Wholesale of handicrafts and gifts

This Sub-class includes wholesale of handicrafts, collectibles, souvenirs and/or gifts.

Sub-class 46453 Wholesale of artificial flowers and plants

This Sub-class includes wholesale of artificial flowers and/or plants.

This sub-class excludes:

- wholesale of fresh or preserved flowers and/or plants, see 46211

Sub-class 46459 Wholesale of handicrafts and fancy goods n.e.c.

This Sub-class includes wholesale of handicrafts and/or fancy goods not elsewhere classified.

Example(s) of activities classified under this code:

- crystal, wholesaling

Class 4646 Wholesale of Medicinal and Pharmaceutical Products

This Class includes the following Sub-class(es):

- 46461 Wholesale of medicinal and pharmaceutical products (Western)
- 46462 Wholesale of medicine and herbs (other than Western)

Sub-class 46461 Wholesale of medicinal and pharmaceutical products (Western)

This Sub-class includes wholesale of Western medicinal and pharmaceutical products (i.e. medication obtained from doctors/dentists/pharmacists or medical/surgical disposables).

Sub-class 46462 Wholesale of medicine and herbs (other than Western)

This Sub-class includes wholesale of non-Western medicine and herbs (e.g. Chinese/Malay/Indian and homeopathic medicinal products).

Class 4647 Wholesale of Paper, Paper-Related Products, Stationery, Cellophane Products and Packaging Materials

This Class includes the following Sub-class(es):

- 46471 Wholesale of paper and paper products
- 46472 Wholesale of packaging materials

- 46473 Wholesale of stationery
- 46474 Wholesale of books and magazines
- 46479 Wholesale of paper, paper and cellophane products and stationery n.e.c.

Sub-class 46471 Wholesale of paper and paper products

This Sub-class includes wholesale of paper and/or paper products (e.g. wrapping paper, paper rolls).

This sub-class excludes:

- wholesale of paper packaging material, see 46472
- wholesale of paper stationery, see 46473
- wholesale of books, magazines and newspapers, see 46474

Sub-class 46472 Wholesale of packaging materials

This Sub-class includes wholesale of packaging materials and supplies (e.g. paper bags, cardboard carton boxes, cellophane tapes, stretch wrapping films, food packaging containers).

This sub-class excludes:

- wholesale of stationery, see 46473

Sub-class 46473 Wholesale of stationery

This Sub-class includes wholesale of stationery.

This sub-class excludes:

- wholesale of cellophane tapes used as packaging material, see 46472

Sub-class 46474 Wholesale of books and magazines

This Sub-class includes wholesale of digital and/or non-digital books, magazines and/or newspapers.

Sub-class 46479 Wholesale of paper, paper and cellophane products and stationery n.e.c.

This Sub-class includes wholesale of paper, paper and/or cellophane products and stationery not elsewhere classified.

Class 4649 Wholesale of Other Household Goods

This Class includes the following Sub-class(es):

- 46491 Wholesale of optical equipment and supplies (excluding binoculars)
- 46492 Wholesale of photographic equipment and supplies (including binoculars)
- 46499 Wholesale of other household goods n.e.c.

Sub-class 46491 Wholesale of optical equipment and supplies (excluding binoculars)

This Sub-class includes wholesale of optical equipment and/or supplies excluding binoculars.

Sub-class 46492 Wholesale of photographic equipment and supplies (including binoculars)

This Sub-class includes wholesale of binoculars, photographic equipment and/or supplies.

Sub-class 46499 Wholesale of other household goods n.e.c.

This Sub-class includes wholesale of other household goods not elsewhere classified (e.g. joss paper, joss stick).

Example(s) of activities classified under this code:

- ceremonial product wholesaling
- disposable plate wholesaling
- joss paper wholesaling

GROUP 465 WHOLESALE OF MACHINERY, EQUIPMENT AND SUPPLIES

This Group includes the following Class(es):

- 4651 Wholesale of Computers, Computer Peripheral Equipment and Software
- 4652 Wholesale of Electronic and Telecommunications Equipment and Parts
- 4653 Wholesale of Agricultural Machinery, Equipment and Supplies
- 4654 Wholesale of Industrial, Construction and Related Machinery and Equipment
- 4655 Wholesale of Transport Equipment except Motor Vehicles and Motorcycles
- 4656 Wholesale of Motor Vehicles, Parts and Accessories
- 4659 Wholesale of Other Machinery and Equipment

Class 4651 Wholesale of Computers, Computer Peripheral Equipment and Software

This Class includes the following Sub-class(es):

- 46511 Wholesale of computer hardware and peripheral equipment (except cybersecurity related hardware and peripheral equipment)
- 46512 Wholesale of computer software (except games and cybersecurity software)
- 46513 Wholesale of computer accessories (e.g. memory cards, computer cables)
- 46514 Wholesale of cybersecurity software, hardware and peripheral equipment

Sub-class 46511 Wholesale of computer hardware and peripheral equipment (except cybersecurity related hardware and peripheral equipment)

This Sub-class includes wholesale of computer hardware and peripheral equipment (e.g. monitor, keyboard, motherboard). Also included are wholesale of physical wallets for storage of cryptocurrency keys.

This sub-class excludes:

- wholesale of cybersecurity software, hardware and peripheral equipment, see 46514

Sub-class 46512 Wholesale of computer software (except games and cybersecurity software)

This Sub-class includes wholesale of computer software.

This sub-class excludes:

- wholesale of wholesale of computer games, electronic games and/or video game consoles, see 46444
- wholesale of cybersecurity software, hardware and peripheral equipment, see 46514

Sub-class 46513 Wholesale of computer accessories (e.g. memory cards, computer cables)

This Sub-class includes wholesale of computer accessories (e.g. memory cards, computer cables).

Sub-class 46514 Wholesale of cybersecurity software, hardware and peripheral equipment

This Sub-class includes wholesale of cybersecurity software, hardware and peripheral equipment.

This sub-class excludes:

- wholesale of wholesale of computer games, electronic games and/or video game consoles, see 46444
- wholesale of computer hardware and peripheral equipment (except cybersecurity related hardware and peripheral equipment), see 46511
- wholesale of computer software (except games and cybersecurity software), see 46512

Class 4652 Wholesale of Electronic and Telecommunications Equipment and Parts

This Class includes the following Sub-class(es):

- 46521 Wholesale of telecommunications equipment (excluding handphones)
- 46522 Wholesale of electronic components
- 46523 Wholesale of handphones, handphone peripheral equipment and other telecommunications equipment

Sub-class 46521 Wholesale of telecommunications equipment (excluding handphones)

This Sub-class includes wholesale of telecommunications equipment (e.g. routers, transmission lines, base transceiver station, radar and broadcasting equipment).

This sub-class excludes:

- wholesale of handphones, handphone peripheral equipment and other telecommunications equipment, see 46523

Sub-class 46522 Wholesale of electronic components

This Sub-class includes wholesale of electronic components (e.g. capacitors, electronic valves and tubes, semiconductor devices, microchips and integrated circuits, printed circuits).

Sub-class 46523 Wholesale of handphones, handphone peripheral equipment and other telecommunications equipment

This Sub-class includes:

- wholesale of handphones and peripheral equipment
- wholesale of other telecommunications devices (e.g. smart watches, wearable computer, e-book devices, tablets, teleconferencing equipment)

Class 4653 Wholesale of Agricultural Machinery, Equipment and Supplies

This Class includes the following Sub-class(es):

- 46530 Wholesale of agricultural machinery, equipment and supplies

Sub-class 46530 Wholesale of agricultural machinery, equipment and supplies

This Sub-class includes wholesale of agricultural machinery, equipment and supplies (e.g. ploughs, manure spreaders, seeders, harvesters, threshers, milking machines, poultry-keeping machines, tractors used in agriculture).

Class 4654 Wholesale of Industrial, Construction and Related Machinery and Equipment

This Class includes the following Sub-class(es):

- 46541 Wholesale of industrial machinery and equipment (e.g. industrial crane)
- 46542 Wholesale of construction equipment (e.g. concrete mixer)
- 46543 Wholesale of lifts, escalators and industrial and office air-conditioning equipment
- 46544 Wholesale of electrical and wiring accessories
- 46549 Wholesale of industrial, construction and related machinery and equipment n.e.c.

Sub-class 46541 Wholesale of industrial machinery and equipment (e.g. industrial crane)

This Sub-class includes wholesale of industrial machinery, equipment and/or parts (e.g. industrial cranes, diesel engines, industrial pumps).

Sub-class 46542 Wholesale of construction equipment (e.g. concrete mixer)

This Sub-class includes wholesale of construction equipment and/or parts (e.g. concrete mixers, excavators).

Sub-class 46543 Wholesale of lifts, escalators and industrial and office air-conditioning equipment

This Sub-class includes:

- wholesale of lifts, escalators
- wholesale of industrial and/or office air-conditioning equipment

This sub-class excludes:

- wholesale of household air-conditioners, see 46435

Sub-class 46544 Wholesale of electrical and wiring accessories

This Sub-class includes wholesale of electrical and/or wiring accessories (e.g. circuit breakers).

This sub-class excludes:

- wholesale of charging wires/cables for handphones and other telecommunications equipment, see 46523

Sub-class 46549 Wholesale of industrial, construction and related machinery and equipment n.e.c.

This Sub-class includes wholesale of industrial, construction and/or related machinery and equipment not elsewhere classified.

Example(s) of activities classified under this code:

- die-casting mould wholesaling
- plastic mould wholesaling

Class 4655 Wholesale of Transport Equipment except Motor Vehicles and Motorcycles

This Class includes the following Sub-class(es):

- 46551 Wholesale of marine equipment and accessories (including marine navigational equipment and radar)
- 46552 Wholesale of aircraft equipment and supplies (including aeronautical equipment)
- 46559 Wholesale of transport equipment except motor vehicles and motorcycles n.e.c.

Sub-class 46551 Wholesale of marine equipment and accessories (including marine navigational equipment and radar)

This Sub-class includes wholesale of marine equipment and/or accessories (e.g. marine navigational equipment and marine radars).

This sub-class excludes:

- wholesale of radar and broadcasting equipment, see 46521

Sub-class 46552 Wholesale of aircraft equipment and supplies (including aeronautical equipment)

This Sub-class includes wholesale of aircraft equipment and supplies (e.g. aeronautical equipment).

Sub-class 46559 Wholesale of transport equipment except motor vehicles and motorcycles n.e.c.

This Sub-class includes wholesale of transport equipment not elsewhere classified (e.g. railway equipment).

This sub-class excludes:

- wholesale of motor vehicles, parts and accessories, see 4656

Class 4656 Wholesale of Motor Vehicles, Parts and Accessories

This Class includes the following Sub-class(es):

- 46561 Wholesale of motor vehicles except motorcycles and scooters
- 46562 Wholesale of motorcycles and scooters
- 46563 Wholesale of parts and accessories for vehicles

Sub-class 46561 Wholesale of motor vehicles except motorcycles and scooters

This Sub-class includes:

- wholesale of new and/or used passenger motor vehicles such as cars and/or buses
- wholesale of new/used freight motor vehicles such as lorries, trucks and/or trailers

This sub-class excludes:

- wholesale of motorcycles and scooters, see 46562

Sub-class 46562 Wholesale of motorcycles and scooters

This Sub-class includes:

- wholesale of motorcycles and/or scooters
- wholesale of personal mobility devices and/or e-bicycles

This sub-class excludes:

- wholesale of bicycles and/or personal mobility aid, see 46441

- wholesale of motor vehicles except motorcycles and scooters, see 46561

Sub-class 46563 Wholesale of parts and accessories for vehicles

This Sub-class includes wholesale of all kinds of motor vehicle parts, components, supplies, tools and/or accessories.

Units in this Sub-class are primarily engaged in one or more of the following:

- wholesale of rubber tyres and inner tubes for tyres
- wholesale of spark plugs, batteries, lighting equipment and electrical parts for motor vehicles

Class 4659 Wholesale of Other Machinery and Equipment

This Class includes the following Sub-class(es):

- 46591 Wholesale of office machines and equipment (including accessories)
- 46592 Wholesale of medical, professional, scientific and precision equipment
- 46593 Wholesale of commercial food service equipment (e.g. hotel kitchen equipment)
- 46594 Wholesale of service establishment equipment and supplies (e.g. beauty salon equipment)
- 46595 Wholesale of security and safety equipment
- 46599 Wholesale of other machinery and equipment n.e.c.

Sub-class 46591 Wholesale of office machines and equipment (including accessories)

This Sub-class includes wholesale of office machines, equipment and/or accessories (e.g. printers, paper shredders).

Sub-class 46592 Wholesale of medical, professional, scientific and precision equipment

This Sub-class includes wholesale of medical, professional, scientific and precision equipment and/or supplies.

Sub-class 46593 Wholesale of commercial food service equipment (e.g. hotel kitchen equipment)

This Sub-class includes wholesale of commercial food service equipment and/or supplies (e.g. hotel kitchen equipment, freezers and/or commercial and/or industrial refrigerators).

Sub-class 46594 Wholesale of service establishment equipment and supplies (e.g. beauty salon equipment)

This Sub-class includes wholesale of service establishment equipment and/or supplies (e.g. beauty salon equipment).

Sub-class 46595 Wholesale of security and safety equipment

This Sub-class includes wholesale of security and/or safety equipment.

Sub-class 46599 Wholesale of other machinery and equipment n.e.c.

This Sub-class includes wholesale of other machinery and/or equipment not elsewhere classified.

Example(s) of activities classified under this code:

- water filter for purification wholesaling

GROUP 466 OTHER SPECIALISED WHOLESALERS

This Group includes the following Class(es):

- 4661 Wholesale of Fuels and Related Products
- 4662 Wholesale of Metals and Metal Ores
- 4663 Wholesale of Construction Materials, Hardware, Plumbing and Heating Equipment and Supplies
- 4664 Wholesale of Chemicals and Chemical Products
- 4665 Wholesale of Other Intermediate Products, Waste and Scrap
- 4666 Ship Chandlers and Ship Bunkering

Class 4661 Wholesale of Fuels and Related Products

This Class includes the following Sub-class(es):

- 46610 Wholesale of fuels and related products

Sub-class 46610 Wholesale of fuels and related products

This Sub-class includes:

- wholesale of fuels, greases, lubricants, oils such as:
 - charcoal, coal, coke, fuel wood and/or naphtha

- crude petroleum, crude oil, diesel fuel, gasoline, fuel oil, heating oil and/or kerosene
- liquefied petroleum gases, butane and/or propane gas
- lubricating oils and greases and/or refined petroleum products

Class 4662 Wholesale of Metals and Metal Ores

This Class includes the following Sub-class(es):

- 46620 Wholesale of metals and metal ores (e.g. steel pipes) except general hardware

Sub-class 46620 Wholesale of metals and metal ores (e.g. steel pipes) except general hardware

This Sub-class includes wholesale of metals and metal ores except general hardware.

Units in this Sub-class are primarily engaged in one or more of the following:

- wholesale of ferrous and non-ferrous metals in primary forms
- wholesale of ferrous and non-ferrous metal ores and/or concentrates (e.g. steel, iron, aluminium, copper, lead, zinc)
- wholesale of ferrous and/or non-ferrous semi-finished metal products
- wholesale of gold and/or other precious metals (e.g. silver, platinum)
- wholesale of steel pipes and/or metal bars

This sub-class excludes:

- wholesale of general hardware (e.g. locks, hinges), see 46632

Class 4663 Wholesale of Construction Materials, Hardware, Plumbing and Heating Equipment and Supplies

This Class includes the following Sub-class(es):

- 46631 Wholesale of logs, sawn timber, plywood and related products
- 46632 Wholesale of general hardware (e.g. locks, hinges)
- 46633 Wholesale of structural clay and concrete products (e.g. mosaic tiles, bricks)
- 46634 Wholesale of paints (including varnishes and supplies)
- 46635 Wholesale of glass
- 46639 Wholesale of construction materials, hardware, plumbing and heating equipment and supplies n.e.c. (e.g. cement, sand)

Sub-class 46631 Wholesale of logs, sawn timber, plywood and related products

This Sub-class includes wholesale of logs, sawn timber, plywood and related products.

Sub-class 46632 Wholesale of general hardware (e.g. locks, hinges)

This Sub-class includes wholesale of general hardware and hand tools (e.g. locks, hinges, chains, latches, handles, bolts, nuts, screws, hammers, spanners, saws, saw blades, screwdrivers, drills).

This sub-class excludes:

- wholesale of metals and metal ores (e.g. steel pipes, metal bars), see 46620

Sub-class 46633 Wholesale of structural clay and concrete products (e.g. mosaic tiles, bricks)

This Sub-class includes wholesale of structural clay and concrete products (e.g. mosaic tiles, bricks, roofing tiles).

Sub-class 46634 Wholesale of paints (including varnishes and supplies)

This Sub-class includes wholesale of paints, varnishes and related supplies.

Sub-class 46635 Wholesale of glass

This Sub-class includes wholesale of glass and glass products (e.g. laboratory glassware, window glass).

Sub-class 46639 Wholesale of construction materials, hardware, plumbing and heating equipment and supplies n.e.c. (e.g. cement, sand)

This Sub-class includes wholesale of construction materials, hardware, plumbing and heating equipment and supplies not elsewhere classified.

Example(s) of activities classified under this code:

- sanitary and plumbing equipment and supplies (e.g. bathtubs, washbasins, toilets, porcelain sanitary ware, plumbing tubes, pipe fittings, taps, T-pieces, rubber pipes)wholesaling
- heating equipment (e.g. water heaters) wholesaling
- pipe fitting and fixture wholesaling

Class 4664 Wholesale of Chemicals and Chemical Products

This Class includes the following Sub-class(es):

- 46641 Wholesale of basic industrial chemicals (except fertilisers)
- 46642 Wholesale of chemical fertilisers
- 46643 Wholesale of petrochemical products
- 46649 Wholesale of chemicals and chemical products n.e.c.

Sub-class 46641 Wholesale of basic industrial chemicals (except fertilisers)

This Sub-class includes:

- wholesale of basic chemicals for industrial use:
 - liquefied or compressed inorganic industrial gases: elemental gases, liquid or compressed air, refrigerant gases, mixed industrial gases, inert gases such as carbon dioxide and isolating gases
 - inorganic acids except nitric acid
 - alkalis, lyes and other inorganic bases
 - basic organic chemicals: acyclic hydrocarbons, saturated and unsaturated, cyclic hydrocarbons, saturated and unsaturated, acyclic and cyclic alcohols, monoand 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, fermentation of sugarcane, corn or similar to produce alcohol and esters, other organic compounds, including wood distillation products (e.g. charcoal), etc.
 - chemical elements
 - distilled water

Sub-class 46642 Wholesale of chemical fertilisers

This Sub-class includes:

- wholesale of fertilisers: straight or complex nitrogenous, phosphatic or potassic fertilisers, urea, crude natural phosphates and crude natural potassium salts
- wholesale of associated nitrogen products: nitric and sulphonitric acids, ammonium chloride, ammonium carbonate, nitrites and nitrates of potassium

Sub-class 46643 Wholesale of petrochemical products

This Sub-class includes:

- wholesale of petrochemical primary products such as olefins, aromatics and/or basic building blocks and/or derivatives and/or intermediates produced from basic building blocks
- wholesale of synthetic resins, plastic materials and/or non-vulcanisable elastomers in the form of moulding and extrusion compound, solid and/or liquid resins, sheets, rods, tubes, granules and/or powders

Units in this Sub-class are primarily engaged in one or more of the following:

- wholesale of:
 - plastics in primary forms: polymers, including those of ethylene, propylene, styrene, vinyl chloride, vinyl acetate and/or acrylics, polyamides, phenolic and/or epoxide resins and/or polyurethanes, alkyd and/or polyester resins and/or polyethers, silicones, ion-exchangers based on polymers
 - cellulose and/or its chemical derivatives
 - synthetic rubber in primary forms; synthetic rubber, factice

Sub-class 46649 Wholesale of chemicals and chemical products n.e.c.

This Sub-class includes wholesale of chemicals and chemical products not elsewhere classified (e.g. fragrances, food colourings, flavourings, preservatives, food additives, printing ink, chemical glues, starch derivatives, industrial salt, essential oils, fatty amines, oleochemicals).

Example(s) of activities classified under this code:

- industrial ice wholesaling
- petroleum additive wholesaling

Class 4665 Wholesale of Other Intermediate Products, Waste and Scrap

This Class includes the following Sub-class(es):

- 46651 Wholesale of scrap, junk and waste dealers
- 46659 Wholesale of other intermediate products, waste and scrap n.e.c.

Sub-class 46651 Wholesale of scrap, junk and waste dealers

This Sub-class includes wholesale of metal and/or non-metal scrap, junk, waste for their remaining value. There is no transformation process required.

Sub-class 46659 Wholesale of other intermediate products, waste and scrap n.e.c.

This Sub-class includes wholesale of other metal and/or non-metal intermediate products, waste and scrap not elsewhere classified.

This sub-class excludes:

- wholesale of scrap, junk and waste dealers, see 46651

Class 4666 Ship Chandlers and Ship Bunkering

This Class includes the following Sub-class(es):

- 46661 Ship chandlers
- 46662 Ship bunkering

Sub-class 46661 Ship chandlers

This Sub-class includes activities of ship chandlers (i.e. dealer who specialises in supplies or equipment for ships).

Sub-class 46662 Ship bunkering

This Sub-class includes activities of ship bunkering (i.e. supply of fuels for use by ships and storage of fuels in bunker tanks).

GROUP 469 NON-SPECIALISED WHOLESale TRADE

This Group includes the following Class(es):

- 4690 Non-specialised Wholesale Trade

Class 4690 Non-specialised Wholesale Trade

This Class includes the following Sub-class(es):

- 46900 Wholesale trade of a variety of goods without a dominant product

Sub-class 46900 Wholesale trade of a variety of goods without a dominant product

This Sub-class includes wholesale of a variety of goods without a dominant product.

This sub-class excludes:

- wholesale of a specific product, see Groups 462 to 466

DIVISION 47 RETAIL TRADE

This Division includes the following Group(s):

- 471 RETAIL SALE IN NON-SPECIALISED STORES
- 472 RETAIL SALE OF FOOD, BEVERAGES AND TOBACCO IN SPECIALISED STORES
- 473 RETAIL SALE OF MOTOR VEHICLES, PARTS, ACCESSORIES AND AUTOMOTIVE FUEL IN SPECIALISED STORES
- 474 RETAIL SALE OF INFORMATION AND COMMUNICATIONS EQUIPMENT IN SPECIALISED STORES
- 475 RETAIL SALE OF OTHER HOUSEHOLD EQUIPMENT IN SPECIALISED STORES
- 476 RETAIL SALE OF CULTURAL AND RECREATION GOODS IN SPECIALISED STORES
- 477 RETAIL SALE OF OTHER GOODS IN SPECIALISED STORES
- 478 RETAIL SALE VIA STALLS AND MARKETS

GROUP 471 RETAIL SALE IN NON-SPECIALISED STORES

This Group includes the following Class(es):

- 4710 Retail Sale in Non-Specialised Stores

Class 4710 Retail Sale in Non-Specialised Stores

This Class includes the following Sub-class(es):

- 47101 Supermarkets and Hypermarkets
- 47102 Mini-marts, convenience stores and provision shops
- 47103 Department stores
- 47109 Retail sale in other non-specialised stores n.e.c.

Sub-class 47101 Supermarkets and Hypermarkets

This Sub-class includes:

- retail sale of a wide variety of food, such as canned and frozen foods, fresh fruits and vegetables, fresh and prepared meats, fish, and poultry
- retail sale of new merchandise, such as clothes, furniture, and household appliances

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47102 Mini-marts, convenience stores and provision shops

This Sub-class includes retail sale of a limited assortment of food and groceries which are mostly non-perishables.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47103 Department stores

This Sub-class includes:

- retail sale of a wide variety of new merchandise such as clothes, jewellery, home furnishings (e.g. curtains, carpets), toys, and household appliances (e.g. television, audio player, computers) with no single product line predominating. A limited assortment of food which are mostly non-perishables may be sold.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47109 Retail sale in other non-specialised stores n.e.c.

This Sub-class includes retail sale in other non-specialised stores not elsewhere classified.

Example(s) of activities classified under this code:

- dollar store, non-specialised
- value store, non-specialised
- budget shop, non-specialised

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

GROUP 472 RETAIL SALE OF FOOD, BEVERAGES AND TOBACCO IN SPECIALISED STORES

This Group includes the following Class(es):

- 4721 Retail Sale of Food in Specialised Stores
- 4722 Retail Sale of Beverages in Specialised Stores
- 4723 Retail Sale of Tobacco Products in Specialised Stores

Class 4721 Retail Sale of Food in Specialised Stores

This Class includes the following Sub-class(es):

- 47211 Retail sale of fruits and vegetables
- 47212 Retail sale of meat, poultry, eggs and seafood
- 47213 Retail sale of confectionery and bakery products (not manufactured on site)
- 47214 Retail sale of health supplements
- 47219 Retail sale of food n.e.c.

Sub-class 47211 Retail sale of fruits and vegetables

This Sub-class includes retail sale of fresh and/or preserved fruits and/or vegetables.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47212 Retail sale of meat, poultry, eggs and seafood

This Sub-class includes retail sale of meat, meat products, poultry, eggs, dairy products and/or seafood.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47213 Retail sale of confectionery and bakery products (not manufactured on site)

This Sub-class includes retail sale of confectionery and/or bakery products that are not manufactured on site.

This sub-class excludes:

- manufacturing of confectionery and bakery products (including on premises), see 1071
- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47214 Retail sale of health supplements

This Sub-class includes retail sale of health supplements.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47219 Retail sale of food n.e.c.

This Sub-class includes retail sale of food not elsewhere classified.

Example(s) of activities classified under this code:

- bird's nest retailing
- canned food retailing
- dried grocery products retailing

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780

- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Class 4722 Retail Sale of Beverages in Specialised Stores

This Class includes the following Sub-class(es):

- 47220 Retail sale of beverages

Sub-class 47220 Retail sale of beverages

This Sub-class includes retail sale of alcoholic and/or non-alcoholic beverages that are not for consumption on the premises.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- preparation of alcoholic and/or non-alcoholic beverages for consumption on the premises, see Group 561
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Class 4723 Retail Sale of Tobacco Products in Specialised Stores

This Class includes the following Sub-class(es):

- 47230 Retail sale of tobacco products

Sub-class 47230 Retail sale of tobacco products

This Sub-class includes retail sale of tobacco and/or tobacco products.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

GROUP 473 RETAIL SALE OF MOTOR VEHICLES, PARTS, ACCESSORIES AND AUTOMOTIVE FUEL IN SPECIALISED STORES

This Group includes the following Class(es):

- 4731 Retail Sale of Motor Vehicles, Parts and Accessories in Specialised Stores
- 4732 Retail Sale of Automotive Fuel in Specialised Stores

Class 4731 Retail Sale of Motor Vehicles, Parts and Accessories in Specialised Stores

This Class includes the following Sub-class(es):

- 47311 Retail sale of motor vehicles except motorcycles and scooters
- 47312 Retail sale of motorcycles and scooters
- 47313 Retail sale of tyres and batteries
- 47314 Retail sale of spare parts and accessories for motor vehicles

Sub-class 47311 Retail sale of motor vehicles except motorcycles and scooters

This Sub-class includes retail sale of new and/or used motor vehicles.

This sub-class excludes:

- retail sale of motorcycles and scooters, see 47312
- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47312 Retail sale of motorcycles and scooters

This Sub-class includes:

- retail sale of new and/or used motorcycles and/or scooters
- retail sale of personal mobility devices and/or e-bicycles

This sub-class excludes:

- retail sale of bicycles or personal mobility aids, see 47630
- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201

- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47313 Retail sale of tyres and batteries

This Sub-class includes retail sale of tyres and/or batteries for motor vehicles.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47314 Retail sale of spare parts and accessories for motor vehicles

This Sub-class includes retail sale of spare parts, components, supplies, tools and accessories for motor vehicles (e.g. spark plugs, lighting equipment, electrical parts).

This sub-class excludes:

- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Class 4732 Retail Sale of Automotive Fuel in Specialised Stores

This Class includes the following Sub-class(es):

- 47320 Retail sale of automotive fuel (e.g. petrol kiosks, CNG refilling stations)

Sub-class 47320 Retail sale of automotive fuel (e.g. petrol kiosks, CNG refilling stations)

This Sub-class includes retail sale of fuel for motor vehicles, motorcycles and/or scooters (e.g. petrol kiosks, CNG refilling stations).

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

GROUP 474 RETAIL SALE OF INFORMATION AND COMMUNICATIONS EQUIPMENT IN SPECIALISED STORES

This Group includes the following Class(es):

- 4741 Retail Sale of Computers, Peripheral Equipment, Software and Telecommunications Equipment in Specialised Stores
- 4742 Retail Sale of Audio and Video Equipment in Specialised Stores

Class 4741 Retail Sale of Computers, Peripheral Equipment, Software and Telecommunications Equipment in Specialised Stores

This Class includes the following Sub-class(es):

- 47411 Retail sale of handphones and peripheral equipment
- 47412 Retail sale of computer hardware (including handheld computers) and peripheral equipment, and computer software (except games and cybersecurity hardware and software)
- 47413 Retail sale of computer games (including electronic games and video game consoles)
- 47414 Retail sale of computer and office equipment consumables (e.g. printer cartridges)
- 47415 Retail sale of cybersecurity software, hardware and peripheral equipment

Sub-class 47411 Retail sale of handphones and peripheral equipment

This Sub-class includes retail sale of handphones and other telecommunications devices (e.g. smart watches, wearable computer, e-book devices, tablets) and/or peripheral equipment.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47412 Retail sale of computer hardware (including handheld computers) and peripheral equipment, and computer software (except games and cybersecurity hardware and software)

This Sub-class includes retail sale of computer hardware, handheld computers, peripheral equipment and/or software. Also included are retail sale of physical wallets for storage of cryptocurrency keys.

This sub-class excludes:

- retail sale of computer games (including electronic games and video game consoles), see 47313
- retail sale of cybersecurity software, hardware and peripheral equipment, see 47415
- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47413 Retail sale of computer games (including electronic games and video game consoles)

This Sub-class includes retail sale of computer games, electronic games and/or video game consoles.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47414 Retail sale of computer and office equipment consumables (e.g. printer cartridges)

This Sub-class includes retail sale of computer and/or office equipment consumables (e.g. printers, printer cartridges).

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47415 Retail sale of cybersecurity software, hardware and peripheral equipment

This Sub-class includes retail sale of cybersecurity software, hardware and/or peripheral equipment.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780

- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Class 4742 Retail Sale of Audio and Video Equipment in Specialised Stores

This Class includes the following Sub-class(es):

- 47420 Retail sale of audio and video equipment (e.g. radio and television sets, sound reproducing and recording equipment)

Sub-class 47420 Retail sale of audio and video equipment (e.g. radio and television sets, sound reproducing and recording equipment)

This Sub-class includes retail sale of mainly audio and/or video equipment (e.g. radio sets, television sets, DVD/Blu-ray players and recorders, stereo equipment).

This sub-class excludes:

- retail sale of a variety of household electrical appliances and equipment, see 47535
- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

GROUP 475 RETAIL SALE OF OTHER HOUSEHOLD EQUIPMENT IN SPECIALISED STORES

This Group includes the following Class(es):

- 4751 Retail Sale of Textiles in Specialised Stores
- 4752 Retail Sale of Hardware, Paint and Glass in Specialised Stores
- 4753 Retail Sale of Electrical Household Appliances, Furniture, Lighting Equipment and Other Household Articles in Specialised Stores

Class 4751 Retail Sale of Textiles in Specialised Stores

This Class includes the following Sub-class(es):

- 47510 Retail sale of textiles

Sub-class 47510 Retail sale of textiles

This Sub-class includes retail sale of textiles.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Class 4752 Retail Sale of Hardware, Paint and Glass in Specialised Stores

This Class includes the following Sub-class(es):

- 47521 Retail sale of paints
- 47522 Retail sale of hardware (e.g. chains, changkols, axes)
- 47529 Retail sale of hardware, paint and glass n.e.c. (e.g. wood, glass, sanitary ware, Do-It-Yourself materials)

Sub-class 47521 Retail sale of paints

This Sub-class includes retail sale of paints, varnishes and/or related supplies.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47522 Retail sale of hardware (e.g. chains, changkols, axes)

This Sub-class includes retail sale of hardware and/or hand tools (e.g. chains, changkols, axes, locks, hinges, latches, handles, bolts, nuts, screws, hammers, spanners, saws, saw blades, screwdrivers, drills).

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47529 Retail sale of hardware, paint and glass n.e.c. (e.g. wood, glass, sanitary ware, Do-It-Yourself materials)

This Sub-class includes retail sale of hardware, paint and/or glass not elsewhere classified.

Example(s) of activities classified under this code:

- wood retailing
- glass retailing
- Do-It-Yourself material and/or equipment retailing

This sub-class excludes:

- retail sale of paints, see 47521
- retail sale of hardware (e.g. chains, changkols, axes), see 47522
- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Class 4753 Retail Sale of Electrical Household Appliances, Furniture, Lighting Equipment and Other Household Articles in Specialised Stores

This Class includes the following Sub-class(es):

- 47531 Retail sale of furniture (including mattresses, cushions)
- 47532 Retail sale of furnishings (e.g. curtains, carpets, pillow cases)
- 47533 Retail sale of lighting and lighting accessories
- 47534 Retail sale of crockery, cutlery and kitchen utensils
- 47535 Retail sale of household electrical appliances and equipment (e.g. vacuum cleaners, washing machines, refrigerators)
- 47536 Retail sale of musical instruments and scores
- 47537 Retail sale of security and safety equipment
- 47539 Retail sale of electrical household appliances, furniture, lighting equipment and other household articles n.e.c.

Sub-class 47531 Retail sale of furniture (including mattresses, cushions)

This Sub-class includes retail sale of household furniture, mattresses and/or cushions.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47532 Retail sale of furnishings (e.g. curtains, carpets, pillow cases)

This Sub-class includes retail sale of home furnishings (e.g. curtains, carpets, wallpaper).

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47533 Retail sale of lighting and lighting accessories

This Sub-class includes retail sale of lighting and/or lighting accessories.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47534 Retail sale of crockery, cutlery and kitchen utensils

This Sub-class includes retail sale of crockery, cutlery, kitchen utensils and/or cookware.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47535 Retail sale of household electrical appliances and equipment (e.g. vacuum cleaners, washing machines, refrigerators)

This Sub-class includes retail sale of a variety of household electrical appliances and/or equipment (e.g. household air-conditioners, household refrigerators and/or freezers, washing machines, vacuum cleaners).

This sub-class excludes:

- retail sale of mainly audio and/or video equipment (e.g. radio sets, television sets, DVD/Blu-ray players and recorders, stereo equipment), see 47420
- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47536 Retail sale of musical instruments and scores

This Sub-class includes retail sale of musical instruments and/or scores.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47537 Retail sale of security and safety equipment

This Sub-class includes retail sale of security and/or safety equipment.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47539 Retail sale of electrical household appliances, furniture, lighting equipment and other household articles n.e.c.

This Sub-class includes retail sale of electrical household appliances, furniture, lighting equipment and/or other household articles not elsewhere classified.

Example(s) of activities classified under this code:

- baby carriage and pram retailing
- non-electrical household appliances retailing
- brush retailing

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

GROUP 476 RETAIL SALE OF CULTURAL AND RECREATION GOODS IN SPECIALISED STORES

This Group includes the following Class(es):

- 4761 Retail Sale of Books, Newspapers and Stationery in Specialised Stores
- 4762 Retail Sale of Music and Video Recordings in Specialised Stores
- 4763 Retail Sale of Sporting Equipment in Specialised Stores
- 4764 Retail Sale of Games and Toys in Specialised Stores

Class 4761 Retail Sale of Books, Newspapers and Stationery in Specialised Stores

This Class includes the following Sub-class(es):

- 47610 Retail sale of books, newspapers and stationery (including newsvendors)

Sub-class 47610 Retail sale of books, newspapers and stationery (including newsvendors)

This Sub-class includes retail sale of books, magazines, newspapers and/or stationery.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Class 4762 Retail Sale of Music and Video Recordings in Specialised Stores

This Class includes the following Sub-class(es):

- 47620 Retail sale of music and video recordings (e.g. DVDs, Blu-ray discs)

Sub-class 47620 Retail sale of music and video recordings (e.g. DVDs, Blu-ray discs)

This Sub-class includes retail sale of music and/or video recordings (e.g. DVDs, Blu-ray discs).

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Class 4763 Retail Sale of Sporting Equipment in Specialised Stores

This Class includes the following Sub-class(es):

- 47630 Retail sale of sports apparel and equipment (including bicycles, boats and healthcare equipment)

Sub-class 47630 Retail sale of sports apparel and equipment (including bicycles, boats and healthcare equipment)

This Sub-class includes retail sale of sports apparel and/or equipment (e.g. bicycles), boats, fishing gear, camping goods and/or healthcare equipment (e.g. massage chairs, wheelchairs, personal mobility aid).

This sub-class excludes:

- retail sale of personal mobility devices and/or e-bicycles, see 47312
- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Class 4764 Retail Sale of Games and Toys in Specialised Stores

This Class includes the following Sub-class(es):

- 47640 Retail sale of games and toys

Sub-class 47640 Retail sale of games and toys

This Sub-class includes retail sale of games and/or toys.

This sub-class excludes:

- retail sale of computer games (including electronic games and video game consoles), see 47313
- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

GROUP 477 RETAIL SALE OF OTHER GOODS IN SPECIALISED STORES

This Group includes the following Class(es):

- 4771 Retail Sale of Clothing, Footwear and Leather Articles in Specialised Stores
- 4772 Retail Sale of Pharmaceutical and Medical Goods, Cosmetics and Toilet Articles in Specialised Stores
- 4773 Retail Sale of Personal Effects in Specialised Stores
- 4774 Retail Sale of Handicrafts and Fancy Goods, Flowers, Plants and Pet Animals in Specialised Stores
- 4775 Retail Sale of Optical and Photographic Goods in Specialised Stores
- 4776 Retail Sale of Other Goods in Specialised Stores
- 4777 Retail Sale of Second-Hand Goods in Stores

Class 4771 Retail Sale of Clothing, Footwear and Leather Articles in Specialised Stores

This Class includes the following Sub-class(es):

- 47711 Retail sale of clothing for adults
- 47712 Retail sale of children and infants' clothing (including products and accessories for infants)
- 47713 Retail sale of footwear
- 47714 Retail sale of bags, luggage and travel accessories
- 47715 Retail sale of sewing and clothing accessories (e.g. button, thread, lace, zip, belt, tie)
- 47719 Retail sale of clothing, footwear and leather articles n.e.c.

Sub-class 47711 Retail sale of clothing for adults

This Sub-class includes retail sale of clothing for adults.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47712 Retail sale of children and infants' clothing (including products and accessories for infants)

This Sub-class includes retail sale of children and/or infants' clothing, products and accessories.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47713 Retail sale of footwear

This Sub-class includes retail sale of footwear.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47714 Retail sale of bags, luggage and travel accessories

This Sub-class includes retail sale of bags, luggage and/or travel accessories.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47715 Retail sale of sewing and clothing accessories (e.g. button, thread, lace, zip, belt, tie)

This Sub-class includes retail sale of sewing and/or clothing accessories (e.g. button, needle, thread, lace, zip, belt, tie, hat, cap).

This sub-class excludes:

- retail sale of clothing for adults, see 47711
- retail sale of children and/or infants' clothing, products and accessories, see 47712
- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47719 Retail sale of clothing, footwear and leather articles n.e.c.

This Sub-class includes retail sale of clothing, footwear and/or leather articles not elsewhere classified.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Class 4772 Retail Sale of Pharmaceutical and Medical Goods, Cosmetics and Toilet Articles in Specialised Stores

This Class includes the following Sub-class(es):

- 47721 Retail sale of cosmetics and toiletries (including skin care products)
- 47722 Pharmacies and drug stores (Western)
- 47723 Chinese medicine shops
- 47729 Retail sale of pharmaceutical and medical goods n.e.c.

Sub-class 47721 Retail sale of cosmetics and toiletries (including skin care products)

This Sub-class includes retail sale of cosmetics, skin care products, perfumes and/or toiletries.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47722 Pharmacies and drug stores (Western)

This Sub-class includes pharmacies and/or drug stores that primarily retail Western medicinal and pharmaceutical products (i.e. medication obtained from doctors/dentists/pharmacists or medical/surgical disposables).

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47723 Chinese medicine shops

This Sub-class includes medicine shops that primarily retail Chinese medicine and herbs.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47729 Retail sale of pharmaceutical and medical goods n.e.c.

This Sub-class includes retail sale of pharmaceutical and/or medical goods not elsewhere classified.

Example(s) of activities classified under this code:

- jamu shop

This sub-class excludes:

- pharmacies and drug stores (Western), see 47722
- Chinese medicine shops, see 47723

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Class 4773 Retail Sale of Personal Effects in Specialised Stores

This Class includes the following Sub-class(es):

- 47731 Retail sale of jewellery made from precious metals and stones
- 47732 Retail sale of costume jewellery
- 47733 Retail sale of watches and clocks
- 47739 Retail sale of personal effects n.e.c.

Sub-class 47731 Retail sale of jewellery made from precious metals and stones

This Sub-class includes retail sale of jewellery made from precious metals and/or stones.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47732 Retail sale of costume jewellery

This Sub-class includes retail sale of costume jewellery.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47733 Retail sale of watches and clocks

This Sub-class includes retail sale of watches and/or clocks.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47739 Retail sale of personal effects n.e.c.

This Sub-class includes retail sale of personal effects not elsewhere classified.

Example(s) of activities classified under this code:

- hair accessories retailing
- umbrella retailing

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Class 4774 Retail Sale of Handicrafts and Fancy Goods, Flowers, Plants and Pet Animals in Specialised Stores

This Class includes the following Sub-class(es):

- 47741 Retail sale of antiques and works of art
- 47742 Retail sale of handicrafts, collectibles and gifts
- 47743 Retail sale of cut flowers (including wreaths)
- 47744 Retail sale of artificial flowers and plants
- 47745 Retail sale of aquarium fishes (including food and accessories)
- 47746 Retail sale of pet birds and animals (including food and accessories)
- 47749 Retail sale of handicrafts and fancy goods, flowers, plants and pet animals n.e.c.

Sub-class 47741 Retail sale of antiques and works of art

This Sub-class includes activities of antique shops and/or commercial art galleries.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780

- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47742 Retail sale of handicrafts, collectibles and gifts

This Sub-class includes retail sale of handicrafts, collectibles (e.g. stamps, coins), souvenirs and/or gifts.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47743 Retail sale of cut flowers (including wreaths)

This Sub-class includes retail sale of cut flowers, wreaths, plants, garden seeds and/or fertilisers.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47744 Retail sale of artificial flowers and plants

This Sub-class includes retail sale of artificial flowers and/or plants.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47745 Retail sale of aquarium fishes (including food and accessories)

This Sub-class includes retail sale of aquarium fishes, fish food and/or related accessories.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47746 Retail sale of pet birds and animals (including food and accessories)

This Sub-class includes retail sale of pet birds and/or animals, pet food and/or related accessories.

This sub-class excludes:

- retail sale of aquarium fishes (including food and accessories), see 47745
- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47749 Retail sale of handicrafts and fancy goods, flowers, plants and pet animals n.e.c.

This Sub-class includes retail sale of handicrafts and/or fancy goods, flowers, plants and/or pet animals not elsewhere classified.

Example(s) of activities classified under this code:

- crystal retailing
- water fountain retailing

This sub-class excludes:

- retail sale of antiques and works of art, see 47741
- retail sale of handicrafts, collectibles and gifts, see 47742
- retail sale of cut flowers (including wreaths), see 47743
- retail sale of artificial flowers and plants, see 47744
- retail sale of aquarium fishes (including food and accessories), see 47745
- retail sale of pet birds and animals (including food and accessories), see 47746
- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201

- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Class 4775 Retail Sale of Optical and Photographic Goods in Specialised Stores

This Class includes the following Sub-class(es):

- 47751 Retail sale of spectacles and other optical goods
- 47752 Retail sale of cameras and other photographic goods
- 47759 Retail sale of optical and photographic goods n.e.c.

Sub-class 47751 Retail sale of spectacles and other optical goods

This Sub-class includes retail sale of spectacles and/or other optical goods.

This sub-class excludes:

- retail sale of binoculars, see 47752
- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47752 Retail sale of cameras and other photographic goods

This Sub-class includes retail sale of cameras and/or other photographic goods (e.g. binoculars).

This sub-class excludes:

- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47759 Retail sale of optical and photographic goods n.e.c.

This Sub-class includes retail sale of optical and photographic goods not elsewhere classified.

This sub-class excludes:

- retail sale of spectacles and other optical goods, see 47751
- retail sale of cameras and other photographic goods, see 47752
- retail sale through stalls, pushcart stalls and/or markets, see 4780

- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Class 4776 Retail Sale of Other Goods in Specialised Stores

This Class includes the following Sub-class(es):

- 47761 Retail sale of joss paper and other ceremonial products
- 47762 Retail sale of liquefied petroleum gas (LPG)
- 47769 Retail sale of specific commodities n.e.c.

Sub-class 47761 Retail sale of joss paper and other ceremonial products

This Sub-class includes retail sale of joss paper and/or other ceremonial products (e.g. joss sticks).

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47762 Retail sale of liquefied petroleum gas (LPG)

This Sub-class includes retail sale of liquefied petroleum gas (LPG) for cooking and/or heating.

This sub-class excludes:

- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47769 Retail sale of specific commodities n.e.c.

This Sub-class includes retail sale of specific commodities not elsewhere classified.

Example(s) of activities classified under this code:

- charcoal retailing
- weapons and ammunition retailing

- coal retailing

This sub-class excludes:

- retail sale of joss paper and other ceremonial products, see 47761
- retail sale of liquefied petroleum gas (LPG), see 47762
- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Class 4777 Retail Sale of Second-Hand Goods in Stores

This Class includes the following Sub-class(es):

- 47770 Retail sale of second-hand goods in stores

Sub-class 47770 Retail sale of second-hand goods in stores

This Sub-class includes retail sale of second-hand goods.

This sub-class excludes:

- retail sale of new goods, see Classes 4710 to 4776
- retail sale through stalls, pushcart stalls and/or markets, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

GROUP 478 RETAIL SALE VIA STALLS AND MARKETS

This Group includes the following Class(es):

- 4780 Retail Sale via Stalls and Markets of Uncooked Food and Other Commodities

Class 4780 Retail Sale via Stalls and Markets of Uncooked Food and Other Commodities

This Class includes the following Sub-class(es):

- 47801 Stalls (including pushcarts) selling uncooked food
- 47802 Stalls (including pushcarts) selling other commodities (other than uncooked food)

Sub-class 47801 Stalls (including pushcarts) selling uncooked food

This Sub-class includes retail sale of uncooked food via stalls, pushcart stalls and/or markets.

This sub-class excludes:

- retail sale of uncooked food through retail channels other than stalls, pushcart stalls and/or markets, see Classes 4710 to 4776
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

Sub-class 47802 Stalls (including pushcarts) selling other commodities (other than uncooked food)

This Sub-class includes retail sale of other commodities via stalls, pushcart stalls and/or markets except uncooked food.

This sub-class excludes:

- retail sale of other commodities through retail channels other than stalls, pushcart stalls and/or markets, see Classes 4710 to 4776
- retail sale of uncooked food via stalls, pushcart stalls and/or markets, see 47801
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods sold, see 63201

SECTION H TRANSPORTATION AND STORAGE

This Section includes the following Division(s):

- 49 LAND TRANSPORT AND TRANSPORT VIA PIPELINES
- 50 WATER TRANSPORT
- 51 AIR TRANSPORT
- 52 WAREHOUSING AND SUPPORT ACTIVITIES FOR TRANSPORTATION
- 53 POSTAL AND COURIER ACTIVITIES

DIVISION 49 LAND TRANSPORT AND TRANSPORT VIA PIPELINES

This Division includes the following Group(s):

- 491 TRANSPORT VIA RAILWAYS

- 492 OTHER LAND TRANSPORT
- 493 TRANSPORT VIA PIPELINES

GROUP 491 TRANSPORT VIA RAILWAYS

This Group includes the following Class(es):

- 4910 Passenger and Freight Rail Transport

Class 4910 Passenger and Freight Rail Transport

This Class includes the following Sub-class(es):

- 49101 Railroad services
- 49102 Mass rapid transit systems (including light rail)

Sub-class 49101 Railroad services

This Sub-class includes rail transportation of passengers and/or freight using railroad rolling stock on mainline networks that are usually inter-country.

This sub-class excludes:

- mass rapid transit systems (including light rail), see 49102
- passenger terminal activities for land transport, see 52219
- monorail lines operated by tourist attraction, see 93209

Sub-class 49102 Mass rapid transit systems (including light rail)

This Sub-class includes operation of mass rapid transit systems (including light rail). This economic activity may require a licence from the Land Transport Authority or its equivalent.

This sub-class excludes:

- inter-country railroad services, see 49101
- passenger terminal activities for land transport, see 52219
- monorail lines operated by tourist attraction, see 93209

GROUP 492 OTHER LAND TRANSPORT

This Group includes the following Class(es):

- 4921 Passenger Land Transport

- 4922 Aerial Cableways
- 4923 Freight Land Transport

Class 4921 Passenger Land Transport

This Class includes the following Sub-class(es):

- 49211 Public bus services (scheduled services)
- 49212 Chartered bus services (including school buses)
- 49213 Inter-country bus services
- 49214 Street-hail and ride-hail service providers
- 49215 Rental and leasing of cars with driver (excluding street-hail and ride-hail service providers)

Sub-class 49211 Public bus services (scheduled services)

This Sub-class includes land transport of passengers by public buses. The transport is carried out on scheduled routes normally following a fixed time schedule and entails picking up and setting down of passengers at normally fixed stops. This economic activity may require a licence from the Land Transport Authority or its equivalent.

This sub-class excludes:

- passenger transport by railways, see 49101
- chartered bus services (including school buses), see 49212
- inter-country bus services , see 49213
- street-hail and ride-hail service providers, see 49214
- rental and leasing of cars with driver (excluding street-hail and ride-hail service providers), see 49215
- renting of private cars without driver, see 77101
- renting of bicycles and personal mobility devices (e.g. e-scooters), see 77102
- tour and travel agency offering inter-country coach services, see 79102
- ambulance services, see 86903

Sub-class 49212 Chartered bus services (including school buses)

This Sub-class includes the provision of buses for private charter. These establishments provide bus services based on customers' specifications of route and timing (e.g. transport to shopping malls and schools).

This sub-class excludes:

- passenger transport by railways, see 49101
- public bus services (scheduled services), see 49211
- inter-country bus services , see 49213
- street-hail and ride-hail service providers, see 49214
- rental and leasing of cars with driver (excluding street-hail and ride-hail service providers), see 49215
- renting of private cars without driver, see 77101
- renting of bicycles and personal mobility devices (e.g. e-scooters), see 77102
- tour and travel agency offering inter-country coach services, see 79102
- ambulance services, see 86903

Sub-class 49213 Inter-country bus services

This Sub-class includes scheduled inter-country bus services.

This sub-class excludes:

- passenger transport by railways, see 49101
- public bus services (scheduled services), see 49211
- chartered bus services (including school buses), see 49212
- street-hail and ride-hail service providers, see 49214
- rental and leasing of cars with driver (excluding street-hail and ride-hail service providers), see 49215
- renting of private cars without driver, see 77101
- renting of bicycles and personal mobility devices (e.g. e-scooters), see 77102
- tour and travel agency offering inter-country coach services, see 79102
- ambulance services, see 86903

Sub-class 49214 Street-hail and ride-hail service providers

This Sub-class includes street-hail and ride-hail service providers. This economic activity may require a licence from the Land Transport Authority or its equivalent.

This sub-class excludes:

- passenger transport by railways, see 49101
- public bus services (scheduled services), see 49211

- chartered bus services (including school buses), see 49212
- inter-country bus services , see 49213
- rental & leasing of cars (excluding street-hail and ride-hail service providers) with driver, see 49215
- renting of private cars without driver, see 77101
- renting of bicycles and personal mobility devices (e.g. e-scooters), see 77102
- tour and travel agency offering inter-country coach services, see 79102
- ambulance services, see 86903

Sub-class 49215 Rental and leasing of cars with driver (excluding street-hail and ride-hail service providers)

This Sub-class includes rental and leasing of cars and land transport equipment (e.g. vans) with driver for transportation of passengers (excluding street-hail and ride-hail service providers).

This sub-class excludes:

- passenger transport by railways, see 49101
- public bus services (scheduled services), see 49211
- chartered bus services (including school buses), see 49212
- inter-country bus services , see 49213
- street-hail and ride-hail service providers, see 49214
- renting of private cars without driver, see 77101
- renting of bicycles and personal mobility devices (e.g. e-scooters), see 77102
- tour and travel agency offering inter-country coach services, see 79102
- ambulance services, see 86903

Class 4922 Aerial Cableways

This Class includes the following Sub-class(es):

- 49220 Aerial cableways (including cable car services)

Sub-class 49220 Aerial cableways (including cable car services)

This Sub-class includes operation of aerial cableways (including cable car services).

Class 4923 Freight Land Transport

This Class includes the following Sub-class(es):

- 49231 Freight transport by road
- 49232 Moving services
- 49233 Rental and leasing of freight land transport vehicle (e.g. lorries and trucks) with driver

Sub-class 49231 Freight transport by road

This Sub-class includes all freight transport operations by road (except for moving services e.g. delivery services, baggage transfer services, furniture moving services).

Units in this Sub-class are primarily engaged in one or more of the following:

- logging haulage
- stock haulage
- refrigerated haulage
- bulk haulage, including haulage in tanker trucks
- haulage of automobiles
- heavy haulage
- transport of waste and waste materials, without collection or disposal

This sub-class excludes:

- log hauling within the forest, as part of logging operations, see 02000
- distribution of water by trucks, see 36000
- waste transport as integrated part of waste collection activities, see 38100
- moving services (e.g. delivery services, baggage transfer services, furniture moving services), see 49232
- operation of terminal facilities for handling freight by road, see 52219
- crating and packing services for transport as part of logistics and supply chain arrangement, see 52292
- arranging of freight land transport as part of logistics and supply chain arrangement, see 52292
- post and courier activities, see 53100, 53200

Sub-class 49232 Moving services

This Sub-class includes moving services by road transport.

Units in this Sub-class are primarily engaged in one or more of the following:

- home or commercial moving services
- baggage transfer services
- furniture delivery or removal services

This sub-class excludes:

- log hauling within the forest, as part of logging operations, see 02000
- distribution of water by trucks, see 36000
- freight transport by road (e.g. bulk haulage, heavy haulage), see 49231
- operation of terminal facilities for handling freight by road, see 52219
- crating and packing services for transport as part of logistics and supply chain arrangement, see 52292
- arranging of freight land transport as part of logistics and supply chain arrangement, see 52292
- post and courier activities, see 53100, 53200

Sub-class 49233 Rental and leasing of freight land transport vehicle (e.g. lorries and trucks) with driver

This Sub-class includes rental and leasing of freight land transport vehicle (e.g. lorries and trucks) with driver.

This sub-class excludes:

- log hauling within the forest, as part of logging operations, see 02000
- distribution of water by trucks, see 36000
- waste transport as integrated part of waste collection activities, see 38100
- freight transport by road (e.g. bulk haulage, heavy haulage), see 49231
- moving services (e.g. delivery services, baggage transfer services, furniture moving services), see 49232
- operation of terminal facilities for handling freight by road, see 52219
- crating and packing services for transport as part of logistics and supply chain arrangement, see 52292
- arranging of freight land transport as part of logistics and supply chain arrangement, see 52292

GROUP 493 TRANSPORT VIA PIPELINES

This Group includes the following Class(es):

- 4930 Transport via Pipelines

Class 4930 Transport via Pipelines

This Class includes the following Sub-class(es):

- 49300 Transport via pipelines

Sub-class 49300 Transport via pipelines

This Sub-class includes the transport of gases, liquids, water, slurry and other commodities via pipelines and the operation of pump stations.

This sub-class excludes:

- distribution of natural or manufactured gas, water or steam, see 3520, 35300, 36000
- transport of water, liquids, etc. by trucks, see 49231

DIVISION 50 WATER TRANSPORT

This Division includes the following Group(s):

- 500 WATER TRANSPORT

GROUP 500 WATER TRANSPORT

This Group includes the following Class(es):

- 5001 Passenger Water Transport
- 5002 Freight Water Transport

Class 5001 Passenger Water Transport

This Class includes the following Sub-class(es):

- 50011 International cruise services
- 50012 Other sight-seeing cruise services (e.g. harbour and river cruises)
- 50013 Passenger ferry services
- 50014 Chartering of ships and boats with crew (passenger)

Sub-class 50011 International cruise services

This Sub-class includes the operation of international cruise services to or from foreign ports.

This sub-class excludes:

- restaurant and bar activities on board ships, when provided by separate units, see Group 561
- other sight-seeing cruise services (e.g. harbour and river cruises), see 50012
- passenger ferry services, see 50013
- chartering of ships and boats with crew (passenger), see 50014
- rental of pleasure boats and yachts without crew, see 77310
- operation of floating casinos, see 92002

Sub-class 50012 Other sight-seeing cruise services (e.g. harbour and river cruises)

This Sub-class includes the operation of water transportation equipment for scenic and sightseeing activities as a form of recreation and entertainment. The service provided might include tour commentary that highlights features of the scenery.

This sub-class excludes:

- restaurant and bar activities on board ships, when provided by separate units, see Group 561
- international cruise services to or from foreign ports, see 50011
- passenger ferry services as a form of transportation, see 50013
- chartering of ships and boats with crew (passenger), see 50014
- rental of pleasure boats and yachts without crew, see 77310
- operation of floating casinos, see 92002

Sub-class 50013 Passenger ferry services

This Sub-class includes the operation of ferries and water taxis as a form of transportation.

This sub-class excludes:

- international cruise services to or from foreign ports, see 50011
- other sight-seeing cruise services (e.g. harbour and river cruises) provided as a form of entertainment or recreation, see 50012
- chartering of ships and boats with crew (passenger), see 50014
- rental of pleasure boats and yachts without crew, see 77310

Sub-class 50014 Chartering of ships and boats with crew (passenger)

This Sub-class includes:

- chartering of ships, boats and/or yachts with crew for:
 - entertainment and recreation (e.g. fishing cruises)
 - transportation of passengers
- shipping trusts which own and/or operate passenger ships with crew

This sub-class excludes:

- restaurant and bar activities on board ships, when provided by separate units, see Group 561
- international cruise services to or from foreign ports, see 50011
- other sight-seeing cruise services (e.g. harbour and river cruises) provided as a form of entertainment or recreation, see 50012
- passenger ferry services as a form of transportation, see 50013
- rental of pleasure boats and yachts without crew, see 77310
- operation of floating casinos, see 92002

Class 5002 Freight Water Transport

This Class includes the following Sub-class(es):

- 50021 Shipping companies, including chartering of ships and boats with crew (freight)
- 50022 Operators and charterers of barges, tugboats and bumboats (freight)
- 50023 Branches of foreign shipping lines

Sub-class 50021 Shipping companies, including chartering of ships and boats with crew (freight)

This Sub-class includes

- transport of freight on ships and/or boats with crew designed for operating on sea and/or coastal waters
- shipping trusts that provide ship and/or boat chartering services with crew

This sub-class excludes:

- branches of foreign shipping lines, see 50023
- operators and charterers of barges, tugboats and bumboats (freight), see 50022
- Non-Vessel Operating Common Carrier (NVOCC), see 52292

- bareboat chartering, see 77310
- renting of water transport equipment without operator, see 77310
- chartering of oil rigs, see 77399
- chartering of offshore accommodation, see 77399

Sub-class 50022 Operators and charterers of barges, tugboats and bumboats (freight)

This Sub-class includes:

- operators and charterers of barges, tugboats and/or bumboats with crew for the transport of freight via rivers, canals and/or other inland waterways, including inside harbours and/or ports
- shipping trusts that provide barges, tugboats and/or bumboats chartering services with crew

This sub-class excludes:

- shipping lines (scheduled services), see 50021
- branches of foreign shipping lines, see 50023
- harbour operation and other auxiliary activities such as docking, pilotage, lighterage, vessel salvage, see 5222
- cargo handling, see 52243
- Non-Vessel Operating Common Carrier (NVOCC), see 52292
- bareboat chartering, see 77310
- renting of water transport equipment without operator, see 77310
- chartering of oil rigs, see 77399
- chartering of offshore accommodation, see 77399

Sub-class 50023 Branches of foreign shipping lines

This Sub-class includes local branch offices of overseas ship operators and/or owners.

This sub-class excludes:

- shipping lines (scheduled services), see 50021
- operators and charterers of barges, tugboats and bumboats (freight), see 50022
- bareboat chartering, see 77310
- renting of water transport equipment without operator, see 77310

DIVISION 51 AIR TRANSPORT

This Division includes the following Group(s):

- 510 AIR TRANSPORT

GROUP 510 AIR TRANSPORT

This Group includes the following Class(es):

- 5100 Air Transport

Class 5100 Air Transport

This Class includes the following Sub-class(es):

- 51001 Airlines (passenger)
- 51002 Airlines (freight)
- 51003 Branches of foreign airlines (passenger)
- 51004 Branches of foreign airlines (freight)
- 51005 Aircraft chartering with operator

Sub-class 51001 Airlines (passenger)

This Sub-class includes the provision of air transportation of passengers over regular routes and on regular schedules.

This sub-class excludes:

- airlines (freight), see 51002
- branches of foreign airlines (passenger), see 51003
- branches of foreign airlines (freight), see 51004
- aircraft chartering with operator , see 51005

Sub-class 51002 Airlines (freight)

This Sub-class includes the provision of air transportation of freight over regular routes and on regular schedules.

This sub-class excludes:

- airlines (passenger), see 51001
- branches of foreign airlines (passenger), see 51003

- branches of foreign airlines (freight), see 51004
- aircraft chartering with operator , see 51005
- providing air courier services, see 53200

Sub-class 51003 Branches of foreign airlines (passenger)

This Sub-class includes local branch offices of overseas airlines (passenger).

This sub-class excludes:

- airlines (passenger), see 51001
- airlines (freight), see 51002
- branches of foreign airlines (freight), see 51004
- aircraft chartering with operator , see 51005

Sub-class 51004 Branches of foreign airlines (freight)

This Sub-class includes local branch offices of overseas airlines (freight).

This sub-class excludes:

- airlines (passenger), see 51001
- airlines (freight), see 51002
- branches of foreign airlines (passenger), see 51003
- aircraft chartering with operator , see 51005

Sub-class 51005 Aircraft chartering with operator

This Sub-class includes aircraft chartering with operator for:

- non-scheduled transport of freight by air
- launching of satellites and space vehicles
- space transport
- passenger or freight transportation
- general aviation activities, such as transport of passengers by aero clubs for instruction or pleasure

This sub-class excludes:

- airlines (passenger), see 51001
- airlines (freight), see 51002

- branches of foreign airlines (passenger), see 51003
- branches of foreign airlines (freight), see 51004
- providing air courier services, see 53200
- aerial photography, see 74200

DIVISION 52 WAREHOUSING AND SUPPORT ACTIVITIES FOR TRANSPORTATION

This Division includes the following Group(s):

- 521 WAREHOUSING AND STORAGE
- 522 SUPPORT ACTIVITIES FOR TRANSPORTATION

GROUP 521 WAREHOUSING AND STORAGE

This Group includes the following Class(es):

- 5210 Warehousing and Storage

Class 5210 Warehousing and Storage

This Class includes the following Sub-class(es):

- 52101 General warehousing
- 52102 Refrigerated warehousing and storage
- 52103 Storage for dangerous goods
- 52109 Specialised storage n.e.c. (e.g. wine warehousing, document storage and warehousing)

Sub-class 52101 General warehousing

This Sub-class includes the operation of warehouse and storage facilities for general merchandise. Examples of goods stored are general merchandise, base metals or soft commodities (e.g. agricultural crops).

This sub-class excludes:

- refrigerated warehousing and storage, see 52102
- storage for dangerous goods, see 52103
- operation of self-storage facilities, see 68103
- renting of vacant space, see 68103

Sub-class 52102 Refrigerated warehousing and storage

This Sub-class includes the operation of refrigerated warehouse and storage facilities for goods like perishable food products. Units in this Sub-class provide services that include blast freezing, tempering, and modified atmosphere storage services.

This sub-class excludes:

- general warehousing, see 52101
- storage for dangerous goods, see 52103
- operation of self-storage facilities, see 68103

Sub-class 52103 Storage for dangerous goods

This Sub-class includes the operation of storage facilities for dangerous goods (e.g. explosives, petroleum, oils, specialty chemicals, liquefied petroleum gas, flammable materials).

This sub-class excludes:

- general warehousing, see 52101
- refrigerated warehousing and storage, see 52102
- operation of self-storage facilities, see 68103

Sub-class 52109 Specialised storage n.e.c. (e.g. wine warehousing, document storage and warehousing)

This Sub-class includes the operation of warehouse and storage facilities for all other types of goods and merchandise not elsewhere classified.

Example(s) of activities classified under this code:

- document storage and warehousing
- wine warehousing

This sub-class excludes:

- general warehousing, see 52101
- refrigerated warehousing and storage, see 52102
- storage for dangerous goods, see 52103
- operation of self-storage facilities, see 68103

GROUP 522 SUPPORT ACTIVITIES FOR TRANSPORTATION

This Group includes the following Class(es):

- 5221 Supporting Services to Land Transport
- 5222 Supporting Services to Water Transport
- 5223 Supporting Services to Air Transport
- 5224 Cargo Handling
- 5225 Marine Surveying Services and Classification Societies
- 5229 Other Transportation Support Activities

Class 5221 Supporting Services to Land Transport

This Class includes the following Sub-class(es):

- 52211 Carpark management and operation services
- 52212 Motor vehicle towing services
- 52219 Supporting services to land transport n.e.c.

Sub-class 52211 Carpark management and operation services

This Sub-class includes the operation and management of parking space for land transport vehicles.

This sub-class excludes:

- street-hail and ride-hail service providers, see 49214
- motor vehicle towing services, see 52212

Sub-class 52212 Motor vehicle towing services

This Sub-class includes the provision of motor vehicle towing and road side assistance services.

This sub-class excludes:

- carpark management and operation services, see 52211

Sub-class 52219 Supporting services to land transport n.e.c.

This Sub-class includes the provision of supporting services to the land transport industry not elsewhere classified.

Example(s) of activities classified under this code:

- liquefaction of gas for transportation purposes

- operation and maintenance of terminal facilities like railway stations, bus stations, stations for the handling of goods
- switching and shunting

This sub-class excludes:

- carpark management and operation services, see 52211
- street-hail and ride-hail service providers, see 49214
- motor vehicle towing services, see 52212
- cargo handling, see 52243

Class 5222 Supporting Services to Water Transport

This Class includes the following Sub-class(es):

- 52221 Representative offices of foreign shipping lines
- 52222 Shipping agencies (freight)
- 52223 Port operators
- 52224 Lighterage services
- 52225 Salvaging of distressed vessels and cargos
- 52226 Ship management services
- 52227 Ship brokering services
- 52229 Supporting services to water transport n.e.c.

Sub-class 52221 Representative offices of foreign shipping lines

This Sub-class includes representative offices of foreign shipping lines. A representative office of a foreign shipping line is set up strictly to explore opportunities in the region.

Units in this Sub-class are primarily engaged in one or more of the following:

- conduct research on demand for services
- cultivate trade contacts and handle enquiries
- collect information about markets, competitors and/or customers
- gather information on business regulatory requirement for subsequent set up of permanent entity
- participate in exhibitions and trade shows

This sub-class excludes:

- branches of foreign shipping lines, see 50023

- shipping agencies (freight), see 52222
- port operators, see 52223
- lighterage services, see 52224
- salvaging of distressed vessels and cargos, see 52225
- ship management services, see 52226
- ship brokering services, see 52227

Sub-class 52222 Shipping agencies (freight)

This Sub-class includes the activities of shipping agencies, who act on behalf of ship owners, ship managers and charterers to ensure that their requirements are met at the port of docking.

Units in this Sub-class are primarily engaged in one or more of the following:

- handling of shipments and cargo
- secure ship supplies
- arrange crew changes
- husbandry
- customs documentation

This sub-class excludes:

- ship chandlers and ship bunkering, see 4666
- branches of foreign shipping lines, see 50023
- representative offices of foreign shipping lines, see 52221
- port operators, see 52223
- lighterage services, see 52224
- salvaging of distressed vessels and cargos, see 52225
- ship management services, see 52226
- ship brokering services, see 52227

Sub-class 52223 Port operators

This Sub-class includes:

- the operation and maintenance of ports, harbours and/or cruise/ferry terminals (including docking and pier facilities)

- provision of terminal facilities such as harbours and/or piers
- operation of waterway locks
- pilotage and/or berthing activities

This sub-class excludes:

- representative offices of foreign shipping lines, see 52221
- shipping agencies (freight), see 52222
- lighterage services, see 52224
- salvaging of distressed vessels and cargos, see 52225
- ship management services, see 52226
- ship brokering services, see 52227
- container depot, container freight stations, see 52241
- stevedoring services, see 52243
- operation of marinas, see 93204

Sub-class 52224 Lighterage services

This Sub-class includes the provision of lighterage services (i.e. transferring cargo by means of a lighter between vessels of different sizes, usually between a barge and a bulker or oil tanker).

This sub-class excludes:

- collection of waste oil from ships, see Division 38
- dredging for construction purpose, see Division 42
- dredging for commercial grade sand and gravel, see 08102
- representative offices of foreign shipping lines, see 52221
- shipping agencies (freight), see 52222
- port operators, see 52223
- salvaging of distressed vessels and cargos, see 52225
- ship management services, see 52226
- ship brokering services, see 52227
- stevedoring services, see 52243

Sub-class 52225 Salvaging of distressed vessels and cargos

This Sub-class includes cargo salvaging from distressed vessels.

This sub-class excludes:

- representative offices of foreign shipping lines, see 52221
- shipping agencies (freight), see 52222
- port operators, see 52223
- lighterage services, see 52224
- ship management services, see 52226
- ship brokering services, see 52227

Sub-class 52226 Ship management services

This Sub-class include the provision of ship management service (i.e. operation of ships on behalf of owners).

Units in this Sub-class are primarily engaged in one or more of the following:

- crew recruitment and/or management
- management of the ships' commercial activity
- bunkering
- employment of ship agents
- registration of vessels
- technical management of vessels

This sub-class excludes:

- ship chandlers and ship bunkering, see 4666
- representative offices of foreign shipping lines, see 52221
- shipping agencies (freight), see 52222
- port operators, see 52223
- lighterage services, see 52224
- salvaging of distressed vessels and cargos, see 52225
- ship brokering services, see 52227

Sub-class 52227 Ship brokering services

This Sub-class includes the provision of ship brokering services (e.g. ship building brokers, ship chartering brokers, ship purchasing brokers, ship repairing brokers, ship selling brokers).

This sub-class excludes:

- representative offices of foreign shipping lines, see 52221
- shipping agencies (freight), see 52222
- port operators, see 52223
- salvaging of distressed vessels and cargos, see 52225
- ship management services, see 52226

Sub-class 52229 Supporting services to water transport n.e.c.

This Sub-class includes the provision of other supporting services to water transport not elsewhere classified.

Example(s) of activities classified under this code:

- navigation and/or management of vessel movements in the port
- ship mooring service
- lighthouse activities

This sub-class excludes:

- dredging for construction purpose, see Division 42
- dredging for commercial grade sand and gravel, see 08102
- collection of waste oil from ships, see 38100
- ship chandlers and ship bunkering, see 4666
- branches of foreign shipping lines, see 50023
- representative offices of foreign shipping lines, see 52221
- shipping agencies (freight), see 52222
- port operators, see 52223
- lighterage services, see 52224
- salvaging of distressed vessels and cargos, see 52225
- ship management services, see 52226
- ship brokering services, see 52227
- stevedoring services, see 52243
- container depot, container freight stations, see 52241
- operation of marinas, see 93204

Class 5223 Supporting Services to Air Transport

This Class includes the following Sub-class(es):

- 52231 Representative offices of foreign airlines
- 52232 Airline agencies (freight)
- 52233 Airport operation services
- 52234 Airport terminal services (e.g. ground service activities)
- 52239 Supporting services to air transport n.e.c.

Sub-class 52231 Representative offices of foreign airlines

This Sub-class includes representative offices of foreign shipping lines. A representative office of a foreign airline is set up strictly to explore opportunities in the region.

Units in this Sub-class are primarily engaged in one or more of the following:

- conduct research on demand for services
- cultivate trade contacts and handle enquiries
- collect information about markets, competitors and/or customers
- gather information on business regulatory requirement for subsequent set up of permanent entity
- participate in exhibitions and trade shows

This sub-class excludes:

- branches of foreign airlines, see 51003, 51004
- airline agencies (freight), see 52232
- airport operation services, see 52233
- airport terminal services (e.g. ground service activities), see 52234

Sub-class 52232 Airline agencies (freight)

This Sub-class includes the activities of cargo sales agent for airlines.

This sub-class excludes:

- branches of foreign airlines, see 51003, 51004
- representative offices of foreign airlines, see 52231
- airport operation services, see 52233
- airport terminal services (e.g. ground service activities), see 52234

Sub-class 52233 Airport operation services

This Sub-class includes the operation and management of airports.

Units in this Sub-class are primarily engaged in one or more of the following:

- landing, parking and/or aerobridge fees and/or passenger service charges
- runway maintenance services
- fire-fighting and/or fire-prevention services at airports
- provision of other airport and airport-related facilities and/or services

This sub-class excludes:

- wholesaling fuel at airports, see 46610
- representative offices of foreign airlines, see 52231
- airline agencies (freight), see 52232
- airport terminal services (e.g. ground service activities), see 52234
- airline food catering services, see 56200
- cleaning of airports, see 81211
- operation of flying schools, see 85406

Sub-class 52234 Airport terminal services (e.g. ground service activities)

This Sub-class includes:

- the provision of airport terminal services (e.g. ground service activities):
 - baggage handling and/or air cargo handling services
 - passenger check-in services
 - ramp services
 - aircraft towing

This sub-class excludes:

- wholesaling fuel at airports, see 4661
- branches of foreign airlines, see 51003, 51004
- representative offices of foreign airlines, see 52231
- airline agencies (freight), see 52232
- airport operation services, see 52233
- cargo handling, see 5224
- airline food catering services, see 5620

- cleaning of airports, see 81211

Sub-class 52239 Supporting services to air transport n.e.c.

This Sub-class includes the provision of other supporting services for air transportation that are not elsewhere classified.

Example(s) of activities classified under this code:

- air traffic control services
- aircraft inspection services
- aircraft testing services

This sub-class excludes:

- wholesaling fuel at airports, see 4661
- branches of foreign airlines, see 51003, 51004
- representative offices of foreign airlines, see 52231
- airline agencies (freight), see 52232
- airport operation services, see 52233
- airport terminal services (e.g. ground service activities), see 52234
- cargo handling, see 52243
- airline food catering services, see 56200
- cleaning of airports, see 81211
- operation of flying schools, see 85406

Class 5224 Cargo Handling

This Class includes the following Sub-class(es):

- 52241 Container depot services
- 52242 Crane services for all industries except construction
- 52243 Stevedoring services

Sub-class 52241 Container depot services

This Sub-class includes the operation of container depots and/or container yards (except port operator). Additional services like storage of the empty containers, inspection, modification, cleaning and repair of containers as well as inland trucking of empty containers to meet their customer's container management requirements may also be provided.

This sub-class excludes:

- container haulage by road, see 49231
- container shipping, see 50021, 50022
- operation of terminal facilities, see 52211, 52223, 52234,
- cargo surveying services, see 52291
- crane services (loading and unloading of cargo) , see 52242
- stevedoring services, see 52243
- rental of containers, see 77109

Sub-class 52242 Crane services for all industries except construction

This Sub-class includes the provision of crane services with operator for all industries except construction.

This sub-class excludes:

- crane services with operator for construction industry, see 43909
- rental of tower cranes with operator for construction industry, see 43909
- transportation of cargo and loading/unloading of cargo through use of lorry crane, see 49231
- operation of terminal facilities, see 52211, 52223, 52234,
- cargo surveying services, see 52291
- container services (excluding rental of containers), see 52241
- stevedoring services, see 52243
- rental of cranes without operator, see 77330
- rental of tower cranes without operators, see 7733

Sub-class 52243 Stevedoring services

This Sub-class includes the provision of stevedoring services (i.e. loading and unloading of freight on and off shore while they are in port).

This sub-class excludes:

- operation of terminal facilities, see 52211, 52223, 52234,
- cargo surveying services, see 52291
- container services (excluding rental of containers), see 52241
- crane services (loading and unloading of cargo) , see 52242

Class 5225 Marine Surveying Services and Classification Societies

This Class includes the following Sub-class(es):

- 52251 Classification societies
- 52252 Marine surveying services other than classification societies

Sub-class 52251 Classification societies

This Sub-class includes classification societies that perform statutory certification and survey services for Singapore-flagged ships. This economic activity may require authorisation from the Marine Port Authority or its equivalent.

This sub-class excludes:

- marine surveying services other than classification societies, see 52252
- architectural and land surveying, see 7111
- inspections and examinations of fuel, see 71200

Sub-class 52252 Marine surveying services other than classification societies

This Sub-class includes marine surveying services (i.e. ship appraiser) other than classification societies.

This sub-class excludes:

- classification societies, see 52251
- architectural and land surveying, see 7111
- inspections and examinations of fuel, see 71200

Class 5229 Other Transportation Support Activities

This Class includes the following Sub-class(es):

- 52291 Cargo surveying services
- 52292 Freight transport arrangement

Sub-class 52291 Cargo surveying services

This Sub-class includes the provision of cargo surveying services (e.g. cargo inspection, sampling, weighing services).

This sub-class excludes:

- container depots (excluding rental of containers), see 52241

- crane services (loading and unloading of cargo) , see 52242
- stevedoring services, see 52243

Sub-class 52292 Freight transport arrangement

This Sub-class includes the operation of value added logistics providers and/or freight forwarding agents.

Units in this Sub-class are primarily engaged in one or more of the following:

- planning, designing and supporting operations of transportation, warehousing and/or distribution
- forwarding of freight by rail, road, sea or air
- arranging or organising of transport operations by rail, road, sea or air
- organisation of group and individual consignments (including pickup and delivery of goods and grouping of consignments)
- activities of sea-freight forwarders and air-cargo agents
- goods-handling operations, e.g. temporary crating for the sole purpose of protecting the goods during transit, uncrating, sampling and/or weighing of goods
- issue and procurement of transport documents and/or waybills
- activities of customs agents

This sub-class excludes:

- courier activities, see 53200
- provision of motor, marine, aviation and transport insurance, see 6512
- activities of travel agencies and tour operators, see 7910

DIVISION 53 POSTAL AND COURIER ACTIVITIES

This Division includes the following Group(s):

- 531 POSTAL ACTIVITIES
- 532 COURIER ACTIVITIES

GROUP 531 POSTAL ACTIVITIES

This Group includes the following Class(es):

- 5310 National Post Activities

Class 5310 National Post Activities

This Class includes the following Sub-class(es):

- 53100 National post activities (e.g. postal services)

Sub-class 53100 National post activities (e.g. postal services)

This Sub-class includes the activities of postal services operating involving the conveyance of letters and/or postal articles through the postal service infrastructure. This economic activity may require a Postal Services Operator's licence that is issued by the Info-communications Media Development Authority or its equivalent.

Units in this Sub-class are primarily engaged in one or more of the following:

- receiving, collecting, sorting, sending, despatching and delivering (domestic and international) of postal articles (i.e. letter-post and parcel-post) and any other related services
 - items delivered can include letters, postcards, printed papers (newspaper, periodicals, advertising items, etc.), small packets, goods or documents of up to 2kg only.
 - 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 postal articles from the postal network, such as public letter-boxes or from post offices
- distribution and delivery of postal articles

This sub-class excludes:

- courier activities not operating under a universal service obligation, see 53200

GROUP 532 COURIER ACTIVITIES

This Group includes the following Class(es):

- 5320 Courier Activities Other than National Post Activities

Class 5320 Courier Activities Other than National Post Activities

This Class includes the following Sub-class(es):

- 53200 Courier activities other than national post activities

Sub-class 53200 Courier activities other than national post activities

This Sub-class includes courier activities involving the conveyance of express letters and parcel items, and general commercial items. Courier activities (other than national post activities) involves the conveyance of express letters or items through networks other than the postal service infrastructure, and typically involve value-added services such as door-to-door pick-up and delivery of items, item tracking and acknowledgement of receipt of the item. 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.

Units in this Sub-class are primarily engaged in one or more of the following:

- pickup, sorting, transport and delivery (domestic or international) of letters and parcels by firms not utilising the postal service infrastructure
- distribution and delivery of mail and parcels

This sub-class excludes:

- transport of freight (according to mode of transport), see 4910, 4923, 5002, 510
- national post activities (e.g. postal services), see 53100

SECTION I ACCOMMODATION AND FOOD SERVICE ACTIVITIES

This Section includes the following Division(s):

- 55 ACCOMMODATION
- 56 FOOD AND BEVERAGE SERVICE ACTIVITIES

DIVISION 55 ACCOMMODATION

This Division includes the following Group(s):

- 551 SHORT TERM ACCOMMODATION ACTIVITIES
- 559 HOSTELS AND DORMITORIES FOR STUDENTS, WORKERS AND OTHER INDIVIDUALS

GROUP 551 SHORT TERM ACCOMMODATION ACTIVITIES

This Group includes the following Class(es):

- 5510 Short Term Accommodation Activities

Class 5510 Short Term Accommodation Activities

This Class includes the following Sub-class(es):

- 55101 Hotels

- 55102 Chalets
- 55103 Short term accommodation activities other than hotels and chalets

Sub-class 55101 Hotels

This Sub-class includes:

- the provision of furnished accommodation in hotels, typically on a daily or weekly basis, principally for short stay by visitors
- Examples of facilities and/or services provided:
 - daily or other regular housekeeping services
 - food and beverage services in restaurants on the premises
 - laundry services
 - swimming pools and/or exercise rooms
 - conference and/or convention facilities
- provision of hotel management services (i.e. providing management and operating staff to run hotel)

This sub-class excludes:

- chalets, see 55102
- hostels or guesthouses, see 55103
- online marketplaces for travel services, see 63204
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without providing the travel services sold, see 63204
- provision of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis, see 68102
- overseeing and managing related enterprises, such as undertaking the strategic planning, decision making and operational control of these related enterprises, see 70101
- provision of a range of centralised administrative services (e.g. marketing, recruitment, finance) to related enterprises, see 70101
- provision of consultancy services for hotels on management, see 70203
- combination of day-to-day administrative services to non-related enterprises, see 82110

Sub-class 55102 Chalets

This Sub-class includes:

- the provision of accommodation, typically on a daily or weekly basis, principally for short stay by visitors, in self-contained space consisting of complete furnished rooms or areas for living/dining and sleeping, with cooking facilities or fully equipped kitchens. This may take the form of clusters of buildings or single storey bungalows and chalets. Very minimal complementary services, if any, are provided.
- provision of chalet management services (i.e. providing management and operating staff to run chalets).

This sub-class excludes:

- hotels, see 55101
- hostels or guesthouses, see 55103
- online marketplaces for travel services, see 63204
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without providing the travel services sold, see 63204
- provision of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis, see 68102
- overseeing and managing related enterprises, such as undertaking the strategic planning, decision making and operational control of these related enterprises, see 70101
- combination of day-to-day administrative services to non-related enterprises, see 82110

Sub-class 55103 Short term accommodation activities other than hotels and chalets

This Sub-class includes:

- the provision of furnished accommodation in facilities known as hostels or guesthouses, typically on a daily or weekly basis, principally for short stay by visitors. Daily or other regular housekeeping services might be provided
- provision of hostels or guesthouse accommodation management services (i.e. providing management and operating staff to run short term accommodation like hostels or guesthouses)

This sub-class excludes:

- hotels, see 55101
- chalets, see 55102
- hostels and dormitories for students, workers and other individuals, see 55900
- online marketplaces for travel services, see 63204
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without providing the travel services sold, see 63204

- provision of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis, see 68102
- combination of day-to-day administrative services to non-related enterprises, see 82110

GROUP 559 HOSTELS AND DORMITORIES FOR STUDENTS, WORKERS AND OTHER INDIVIDUALS

This Group includes the following Class(es):

- 5590 Hostels and dormitories for students, workers and other individuals

Class 5590 Hostels and dormitories for students, workers and other individuals

This Class includes the following Sub-class(es):

- 55900 Hostels and dormitories for students, workers and other individuals

Sub-class 55900 Hostels and dormitories for students, workers and other individuals

This Sub-class includes the provision of temporary or longer-term accommodation in single or shared rooms or dormitories for students, workers and other individuals.

Units in this Sub-class are primarily engaged in one or more of the following:

- student residences
- school dormitories
- worker hostels
- lodging and boarding houses

This sub-class excludes:

- short term accommodation activities like backpackers/travellers' hostels, guesthouses, capsule hotel, etc., see 55103

DIVISION 56 FOOD AND BEVERAGE SERVICE ACTIVITIES

This Division includes the following Group(s):

- 561 RESTAURANTS, CAFES, FOOD COURTS, FOOD KIOSKS AND BARS
- 562 FOOD CATERERS

GROUP 561 RESTAURANTS, CAFES, FOOD COURTS, FOOD KIOSKS AND BARS

This Group includes the following Class(es):

- 5611 Restaurants and Cafes
- 5612 Fast Food Outlets, Food Courts and Food Kiosks
- 5613 Pubs
- 5614 Stalls Selling Cooked Food and Prepared Drinks

Class 5611 Restaurants and Cafes

This Class includes the following Sub-class(es):

- 56111 Restaurants
- 56112 Cafes

Sub-class 56111 Restaurants

This Sub-class refers to full-service restaurants.

This sub-class excludes:

- fast-casual restaurants, see 56112
- cafes and coffee houses, see 56112
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without preparing the food sold, see 63201

Sub-class 56112 Cafes

This Sub-class refers to fast-casual restaurants.

This sub-class excludes:

- full-service restaurants, see 56111
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without preparing the food sold, see 63201

Class 5612 Fast Food Outlets, Food Courts and Food Kiosks

This Class includes the following Sub-class(es):

- 56121 Fast food outlets
- 56122 Food courts, coffee shops and canteens (with mainly food and beverage income)
- 56123 Food kiosks mainly for takeaway and delivery

Sub-class 56121 Fast food outlets

This Sub-class refers to:

- limited service restaurants that sell cooked fast food which is typically consumed as a meal or part of a meal and can be prepared and served quickly upon order
 - the food sold is usually designed to be eaten on the go and mostly does not require the use of cutlery to be consumed
 - the food may be for immediate consumption, take out or delivery.
 - customers mostly serve themselves using a tray over a counter and are required to pay before receiving the food

This sub-class excludes:

- snack bars and food kiosks (mainly for takeaway, including bubble tea outlets), see 56123
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without preparing the food sold, see 63201

Sub-class 56122 Food courts, coffee shops and canteens (with mainly food and beverage income)

This Sub-class includes food courts, coffee shops and canteens in which there are mix of stalls selling a variety of cooked food.

This sub-class excludes:

- mobile food kiosks or pushcarts selling cooked food or prepared drinks, see 56140
- hawkers and stall-holders selling cooked food or prepared drinks, see 56140
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without preparing the food sold, see 63201

Sub-class 56123 Food kiosks mainly for takeaway and delivery

This Sub-class includes the provision of food mainly for takeaways or delivery. There is typically limited or no seating at such establishments.

This sub-class excludes:

- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without preparing the food sold, see 63201

Class 5613 Pubs

This Class includes the following Sub-class(es):

- 56130 Pubs

Sub-class 56130 Pubs

This Sub-class includes pubs and cocktail lounges that prepare and serve mainly alcoholic beverages for immediate consumption on the premises.

This sub-class excludes:

- reselling of packaged/prepared beverages not for immediate consumption on the premises, see 47220
- preparation and serving of mainly non-alcoholic beverages (e.g. coffee, juice, soft drink, bubble tea) where the beverages are generally consumed on the premises in limited seating facilities, taken away by the customer or delivered, see 56123
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without preparing the food sold, see 63201
- operation of night clubs, discotheques and karaoke lounges, see 93203

Class 5614 Stalls Selling Cooked Food and Prepared Drinks

This Class includes the following Sub-class(es):

- 56140 Stalls selling cooked food and prepared drinks (including stalls at food courts and mobile food hawkers)

Sub-class 56140 Stalls selling cooked food and prepared drinks (including stalls at food courts and mobile food hawkers)

This Sub-class includes activities of hawkers and stall-holders selling cooked food and prepared drinks from stalls at food courts, coffee shops and canteens or mobile vehicles for immediate consumption.

Units in this Sub-class are primarily engaged in one or more of the following:

- activities of:
 - hawkers and stall-holders selling cooked food
 - hawkers and stall-holders selling prepared drinks
 - mobile food hawkers (e.g. mobile ice cream vendor, night market stall holder)
 - pushcarts selling cooked food or prepared drinks

This sub-class excludes:

- food courts, coffee shops and eating houses with mainly food and beverage income, see 56122
- hawkers and stall-holders selling non-foodstuffs or uncooked food, see 4780
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without preparing the food sold, see 63201

GROUP 562 FOOD CATERERS

This Group includes the following Class(es):

- 5620 Food Caterers

Class 5620 Food Caterers

This Class includes the following Sub-class(es):

- 56200 Food caterers

Sub-class 56200 Food caterers

This Sub-class includes the provision of food services based on contractual arrangements with the customer, at the location specified by the customer, for a specific event or for a specific period of time based on a menu specified by the customer. The food is often prepared in a central unit.

Meals and snacks may be transported and/or prepared and served on or off the premises, as required by the customer.

Units in this Sub-class are primarily engaged in one or more of the following:

- event catering
- transportation catering (e.g. airline catering)
- home meal catering for a specific period of time

This sub-class excludes:

- operation of canteens, see 56122
- online marketplaces for goods (including food), see 63201
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without preparing the food sold, see 63201

SECTION J INFORMATION AND COMMUNICATIONS

This Section includes the following Division(s):

- 58 PUBLISHING ACTIVITIES
- 59 MOTION PICTURE, VIDEO, TELEVISION AND OTHER PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES
- 60 RADIO AND TELEVISION BROADCASTING ACTIVITIES
- 61 TELECOMMUNICATIONS
- 62 COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES
- 63 INFORMATION SERVICE ACTIVITIES AND ONLINE MARKETPLACES

DIVISION 58 PUBLISHING ACTIVITIES

This Division includes the following Group(s):

- 581 PUBLISHING OF BOOKS, PERIODICALS AND OTHER PUBLISHING ACTIVITIES
- 582 SOFTWARE PUBLISHING

GROUP 581 PUBLISHING OF BOOKS, PERIODICALS AND OTHER PUBLISHING ACTIVITIES

This Group includes the following Class(es):

- 5811 Book Publishing
- 5812 Publishing of Directories and Mailing Lists
- 5813 Publishing of News, Journals and Periodicals
- 5819 Other Publishing Activities

Class 5811 Book Publishing

This Class includes the following Sub-class(es):

- 58110 Publishing of books, brochures, musical books and other publications

Sub-class 58110 Publishing of books, brochures, musical books and other publications

This Sub-class includes the publishing of the following:

- books, brochures, leaflets
- dictionaries, encyclopedias, textbooks and educational materials
- atlases, maps and charts
- music and sheet books

Units in this Sub-class make copyrighted content available to the general public by engaging in the reproduction and distribution of this content in various forms (e.g. print, electronic or audio form, on the Internet).

This sub-class excludes:

- production of globes, see 32909
- publishing of advertising material (e.g. brochures), see 58190
- publishing of blogs, see 58190
- activities of independent authors, see 90009

Class 5812 Publishing of Directories and Mailing Lists

This Class includes the following Sub-class(es):

- 58120 Publishing of directories and mailing lists (including financial databases)

Sub-class 58120 Publishing of directories and mailing lists (including financial databases)

This Sub-class includes the publishing of lists of facts/information (databases) that are protected in their form, but not in their content.

Units in this Sub-class are primarily engaged one or more of the following:

- publishing of mailing lists
- publishing of telephone books
- publishing of statistics databases
- publishing of financial databases
- publishing of other directories and compilations, such as case law, pharmaceutical compendia, etc.

Units in this Sub-class make copyrighted content available to the general public by engaging in the reproduction and distribution of this content in various forms (e.g. print, electronic or audio form, on the Internet).

Class 5813 Publishing of News, Journals and Periodicals

This Class includes the following Sub-class(es):

- 58131 Publishing of news
- 58132 Publishing of journals, periodicals and magazines

Sub-class 58131 Publishing of news

This Sub-class includes publishing of news and newspapers. Units in this Sub-class make copyrighted content available to the general public by engaging in the reproduction and distribution of this content in various forms (e.g. print, electronic or audio form, on the Internet).

This sub-class excludes:

- publishing of books, brochures, musical books and other publications, see 58110
- publishing of journals, periodicals and magazines, see 58132
- publishing of online blogs, see 58190

Sub-class 58132 Publishing of journals, periodicals and magazines

This Sub-class includes publishing of journals, periodicals and magazines. Units in this Sub-class make copyrighted content available to the general public by engaging in the reproduction and distribution of this content in various forms (e.g. print, electronic or audio form, on the Internet).

This sub-class excludes:

- publishing of books, brochures, musical books and other publications, see 58110
- publishing of news and newspapers, see 58131
- publishing of online blogs, see 58190

Class 5819 Other Publishing Activities

This Class includes the following Sub-class(es):

- 58190 Other publishing activities (excluding online marketplaces)

Sub-class 58190 Other publishing activities (excluding online marketplaces)

This Sub-class includes publishing activities not elsewhere classified. Units in this Sub-class make copyrighted content available to the general public by engaging in the reproduction and distribution of this content in various forms (e.g. print, electronic or audio form, on the Internet).

Example(s) of activities classified under this code:

- publishing of posters
- publishing of advertising material
- publishing of content (e.g. photographs, articles) uploaded via social networking sites/platforms

This sub-class excludes:

- publishing of newspapers, see 58131
- retail sale of software or games, see 47412, 47413, 47415
- production of motion pictures and videos, see 5911
- online marketplaces (including online classifieds), see 6320

GROUP 582 SOFTWARE PUBLISHING

This Group includes the following Class(es):

- 5820 Software Publishing

Class 5820 Software Publishing

This Class includes the following Sub-class(es):

- 58201 Publishing of games software/applications
- 58202 Publishing of software/applications (non-games)

Sub-class 58201 Publishing of games software/applications

This Sub-class includes publishing of ready-made (non-customised) games software and applications for all platforms.

This sub-class excludes:

- reproduction of software, see 18200
- retail sale of software or games, see 47412, 47413, 47415
- publishing of other software/applications (non-games), see 58202

- development of software, applications and games without publishing, see 6201
- on-line provision of software (application hosting and application service provisioning), see 6311

Sub-class 58202 Publishing of software/applications (non-games)

This Sub-class includes publishing of ready-made (non-customised) software and applications (non-games) for all platforms.

This sub-class excludes:

- reproduction of software, see 18200
- retail sale of software or games, see 47412, 47413, 47415
- publishing of gaming software/applications, see 58201
- development of software, applications and games without publishing, see 6201
- on-line provision of software (application hosting and application service provisioning), see 6311

DIVISION 59 MOVIE, VIDEO, TELEVISION AND OTHER PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES

This Division includes the following Group(s):

- 591 MOVIE, VIDEO, TELEVISION AND OTHER PROGRAMME PRODUCTION ACTIVITIES
- 592 SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES

GROUP 591 MOVIE, VIDEO, TELEVISION AND OTHER PROGRAMME PRODUCTION ACTIVITIES

This Group includes the following Class(es):

- 5911 Movie, Video, Television and Other Programme Production Activities
- 5912 Movie, Video, Television and Other Programme Post-Production Activities
- 5913 Movie, Video, Television and Other Programme Distribution Activities
- 5914 Movie Projection Activities

Class 5911 Movie, Video, Television and Other Programme Production Activities

This Class includes the following Sub-class(es):

- 59111 Movie production

- 59112 Production of advertisements, corporate videos and event videos
- 59113 Production of dramas, variety shows and documentaries (including production of television programme)
- 59114 Animation production
- 59119 Movie, video, television and other programme production activities n.e.c.

Sub-class 59111 Movie production

This Sub-class includes production of theatrical and non-theatrical movies on various modes (e.g. film, disc or online) for direct projection in theatres or for broadcasting on various mediums (e.g. television, tablets, computers, mobile devices).

This sub-class excludes:

- film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video tapes, CDs or DVDs from master copies, see 18200
- wholesale of DVDs or Blu-ray discs, see 46442
- retail sale of DVDs or Blu-ray discs, see 47620
- post-production activities, see 59120
- reproduction of motion picture film for theatrical distribution, see 59120
- sound recording and recording of books on tape, see 59201
- creating a complete television channel programme, see 60200
- production of advertisements, corporate videos and event videos , see 59112
- production of dramas, variety shows and documentaries (including production of television programme), see 59113
- animation production, see 59114

Sub-class 59112 Production of advertisements, corporate videos and event videos

This Sub-class includes production of advertisements, corporate videos and/or event videos on various modes (e.g. film, disc, online) for broadcasting on various mediums (e.g. television, tablets, computers, theatres, mobile devices).

This sub-class excludes:

- film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video tapes, CDs or DVDs from master copies, see 18200
- wholesale of DVDs or Blu-ray discs, see 46442
- retail sale of DVDs or Blu-ray discs, see 47620

- post-production activities, see 59120
- reproduction of motion picture film for theatrical distribution, see 59120
- sound recording and recording of books on tape, see 59201
- creating a complete television channel programme, see 60200
- motion picture/movie production, see 59111
- production of dramas, variety shows and documentaries (including production of television programme) , see 59113
- animation production, see 59114

Sub-class 59113 Production of dramas, variety shows and documentaries (including production of television programme)

This Sub-class includes production of television programmes such as dramas, variety shows and documentaries for broadcasting on various mediums (e.g. television, tablets, computers, mobile devices).

This sub-class excludes:

- film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video tapes, CDs or DVDs from master copies, see 18200
- wholesale of DVDs or Blu-ray discs, see 46442
- retail sale of DVDs or Blu-ray discs, see 47620
- post-production activities, see 59120
- reproduction of motion picture film for theatrical distribution, see 59120
- sound recording and recording of books on tape, see 59201
- creating a complete television channel programme, see 60200
- motion picture/movie production, see 59111
- production of advertisements, corporate videos and event videos , see 59112
- animation production, see 59114

Sub-class 59114 Animation production

This Sub-class includes production of animation on various modes (e.g. film, disc, online) for direct projection in theatres or for broadcasting on various mediums (e.g. television, tablets, computers, mobile devices).

This sub-class excludes:

- film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video tapes, CDs or DVDs from master copies, see 18200
- wholesale of DVDs or Blu-ray discs, see 46442
- retail sale of DVDs or Blu-ray discs, see 47620
- post-production activities, see 59120
- reproduction of motion picture film for theatrical distribution, see 59120
- sound recording and recording of books on tape, see 59201
- creating a complete television channel programme, see 60200
- motion picture/movie production, see 59111
- production of advertisements, corporate videos and event videos , see 59112
- production of dramas, variety shows and documentaries (including production of television programme) , see 59113

Sub-class 59119 Movie, video, television and other programme production activities n.e.c.

This Sub-class includes other programme production activities not elsewhere classified.

This sub-class excludes:

- film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video tapes, CDs or DVDs from master copies, see 18200
- wholesale of DVDs or Blu-ray discs, see 46442
- retail sale of DVDs or Blu-ray discs, see 47620
- production of advertisements, corporate videos and event videos , see 59112
- post-production activities, see 59120
- reproduction of motion picture film for theatrical distribution, see 59120
- sound recording and recording of books on tape, see 59201
- creating a complete television channel programme, see 60200
- motion picture/movie production, see 59111
- production of dramas, variety shows and documentaries (including production of television programme) , see 59113
- animation production, see 59114

Class 5912 Movie, Video, Television and Other Programme Post-Production Activities

This Class includes the following Sub-class(es):

- 59120 Movie, video, television and other programme post-production activities (including remastering)

Sub-class 59120 Movie, video, television and other programme post-production activities (including remastering)

This Sub-class includes programme post-production activities such as:

- editing, cutting, dubbing
- titling, subtitling, credits
- closed captioning
- computer-produced graphics, animation and special effects
- film/tape transfers
- activities of motion picture film laboratories
- developing and processing motion picture film
- reproduction of motion picture film for theatrical distribution
- activities of stock footage film libraries.

This sub-class excludes:

- film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video tapes, CDs or DVDs from master copies, see 18200
- wholesale of DVDs or Blu-ray discs, see 46442
- retail sale of DVDs or Blu-ray discs, see 47620
- photographic film processing, see 74200
- renting of DVDs to the general public, see 77220
- activities of own account actors, cartoonists, directors, stage designers and technical specialists, see 90009

Class 5913 Movie, Video, Television and Other Programme Distribution Activities

This Class includes the following Sub-class(es):

- 59131 Movie distribution
- 59132 Distribution of television programmes (e.g. dramas, variety shows and documentaries)
- 59139 Movie, video, television and other programme distribution activities n.e.c.

Sub-class 59131 Movie distribution

This Sub-class includes distribution of movies through various forms (e.g. film, disc, electronic) to movie theatres, television networks and stations and exhibitors. Buying and selling of movies or any other film production distribution rights is also included.

This sub-class excludes:

- film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video tapes, CDs or DVDs from master copies, see 18200
- reproduction of motion picture film for theatrical distribution, see 59120
- distribution of dramas, variety shows and documentaries (including television programme) , see 59132

Sub-class 59132 Distribution of television programmes (e.g. dramas, variety shows and documentaries)

This Sub-class includes distribution of television programmes like dramas, variety shows and documentaries through various forms (e.g. film, disc, electronic) to television networks and stations and exhibitors. Buying and selling of the distribution rights for such programmes is also included.

This sub-class excludes:

- film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video tapes, CDs or DVDs from master copies, see 18200
- reproduction of motion picture film for theatrical distribution, see 59120
- movie distribution, see 59131

Sub-class 59139 Movie, video, television and other programme distribution activities n.e.c.

This Sub-class includes movie, video, television and other programme distribution activities not elsewhere classified.

This sub-class excludes:

- film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video tapes, CDs or DVDs from master copies, see 18200
- reproduction of motion picture film for theatrical distribution, see 59120
- motion picture/movie distribution, see 59131
- distribution of dramas, variety shows and documentaries (including television programme) , see 59132

Class 5914 Movie Projection Activities

This Class includes the following Sub-class(es):

- 59140 Movie projection activities (including cinemas)

Sub-class 59140 Movie projection activities (including cinemas)

This Sub-class includes projection of movies and other film productions (e.g. video tapes, DVDs) in the open air or other projection facilities (e.g. cinemas) and other services allied to movie, video and television. Also included are activities of cine-clubs.

This sub-class excludes:

- motion picture/movie production, see 59111
- motion picture, video, television and other programme post-production activities (including remastering), see 59120
- movie distribution, see 59131

GROUP 592 SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES

This Group includes the following Class(es):

- 5920 Sound Recording and Music Publishing Activities

Class 5920 Sound Recording and Music Publishing Activities

This Class includes the following Sub-class(es):

- 59201 Sound recording production
- 59202 Music publishing and distribution activities

Sub-class 59201 Sound recording production

This Sub-class includes the provision of facilities and technical expertise for sound recording in a studio. Audio production and post-production services are provided to produce master recordings and the audio services provided can be for film, television and video productions.

Units in this Sub-class are primarily engaged in:

- production of original (sound) master recordings, such as tapes, CDs
- sound recording service activities in a studio or elsewhere, including the production of taped (i.e. non-live) radio programming, audio for film, television, etc.

This sub-class excludes:

- reproduction from master copies of music or other sound recordings, see 18200
- radio broadcasting stations, see 60100
- wholesale of recorded audio tapes and disks, see 46442
- music publishing and distribution activities , see 59202

Sub-class 59202 Music publishing and distribution activities

This Sub-class includes music publishing activities in various forms (e.g. disc, electronic form). Units engaged in these activities may own the copyright or act as administrator of the music copyrights on behalf of the copyright owners.

Units in this Sub-class are primarily engaged in one or more of the following activities:

- acquiring and registering copyrights for musical compositions
- promoting, authorising and using these compositions in recordings, radio, television, movies, live performances, print and other media
- distributing sound recordings to wholesalers, retailers or directly to the public

This sub-class excludes:

- reproduction from master copies of music or other sound recordings, see 18200
- wholesale of recorded audio tapes and disks, see 46442
- radio broadcasting stations, see 60100
- sound recording production, see 59201

DIVISION 60 RADIO AND TELEVISION BROADCASTING ACTIVITIES

This Division includes the following Group(s):

- 601 RADIO PROGRAMME PRODUCTION AND BROADCASTING
- 602 TELEVISION PROGRAMMING AND BROADCASTING

GROUP 601 RADIO PROGRAMME PRODUCTION AND BROADCASTING

This Group includes the following Class(es):

- 6010 Radio Programme Production and Broadcasting

Class 6010 Radio Programme Production and Broadcasting

This Class includes the following Sub-class(es):

- 60100 Radio programme production and broadcasting

Sub-class 60100 Radio programme production and broadcasting

This Sub-class includes the activities of creating radio content on entertainment, news, talk, and the like or acquiring the right to distribute these content and subsequently broadcasting these content. Also included is data broadcasting, typically integrated with radio broadcasting. The broadcasting can be performed using different technologies, over-the-air, via satellite, via a cable network or via Internet. The production of radio programmes that are typically narrowcast in nature (limited format, such as news, sports, education or youth-oriented programming) on a subscription or fee basis, to a third party, for subsequent broadcasting to the public is also included.

Units in this Sub-class are primarily engaged in one or more of the following:

- broadcasting audio signals through radio broadcasting studios and facilities for the transmission of aural programming to the public, to affiliates or to subscribers. The aural programmes may originate in their own radio studios, from an affiliated network or from external sources
- activities of radio networks, i.e. assembling and transmitting aural programming to the affiliates or subscribers via over-the-air broadcasts, cable or satellite
- broadcasting activities over the Internet (Internet radio stations)
- data broadcasting integrated with radio broadcasting.

This sub-class excludes:

- production of taped radio programming, see 59201

GROUP 602 TELEVISION PROGRAMMING AND BROADCASTING

This Group includes the following Class(es):

- 6020 Television Programming and Broadcasting

Class 6020 Television Programming and Broadcasting

This Class includes the following Sub-class(es):

- 60200 Television programming and broadcasting (including cable, satellite, terrestrial television, internet and mobile)

Sub-class 60200 Television programming and broadcasting (including cable, satellite, terrestrial television, internet and mobile)

This Sub-class includes the activities of creating television content on entertainment, news, talk, and the like or acquiring the right to distribute these content and subsequently broadcasting these content. The complete television programme can be either broadcast by the producing unit or produced for transmission by third party distributors, such as cable companies or satellite television providers. The programming may be of a general or specialised nature (e.g. limited formats such as news, sports, education or youth oriented programming), may be made freely available to users or may be available only on a subscription basis. Also included is data broadcasting, typically integrated with television broadcasting. The broadcasting can be performed using different technologies, over-the-air, via satellite, via a cable network or via Internet.

Units in this Sub-class are primarily engaged in one or more of the following:

- creation of a complete television channel programme, from purchased programme components (e.g. movies, documentaries), self-produced programme components (e.g. local news, live reports) or a combination thereof
- programming of video-on-demand channels
- data broadcasting integrated with television broadcasting
- video streaming via internet

This sub-class excludes:

- production of television programme elements (e.g. movies, documentaries, commercials), see 5911
- provision of non-data centre hosting services for streaming services, see 63111
- provision of data centre hosting services for streaming services, see 63112

DIVISION 61 TELECOMMUNICATIONS

This Division includes the following Group(s):

- 610 TELECOMMUNICATIONS

GROUP 610 TELECOMMUNICATIONS

This Group includes the following Class(es):

- 6101 Telecommunications Network Operation
- 6109 Other Telecommunications Activities

Class 6101 Telecommunications Network Operation

This Class includes the following Sub-class(es):

- 61011 Wired telecommunications network operation (including fixed-line, fibre optics, local/international PSTN and leased circuits)
- 61012 Mobile cellular and other wireless telecommunications network operation
- 61013 Satellite telecommunications network operation

Sub-class 61011 Wired telecommunications network operation (including fixed-line, fibre optics, local/international PSTN and leased circuits)

This Sub-class includes:

- operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using wired telecommunications infrastructure, including:
 - operating and maintaining switching and transmission facilities to provide point-to-point communications via landlines, microwave or a combination of landlines and satellite linkups
 - operating of cable distribution systems (e.g. for distribution of data and television signals)
 - furnishing telegraph and other non-vocal communications using own facilities
- purchasing access and network capacity from owners and operators of networks and providing telecommunications services using this capacity to businesses and households
- fixed lines services (including local/international PSTN and leased circuit)

The transmission facilities that carry out these activities, may be based on a single technology or a combination of technologies.

This sub-class excludes:

- telecommunications resellers and internet access providers, see 6109
- mobile cellular and other wireless telecommunications network operation , see 61012
- satellite telecommunications network operation, see 61013

Sub-class 61012 Mobile cellular and other wireless telecommunications network operation

This Sub-class includes:

- operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound, and video using wireless telecommunications infrastructure

- maintaining and operating mobile cellular and other wireless telecommunications networks
- purchasing access and network capacity from owners and operators of networks and providing wireless telecommunications services (except satellite) using this capacity to businesses and households

The transmission facilities provide omni-directional transmission via airwaves and may be based on a single technology or a combination of technologies.

This sub-class excludes:

- wired telecommunications network operation (including fixed-line, fibre optics, local/international PSTN and leased circuits), see 61011
- satellite telecommunications network operation, see 61013
- telecommunications resellers and internet access providers, see 6109

Sub-class 61013 Satellite telecommunications network operation

This Sub-class includes:

- operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using satellite telecommunications infrastructure
- 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 (The units classified here do not generally originate programming material.)
- purchasing access and network capacity from owners and operators of networks and providing telecommunications services using this capacity to businesses and households

This sub-class excludes:

- wired telecommunications network operation (including fixed-line, fibre optics, local/international PSTN and leased circuits), see 61011
- mobile cellular and other wireless telecommunications network operation , see 61012
- telecommunications resellers and internet access providers, see 6109

Class 6109 Other Telecommunications Activities

This Class includes the following Sub-class(es):

- 61091 Telecommunications resellers/third party telecommunications providers (including value-added network operators)
- 61092 Internet access providers, include ISPs
- 61099 Other telecommunications activities n.e.c. (e.g. provision of VoIP (Voice over Internet Protocol services))

Sub-class 61091 Telecommunications resellers/third party telecommunications providers (including value-added network operators)

This Sub-class includes services provided by telecommunications resellers (i.e. purchasing and reselling network capacity without providing additional services).

This sub-class excludes:

- internet access providers, include ISPs , see 61092

Sub-class 61092 Internet access providers, include ISPs

This Sub-class includes Internet access providers.

This sub-class excludes:

- telecommunications resellers/third party telecommunications providers (including value-added network operators), see 61091

Sub-class 61099 Other telecommunications activities n.e.c. (e.g. provision of VoIP (Voice over Internet Protocol services))

This Sub-class includes other telecommunications activities not elsewhere classified.

Example(s) of activities classified under this code:

- operation of satellite terminal stations and associated facilities operationally connected with one or more terrestrial communications systems and capable of transmitting telecommunications to or receiving telecommunications from satellite systems
- provision of telecommunications services (such as transmission of voice, data, text, sound and video) over existing telecom connections e.g. VoIP (Voice Over Internet Protocol) provision
- provision of telephone and internet access in facilities open to the public (e.g. cyber 'cafes' that offer only internet access)

This sub-class excludes:

- telecommunications resellers/third party telecommunications providers (including value-added network operators), see 61091
- internet access providers, include ISPs , see 61092

DIVISION 62 COMPUTER PROGRAMMING, INFORMATION TECHNOLOGY CONSULTANCY AND RELATED ACTIVITIES

This Division includes the following Group(s):

- 620 COMPUTER PROGRAMMING, INFORMATION TECHNOLOGY CONSULTANCY AND RELATED ACTIVITIES

GROUP 620 COMPUTER PROGRAMMING, INFORMATION TECHNOLOGY CONSULTANCY AND RELATED ACTIVITIES

This Group includes the following Class(es):

- 6201 Computer Programming Activities
- 6202 Information Technology Consultancy and Computer Facilities Management Activities
- 6209 Other Information Technology and Computer Service Activities

Class 6201 Computer Programming Activities

This Class includes the following Sub-class(es):

- 62011 Development of software and applications (except games and cybersecurity)
- 62012 Development of computer games
- 62013 Development of software for cybersecurity

Sub-class 62011 Development of software and applications (except games and cybersecurity)

This Sub-class includes

- activities of providing expertise in the field of information technologies such as writing, modifying, testing and supporting software, designing the structure and content of, and/or writing the computer code necessary to create, implement, develop and/or customise software applications (including updates and patches), databases and/or webpages
- customising of software and/or applications, i.e. modifying and configuring an existing software and/or applications so that it is functional within the clients' information system environment
- development of mobile applications

This sub-class excludes:

- publishing packaged software (non-games), see 58202
- research and experimental development on IT, see 72102
- development of computer games, see 62012
- development of software for cybersecurity, see 62013

- planning and designing computer systems that integrate: computer hardware, software and communication technologies, even though providing software might be an integral part, see 6202

Sub-class 62012 Development of computer games

This Sub-class includes activities of providing expertise in the field of information technologies such as writing, modifying, testing and supporting software, designing the structure and content of, and/or writing the computer code necessary to create, implement, develop and/or customise computer games software and applications (including updates and patches).

This sub-class excludes:

- publishing packaged software (non-games), see 58202
- research and experimental development on IT, see 72102
- development of software and applications (excluding games and cybersecurity), see 62011
- development of software for cybersecurity, see 62013
- planning and designing computer systems that integrate: computer hardware, software and communication technologies, even though providing software might be an integral part, see 6202

Sub-class 62013 Development of software for cybersecurity

This Sub-class includes activities of providing expertise in the field of information technologies such as writing, modifying, testing and supporting software, designing the structure and content of, and/or writing the computer code necessary to create, implement, develop and/or customise software and applications for cybersecurity (including updates and patches).

This sub-class excludes:

- publishing packaged software (non-games), see 58202
- research and experimental development on IT, see 72102
- development of software and applications (excluding games and cybersecurity), see 62011
- development of computer games software and applications, see 62012
- planning and designing computer systems that integrate: computer hardware, software and communication technologies, even though providing software might be an integral part, see 6202

Class 6202 Information Technology Consultancy and Computer Facilities Management Activities

This Class includes the following Sub-class(es):

- 62021 Information technology consultancy (except cybersecurity)
- 62022 Information technology cybersecurity consultancy
- 62023 Computer facilities management activities

Sub-class 62021 Information technology consultancy (except cybersecurity)

This Sub-class includes:

- planning and designing of computer systems that integrate computer hardware, software and communication technologies
- provision of the hardware and software components of the system as part of their integrated services or these components may be provided by third parties or vendors
- installation of the computer system
- training and support for users of the computer system
- computer system integration design services

This sub-class excludes:

- separate installation of mainframe and similar computers, see 28300
- separate installation (setting-up) of personal computers and/or software, see 62090
- separate sale of computer hardware or software not as part of IT consultancy integrated services, see 4651, 4741
- information technology cybersecurity consultancy, see 62022
- computer facilities management activities, see 62023

Sub-class 62022 Information technology cybersecurity consultancy

This Sub-class includes:

- planning and designing of computer systems that integrate cybersecurity computer hardware, software and communication technologies
- provision of the cybersecurity hardware and software components of the system as part of their integrated services or these components may be provided by third parties or vendors
- installation of the cybersecurity computer system
- training and support for users of the cybersecurity computer system

- cybersecurity computer system integration design services
- services to assess, analyse and improve the efficiency of cybersecurity IT operations

This sub-class excludes:

- separate sale of computer hardware or software not as part of IT consultancy integrated services, see 4651, 4741
- information technology consultancy (except cybersecurity), see 62021
- separate installation (setting-up) of personal computers and/or software, see 6209

Sub-class 62023 Computer facilities management activities

This Sub-class includes provision of on-site management and operation of clients' computer systems and/or data processing facilities as well as related support services (e.g. monitoring or remote monitoring of clients' IT computer systems and/or data processing facilities)

This sub-class excludes:

- separate installation of mainframe and similar computers, see 28300
- separate installation (setting-up) of personal computers or software, see 62090
- separate sale of computer hardware or software not as part of IT consultancy integrated services, see 4651, 4741
- information technology consultancy (except cybersecurity), see 62021
- information technology cybersecurity consultancy, see 62022

Class 6209 Other Information Technology and Computer Service Activities

This Class includes the following Sub-class(es):

- 62090 Other information technology and computer service activities (e.g. disaster recovery services)

Sub-class 62090 Other information technology and computer service activities (e.g. disaster recovery services)

This Sub-class includes other information technology and computer related activities not elsewhere classified, for instance:

- computer disaster recovery
- installation (setting-up) of personal computers
- software installation

This sub-class excludes:

- installation of mainframe and similar computers, see 28300
- computer programming, see 6201
- computer consultancy or computer facilities management, see 6202
- data analytics, data processing and data hosting, see 6311

DIVISION 63 INFORMATION SERVICE ACTIVITIES AND ONLINE MARKETPLACES

This Division includes the following Group(s):

- 631 DATA ANALYTICS, PROCESSING, HOSTING AND RELATED ACTIVITIES; INTERNET SEARCH ENGINES
- 632 ONLINE MARKETPLACES
- 639 OTHER INFORMATION SERVICE ACTIVITIES

GROUP 631 DATA ANALYTICS, PROCESSING, HOSTING AND RELATED ACTIVITIES; INTERNET SEARCH ENGINES

This Group includes the following Class(es):

- 6311 Data Analytics Processing, Hosting and Related Activities
- 6312 Internet Search Engines

Class 6311 Data Analytics Processing, Hosting and Related Activities

This Class includes the following Sub-class(es):

- 63111 Data centres
- 63112 Hosting services by non-data centres
- 63119 Data analytics, processing and related activities n.e.c.

Sub-class 63111 Data centres

This Sub-class includes the provision and management of data centre services.

This sub-class excludes:

- hosting services by non-data centres (e.g. cloud hosting, server hosting, web hosting and data hosting), see 63112

Sub-class 63112 Hosting services by non-data centres

This Sub-class includes the provision of hosting services by non-data centres (e.g. web hosting, cloud hosting, application hosting).

This sub-class excludes:

- data centres, see 63111

Sub-class 63119 Data analytics, processing and related activities n.e.c.

This Sub-class includes data analytics, processing and related activities that are not elsewhere classified.

Example(s) of activities classified under this code:

- cryptocurrency cloud mining service
- application service providers
- data entry service

This sub-class excludes:

- web hosting and other hosting services by non-data centres (e.g. cloud hosting, server hosting and data hosting), see 63112

Class 6312 Internet Search Engines

This Class includes the following Sub-class(es):

- 63120 Internet search engines

Sub-class 63120 Internet search engines

This Sub-class includes internet search engines. Additional Internet services, such as e-mail, connections to other web sites, news, and other limited content, and serve as a home base for Internet users might also be provided.

This sub-class excludes:

- web hosting services by data centres, see 63111
- providing web hosting services by non-data centres, see 63112
- data processing services, see 63119

GROUP 632 ONLINE MARKETPLACES

This Group includes the following Class(es):

- 6320 Online Marketplaces

Class 6320 Online Marketplaces

This Class includes the following Sub-class(es):

- 63201 Online marketplaces for goods (including food)
- 63202 Online marketplaces for health services
- 63203 Online marketplaces for education services
- 63204 Online marketplaces for travel services
- 63205 Online marketplaces for real estate services
- 63209 Online marketplaces for services n.e.c.

Sub-class 63201 Online marketplaces for goods (including food)

This Sub-class includes:

- operation of Business-to-Consumer (B2C) and Business-to-Business (B2B) online marketplaces for goods (including food) on a fee or commission basis
- operation of Consumer-to-Consumer (C2C) online marketplaces for cooked food

Online marketplaces are intermediary platforms that enable transactions between buyers and sellers usually for a fee or on a commission basis. The online marketplaces facilitate the orders for goods and cooked food sold through their platforms, without preparing the cooked food or taking ownership of the goods sold.

Sub-class 63202 Online marketplaces for health services

This Sub-class includes operation of online marketplaces for health services on a fee or commission basis.

Online marketplaces are intermediary platforms that enable transactions between buyers and sellers for a fee or on a commission basis. The online marketplaces facilitate the orders for health services sold through their platforms, without providing the health services sold.

Sub-class 63203 Online marketplaces for education services

This Sub-class includes operation of online marketplaces for education services on a fee or commission basis.

Online marketplaces are intermediary platforms that enable transactions between buyers and sellers for a fee or on a commission basis. The online marketplaces facilitate the orders for education services sold through their platforms, without providing the education services sold.

Sub-class 63204 Online marketplaces for travel services

This Sub-class includes operation of online marketplaces for travel services on a fee or commission basis.

Online marketplaces are intermediary platforms that enable transactions between buyers and sellers for a fee or on a commission basis. The online marketplaces facilitate the orders for travel services sold through their platforms, without providing the travel services sold.

Sub-class 63205 Online marketplaces for real estate services

This Sub-class includes operation of online marketplaces for real estate services on a fee or commission basis.

Online marketplaces are intermediary platforms that enable transactions between buyers and sellers for a fee or on a commission basis. The online marketplaces facilitate the orders for real estate services sold through their platforms, without providing the real estate services.

Sub-class 63209 Online marketplaces for services n.e.c.

This Sub-class includes operation of online marketplaces for services on a fee or commission basis not elsewhere classified.

Online marketplaces are intermediary platforms that enable transactions between buyers and sellers for a fee or on a commission basis. The online marketplaces facilitate the orders for services sold through their platforms, without providing the services sold.

Example(s) of activities classified under this code:

- online marketplaces for construction services and related activities
- online marketplaces for legal, arbitration and mediation services
- online marketplaces for accounting and auditing services, taxation advisory services, book-keeping services
- online ticketing agencies for arts, sports and entertainment activities

This sub-class excludes:

- online marketplaces for goods (including food), see 63201
- online marketplaces for health services, 63202
- online marketplaces for education services, 63203
- online marketplaces for travel services, 63204
- online marketplaces for real estate services, 63205

GROUP 639 OTHER INFORMATION SERVICE ACTIVITIES

This Group includes the following Class(es):

- 6390 Other Information Service Activities

Class 6390 Other Information Service Activities

This Class includes the following Sub-class(es):

- 63901 News agency activities
- 63909 Other information service activities n.e.c.

Sub-class 63901 News agency activities

This Sub-class includes:

- news agencies, news syndicate and news agency activities furnishing news, pictures and features to the media
- news clipping services, press clipping services, etc.

This sub-class excludes:

- activities of independent photojournalists, see 74200
- activities of libraries and archives, see 91010

Sub-class 63909 Other information service activities n.e.c.

This Sub-class includes all other information service activities not elsewhere classified.

Example(s) of activities classified under this code:

- telephone based information services
- information search services on a contract or fee basis

This sub-class excludes:

- news agency activities, see 63901

SECTION K FINANCIAL AND INSURANCE ACTIVITIES

This Section includes the following Division(s):

- 64 FINANCIAL SERVICE ACTIVITIES, EXCEPT INSURANCE AND PENSION FUNDING
- 65 INSURANCE, REINSURANCE, PROVIDENT FUNDING AND PENSION FUNDING

- 66 ACTIVITIES AUXILIARY TO FINANCIAL SERVICE AND INSURANCE ACTIVITIES

DIVISION 64 FINANCIAL SERVICE ACTIVITIES, EXCEPT INSURANCE AND PENSION FUNDING

This Division includes the following Group(s):

- 641 MONETARY INTERMEDIATION
- 642 ACTIVITIES OF HOLDING COMPANIES
- 643 TRUSTS, FUNDS AND SIMILAR FINANCIAL ENTITIES
- 649 OTHER FINANCIAL SERVICES ACTIVITIES, EXCEPT INSURANCE AND PENSION FUNDING ACTIVITIES

GROUP 641 MONETARY INTERMEDIATION

This Group includes the following Class(es):

- 6411 Central Bank
- 6412 Full Banks
- 6413 Wholesale Banks
- 6414 Merchant Banks
- 6415 Finance Companies
- 6419 Other Monetary Intermediation

Class 6411 Central Bank

This Class includes the following Sub-class(es):

- 64110 Central bank

Sub-class 64110 Central bank

This Sub-class includes:

- issuing and managing the country's currency
- monitoring and control of the money supply
- conducting of monetary policy
- taking deposits that are used for clearance between financial institutions
- supervising banking operations

- oversight of payment systems
- serving as banker and financial agent to the government
- holding the country's international reserves

Class 6412 Full Banks

This Class includes the following Sub-class(es):

- 64120 Full banks

Sub-class 64120 Full banks

This Sub-class includes all local and foreign banks that hold a Full Bank license granted by the Monetary Authority of Singapore under the Banking Act which permits them to conduct the whole range of banking services.

Class 6413 Wholesale Banks

This Class includes the following Sub-class(es):

- 64130 Wholesale banks

Sub-class 64130 Wholesale banks

This Sub-class includes foreign banks that hold a Wholesale Bank license and operate within the Guidelines for Operations of Wholesale Banks issued by the Monetary Authority of Singapore. Wholesale banks may engage in the same range of banking business as full banks, except they do not carry out Singapore Dollar retail banking activities.

Class 6414 Merchant Banks

This Class includes the following Sub-class(es):

- 64140 Merchant banks

Sub-class 64140 Merchant banks

This Sub-class includes banks that are approved under the Monetary Authority of Singapore (MAS) Act and operate within the Guidelines for Operation of Merchant Banks. Typical activities include corporate finance, underwriting of share and bond issues, mergers and acquisitions, portfolio investment management, consultancy and other fee-based activities.

Class 6415 Finance Companies

This Class includes the following Sub-class(es):

- 64150 Finance companies (with deposit taking functions)

Sub-class 64150 Finance companies (with deposit taking functions)

This Sub-class includes finance companies that are licensed by the Monetary Authority of Singapore (MAS) and governed by the Finance Companies Act. These units are involved in providing fixed and saving deposits as well as credit facilities to individuals and corporations.

Units in this Sub-class may not:

- offer deposit accounts which are repayable on demand by cheque, draft or order
- grant unsecured credit facilities to any person or body of persons, which in the aggregate and outstanding at any one time exceeds S\$5,000
- deal in any foreign currency, gold or other precious metals or acquire foreign currency denominated stocks, shares or debt securities

Class 6419 Other Monetary Intermediation

This Class includes the following Sub-class(es):

- 64190 Other monetary intermediation

Sub-class 64190 Other monetary intermediation

This Sub-class includes monetary intermediation activities other than those conducted by monetary institutions. Also included are firms that issue digital payment tokens.

This sub-class excludes:

- financial services activities generally carried out by central banks, banks and finance companies, see 6411 to 6415

GROUP 642 ACTIVITIES OF HOLDING COMPANIES

This Group includes the following Class(es):

- 6420 Activities of Holding Companies

Class 6420 Activities of Holding Companies

This Class includes the following Sub-class(es):

- 64201 Bank/Financial holding companies (including insurance holding company)
- 64202 Other holding companies

Sub-class 64201 Bank/Financial holding companies (including insurance holding company)

This Sub-class includes the activities of bank/financial holding companies, i.e. units that hold the assets (owning controlling-levels of equity) of a group of subsidiary corporations and whose principal activity is owning the group. The holding companies in this Sub-class generally do not provide any other service to the businesses in which the equity is held, i.e. they do not administer or manage other units.

This sub-class excludes:

- other holding companies (e.g. real estate, construction, production, distribution, etc.), see 64202
- personal investment holding companies, units for holding and managing wealth of individuals and families, see 64300
- securitisation companies, see 64999
- active management of companies and enterprises, strategic planning and decision making of the company, see 70101

Sub-class 64202 Other holding companies

This Sub-class includes holding companies (e.g. real estate, construction, production, distribution) that hold the assets (owning controlling-levels of equity) of a group of subsidiary corporations and whose principal activity is owning the group. The holding companies in this Sub-class generally do not administer or manage the other businesses in which the equity is held.

This sub-class excludes:

- bank/financial holding companies (including insurance holding company), see 64201
- personal investment holding companies, units for holding and managing wealth of individuals and families, see 64300
- securitisation companies, see 64999
- active management of companies and enterprises, strategic planning and decision making of the company, see 70101

GROUP 643 TRUSTS, FUNDS AND SIMILAR FINANCIAL ENTITIES

This Group includes the following Class(es):

- 6430 Trusts, Funds and Similar Financial Entities

Class 6430 Trusts, Funds and Similar Financial Entities

This Class includes the following Sub-class(es):

- 64300 Trusts, funds and similar financial entities (e.g. collective portfolio investment funds (excluding those with rental income))

Sub-class 64300 Trusts, funds and similar financial entities (e.g. collective portfolio investment funds (excluding those with rental income))

This Sub-class includes legal entities organised to pool securities or other financial assets, without managing, on behalf of shareholders or beneficiaries. The portfolios are customised to achieve specific investment characteristics, such as diversification, risk, rate of return and price volatility. These entities earn interest, dividends and other property income, but have little or no employment and no revenue from the sale of services.

Units in this Sub-class are primarily engaged in one or more of the following:

- open-end investment funds
- closed-end investment funds
- trusts, estates or agency accounts, administered on behalf of the beneficiaries under the terms of a trust agreement, will or agency agreement
- unit investment trust funds
- personal investment holding companies, units for holding and managing wealth of individuals and families
- business trusts with mainly dividend income

This sub-class excludes:

- activities of holding companies, see 6420
- pension funding, see 65302
- fund management activities, see 6630
- collective portfolio investment funds with rental income, see 68105
- philanthropic trusts and foundations that are primarily concerned with grant giving activities, see 94991
- funds and trusts that earn revenue from the sale of goods or services, see SSIC class according to their principal activity

GROUP 649 OTHER FINANCIAL SERVICES ACTIVITIES, EXCEPT INSURANCE AND PENSION FUNDING ACTIVITIES

This Group includes the following Class(es):

- 6491 Financial Leasing
- 6492 Other Credit Granting
- 6499 Financial Service Activities, except Insurance and Pension Funding Activities n.e.c.

Class 6491 Financial Leasing

This Class includes the following Sub-class(es):

- 64910 Financial leasing companies

Sub-class 64910 Financial leasing companies

This Sub-class includes leasing where the term approximately covers the expected life of the asset and the lessee acquires substantially all the benefits of its use and takes all the risks associated with its ownership. Such leases cover all or virtually all costs including interest.

Finance leasing differs from rental business in that units engaged in rental business keep stock of and take title to the goods they rent. However, units engaged in finance leasing do not keep stock of the goods they leased. Instead, they finance their clients in the purchase of machinery or equipment from outlets of clients' choice. The finance leasing companies (lessor) maintains ownership of the asset. After the terms of leasing expire, the ownership of the goods may or may not be transferred to the clients (lessee).

This sub-class excludes:

- operational leasing, see Division 77, according to type of goods leased

Class 6492 Other Credit Granting

This Class includes the following Sub-class(es):

- 64921 Thrift and loan societies and credit associations
- 64922 Credit card services
- 64923 Mutual benefits organisations
- 64924 Money-lending
- 64925 Pawnbrokerage
- 64929 Other credit agencies n.e.c. (e.g. motor finance)

Sub-class 64921 Thrift and loan societies and credit associations

This Sub-class includes financial loan activities by thrift and loan societies and/or credit associations.

This sub-class excludes:

- credit granting for house purchase by specialised institutions that also take deposits, see 6412, 6413, 6414, 6415 and 6419
- credit card services, see 64922
- mutual benefits organisations, see 64923
- money-lending, see 64924
- pawnbrokerage, see 64925
- credit card transaction processing, clearing and settlement activities, see 66193, 66195
- grant-giving activities by membership organisations, see 9499

Sub-class 64922 Credit card services

This Sub-class includes financial service activities where the granting of credit is in the form of issuing of credit cards.

This sub-class excludes:

- credit granting for house purchase by specialised institutions that also take deposits, see 6412, 6413, 6414, 6415 and 6419
- thrift and loan societies and credit associations, see 64921
- mutual benefits organisations, see 64923
- money-lending, see 64924
- pawnbrokerage, see 64925
- credit card transaction processing, clearing and settlement activities, see 66193, 66195

Sub-class 64923 Mutual benefits organisations

This Sub-class includes financial service activities where the granting of credit by mutual benefits organisations.

This sub-class excludes:

- credit granting for house purchase by specialised institutions that also take deposits, see 6412, 6413, 6414, 6415 and 6419
- thrift and loan societies and credit associations, see 64921

- credit card services, see 64922
- money-lending, see 64924
- pawnbrokerage, see 64925
- grant-giving activities by membership organisations, see 9499

Sub-class 64924 Money-lending

This Sub-class includes:

- money lending outside the banking system
- personal loan companies

This sub-class excludes:

- credit granting for house purchase by specialised institutions that also take deposits, see 6412, 6413, 6414, 6415 and 6419
- thrift and loan societies and credit associations, see 64921
- credit card services, see 64922
- pawnbrokerage, see 64925
- credit card transaction processing, clearing and settlement activities, see 66193, 66195
- grant-giving activities by membership organisations, see 9499

Sub-class 64925 Pawnbrokerage

This Sub-class includes pawnshops and pawnbrokers.

This sub-class excludes:

- thrift and loan societies and credit associations, see 64921
- credit card services, see 64922
- money-lending, see 64924

Sub-class 64929 Other credit agencies n.e.c. (e.g. motor finance)

This Sub-class includes financial service activities by credit agencies not involved in monetary intermediation that are not elsewhere classified.

Example(s) of activities classified under this code:

- finance company without depository functions
- motor financing

- international trade financing

This sub-class excludes:

- credit granting for house purchase by specialised institutions that also take deposits, see 6412, 6413, 6414, 6415 and 6419
- thrift and loan societies and credit associations, see 64921
- credit card services, see 64922
- mutual benefits organisations, see 64923
- money-lending, see 64924
- pawnbrokerage, see 64925
- credit card transaction processing, clearing and settlement activities, see 66193, 66195
- grant-giving activities by membership organisations, see 9499

Class 6499 Financial Service Activities, except Insurance and Pension Funding Activities n.e.c.

This Class includes the following Sub-class(es):

- 64991 Factoring companies
- 64992 Representative offices of foreign banks
- 64993 Remittance services
- 64994 Treasury centres
- 64999 Other financial service activities, except insurance and pension funding activities n.e.c.

Sub-class 64991 Factoring companies

This Sub-class includes:

- factoring activities
- debt factoring and invoice discounting

This sub-class excludes:

- financial leasing, see 64910
- representative offices of foreign banks, see 64992
- money-changing services, see 66126
- remittance services, see 64993
- treasury centres, see 64994

- grant-giving activities by membership organisations, see 9499

Sub-class 64992 Representative offices of foreign banks

This Sub-class includes local representative offices of foreign banks

This sub-class excludes:

- factoring companies, see 64991
- money-changing services, see 66126
- remittance services, see 64993
- treasury centres, see 64994

Sub-class 64993 Remittance services

This Sub-class includes remittance services.

This sub-class excludes:

- factoring companies, see 64991
- representative offices of foreign banks, see 64992
- money-changing services, see 66126
- treasury centres, see 64994

Sub-class 64994 Treasury centres

This Sub-class includes centralised treasury management activities, such as by treasury centres.

This sub-class excludes:

- financial leasing, see 64910
- factoring companies, see 64991
- representative offices of foreign banks, see 64992
- money-changing services, see 66126
- remittance services, see 64993
- security dealing on behalf of others, see 6612
- trade, leasing and renting of real estate property, see Division 68

Sub-class 64999 Other financial service activities, except insurance and pension funding activities n.e.c.

This Sub-class includes all other financial services not elsewhere classified.

Example(s) of activities classified under this code:

- writing of swaps, options and other hedging arrangements
- activities of viatical settlement companies
- own-account investment activities, such as by securitisation companies, investment clubs, angel investors, etc.

This sub-class excludes:

- financial leasing, see 64910
- factoring companies, see 64991
- representative offices of foreign banks, see 64992
- money-changing services, see 66126
- remittance services, see 64993
- treasury centres, see 64994
- security dealing on behalf of others, see 6612
- insurance and pension funding, see Division 65
- trade, leasing and renting of real estate property, see Division 68

DIVISION 65 INSURANCE, REINSURANCE, PROVIDENT FUNDING AND PENSION FUNDING

This Division includes the following Group(s):

- 651 INSURANCE UNDERWRITING
- 652 REINSURANCE UNDERWRITING
- 653 PROVIDENT AND PENSION FUNDING

GROUP 651 INSURANCE UNDERWRITING

This Group includes the following Class(es):

- 6511 Life Insurance (Insurance Underwriting)
- 6512 General Insurance (Insurance Underwriting)

Class 6511 Life Insurance (Insurance Underwriting)

This Class includes the following Sub-class(es):

- 65110 Life insurance

Sub-class 65110 Life insurance

This Sub-class includes the underwriting of annuities and life insurance policies and investing premiums to build a portfolio of financial assets to be used against future claims.

Units in this Sub-class are primarily engaged in one or more of the following:

- underwriting and provision of:
 - annuities and life insurance policies
 - disability income insurance policies
 - accidental death and dismemberment insurance policies (with or without substantial savings element)

Class 6512 General Insurance (Insurance Underwriting)

This Class includes the following Sub-class(es):

- 65121 Marine insurance
- 65122 Captive insurance
- 65123 Import, export and credit insurance
- 65124 General insurance (except marine and import, export & credit insurance)

Sub-class 65121 Marine insurance

This Sub-class includes the underwriting and provision of marine insurance policies.

This sub-class excludes:

- captive insurance, see 65122
- import, export and credit insurance, see 65123
- general insurance (except marine and import, export & credit insurance), see 65124

Sub-class 65122 Captive insurance

This Sub-class includes the underwriting and provision of captive insurance policies.

This sub-class excludes:

- marine insurance, see 65121
- import, export and credit insurance, see 65123
- general insurance (except marine and import, export & credit insurance), see 65124

Sub-class 65123 Import, export and credit insurance

This Sub-class includes the underwriting and provision of import, export and credit insurance policies.

This sub-class excludes:

- marine insurance, see 65121
- captive insurance, see 65122
- general insurance (except marine and import, export & credit insurance), see 65124

Sub-class 65124 General insurance (except marine and import, export & credit insurance)

This Sub-class includes the underwriting of non-life insurance policies.

Units in this Sub-class are primarily engaged in:

- underwriting and provision of:
 - accident and fire insurance
 - health insurance
 - travel insurance
 - property insurance
 - pecuniary loss and liability insurance
 - motor insurance

This sub-class excludes:

- marine insurance, see 65121
- captive insurance, see 65122
- import, export and credit insurance, see 65123

GROUP 652 REINSURANCE UNDERWRITING

This Group includes the following Class(es):

- 6520 Reinsurance

Class 6520 Reinsurance

This Class includes the following Sub-class(es):

- 65201 Life reinsurance
- 65202 General reinsurance

Sub-class 65201 Life reinsurance

This Sub-class includes the underwriting and provision of life reinsurance policies (i.e. assuming all or part of the risk associated with existing life insurance policies originally underwritten by other insurance carriers).

This sub-class excludes:

- general reinsurance, see 65202

Sub-class 65202 General reinsurance

This Sub-class includes underwriting and provision of non-life reinsurance policies (i.e. assuming all or part of the risk associated with existing non-life insurance policies originally underwritten by other insurance carriers).

This sub-class excludes:

- life reinsurance, see 65201

GROUP 653 PROVIDENT AND PENSION FUNDING

This Group includes the following Class(es):

- 6530 Provident and Pension Funding

Class 6530 Provident and Pension Funding

This Class includes the following Sub-class(es):

- 65301 Provident funding
- 65302 Pension funding

Sub-class 65301 Provident funding

This Sub-class includes administration of provident funds.

This sub-class excludes:

- pension funding, see 65302

Sub-class 65302 Pension funding

This Sub-class includes administration of pension funds.

This sub-class excludes:

- provident funding, see 65301

DIVISION 66 ACTIVITIES AUXILIARY TO FINANCIAL SERVICE AND INSURANCE ACTIVITIES

This Division includes the following Group(s):

- 661 ACTIVITIES AUXILIARY TO FINANCIAL SERVICE ACTIVITIES, EXCEPT INSURANCE AND PENSION FUNDING
- 662 ACTIVITIES AUXILIARY TO INSURANCE AND PENSION FUNDING
- 663 FUND MANAGEMENT ACTIVITIES

GROUP 661 ACTIVITIES AUXILIARY TO FINANCIAL SERVICE ACTIVITIES, EXCEPT INSURANCE AND PENSION FUNDING

This Group includes the following Class(es):

- 6611 Securities and commodities exchange
- 6612 Security and Commodity Contracts Brokerage
- 6619 Other Activities Auxiliary to Financial Service Activities

Class 6611 Securities and commodities exchange

This Class includes the following Sub-class(es):

- 66110 Securities and commodities exchange

Sub-class 66110 Securities and commodities exchange

This Sub-class includes operation and supervision of financial markets other than by public authorities, such as:

- commodity contracts exchanges
- futures contracts exchanges
- securities exchanges

- stock exchanges
- stock or commodity options exchanges

Class 6612 Security and Commodity Contracts Brokerage

This Class includes the following Sub-class(es):

- 66121 Stock, share and bond brokers and dealers
- 66122 Foreign exchange brokers and dealers
- 66123 Gold bullion brokers and dealers
- 66124 Commodity (excluding gold) and futures brokers and dealers
- 66125 Carbon credit brokers/traders
- 66126 Money-changing services
- 66129 Security dealings and commodity contracts brokerage activities n.e.c.

Sub-class 66121 Stock, share and bond brokers and dealers

This Sub-class includes dealing in financial markets on behalf of others (e.g. stock, share and/or bond brokers and/or dealers) and related activities.

This sub-class excludes:

- foreign exchange brokers and dealers, see 66122
- gold bullion brokers and dealers, see 66123
- commodity (excluding gold) and futures brokers and dealers, see 66124
- carbon credit brokers/traders, see 66125
- money-changing services, see 66126

Sub-class 66122 Foreign exchange brokers and dealers

This Sub-class includes foreign exchange brokers and/or dealers.

This sub-class excludes:

- stock, share and bond brokers and dealers, see 66121
- gold bullion brokers and dealers, see 66123
- commodity (excluding gold) and futures brokers and dealers, see 66124
- carbon credit brokers/traders, see 66125
- money-changing services, see 66126

Sub-class 66123 Gold bullion brokers and dealers

This Sub-class includes gold bullion brokers and/or dealers.

This sub-class excludes:

- stock, share and bond brokers and dealers, see 66121
- foreign exchange brokers and dealers, see 66122
- commodity (excluding gold) and futures brokers and dealers, see 66124
- carbon credit brokers/traders, see 66125
- money-changing services, see 66126

Sub-class 66124 Commodity (excluding gold) and futures brokers and dealers

This Sub-class includes:

- commodities contracts brokerage (e.g. silver bullion, platinum bullion)
- futures contracts brokerage

This sub-class excludes:

- stock, share and bond brokers and dealers, see 66121
- foreign exchange brokers and dealers, see 66122
- gold bullion brokers and dealers, see 66123
- carbon credit brokers/traders, see 66125
- money-changing services, see 66126

Sub-class 66125 Carbon credit brokers/traders

This Sub-class includes carbon credit traders and/or brokers.

This sub-class excludes:

- stock, share and bond brokers and dealers, see 66121
- foreign exchange brokers and dealers, see 66122
- gold bullion brokers and dealers, see 66123
- commodity (excluding gold) and futures brokers and dealers, see 66124
- money-changing services, see 66126

Sub-class 66126 Money-changing services

This Sub-class includes money-changing services.

This sub-class excludes:

- stock, share and bond brokers and dealers, see 66121
- foreign exchange brokers and dealers, see 66122
- gold bullion brokers and dealers, see 66123
- commodity (excluding gold) and futures brokers and dealers, see 66124
- carbon credit brokers/traders, see 66125

Sub-class 66129 Security dealings and commodity contracts brokerage activities n.e.c.

This Sub-class includes security dealings and commodity contracts brokerage activities not elsewhere classified.

Example(s) of activities classified under this code:

- trading of virtual currency, including cryptocurrency
- trading or operating of trading platforms for digital tokens which constitute securities, derivatives contracts or units in a collective investment scheme (CIS)

This sub-class excludes:

- stock, share and bond brokers and dealers, see 66121
- foreign exchange brokers and dealers, see 66122
- gold bullion brokers and dealers, see 66123
- commodity (excluding gold) and futures brokers and dealers, see 66124
- carbon credit brokers/traders, see 66125
- money-changing services, see 66126

Class 6619 Other Activities Auxiliary to Financial Service Activities

This Class includes the following Sub-class(es):

- 66191 Trustee, fiduciary and custody services firms (including nominee companies, trustees and REIT trustees)
- 66192 Corporate finance advisory services
- 66193 Clearing and settlement of financial instruments

- 66194 Activities auxiliary to fund management activities (e.g. independent fund administration firms)
- 66195 Transaction/Payment processing services
- 66199 Other activities auxiliary to financial service activities n.e.c. (e.g. mortgage advisory firms)

Sub-class 66191 Trustee, fiduciary and custody services firms (including nominee companies, trustees and REIT trustees)

This Sub-class includes trustee fiduciary and custody services (e.g. nominee companies, trustees, REIT trustees).

This sub-class excludes:

- corporate finance advisory services, see 66192
- activities auxiliary to fund management activities (e.g. independent fund administration firms), see 66194
- fund management activities, see 6630

Sub-class 66192 Corporate finance advisory services

This Sub-class includes corporate finance advisory services.

This sub-class excludes:

- trustee, fiduciary and custody services firms (including nominee companies, trustees and REIT trustees), see 66191
- activities auxiliary to fund management activities (e.g. independent fund administration firms), see 66194
- transaction/payment processing services for credit card services, see 66195
- fund management activities, see 6630

Sub-class 66193 Clearing and settlement of financial instruments

This Sub-class includes clearing and settlement activities other than credit card transactions.

This sub-class excludes:

- trustee, fiduciary and custody services firms (including nominee companies, trustees and REIT trustees), see 66191
- corporate finance advisory services, see 66192
- activities auxiliary to fund management activities (e.g. independent fund administration firms), see 66194

- transaction/payment processing services for credit card services, see 66195

Sub-class 66194 Activities auxiliary to fund management activities (e.g. independent fund administration firms)

This Sub-class includes activities auxiliary to fund management activities (e.g. fund administration).

This sub-class excludes:

- trustee, fiduciary and custody services firms (including nominee companies, trustees and REIT trustees), see 66191
- corporate finance advisory services, see 66192
- clearing and settlement of financial instruments, see 66193
- transaction/payment processing services for credit card transactions, see 66195
- insurance agents, including firms providing financial planning services, see 66221
- fund management activities, see 6630

Sub-class 66195 Transaction/Payment processing services

This Sub-class includes financial transaction processing for credit card transactions. Also included are provision of digital custodian wallet services, i.e. the service of safekeeping and administration of digital payment tokens or instruments allowing user to transfer or receive digital payment tokens.

This sub-class excludes:

- trustee, fiduciary and custody services firms (including nominee companies, trustees and REIT trustees), see 66191
- corporate finance advisory services, see 66192
- clearing and settlement of financial instruments other than credit card transactions, see 66193

Sub-class 66199 Other activities auxiliary to financial service activities n.e.c. (e.g. mortgage advisory firms)

This Sub-class includes activities auxiliary to financial service activities not elsewhere classified.

Example(s) of activities classified under this code:

- activities of mortgage advisers and brokers
- investment advisory service (non-insurance)

- buying/selling of cryptocurrencies (including cryptocurrency trading platforms)

This sub-class excludes:

- trustee, fiduciary and custody services firms (including nominee companies, trustees and REIT trustees), see 66191
- corporate finance advisory services, see 66192
- clearing and settlement of financial instruments other than credit cards, see 66193
- activities auxiliary to fund management activities (e.g. independent fund administration firms), see 66194
- transaction/payment processing services for credit cards, see 66195
- insurance agents, including firms providing financial planning services, see 66221
- fund management activities, see 6630

GROUP 662 ACTIVITIES AUXILIARY TO INSURANCE AND PENSION FUNDING

This Group includes the following Class(es):

- 6621 Risk and Damage Evaluation
- 6622 Activities of Insurance Intermediaries
- 6629 Other Activities Auxiliary to Insurance and Pension Funding

Class 6621 Risk and Damage Evaluation

This Class includes the following Sub-class(es):

- 66210 Risk and damage evaluation (e.g. loss adjusting, claims adjusting)

Sub-class 66210 Risk and damage evaluation (e.g. loss adjusting, claims adjusting)

This Sub-class includes the provision of administration services of insurance, such as assessing and settling insurance claims.

This Sub-class includes:

- assessing insurance claims:
 - claims adjusting
 - risk assessing
 - risk and damage evaluation
 - average and loss adjusting
- settling insurance claims

This sub-class excludes:

- appraisal of real estate, see 68201
- investigation activities, see 80200

Class 6622 Activities of Insurance Intermediaries

This Class includes the following Sub-class(es):

- 66221 Insurance agencies and agents (including financial planning services)
- 66222 Insurance brokers

Sub-class 66221 Insurance agencies and agents (including financial planning services)

This Sub-class includes:

- activities of firms providing financial planning and/or advisory services
- activities of insurance agencies and/or agents in selling, negotiating or soliciting of annuities, insurance and/or reinsurance policies

This sub-class excludes:

- insurance brokers, see 66222

Sub-class 66222 Insurance brokers

This Sub-class includes activities of insurance brokers (i.e. insurance intermediaries) in selling, negotiating or soliciting of annuities, insurance and reinsurance policies.

This sub-class excludes:

- insurance agencies and agents (including financial planning and/or advisory services), see 66221

Class 6629 Other Activities Auxiliary to Insurance and Pension Funding

This Class includes the following Sub-class(es):

- 66291 Representative offices of foreign insurers and professional reinsurers
- 66292 Captive managers
- 66299 Other activities auxiliary to insurance and pension funding n.e.c. (e.g. activities of actuaries)

Sub-class 66291 Representative offices of foreign insurers and professional reinsurers

This Sub-class includes representative office of foreign insurers and professional reinsurers.

This sub-class excludes:

- captive managers, see 66292

Sub-class 66292 Captive managers

This Sub-class includes activities of captive managers.

This sub-class excludes:

- representative offices of foreign insurers and professional reinsurers, see 66291

Sub-class 66299 Other activities auxiliary to insurance and pension funding n.e.c. (e.g. activities of actuaries)

This Sub-class includes other activities auxiliary to insurance and pension funding not elsewhere classified.

Example(s) of activities classified under this code:

- activities involved in or closely related to insurance and pension funding (except claims adjusting, activities of insurance agents and firms providing financial planning services)
- salvage administration
- actuarial services

This sub-class excludes:

- marine salvage activities, see 52225
- representative offices of foreign insurers and professional reinsurers, see 66291
- captive managers, see 66292

GROUP 663 FUND MANAGEMENT ACTIVITIES

This Group includes the following Class(es):

- 6630 Fund Management Activities

Class 6630 Fund Management Activities

This Class includes the following Sub-class(es):

- 66301 Traditional/Long-only asset/Portfolio management
- 66302 Hedge fund management
- 66303 Property fund management (including REIT management and direct property fund management)
- 66304 Private equity firms
- 66305 Venture capital activities
- 66306 Single/Multiple family offices activities (e.g. managing investments and trusts for a single or multiple families)
- 66307 Private debt funds
- 66309 Fund management activities n.e.c.

Sub-class 66301 Traditional/Long-only asset/Portfolio management

This Sub-class includes the management of traditional/long-only asset/portfolio funds (i.e. invest primarily in equity, fixed income and cash equivalents) for individuals, businesses and others on a fee or contract basis.

This sub-class excludes:

- hedge fund management, see 66302
- property fund management (including REIT management and direct property fund management), see 66303
- private equity firms, see 66304
- venture capital activities, see 66305
- single/multiple family offices activities (e.g. managing investments and trusts for a single or multiple families), see 66306
- private debt funds, see 66307
- collective portfolio investment funds with rental income, see 68105

Sub-class 66302 Hedge fund management

This Sub-class includes the management of hedge funds for individuals, businesses and others on a fee or contract basis.

This sub-class excludes:

- traditional/long-only asset/portfolio management, see 66301
- property fund management (including REIT management and direct property fund management), see 66303

- private equity firms, see 66304
- venture capital activities, see 66305
- single/multiple family offices activities (e.g. managing investments and trusts for a single or multiple families), see 66306
- private debt funds, see 66307
- collective portfolio investment funds with rental income, see 68105

Sub-class 66303 Property fund management (including REIT management and direct property fund management)

This Sub-class includes management of real estate investment trusts (REITs) and direct property funds for individuals, businesses and others on a fee or contract basis.

This sub-class excludes:

- traditional/long-only asset/portfolio management, see 66301
- hedge fund management, see 66302
- private equity firms, see 66304
- venture capital activities, see 66305
- single/multiple family offices activities (e.g. managing investments and trusts for a single or multiple families), see 66306
- private debt funds, see 66307
- collective portfolio investment funds with rental income, see 68105

Sub-class 66304 Private equity firms

This Sub-class includes the management of private equity funds for individuals, businesses and others on a fee or contract basis.

This sub-class excludes:

- traditional/long-only asset/portfolio management, see 66301
- hedge fund management, see 66302
- property fund management (including REIT management and direct property fund management), see 66303
- venture capital activities, see 66305
- single/multiple family offices activities (e.g. managing investments and trusts for a single or multiple families), see 66306
- private debt funds, see 66307

- collective portfolio investment funds with rental income, see 68105

Sub-class 66305 Venture capital activities

This Sub-class includes venture capital activities.

This sub-class excludes:

- angel investors, see 64999
- traditional/long-only asset/portfolio management, see 66301
- hedge fund management, see 66302
- property fund management (including REIT management and direct property fund management), see 66303
- private equity firms, see 66304
- single/multiple family offices activities (e.g. managing investments and trusts for a single or multiple families), see 66306
- private debt funds, see 66307
- collective portfolio investment funds with rental income, see 68105

Sub-class 66306 Single/Multiple family offices activities (e.g. managing investments and trusts for a single or multiple families)

This Sub-class includes fund management activities performed for a single or multiple families on a fee or contract basis, such as management of fund, investments and trusts.

This sub-class excludes:

- traditional/long-only asset/portfolio management, see 66301
- hedge fund management, see 66302
- property fund management (including REIT management and direct property fund management), see 66303
- private equity firms, see 66304
- venture capital activities, see 66305
- private debt funds, see 66307
- collective portfolio investment funds with rental income, see 68105

Sub-class 66307 Private debt funds

This Sub-class includes private debt funds.

This sub-class excludes:

- angel investors, see 64999
- traditional/long-only asset/portfolio management, see 66301
- hedge fund management, see 66302
- property fund management (including REIT management and direct property fund management), see 66303
- private equity firms, see 66304
- venture capital activities, see 66305
- single/multiple family offices activities (e.g. managing investments and trusts for a single or multiple families), see 66306
- collective portfolio investment funds with rental income, see 68105

Sub-class 66309 Fund management activities n.e.c.

This Sub-class includes portfolio and fund management activities for individuals, businesses and others on a fee or contract basis that are not elsewhere classified.

Example(s) of activities classified under this code:

- management of other investment funds
- management of shipping trusts
- management of pension funds
- management of collective portfolio investment funds

This sub-class excludes:

- angel investors, see 64999
- traditional/long-only asset/portfolio management, see 66301
- hedge fund management, see 66302
- property fund management (including REIT management and direct property fund management), see 66303
- private equity firms, see 66304
- venture capital activities, see 66305
- single/multiple family offices activities (e.g. managing investments and trusts for a single or multiple families), see 66306
- private debt funds, see 66307
- collective portfolio investment funds with rental income, see 68105

SECTION L REAL ESTATE ACTIVITIES

This Section includes the following Division(s):

- 68 REAL ESTATE ACTIVITIES

DIVISION 68 REAL ESTATE ACTIVITIES

This Division includes the following Group(s):

- 681 REAL ESTATE ACTIVITIES WITH OWN OR LEASED PROPERTY
- 682 REAL ESTATE ACTIVITIES ON A FEE OR COMMISSION BASIS

GROUP 681 REAL ESTATE ACTIVITIES WITH OWN OR LEASED PROPERTY

This Group includes the following Class(es):

- 6810 Real Estate Activities with Own or Leased Property

Class 6810 Real Estate Activities with Own or Leased Property

This Class includes the following Sub-class(es):

- 68101 Real estate developers
- 68102 Operating of serviced apartments
- 68103 Letting of self-owned or leased real estate property except food courts, coffee shops and canteens (e.g. office/exhibition space, shopping mall, self-storage facilities)
- 68104 Letting and operating of self-owned or leased food courts, coffee shops and canteens (with mainly rental income)
- 68105 Collective portfolio investment funds with rental income
- 68106 Management of self-owned strata titled property (i.e. Management Corporation Strata Title)

Sub-class 68101 Real estate developers

This Sub-class includes:

- the development of land with the eventual aim of selling the residential or commercial properties
- buying and/or selling of properties or land

This sub-class excludes:

- operating of serviced apartments, see 68102

- letting of self-owned or leased real estate property except food courts, coffee shops and canteens (e.g. office/exhibition space, shopping mall, self-storage facilities), see 68103
- letting and operating of self-owned or leased food courts, coffee shops and canteens (with mainly rental income), see 68104
- collective portfolio investment funds with rental income, see 68105
- management of self-owned strata titled property (i.e. Management Corporation Strata Title), see 68106

Sub-class 68102 Operating of serviced apartments

This Sub-class includes the provision of homes and furnished or unfurnished flats or apartments for more permanent use (e.g. monthly or annual basis).

This sub-class excludes:

- provision of short term accommodation (e.g. hotels, chalets, guesthouses, worker dormitories), see Division 55
- real estate developers, see 68101
- letting of self-owned or leased real estate property except food courts, coffee shops and canteens (e.g. office/exhibition space, shopping mall, self-storage facilities), see 68103
- letting and operating of self-owned or leased food courts, coffee shops and canteens (with mainly rental income), see 68104
- collective portfolio investment funds with rental income, see 68105
- management of self-owned strata titled property (i.e. Management Corporation Strata Title), see 68106
- operation of hotels, boarding and lodging houses (including dormitory), see Division 55

Sub-class 68103 Letting of self-owned or leased real estate property except food courts, coffee shops and canteens (e.g. office/exhibition space, shopping mall, self-storage facilities)

This Sub-class includes the rental and operating of self-owned or leased real estate, for example:

- apartment buildings and dwellings
- non-residential buildings (i.e. offices, shopping malls), including exhibition halls
- self-storage facilities
- land

This sub-class excludes:

- operation of warehousing and storage facilities, see 5210
- operation of food courts, coffee shops and canteens whose income comes mainly from sale of food and beverages, see 56122
- real estate developers, see 68101
- operating of serviced apartments, see 68102
- letting and operating of self-owned or leased food courts, coffee shops and canteens (with mainly rental income), see 68104
- collective portfolio investment funds with rental income, see 68105
- management of self-owned strata titled property (i.e. Management Corporation Strata Title), see 68106
- operation of hotels, boarding and lodging houses (including dormitory), see Division 55

Sub-class 68104 Letting and operating of self-owned or leased food courts, coffee shops and canteens (with mainly rental income)

This Sub-class includes the rental and operating of self-owned or leased food courts, coffee shops and canteens. Units under this Sub-class have their main source of revenue from rental income.

This sub-class excludes:

- operation of food courts, coffee shops and eating houses whose income comes mainly from sale of food and beverages , see 56122
- real estate developers, see 68101
- operating of serviced apartments, see 68102
- letting of self-owned or leased real estate property except food courts, coffee shops and canteens (e.g. office/exhibition space, shopping mall, self-storage facilities), see 68103
- collective portfolio investment funds with rental income, see 68105
- real estate agencies and valuation services, see 68106

Sub-class 68105 Collective portfolio investment funds with rental income

This Sub-class includes the management of collective portfolio investment funds (e.g. Real Estate investment Trust (REITS)) with main income from the rental of premises.

This sub-class excludes:

- investment holding companies set up to hold investments and stakes in real estate properties, see 64202

- collective portfolio investment funds with main income from dividends of subsidiaries, see 64300
- fund management activities, see 6630
- real estate developers, see 68101
- operating of serviced apartments, see 68102
- letting of self-owned or leased real estate property except food courts, coffee shops and canteens (e.g. office/exhibition space, shopping mall, self-storage facilities), see 68103
- letting and operating of self-owned or leased food courts, coffee shops and canteens (with mainly rental income), see 68104
- management of self-owned strata titled property (i.e. Management Corporation Strata Title), see 68106

Sub-class 68106 Management of self-owned strata titled property (i.e. Management Corporation Strata Title)

This Sub-class includes the management of self-owned strata titled property (i.e. Management Corporation Strata Title).

This sub-class excludes:

- operation of food courts, coffee shops and canteens whose income comes mainly from sale of food and beverages , see 56122
- investment holding companies set up to hold investments and stakes in real estate properties, see 64202
- collective portfolio investment funds with main income from dividends of subsidiaries, see 64300
- real estate developers, see 68101
- operating of serviced apartments, see 68102
- letting of self-owned or leased real estate property except food courts, coffee shops and canteens (e.g. office/exhibition space, shopping mall, self-storage facilities), see 68103
- letting and operating of self-owned or leased food courts, coffee shops and canteens (with mainly rental income), see 68104
- collective portfolio investment funds with rental income, see 68105
- provision of residential (other than town councils), commercial and industrial management services on a fee or contract basis, see 68203
- provision of a combination of cleaning, maintenance and security services within client's premises on a fee or contract basis, see 68203

GROUP 682 REAL ESTATE ACTIVITIES ON A FEE OR COMMISSION BASIS

This Group includes the following Class(es):

- 6820 Real Estate Activities on a Fee or Commission Basis

Class 6820 Real Estate Activities on a Fee or Commission Basis

This Class includes the following Sub-class(es):

- 68201 Real estate agencies and valuation services
- 68202 Town councils
- 68203 Residential (other than town councils), commercial and industrial real estate management
- 68209 Real estate activities on a fee or commission basis n.e.c. (excluding online marketplaces)

Sub-class 68201 Real estate agencies and valuation services

This Sub-class includes:

- activities of real estate agencies
- real estate appraisal and/or valuation services

This sub-class excludes:

- town councils, see 68202
- provision of residential (other than town councils), commercial and industrial management services on a fee or contract basis, see 68203
- provision of a combination of cleaning, maintenance and security services within client's premises on a fee or contract basis, see 68203
- legal activities, see 69101
- maintenance of swimming pools, spas and fountains, see 81292

Sub-class 68202 Town councils

This Sub-class includes the activities of town councils (i.e. controlling, managing, maintaining and improving the common property of public housing residential flats and commercial property within the town).

This sub-class excludes:

- real estate agencies and valuation services, see 68201
- provision of residential (other than town councils), commercial and industrial management services on a fee or contract basis, see 68203

- provision of a combination of cleaning, maintenance and security services within client's premises on a fee or contract basis, see 68203

Sub-class 68203 Residential (other than town councils), commercial and industrial real estate management

This Sub-class includes provision of real estate residential (other than town councils) and non-residential management services on a fee or commission basis, which may be in combination with cleaning, maintenance and security services within client's premises.

This sub-class excludes:

- development of building projects, see 68101
- real estate agencies and valuation services, see 68201
- town councils, see 68202
- legal activities, see 69101
- maintenance of swimming pools, spas and fountains, see 81292
- provision of only one support service (e.g. cleaning, security) within a client's facilities, see appropriate sub-class according to service provided (e.g. 81211, 80100)

Sub-class 68209 Real estate activities on a fee or commission basis n.e.c. (excluding online marketplaces)

This Sub-class includes the provision of other real estate related activities on a fee or contract basis not elsewhere classified.

Example(s) of activities classified under this code:

- real estate consultancy

This sub-class excludes:

- online marketplaces for real estate services, see 63205
- real estate agencies and valuation services, see 68201
- town councils, see 68202
- provision of residential (other than town councils), commercial and industrial management services on a fee or contract basis, see 68203
- provision of a combination of cleaning, maintenance and security services within client's premises on a fee or contract basis, see 68203
- legal activities, see 69101
- maintenance of swimming pools, spas and fountains, see 81292

- provision of only one support service (e.g. cleaning, security) within a client's facilities, see appropriate sub-class according to service provided (e.g. 81211, 80100)

SECTION M PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES

This Section includes the following Division(s):

- 69 LEGAL AND ACCOUNTING ACTIVITIES
- 70 ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES
- 71 ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS
- 72 SCIENTIFIC RESEARCH AND DEVELOPMENT
- 73 ADVERTISING AND MARKET RESEARCH
- 74 OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES
- 75 VETERINARY ACTIVITIES

DIVISION 69 LEGAL AND ACCOUNTING ACTIVITIES

This Division includes the following Group(s):

- 691 LEGAL ACTIVITIES
- 692 ACCOUNTING, BOOK-KEEPING AND AUDITING ACTIVITIES; TAX CONSULTANCY

GROUP 691 LEGAL ACTIVITIES

This Group includes the following Class(es):

- 6910 Legal Activities

Class 6910 Legal Activities

This Class includes the following Sub-class(es):

- 69101 Legal activities (excluding online marketplaces)
- 69102 Arbitration and mediation services (excluding online marketplaces)

Sub-class 69101 Legal activities (excluding online marketplaces)

This Sub-class includes legal advice, representation and related legal services by, or under supervision of, persons who are members of the bar as part of legal procedure in courts or other judicial bodies.

Units in this Sub-class are engaged in one or more of the following:

- advice, representation and related legal services in all areas of law (e.g. criminal law, civil law, administrative law, labour disputes, and arbitration and mediation as part of legal procedure)
- provision of general legal counsel and/or legal advice and other related legal services
- preparation and/or certification of legal documents (e.g. articles of incorporation, partnership agreements or similar documents in connection with company formation, patents, trade marks and copyrights, preparation of deeds, wills, trusts, etc.) and other related legal services
- other activities of notaries public, civil law notaries, bailiffs, arbitrators and mediators, examiners and referees

This sub-class excludes:

- online marketplaces for legal, arbitration and mediation services, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without providing the legal, arbitration and mediation services, see 63209
- arbitration and mediation services provided by quasi-judicial or non-judicial bodies, see 69102
- representative office set up by law practice, see 70102
- corporate immigration consultancy, see 7020
- brokerage and consultancy services of intellectual property assets by non-legal firms, see 74902
- arbitration and mediation services provided by courts or other judicial bodies, see 84231
- administration and operation of civil and criminal law courts, military tribunals and the judicial system, see 84231

Sub-class 69102 Arbitration and mediation services (excluding online marketplaces)

This Sub-class includes arbitration and mediation services provided by quasi-judicial or non-judicial bodies aimed at settling disputes among businesses or individuals.

This sub-class excludes:

- online marketplaces for legal, arbitration and mediation services, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without providing the legal, arbitration and mediation services, see 63209
- activities of legal firms, see 69101

- arbitration and mediation services provided as part of legal procedure in courts or other judicial bodies, see 69101
- arbitration and mediation services provided by courts or other judicial bodies, see 84231

GROUP 692 ACCOUNTING, BOOK-KEEPING AND AUDITING ACTIVITIES; TAX CONSULTANCY

This Group includes the following Class(es):

- 6920 Accounting, Book-Keeping and Auditing Activities; Tax Consultancy

Class 6920 Accounting, Book-Keeping and Auditing Activities; Tax Consultancy

This Class includes the following Sub-class(es):

- 69201 Accounting and auditing services (excluding online marketplaces)
- 69202 Book-keeping services (excluding online marketplaces)

Sub-class 69201 Accounting and auditing services (excluding online marketplaces)

This Sub-class includes accounting and auditing services.

Units in this Sub-class are primarily engaged in one or more of the following:

- preparation of management accounting reports
- preparation or auditing of financial accounts
- examination of accounts and certification of their accuracy
- preparation of personal and business income tax returns
- advisory activities and representation on behalf of clients before tax authorities
- advisory services relating to audit and assurance
- accounting advisory and consultancy services (e.g. business valuation)
- business assurance services such as internal audit, restructuring and/or insolvency, risk management and/or governance and corporate finance and/or deal advisory

This sub-class excludes:

- data-processing and tabulation activities, see 63119
- online marketplaces for accounting, auditing and book-keeping services, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without providing the accounting, auditing and book-keeping services, see 63209

- corporate finance advisory services, see 66192
- book-keeping services, see 69202
- management consultancy activities, see 7020
- debt collection, see 82911

Sub-class 69202 Book-keeping services (excluding online marketplaces)

This Sub-class includes book-keeping services (i.e. recording of commercial transactions from businesses or others).

This sub-class excludes:

- data-processing and tabulation activities, see 63119
- online marketplaces for accounting, auditing and book-keeping services, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without providing the accounting, auditing and book-keeping services, see 63209
- accounting and auditing services (including taxation advisory services), see 69201
- management consultancy activities, see 7020
- debt collection, see 82911

DIVISION 70 ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES

This Division includes the following Group(s):

- 701 ACTIVITIES OF HEAD OFFICES; CENTRALISED ADMINISTRATIVE OFFICES AND BUSINESS REPRESENTATIVE OFFICES
- 702 MANAGEMENT CONSULTANCY ACTIVITIES

GROUP 701 ACTIVITIES OF HEAD OFFICES; CENTRALISED ADMINISTRATIVE OFFICES AND BUSINESS REPRESENTATIVE OFFICES

This Group includes the following Class(es):

- 7010 Activities of Head Offices; Centralised Administrative Offices and Business Representative Offices

Class 7010 Activities of Head Offices; Centralised Administrative Offices and Business Representative Offices

This Class includes the following Sub-class(es):

- 70101 Activities of head and regional head offices; Centralised administrative offices and subsidiary management offices
- 70102 Business representative offices

Sub-class 70101 Activities of head and regional head offices; Centralised administrative offices and subsidiary management offices

This Sub-class includes the overseeing and managing their related company or enterprise (both locally and overseas), such as undertaking the strategic planning, decision making, operational control of these related company or enterprise and may provide a range of administrative services (e.g. marketing, recruitment, finance) to these related companies or enterprises only.

These units are often known as head or regional head offices.

This sub-class excludes:

- representative office of foreign shipping lines, see 52221
- representative office of foreign airlines, see 52231
- holding companies that do not administer, oversee and manage other units of the companies or enterprises, see 64202
- representative office of foreign banks, see 64992
- business representative offices (i.e. assessing business opportunities in Singapore and the region for a foreign commercial entity), see 70102
- management consultancy services, see 7020
- management of human resource functions, see 78300
- provision of a combination of administrative services (e.g. marketing, recruitment, finance) on a fee or commission basis to third-parties only, see 82110
- performing a particular activity for related enterprises (i.e. providing only accounting/book-keeping/auditing services for related enterprises), see sub-class according to that particular activity

Sub-class 70102 Business representative offices

This Sub-class includes units primarily set-up to assess business opportunities, liaison, coordination and promotional activities in Singapore and the region for a related foreign commercial entity. These units generally do not engaged in commercial activities in Singapore.

This sub-class excludes:

- representative office of foreign shipping lines, see 52221

- holding companies that do not administer, oversee and manage other units of the companies or enterprises, see 64202
- representative office of foreign banks, see 64992
- overseeing and managing related enterprises, such as undertaking the strategic planning, decision making and operational control of these related enterprises, see 70101
- provision of a range of centralised administrative services (e.g. marketing, recruitment, finance) to related enterprises, see 70101
- management consultancy services, see 7020
- management of human resource functions, see 78300
- combination of day-to-day administrative services to non-related enterprises, see 82110
- performing a particular activity for related enterprises, see sub-class according to that particular activity (e.g. providing only accounting/book-keeping/auditing services for related enterprises)

GROUP 702 MANAGEMENT CONSULTANCY ACTIVITIES

This Group includes the following Class(es):

- 7020 Management Consultancy Activities

Class 7020 Management Consultancy Activities

This Class includes the following Sub-class(es):

- 70201 Management consultancy services
- 70202 Management consultancy services for healthcare organisations
- 70203 Management consultancy services for hotels
- 70204 Human resource consultancy services
- 70205 Public relations, marketing and brand consultancy services
- 70206 Port, shipping and maritime-related consultancy services
- 70209 Management consultancy services n.e.c.

Sub-class 70201 Management consultancy services

This Sub-class includes the provision of advice and guidance to businesses, the public service and other organisations (excluding healthcare organisations and hotels) on a range of management and operational issues, such as:

- strategic and organisational planning

- production scheduling and control planning
- management information
- practices and planning

This sub-class excludes:

- IT consultancy services, see 6202
- corporate finance advisory services, see 66192
- real estate consultancy services, see 68209
- tax consultancy services, see 69201
- accounting advisory and consultancy services (e.g. business valuation), see 69201
- overseeing and managing related enterprises, such as undertaking the strategic planning, decision making and operational control of these related enterprises, see 70101
- provision of a range of centralised administrative services (e.g. marketing, recruitment, finance) to related enterprises, see 70101
- management consultancy services for healthcare organisations, see 70202
- management consultancy services for hotels, see 70203
- human resource consultancy services, see 70204
- public relations consultancy services, see 70205
- port, shipping and maritime-related consultancy services, see 70206
- engineering consultancy services, see 7112
- advertising activities, see 73100
- market research and public opinion polling, see 73200
- consultancy services of intellectual property assets, see 74902
- agrotechnology consultancy services, see 74903
- carbon consultancy services, see 74904
- executive placement or search consulting services, see 78104
- management of human resource functions, see 78300

Sub-class 70202 Management consultancy services for healthcare organisations

This Sub-class includes the provision of advice and guidance to healthcare organisations on a range of management and operational issues.

This sub-class excludes:

- IT consultancy services, see 6202

- corporate finance advisory services, see 66192
- real estate consultancy services, see 68209
- tax consultancy services, see 69201
- provision of a range of centralised administrative services (e.g. marketing, recruitment, finance) to related enterprises, see 70101
- management consultancy services, see 70201
- management consultancy services for hotels, see 70203
- human resource consultancy services, see 70204
- public relations consultancy services, see 70205
- port, shipping and maritime-related consultancy services, see 70206
- engineering consultancy services, see 7112
- advertising activities, see 73100
- market research and public opinion polling, see 73200
- consultancy services of intellectual property assets, see 74902
- agrotechnology consultancy services, see 74903
- carbon consultancy services, see 74904
- executive placement or search consulting services, see 78104
- management of human resource functions, see 78300

Sub-class 70203 Management consultancy services for hotels

This Sub-class includes the provision of advice and guidance to hotels on a range of management and operational issues, such as:

- strategic and organisational planning
- practices and planning
- production scheduling and control planning
- management information

This sub-class excludes:

- IT consultancy services, see 6202
- corporate finance advisory services, see 66192
- real estate consultancy services, see 68209
- tax consultancy services, see 69201

- overseeing and managing related enterprises, such as undertaking the strategic planning, decision making and operational control of these related enterprises, see 70101
- provision of a range of centralised administrative services (e.g. marketing, recruitment, finance) to related enterprises, see 70101
- management consultancy services, see 70201
- management consultancy services for healthcare organisations, see 70202
- human resource consultancy services, see 70204
- public relations consultancy services, see 70205
- port, shipping and maritime-related consultancy services, see 70206
- engineering consultancy services, see 7112
- advertising activities, see 73100
- market research and public opinion polling, see 73200
- consultancy services of intellectual property assets, see 74902
- agrotechnology consultancy services, see 74903
- carbon consultancy services, see 74904
- executive placement or search consulting services, see 78104
- management of human resource functions, see 78300

Sub-class 70204 Human resource consultancy services

This Sub-class includes the provision of advice and guidance on management and operational issues related to human resource such as:

- employee compensation
- labour relations
- human resource policies

This sub-class excludes:

- IT consultancy services, see 6202
- corporate finance advisory services, see 66192
- real estate consultancy services, see 68209
- tax consultancy services, see 69201
- overseeing and managing related enterprises, such as undertaking the strategic planning, decision making and operational control of these related enterprises, see 70101

- provision of a range of centralised administrative services (e.g. marketing, recruitment, finance) to related enterprises, see 70101
- management consultancy services, see 70201
- management consultancy services for healthcare organisations, see 70202
- management consultancy services for hotels, see 70203
- public relations consultancy services, see 70205
- port, shipping and maritime-related consultancy services, see engineering consultancy services, see 7112
- advertising activities, see 73100
- market research and public opinion polling, see 73200
- consultancy services of intellectual property assets, see 74902
- agrotechnology consultancy services, see 74903
- carbon consultancy services, see 74904
- executive placement or search consulting services, see 78104
- management of human resource functions, see 78300

Sub-class 70205 Public relations, marketing and brand consultancy services

This Sub-class includes the provision of advice and guidance on management and operational issues related to public relations, marketing and brand consultancy.

This sub-class excludes:

- IT consultancy services, see 6202
- corporate finance advisory services, see 66192
- real estate consultancy services, see 68209
- tax consultancy services, see 69201
- overseeing and managing related enterprises, such as undertaking the strategic planning, decision making and operational control of these related enterprises, see 70101
- provision of a range of centralised administrative services (e.g. marketing, recruitment, finance) to related enterprises, see 70101
- management consultancy services, see 70201
- management consultancy services for healthcare organisations, see 70202
- management consultancy services for hotels, see 70203
- human resource consultancy services, see 70204

- port, shipping and maritime-related consultancy services, see 70206
- management consultancy services pertaining to a more specific area/field not in SSIC 70202-6 (e.g. aviation consultancy), see 70209
- engineering consultancy services, see 7112
- advertising activities, see 73100
- market research and public opinion polling, see 73200
- consultancy services of intellectual property assets, see 74902
- agrotechnology consultancy services, see 74903
- carbon consultancy services, see 74904
- executive placement or search consulting services, see 78104
- management of human resource functions, see 78300

Sub-class 70206 Port, shipping and maritime-related consultancy services

This Sub-class includes the provision of advice and guidance on management and operational issues related to port, shipping and maritime-related services.

This sub-class excludes:

- IT consultancy services, see 6202
- corporate finance advisory services, see 66192
- real estate consultancy services, see 68209
- tax consultancy services, see 69201
- overseeing and managing related enterprises, such as undertaking the strategic planning, decision making and operational control of these related enterprises, see 70101
- provision of a range of centralised administrative services (e.g. marketing, recruitment, finance) to related enterprises, see 70101
- management consultancy services, see 70201
- management consultancy services for healthcare organisations, see 70202
- management consultancy services for hotels, see 70203
- human resource consultancy services, see 70204
- public relations consultancy services, see 70205
- engineering consultancy services, see 7112
- advertising activities, see 73100
- market research and public opinion polling, see 73200

- consultancy services of intellectual property assets, see 74902
- agrotechnology consultancy services, see 74903
- carbon consultancy services, see 74904
- executive placement or search consulting services, see 78104
- management of human resource functions, see 78300

Sub-class 70209 Management consultancy services n.e.c.

This Sub-class includes management consultancy services that are not elsewhere classified.

Example(s) of activities classified under this code:

- consultancy on aviation
- consultancy on corporate immigration
- consultancy on workplace safety

This sub-class excludes:

- IT consultancy services, see 6202
- corporate finance advisory services, see 66192
- real estate consultancy services, see 68209
- tax consultancy services, see 69201
- overseeing and managing related enterprises, such as undertaking the strategic planning, decision making and operational control of these related enterprises, see 70101
- provision of a range of centralised administrative services (e.g. marketing, recruitment, finance) to related enterprises, see 70101
- management consultancy services (general), see 70201
- management consultancy services for healthcare organisations, see 70202
- management consultancy services for hotels, see 70203
- human resource consultancy services, see 70204
- public relations consultancy services, see 70205
- port, shipping and maritime-related consultancy services, see 70206
- engineering consultancy services , see 7112
- advertising activities, see 73100
- market research and public opinion polling, see 73200
- consultancy services of intellectual property assets, see 74902

- agrotechnology consultancy services, see 74903
- carbon consultancy services, see 74904
- executive placement or search consulting services, see 78104
- management of human resource functions, see 78300

DIVISION 71 ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS

This Division includes the following Group(s):

- 711 ARCHITECTURAL AND ENGINEERING ACTIVITIES AND RELATED TECHNICAL CONSULTANCY
- 712 TECHNICAL TESTING AND ANALYSIS SERVICES

GROUP 711 ARCHITECTURAL AND ENGINEERING ACTIVITIES AND RELATED TECHNICAL CONSULTANCY

This Group includes the following Class(es):

- 7111 Architectural and Surveying Activities
- 7112 Engineering Design and Consultancy Activities

Class 7111 Architectural and Surveying Activities

This Class includes the following Sub-class(es):

- 71111 Architectural services
- 71112 Landscape design and landscape architecture
- 71113 Quantity surveying services
- 71114 Land surveying services
- 71119 Other surveying services n.e.c. (e.g. geophysical, geologic, seismic, hydrographic surveying services)

Sub-class 71111 Architectural services

This Sub-class includes the provision of architectural services in planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, building codes, and building material.

This sub-class excludes:

- marine surveying, see 52252

- landscape design and landscape architecture, see 71112
- quantity surveying services, see 71113
- land surveying services, see 71114
- general building engineering design (i.e. applying physical laws and principles of engineering in the engineering project) and technical consultancy services, see 71121
- process and industrial plant engineering design (i.e. applying physical laws and principles of engineering in the engineering project) and technical consultancy services, see 71122
- technical testing (including certification of products and services), see 71200
- research and experimental development activities related to engineering, see 72104

Sub-class 71112 Landscape design and landscape architecture

This Sub-class includes the provision of landscape design and landscape architecture services, including the planning and designing the development of land areas for projects, such as parks and other recreational areas; airports; highways; hospitals; schools; land subdivisions; and commercial, industrial, and residential areas, by applying knowledge of land characteristics, location of buildings and structures, use of land areas, and design of landscape projects.

This sub-class excludes:

- marine surveying, see 52252
- architectural services, see 71111
- quantity surveying services, see 71113
- land surveying services, see 71114
- engineering and consultancy services, see 7112
- technical testing (including certification of products and services), see 71200
- research and experimental development activities related to engineering, see 72104

Sub-class 71113 Quantity surveying services

This Sub-class includes quantity surveying services.

This sub-class excludes:

- marine surveying, see 52252
- architectural services, see 71111
- landscape design and landscape architecture, see 71112
- land surveying services, see 71114
- engineering and consultancy services, see 7112

- technical testing (including certification of products and services), see 71200
- research and experimental development activities related to engineering, see 72104
- industrial design, see 7411

Sub-class 71114 Land surveying services

This Sub-class includes land surveying services.

Units in this Sub-class are primarily engaged in one or more of the following:

- conducting of cadastral survey and strata survey
- conducting of geodetic survey
- conducting of topographical survey
- conducting of photogrammetry mapping (airborne and terrestrial)
- conducting of 2D and/or 3D Mapping (including using laser scanning and/or drone)
- conducting of engineering survey (including setting out survey, tunnels monitoring, ground monitoring)

This sub-class excludes:

- marine surveying, see 52252
- architectural services, see 71111
- landscape design and landscape architecture, see 71112
- quantity surveying services, see 71113
- engineering and consultancy services, see 7112
- technical testing (including certification of products and services), see 71200
- research and experimental development activities related to engineering, see 72104
- industrial design, see 7411

Sub-class 71119 Other surveying services n.e.c. (e.g. geophysical, geologic, seismic, hydrographic surveying services)

This Sub-class includes other surveying services that are not elsewhere classified such as geophysical, geologic, seismic and hydrographic surveying.

Example(s) of activities classified under this code:

- geologic surveying
- geophysical surveying
- hydrographic surveying

This sub-class excludes:

- marine surveying, see 52252
- architectural services, see 71111
- landscape design and landscape architecture, see 71112
- quantity surveying services, see 71113
- land surveying services, see 71114
- engineering and consultancy services, see 7112
- technical testing (including certification of products and services), see 71200
- research and experimental development activities related to engineering, see 72104
- industrial design, see 7411

Class 7112 Engineering Design and Consultancy Activities

This Class includes the following Sub-class(es):

- 71121 General building engineering design and consultancy services
- 71122 Process and industrial plant engineering design and consultancy services
- 71123 Engineering design and consultancy services in energy management and clean energy systems
- 71124 Environmental engineering design and consultancy services (except clean energy)
- 71125 Infrastructure engineering design and consultancy services
- 71126 Engineering design and consultancy services supporting mining, oil and gas extraction and offshore exploration activities
- 71129 Engineering design and consultancy activities n.e.c.

Sub-class 71121 General building engineering design and consultancy services

This Sub-class includes :

- general building engineering design (i.e. applying physical laws and principles of engineering in the engineering project). Other services related to the engineering project may be provided as well, for example: provision of advice regarding engineering principles and methods, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of the project.
- general building engineering technical consultancy services (i.e. provision of advice to clients regarding engineering principles and methods), like building diagnostic and

inspection services (i.e. evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property)

- general building engineering project development and management

This sub-class excludes:

- building construction services, see 4100
- architectural services (i.e. planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, building codes, and building material), see 71111
- process and industrial plant engineering design and consultancy services , see 71122
- engineering design and consultancy services in energy management and clean energy systems, see 71123
- environmental engineering design and consultancy services (except clean energy), see 71124
- infrastructure engineering design and consultancy services , see 71125
- engineering design and consultancy services supporting mining, oil and gas extraction and offshore exploration activities , see 71126
- technical testing (including certification of products and services), see 71200
- research and experimental development activities related to engineering, see 72104
- industrial design (i.e. creating and developing designs and specifications that optimise the use, value and appearance of products), see 7411
- interior design services, see 74191

Sub-class 71122 Process and industrial plant engineering design and consultancy services

This Sub-class includes:

- process and industrial plant engineering design (i.e. applying physical laws and principles of engineering in the engineering project). Other services related to the engineering project may be provided as well, for example: provision of advice regarding engineering principles and methods, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of the project.
- process and industrial plant engineering technical consultancy services (i.e. provision of advice to clients regarding engineering principles and methods)
- process and industrial plant engineering project development and management
- engineering services related to the design of process and industrial products (e.g. industrial machinery used across various sectors like agricultural, construction, mining,

metalworking, commercial and service industry, heating, ventilating and air-conditioning, etc.)

This sub-class excludes:

- architectural services (i.e. planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, building codes, and building material), see 71111
- general building engineering design and consultancy services, see 71121
- engineering design and consultancy services in energy management and clean energy systems, see 71123
- environmental engineering design and consultancy services (except clean energy), see 71124
- infrastructure engineering design and consultancy services , see 71125
- engineering design and consultancy services supporting mining, oil and gas extraction and offshore exploration activities , see 71126
- technical testing (including certification of products and services), see 71200
- research and experimental development activities related to engineering, see 72104
- industrial design (i.e. creating and developing designs and specifications that optimise the use, value and appearance of products), see 7411
- interior design services, see 74191

Sub-class 71123 Engineering design and consultancy services in energy management and clean energy systems

This Sub-class includes engineering design and consultancy services in energy management and clean energy systems such as:

- hydropower
- solar photovoltaics
- wind energy
- systems that generate electrical power using fossil fuels

Units in this Sub-class are primarily engaged in one or more of the following:

- energy management and clean energy systems engineering design (i.e. applying physical laws and principles of engineering in the engineering project). Other services related to the engineering project may be provided as well, for example: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of the project.

- energy management and clean energy systems engineering technical consultancy services (i.e. provision of advice to clients regarding engineering principles and methods)
- energy management and clean energy systems engineering project development and management

This sub-class excludes:

- architectural services (i.e. planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, building codes, and building material), see 71111
- general building engineering design and consultancy services, see 71121
- process and industrial plant engineering design and consultancy services, see 71122
- environmental engineering design and consultancy services (except clean energy), see 71124
- infrastructure engineering design and consultancy services, see 71125
- engineering design and consultancy services supporting mining, oil and gas extraction and offshore exploration activities, see 71126
- technical testing (including certification of products and services), see 71200
- research and experimental development activities related to engineering, see 72104
- industrial design (i.e. creating and developing designs and specifications that optimise the use, value and appearance of products), see 7411

Sub-class 71124 Environmental engineering design and consultancy services (except clean energy)

This Sub-class includes environment engineering design and consultancy services such as:

- water supply and treatment systems
- waste treatment systems (e.g. sewer systems, sewage treatment plants)
- erosion control systems
- waste water treatment and disposal systems
- waste management systems (e.g. recycling facilities, landfill sites)

Units in this Sub-class are primarily engaged in one or more of the following:

- environmental engineering design (i.e. applying physical laws and principles of engineering in the engineering project). Other services related to the engineering project may be provided as well, for example: provision of advice regarding engineering principles and methods, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of the project.

- environmental engineering technical consultancy services (i.e. provision of advice to clients regarding engineering principles and methods)
- environmental engineering project development and management

This sub-class excludes:

- architectural services (i.e. planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, building codes, and building material), see 71111
- general building engineering design and consultancy services, see 71121
- process and industrial plant engineering design and consultancy services, see 71122
- engineering design and consultancy services in energy management and clean energy systems, see 71123
- infrastructure engineering design and consultancy services, see 71125
- engineering design and consultancy services supporting mining, oil and gas extraction and offshore exploration activities, see 71126
- technical testing (including certification of products and services), see 71200
- research and experimental development activities related to engineering, see 72104
- industrial design (i.e. creating and developing designs and specifications that optimise the use, value and appearance of products), see 7411

Sub-class 71125 Infrastructure engineering design and consultancy services

This Sub-class includes infrastructure engineering design and consultancy services such as:

- highways, roads and streets
- bridges, tunnels
- mass transit systems, including light rail
- marine infrastructure (e.g. harbours, piers, docks, wharves)
- airports, runways
- railways
- communications and power line
- land reclamation
- dam and drainage

Units in this Sub-class are primarily engaged in one or more of the following:

- infrastructure engineering design (i.e. applying physical laws and principles of engineering in the engineering project). Other services related to the engineering project may be provided as well, for example: provision of advice regarding engineering principles and

methods, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of the project.

- infrastructure engineering technical consultancy services (i.e. provision of advice to clients concerning engineering principles and methods)
- infrastructure engineering project development and management

This sub-class excludes:

- architectural services (i.e. planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, building codes, and building material), see 71111
- general building engineering design and consultancy services, see 71121
- process and industrial plant engineering design and consultancy services, see 71122
- engineering design and consultancy services in energy management and clean energy systems, see 71123
- engineering design and consultancy services for hydropower systems, solar photovoltaics systems, wind energy systems and systems that generate electrical power using fossil fuels, see 71123
- environmental engineering design and consultancy services (except clean energy), see 71124
- engineering design and consultancy services for water supply and treatment systems, waste treatment systems (e.g. sewer systems, sewage treatment plants), erosion control systems, waste water treatment and disposal systems, waste management systems (e.g. recycling facilities, landfill sites), see 71124
- engineering design and consultancy services supporting mining, oil and gas extraction and offshore exploration activities, see 71126
- technical testing (including certification of products and services), see 71200
- research and experimental development activities related to engineering, see 72104
- industrial design (i.e. creating and developing designs and specifications that optimise the use, value and appearance of products), see 7411

Sub-class 71126 Engineering design and consultancy services supporting mining, oil and gas extraction and offshore exploration activities

This Sub-class includes engineering design and consultancy services supporting mining, oil and gas extraction and offshore exploration activities, for example engineering services related to:

- mineral prospecting
- mining

- offshore engineering petroleum exploration
- oil and gas well exploration
- oilfield
- petroleum exploration, mining and prospecting

Units in this Sub-class are primarily engaged in one or more of the following:

- mining, oil and gas extraction and offshore exploration engineering design (i.e. applying physical laws and principles of engineering in the engineering project). Other services related to the engineering project may be provided as well, for example: provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of the project.
- mining, oil and gas extraction and offshore exploration engineering technical consultancy services (i.e. provision of advice to clients regarding engineering principles and methods)
- mining, oil and gas extraction and offshore exploration engineering project development and management

This sub-class excludes:

- architectural services (i.e. planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, building codes, and building material), see 71111
- general building engineering design and consultancy services, see 71121
- process and industrial plant engineering design and consultancy services, see 71122
- engineering design and consultancy services in energy management and clean energy systems, see 71123
- environmental engineering design and consultancy services (except clean energy), see 71124
- infrastructure engineering design and consultancy services, see 71125
- technical testing (including certification of products and services), see 71200
- research and experimental development activities related to engineering, see 72104
- industrial design (i.e. creating and developing designs and specifications that optimise the use, value and appearance of products), see 7411

Sub-class 71129 Engineering design and consultancy activities n.e.c.

This Sub-class includes engineering design and consultancy activities not elsewhere classified like:

- fire engineering design

- marine transport equipment (e.g. ships, boats) engineering design
- safety engineering design
- engineering services related to the design of air and space transport equipment (e.g. airplanes, space transport vehicles)
- engineering services related to the design of land transport equipment (e.g. motor vehicles, trains)
- engineering services related to the design of electronic equipment (e.g. handphones, computers) and other electronic components
- engineering services related to the design of electrical equipment (e.g. lighting, household appliances) and components thereof

Units in this Sub-class are primarily engaged in one or more of the following:

- engineering design (i.e. applying physical laws and principles of engineering in the engineering project) services for engineering projects that are not covered under SSIC 71121 to 71126. Other services related to the engineering project may be provided as well, for example: provision of advice related to engineering principles and methods, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of the project.
- engineering technical consultancy services (i.e. provision of advice to clients regarding engineering principles and methods) for engineering projects that are not covered under SSIC 71121 to 71126
- engineering project development and management for engineering projects that are not covered under SSIC 71121 to 71126

Example(s) of activities classified under this code:

- fire engineering design
- marine transport equipment (e.g. ships, boats) engineering design
- aerospace engineering design (e.g. airplanes, space transport vehicles)

This sub-class excludes:

- publishing of software/applications (except games), see 58202
- development of software/applications (except games and cybersecurity), see 62011
- IT consultancy services, see 6202
- architectural services (i.e. planning and designing residential, institutional, leisure, commercial, and industrial buildings and structures by applying knowledge of design, construction procedures, building codes, and building material), see 71111
- general building engineering design and consultancy services, see 71121
- process and industrial plant engineering design and consultancy services , see 71122

- engineering design and consultancy services in energy management and clean energy systems, see 71123
- environmental engineering design and consultancy services (except clean energy), see 71124
- infrastructure engineering design and consultancy services , see 71125
- engineering design and consultancy services supporting mining, oil and gas extraction and offshore exploration activities , see 71126
- technical testing (including certification of products and services), see 71200
- research and experimental development activities related to engineering, see 72104
- industrial design (i.e. creating and developing designs and specifications that optimise the use, value and appearance of products), see 7411
- electronics-related industrial design (i.e. creating and developing designs and specifications that optimise the use, value and appearance of electronics), see 74111
- transport-related industrial design (i.e. creating and developing designs and specifications that optimise the use, value and appearance of transport equipment), see 74112
- interior design services, see 74191

GROUP 712 TECHNICAL TESTING AND ANALYSIS SERVICES

This Group includes the following Class(es):

- 7120 Technical Testing and Analysis Services

Class 7120 Technical Testing and Analysis Services

This Class includes the following Sub-class(es):

- 71200 Technical testing and analysis services (including certification of products and services)

Sub-class 71200 Technical testing and analysis services (including certification of products and services)

This Sub-class includes testing of performance of physical, chemical and other analytical testing of all types of materials and products such as:

- testing of composition and purity of minerals, etc.
- testing activities in the field of food hygiene, including veterinary testing and control in relation to food production
- testing of physical characteristics and performance of materials, such as strength, thickness, durability, radioactivity

- performance testing of complete machinery, such as motors, automobiles, electronic equipment
- radiographic testing of welds and joints testing and measuring of environmental indicators, such as air and water pollution
- bunker surveying which involves providing inspections and examinations of the fuel for marine vessels and bunkers, such as fuel sampling
- preparations, checking presence of water in fuel, measurements of oil fuel temperature
- activities of certification and accreditation of products and services

This sub-class excludes:

- clinical testing, see 72106
- testing of animal specimens, see 75000
- testing and analysis of medical and dental specimens, see 86901

DIVISION 72 SCIENTIFIC RESEARCH AND DEVELOPMENT

This Division includes the following Group(s):

- 721 RESEARCH AND EXPERIMENTAL DEVELOPMENT ON NATURAL SCIENCES AND ENGINEERING
- 722 RESEARCH AND EXPERIMENTAL DEVELOPMENT ON SOCIAL SCIENCES AND HUMANITIES

GROUP 721 RESEARCH AND EXPERIMENTAL DEVELOPMENT ON NATURAL SCIENCES AND ENGINEERING

This Group includes the following Class(es):

- 7210 Research and Experimental Development on Natural Sciences and Engineering

Class 7210 Research and Experimental Development on Natural Sciences and Engineering

This Class includes the following Sub-class(es):

- 72101 Research and experimental development on biotechnology (excluding medical science)
- 72102 Research and experimental development on electronics (excluding medical science)
- 72103 Research and experimental development on chemicals (excluding medical science)
- 72104 Research and experimental development on engineering
- 72105 Research and experimental development on environment and clean technologies (excluding biotechnology)

- 72106 Research and experimental development on medical science
- 72109 Research and experimental development on natural sciences n.e.c.

Sub-class 72101 Research and experimental development on biotechnology (excluding medical science)

This Sub-class includes biotechnology research and experimental development (R&D) that involves the study of the use of microorganisms and cellular and biomolecular processes to develop or alter living or non-living materials. This research and development in biotechnology may result in development of new processes or in prototypes of new products that may be reproduced, utilised, or implemented by various industries (excluding medical science).

This sub-class excludes:

- development of computer software for clients based on their requirements, see 6201
- technical testing (including certification of products and services) of products in non-medical laboratories, see 71200
- clinical testing, see 72106
- R&D on electronics or IT, see 72102
- R&D on chemicals, see 72103
- R&D on engineering, see 72104
- R&D on environment and clean technologies, see 72105
- R&D on environment and clean technologies using various means (e.g. biotechnology), see 72105
- R&D on medical science (i.e. technologies that directly impact human health), see 72106
- R&D on microorganisms that impacts human health, 72106
- testing of animal specimens, see 75000
- testing and analysis of medical and dental specimens, see 86901

Sub-class 72102 Research and experimental development on electronics (excluding medical science)

This Sub-class includes research and experimental development (R&D) on electronic hardware and software for various uses (e.g. industrial, household, IT). This research and development in electronics may result in development of new processes or in prototypes of new software or hardware that may be reproduced, utilised, or implemented by various industries (excluding medical science).

This sub-class excludes:

- development of computer software for clients based on their requirements, see 6201
- technical testing (including certification of products and services) of products in non-medical laboratories, see 71200
- clinical testing, see 72106
- R&D on on biotechnology (excluding medical science), see 72101
- R&D on chemicals, see 72103
- R&D on engineering, see 72104
- R&D on environment and clean technologies, see 72105
- R&D on environment and clean technologies using various means (e.g. biotechnology), see 72105
- R&D on medical science (i.e. technologies that directly impact human health), see 72106
- R&D on microorganisms that impacts human health, 72106
- testing of animal specimens, see 75000
- testing and analysis of medical and dental specimens, see 86901

Sub-class 72103 Research and experimental development on chemicals (excluding medical science)

This Sub-class includes:

- research and experimental development (R&D) to produce new chemical products
- R&D to improve procedure and processes to make chemicals (e.g. to conserve and minimize the amount of raw materials to be used in the chemical production process)

This sub-class excludes:

- development of computer software for clients based on their requirements, see 6201
- technical testing (including certification of products and services) of products in non-medical laboratories, see 71200
- clinical testing, see 72106
- R&D on on biotechnology (excluding medical science), see 72101
- R&D on electronics or IT, see 72102
- R&D on engineering, see 72104
- R&D on environment and clean technologies, see 72105
- R&D on environment and clean technologies using various means (e.g. biotechnology), see 72105
- R&D on medical science (i.e. technologies that directly impact human health), see 72106

- R&D on microorganisms that impacts human health, 72106
- discovery of new pharmaceuticals via chemical process, see 72106
- testing of animal specimens, see 75000
- testing and analysis of medical and dental specimens, see 86901

Sub-class 72104 Research and experimental development on engineering

This Sub-class includes:

- research and experimental development (R&D) on general building or civil engineering design, process and industrial plant engineering design, infrastructure engineering design, mining, oil & gas extraction and offshore exploration activities engineering design to produce new engineering equipment/machinery (e.g. new machines to reduce time for infrastructure, new machines that help to reduce pollution for mining)
- R&D to improve existing engineering procedure and processes (e.g. reduce time taken to perform engineering procedures)

This sub-class excludes:

- engineering design, engineering consultancy and engineering project management services, see 7112
- technical testing (including certification of products and services) of products in non-medical laboratories, see 71200
- clinical testing, see 72106
- R&D on on biotechnology (excluding medical science), see 72101
- R&D on electronics or IT, see 72102
- R&D on on chemicals (excluding medical science), see 72103
- R&D on environment and clean technologies, see 72105
- R&D on environment and clean technologies using various means (e.g. biotechnology), see 72105
- R&D on medical science (i.e. technologies that directly impact human health), see 72106
- R&D on microorganisms that impacts human health, 72106
- discovery of new pharmaceuticals via chemical process, see 72106
- testing of animal specimens, see 75000
- testing and analysis of medical and dental specimens, see 86901

Sub-class 72105 Research and experimental development on environment and clean technologies (excluding biotechnology)

This Sub-class includes:

- research and experimental development (R&D) to produce new environment and clean energy technologies (e.g. new renewable fuel source)
- R&D to improve procedure and processes for existing environment and clean energy technologies (e.g. more efficient ways of producing the clean technology)

This sub-class excludes:

- engineering design, engineering consultancy and engineering project management services, see 7112
- technical testing (including certification of products and services) of products in non-medical laboratories, see 71200
- clinical testing, see 72106
- R&D on biotechnology (excluding medical science), see 72101
- R&D on electronics or IT, see 72102
- R&D on chemicals (excluding medical science), see 72103
- R&D on engineering, see 72104
- R&D on medical science (i.e. technologies that directly impact human health), see 72106
- R&D on microorganisms that impacts human health, 72106
- discovery of new pharmaceuticals via chemical process, see 72106
- testing of animal specimens, see 75000
- testing and analysis of medical and dental specimens, see 86901

Sub-class 72106 Research and experimental development on medical science

This Sub-class includes:

- research and experimental development (R&D) on the diagnosis, treatment, and prevention of disease
- R&D of human health and acquiring knowledge to cure or prevent diseases in human beings
- R&D on vaccines to prevent diseases in human beings
- R&D on all types of technologies (e.g. electronics, biotechnology) that directly impact human health
- Clinical research that determines the safety and efficacy of medications, devices, diagnostic products and treatment regimens intended for human use

This sub-class excludes:

- technical testing (including certification of products and services) of products in non-medical laboratories, see 71200
- R&D on biotechnology (excluding medical science), see 72101
- R&D on biotechnologies that do not directly impact human health, see 72101
- R&D on electronics or IT, see 72102
- R&D on electronics that do not directly impact human health, please see 72102
- R&D on chemicals (excluding medical science), see 72103
- R&D on engineering, see 72104
- R&D on environment and clean technologies, see 72105
- R&D on environment and clean technologies using various means (e.g. biotechnology), see 72105
- testing of animal specimens, see 75000
- testing and analysis of medical and dental specimens, see 86901

**Sub-class 72109 Research and experimental development on natural sciences
n.e.c.**

This Sub-class includes research and experimental development (R&D) activities not elsewhere classified.

Example(s) of activities classified under this code:

- agricultural experimentation
- R&D, agriculture
- agricultural research service

This sub-class excludes:

- R&D on biotechnology (excluding medical science), see 72101
- R&D on electronics or IT, see 72102
- R&D on chemicals, see 72103
- R&D on engineering, see 72104
- R&D on environment and clean technologies, see 72105
- R&D on environment and clean technologies using various means (e.g. biotechnology), see 72105
- R&D on medical science (i.e. technologies that directly impact human health), see 72106

- clinical testing, see 72106
- R&D on microorganisms that impacts human health, 72106

GROUP 722 RESEARCH AND EXPERIMENTAL DEVELOPMENT ON SOCIAL SCIENCES AND HUMANITIES

This Group includes the following Class(es):

- 7220 Research and Experimental Development on Social Sciences and Humanities

Class 7220 Research and Experimental Development on Social Sciences and Humanities

This Class includes the following Sub-class(es):

- 72200 Research and experimental development on social sciences and humanities

Sub-class 72200 Research and experimental development on social sciences and humanities

This Sub-class includes the activities of research and development in social sciences, humanities and other interdisciplinary research predominantly on social sciences and humanities.

This sub-class excludes:

- market research, see 73200

DIVISION 73 ADVERTISING AND MARKET RESEARCH

This Division includes the following Group(s):

- 731 ADVERTISING
- 732 MARKET RESEARCH AND PUBLIC OPINION POLLING

GROUP 731 ADVERTISING

This Group includes the following Class(es):

- 7310 Advertising

Class 7310 Advertising

This Class includes the following Sub-class(es):

- 73100 Advertising activities

Sub-class 73100 Advertising activities

This Sub-class includes establishments involved in planning, creating and executing public relations, marketing and branding campaigns across digital and non-digital channels.

These includes the provision of:

- advertising and creative services, such as conceptualisation and production of commercial advertisements through various channels like radio, television, outdoor, social media, electronic mailers, etc.
- planning and conducting of integrated marketing strategies via, for example, marketing-specific competitive and customer analyses to inform on target customer segments, competitive positioning and price determination
- media selection, buying and placement services
- media and stakeholder engagements

This sub-class excludes:

- production of commercial messages for radio, television and film, see SSIC 59112
- provision of advice and guidance on projects relating to public relations, marketing and branding without conducting campaigns, see SSIC 70205
- market research, see SSIC 73200
- photographic activities without conducting advertising campaigns, see SSIC 74200
- mailing support activities, see SSIC 82199
- convention and trade show organisers, see SSIC 82302
- art and graphic design activities without conducting advertising campaigns, see SSIC 74192

GROUP 732 MARKET RESEARCH AND PUBLIC OPINION POLLING

This Group includes the following Class(es):

- 7320 Market Research and Public Opinion Polling

Class 7320 Market Research and Public Opinion Polling

This Class includes the following Sub-class(es):

- 73200 Market research and public opinion polling

Sub-class 73200 Market research and public opinion polling

This Sub-class includes research and analysis on market potential, acceptance of products and buying habits of consumers for the promotion and development of products and services and public opinion polling for opinions about political, economic and social issues.

DIVISION 74 OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES

This Division includes the following Group(s):

- 741 SPECIALISED DESIGN ACTIVITIES
- 742 PHOTOGRAPHIC ACTIVITIES
- 749 PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES N.E.C.

GROUP 741 SPECIALISED DESIGN ACTIVITIES

This Group includes the following Class(es):

- 7411 Industrial Design Activities
- 7419 Other Specialised Design Activities

Class 7411 Industrial Design Activities

This Class includes the following Sub-class(es):

- 74111 Electronics-related industrial design services
- 74112 Transport-related industrial design services
- 74113 Furniture design services
- 74119 Industrial design activities n.e.c.

Sub-class 74111 Electronics-related industrial design services

This Sub-class includes electronics-related industrial design services including:

- handphone design service
- electronic medical equipment design service

Units in this Sub-class are primarily engaged in creating and developing designs and specifications that optimise the use, value and appearance of all types of electronics products, including the determination of the materials, construction, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal and efficiency in production, distribution, use and maintenance.

This sub-class excludes:

- computer programming activities, i.e. designing the structure and content, writing the computer codes to create software and applications, see 6201
- engineering services related to the design of industrial and process machinery and components thereof, see 71122
- engineering services related to the design of electronic products (e.g. handphones, computers), household appliances, transportation equipment (e.g. motor vehicles, aircraft) and components thereof, see 71129
- transport-related industrial design services, see 74112
- furniture design services, see 74113
- non-electronic medical equipment design service, see 74119

Sub-class 74112 Transport-related industrial design services

This Sub-class includes design services for transport equipment, for example:

- automobiles
- mass-transit vehicles
- ships and marine vessels
- bicycles and Personal Mobility Devices (PMD)

Units in this Sub-class are primarily engaged in creating and developing designs and specifications that optimise the use, value and appearance of all types of transport equipment, including the determination of the materials, construction, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal and efficiency in production, distribution, use and maintenance.

This sub-class excludes:

- industrial design and engineering services provided together with manufacturing of the final product, see appropriate code under Section C Manufacturing
- engineering services related to the design of industrial and process machinery and components thereof, see 71122
- engineering services related to the design of electronic products (e.g. handphones, computers), household appliances, transportation equipment (e.g. motor vehicles, aircraft) and components thereof, see 71129
- provision of engineering and industrial design services as a bundle of services, see 7112
- electronics-related industrial design services, see 74111
- furniture design services, see 74113

Sub-class 74113 Furniture design services

This Sub-class includes design services for furniture.

Units in this Sub-class are primarily engaged in creating and developing designs and specifications that optimise the use, value and appearance of all types of furniture, including the determination of the materials, construction, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal and efficiency in production, distribution, use and maintenance.

This sub-class excludes:

- industrial design and engineering services provided together with manufacturing of the final product, see appropriate code under Section C Manufacturing
- wholesale or retail of a products, see appropriate code under Section G Wholesale and Retail Trade
- architectural design, see 71111
- provision of engineering and industrial design services as a bundle of services, see 7112
- electronics-related industrial design services, see 74111
- transport-related industrial design services, see 74112

Sub-class 74119 Industrial design activities n.e.c.

This Sub-class includes design services for other industrial products that are not elsewhere classified, for example:

- non-electronic medical equipment
- non-electronic tools

Units in this Sub-class are primarily engaged in creating and developing designs and specifications that optimise the use, value and appearance of all types of industrial products not covered under SSIC 74111 to 74113, including the determination of the materials, construction, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal and efficiency in production, distribution, use and maintenance.

Example(s) of activities classified under this code:

- medical equipment design (non-electronic) service

This sub-class excludes:

- industrial design and engineering services provided together with manufacturing of the final product, see appropriate code under Section C Manufacturing
- wholesale or retail of a products, see appropriate code under Section G Wholesale and Retail Trade

- architectural design, see 71111
- provision of engineering and industrial design services as a bundle of services, see 7112
- electronics-related industrial design services, see 74111
- transport-related industrial design services, see 74112
- furniture design services, see 74113

Class 7419 Other Specialised Design Activities

This Class includes the following Sub-class(es):

- 74191 Interior design services
- 74192 Art and graphic design services
- 74193 Fashion (including accessories) design services
- 74194 Exhibition stand design services
- 74199 Other specialised design activities n.e.c.

Sub-class 74191 Interior design services

This Sub-class includes interior design services i.e. the planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building, health and safety regulations, floor planning, mechanical and electrical needs, and interior fittings and furniture.

This sub-class excludes:

- renovation contractors, see 43301
- architectural design, see 71111
- furniture design, see 74113
- art and graphic design services, see 74192
- fashion (including accessories) design services, see 74193
- exhibition stand design services, see 74194
- theatrical stage-set design, see 90009

Sub-class 74192 Art and graphic design services

This Sub-class includes art and graphic design services i.e. in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include:

- the design of printed materials, packaging, advertising, signage systems, and corporate logos
- drawings and illustrations requiring technical accuracy or interpretative skills
- medical art or illustration services

This sub-class excludes:

- computer graphic post-production service, see 59120
- design and programming of websites, see 62011
- architectural design, see 71111
- furniture design, see 74113
- interior design services, see 74191
- fashion (including accessories) design services, see 74193
- exhibition stand design services, see 74194
- theatrical stage-set design, see 90009

Sub-class 74193 Fashion (including accessories) design services

This Sub-class includes fashion design services including those related to textiles, wearing apparel, shoes, jewellery and other accessories.

This sub-class excludes:

- tailoring and dressmaking, 14103
- jewellery manufacturing or engraving, see 32111
- wholesale of clothing, see 4641
- retail sale of clothing, see 4771
- interior design services, see 74191
- art and graphic design services, see 74192
- exhibition stand design services, see 74194

Sub-class 74194 Exhibition stand design services

This Sub-class includes exhibition stand design services.

This sub-class excludes:

- advertising activities, see 73100
- interior design services, see 74191

- art and graphic design services, see 74192
- fashion (including accessories) design services, see 74193
- exhibition stand contractors, see 82304
- theatrical stage-set design, see 90009

Sub-class 74199 Other specialised design activities n.e.c.

This Sub-class includes other specialised design activities not elsewhere classified.

Example(s) of activities classified under this code:

- baby product design service
- lighting design service
- toy design service

This sub-class excludes:

- design and programming of websites, see 62011
- architectural design, see 71111
- furniture design, see 74113
- interior design services, see 74191
- art and graphic design services, see 74192
- fashion (including accessories) design services, see 74193
- exhibition stand design services, see 74194
- theatrical stage-set design, see 90009

GROUP 742 PHOTOGRAPHIC ACTIVITIES

This Group includes the following Class(es):

- 7420 Photographic Activities

Class 7420 Photographic Activities

This Class includes the following Sub-class(es):

- 74200 Photographic activities

Sub-class 74200 Photographic activities

This Sub-class includes:

- photo taking services such as:
 - portrait photography for weddings, passports
 - studio photography
 - aerial photography
 - photography for commercial purposes
 - fashion photography
 - activities of photographic booths that are coin-operated photo-taking machines
- photo processing and finishing services
- microfiche service
- microfilming service
- micro-imaging recording
- video-recording service

This sub-class excludes:

- motion picture post-production activities, see 59120
- cartographic and spatial information activities, see 71114

GROUP 749 PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES N.E.C.

This Group includes the following Class(es):

- 7490 Professional, Scientific and Technical Activities n.e.c.

Class 7490 Professional, Scientific and Technical Activities n.e.c.

This Class includes the following Sub-class(es):

- 74901 Translation services
- 74902 Brokerage and consultancy services of intellectual property assets
- 74903 Agrotechnology consultancy services
- 74904 Carbon consultancy services
- 74905 Agents for artistes, athletes, models and other performers
- 74909 Other professional, scientific and technical activities n.e.c.

Sub-class 74901 Translation services

This Sub-class includes translation and interpretation services.

This sub-class excludes:

- motion picture post-production activities (e.g. subtitling, closed captioning services), see 59120
- brokerage and consultancy services of intellectual property assets , see 74902
- agrotechnology consultancy services, see 74903
- carbon consultancy services, see 74904
- agents for artistes, athletes, models and other performers, see 74905

Sub-class 74902 Brokerage and consultancy services of intellectual property assets

This Sub-class includes brokerage and consultancy services of intellectual property assets including:

- non-legal franchising consultancy
- non-legal intellectual property brokerage and consultancy
- non-legal mediation between the buyer and seller of intellectual property such as patents, copyrights, trade marks

This sub-class excludes:

- carbon credit brokerage service, see 66125
- activities of real estate brokers, see 68201
- activities of legal firms, see 69101
- activities of management consultants, see 7020
- activities of architecture consultants, see 71111
- translation services, see 74901
- arbitration and mediation services by quasi-judicial or non-judicial bodies aimed at settling disputes, see 69102
- agrotechnology consultancy services, see 74903
- carbon consultancy services, see 74904
- agents for artistes, athletes, models and other performers, see 74905
- leasing of intellectual properties, see 77400

Sub-class 74903 Agrotechnology consultancy services

This Sub-class includes agrotechnology consultancy services.

This sub-class excludes:

- growing of crops, see 011
- activities of management consultants, see 7020
- activities of architecture consultants, see 71111
- research and experimental development, see 7210
- translation services, see 74901
- brokerage and consultancy services of intellectual property assets, see 74902
- carbon consultancy services, see 74904
- agents for artistes, athletes, models and other performers, see 74905

Sub-class 74904 Carbon consultancy services

This Sub-class includes carbon consultancy services such as carbon emission consultancy.

This sub-class excludes:

- carbon credit brokerage service, see 66125
- activities of management consultants, see 7020
- research and experimental development, see 7210
- activities of architecture consultants, see 71111
- translation services, see 74901
- brokerage and consultancy services of intellectual property assets, see 74902
- agrotechnology consultancy services, see 74903
- agents for artistes, athletes, models and other performers, see 74905

Sub-class 74905 Agents for artistes, athletes, models and other performers

This Sub-class includes activities involving the obtaining of engagements in motion picture, theatrical production or other entertainment or sports attractions and the placement of books, plays, artworks, photographs, etc., with publishers, producers, etc. for artistes, athletes, models and other performers.

This sub-class excludes:

- activities of legal firms, see 69101

- activities of management consultants, see 7020
- advertising activities, see 73100
- translation services, see 74901
- brokerage and consultancy services of intellectual property assets , see 74902
- agrotechnology consultancy services, see 74903
- carbon consultancy services, see 74904
- leasing of intellectual properties, see 77400
- activities of convention and trade show organisers, see 8230

Sub-class 74909 Other professional, scientific and technical activities n.e.c.

This Sub-class includes other professional, scientific and technical activities not elsewhere classified.

Example(s) of activities classified under this code:

- security consultancy services
- antiques appraisal service
- arboriculture services

This sub-class excludes:

- activities of real estate brokers, see 68201
- activities of legal firms, see 69101
- activities of management consultants, see 7020
- workplace safety consultancy services, see 70209
- cartographic and spatial information activities, see 7111
- activities of architecture consultants, see 71111
- engineering design activities, see 7112
- advertising activities, see 73100
- industrial design activities, see 7411
- translation services, see 74901
- brokerage and consultancy services of intellectual property assets, see 74902
- agrotechnology consultancy services, see 74903
- carbon consultancy services, see 74904
- agents for artistes, athletes, models and other performers, see 74905

- leasing of intellectual properties, see 77400
- administration of loyalty programmes, see 82999

DIVISION 75 VETERINARY ACTIVITIES

This Division includes the following Group(s):

- 750 VETERINARY ACTIVITIES

GROUP 750 VETERINARY ACTIVITIES

This Group includes the following Class(es):

- 7500 Veterinary Activities

Class 7500 Veterinary Activities

This Class includes the following Sub-class(es):

- 75000 Veterinary activities

Sub-class 75000 Veterinary activities

This Sub-class includes the provision of animal healthcare and other veterinary activities. These activities are carried out by qualified veterinarians in veterinary hospitals or veterinary clinics. It also includes animal ambulance and animal specimen testing activities.

This sub-class excludes:

- burial and incineration of animals, see 96030
- pet care services including boarding, see 96095

SECTION N ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES

This Section includes the following Division(s):

- 77 RENTAL AND LEASING ACTIVITIES
- 78 EMPLOYMENT ACTIVITIES
- 79 TRAVEL AGENCIES, TOUR OPERATORS AND TIMESHARING SERVICE ACTIVITIES
- 80 SECURITY AND INVESTIGATION ACTIVITIES
- 81 CLEANING AND LANDSCAPE MAINTENANCE ACTIVITIES
- 82 OFFICE ADMINISTRATIVE, OFFICE SUPPORT AND OTHER BUSINESS SUPPORT ACTIVITIES

DIVISION 77 RENTAL AND LEASING ACTIVITIES

This Division includes the following Group(s):

- 771 RENTING AND LEASING OF LAND TRANSPORT EQUIPMENT
- 772 RENTING AND LEASING OF PERSONAL AND HOUSEHOLD GOODS
- 773 RENTING AND LEASING OF OTHER MACHINERY, EQUIPMENT AND TANGIBLE GOODS
- 774 LEASING OF NON-FINANCIAL INTANGIBLE ASSETS

GROUP 771 RENTING AND LEASING OF LAND TRANSPORT EQUIPMENT

This Group includes the following Class(es):

- 7710 Renting and Leasing of Land Transport Equipment

Class 7710 Renting and Leasing of Land Transport Equipment

This Class includes the following Sub-class(es):

- 77101 Renting and leasing of private cars without driver (excluding online marketplaces)
- 77102 Renting and leasing of bicycles and inline/roller skates
- 77109 Renting and leasing of land transport equipment (except cars) without driver n.e.c. (excluding online marketplaces)

Sub-class 77101 Renting and leasing of private cars without driver (excluding online marketplaces)

This Sub-class includes the rental and leasing of private cars without driver.

This sub-class excludes:

- renting or leasing of cars with driver, see 49215
- renting or leasing of trucks with driver, see 49233
- online marketplaces for rental and leasing of goods, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods rented or leased, see 63209
- renting and leasing of bicycles and inline/roller skates, 77102

Sub-class 77102 Renting and leasing of bicycles and inline/roller skates

This Sub-class includes the rental and leasing of bicycles and roller/inline skates.

Units in this Sub-class are primarily engaged in one or more of the following:

- rental and leasing of bicycles and inline/roller skates for all purposes such as transportation, recreational and sports
- bicycle-sharing
- renting and leasing of personal mobility devices

This sub-class excludes:

- online marketplaces for rental and leasing of goods, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods rented or leased, see 63209
- renting and leasing of private cars without driver, see 77101
- renting of boats without operator for commercial purpose, see 77310

Sub-class 77109 Renting and leasing of land transport equipment (except cars) without driver n.e.c. (excluding online marketplaces)

This Sub-class includes the rental and leasing of vehicles without drivers not elsewhere classified.

Example(s) of activities classified under this code:

- caravan rental service, without operator
- container rental service
- lorry rental service, without operator

This sub-class excludes:

- renting or leasing of cars with driver, see 49215
- renting or leasing of trucks with driver, see 49233
- online marketplaces for rental and leasing of goods, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods rented or leased, see 63209
- renting and leasing of private cars without driver, see 77101
- renting and leasing of bicycles and inline/roller skates, 77102

GROUP 772 RENTING AND LEASING OF PERSONAL AND HOUSEHOLD GOODS

This Group includes the following Class(es):

- 7721 Renting and Leasing of Recreational and Sports Goods
- 7722 Renting of VCDs and DVDs
- 7729 Renting and Leasing of Other Personal and Household Goods

Class 7721 Renting and Leasing of Recreational and Sports Goods

This Class includes the following Sub-class(es):

- 77210 Renting and leasing of recreational and sports goods

Sub-class 77210 Renting and leasing of recreational and sports goods

This Sub-class includes the rental and leasing of recreational and sports equipment (e.g. leisure boats and canoes, footballs).

This sub-class excludes:

- online marketplaces for rental and leasing of goods, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods rented or leased, see 63209
- renting and leasing of private cars without driver, see 77101
- renting and leasing of bicycles and inline/roller skates, 77102
- renting of video tapes, VCDs and DVDs, see 77220
- renting of boats without operator for commercial purpose, see 77310

Class 7722 Renting of VCDs and DVDs

This Class includes the following Sub-class(es):

- 77220 Renting of VCDs and DVDs

Sub-class 77220 Renting of VCDs and DVDs

This Sub-class includes renting of VCDs and DVDs.

This sub-class excludes:

- online marketplaces for rental and leasing of goods, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods rented or leased, see 63209

Class 7729 Renting and Leasing of Other Personal and Household Goods

This Class includes the following Sub-class(es):

- 77291 Renting and leasing of furniture, utensils and electronic equipment for household use
- 77292 Renting of attire (e.g. costumes)
- 77299 Renting and leasing of other personal and household goods n.e.c. (excluding online marketplaces)

Sub-class 77291 Renting and leasing of furniture, utensils and electronic equipment for household use

This Sub-class includes units providing rental and leasing of furniture, utensils and electronic equipment for household use.

Units in this Sub-class are primarily engaged in one or more of the following:

- rental and leasing of furniture, pottery and glass, kitchen and tableware, electrical appliances and house wares for household use
- rental and leasing of electronic equipment for household use

This sub-class excludes:

- online marketplaces for rental and leasing of goods, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods rented or leased, see 63209
- renting and leasing of private cars without driver, see 77101
- renting and leasing of bicycles and inline/roller skates, 77102
- renting of boats without operator for commercial purpose, see 77310
- renting of recreational and sports goods, see 77210
- renting of video tapes, VCDs and DVDs, see 77220
- renting of attire (e.g. costumes), see 77292
- renting of office machinery and equipment, see 7734
- provision of linen, work uniforms and related items by laundries, see 9601

Sub-class 77292 Renting of attire (e.g. costumes)

This Sub-class includes:

- rental and leasing of textiles, wearing apparel and footwear
- rental and leasing of costumes

This sub-class excludes:

- online marketplaces for rental and leasing of goods, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods rented or leased, see 63209
- renting and leasing of private cars without driver, see 77101
- renting and leasing of bicycles and inline/roller skates, 77102
- renting of recreational and sports goods, see 77210
- provision of linen, work uniforms and related items by laundries, see 9601

Sub-class 77299 Renting and leasing of other personal and household goods n.e.c. (excluding online marketplaces)

This Sub-class includes units providing rental and leasing of all kinds of personal and household goods to households or industries that are not elsewhere classified.

Example(s) of activities classified under this code:

- rental and leasing of assistive products for mobility and daily living
- rental and leasing of health aids (e.g. wheelchairs, mobility scooters, hospital beds, crutches, walking frames, etc.)
- book renting

This sub-class excludes:

- online marketplaces for rental and leasing of goods, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods rented or leased, see 63209
- renting of motorcycles and caravans without driver, see 77109
- renting of recreational and sports goods, see 77210
- renting of video tapes, VCDs and DVDs, see 77220
- renting and leasing of furniture, utensils and electronic equipment for household use , see 77291
- renting of attire (e.g. costumes), see 77292
- renting of office machinery and equipment, see 7734
- provision of linen, work uniforms and related items by laundries, see 9601

GROUP 773 RENTING AND LEASING OF OTHER MACHINERY, EQUIPMENT AND TANGIBLE GOODS

This Group includes the following Class(es):

- 7731 Renting of Water Transport Equipment
- 7732 Renting of Air Transport Equipment
- 7733 Renting of Construction and Civil Engineering Machinery and Equipment
- 7734 Renting of Office Machinery and Equipment (including Computers)
- 7739 Renting of Machinery, Equipment and Tangible Goods n.e.c.

Class 7731 Renting of Water Transport Equipment

This Class includes the following Sub-class(es):

- 77310 Renting of water transport equipment without operator (e.g. commercial boats and ships without operator)

Sub-class 77310 Renting of water transport equipment without operator (e.g. commercial boats and ships without operator)

This Sub-class includes the rental and leasing of all kinds of water transport equipment without operator such as commercial boats and ships.

This sub-class excludes:

- online marketplaces for rental and leasing of goods, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods rented or leased, see 63209
- renting of leisure boats without operator, see 77210

Class 7732 Renting of Air Transport Equipment

This Class includes the following Sub-class(es):

- 77320 Renting of air transport equipment without operator (e.g. airplanes without operator)

Sub-class 77320 Renting of air transport equipment without operator (e.g. airplanes without operator)

This Sub-class includes the rental and leasing of all kinds of air transport equipment without operator such as airplanes.

This sub-class excludes:

- online marketplaces for rental and leasing of goods, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods rented or leased, see 63209

Class 7733 Renting of Construction and Civil Engineering Machinery and Equipment

This Class includes the following Sub-class(es):

- 77330 Renting of construction and civil engineering machinery and equipment

Sub-class 77330 Renting of construction and civil engineering machinery and equipment

This Sub-class includes the rental and leasing of all kinds of construction and civil engineering machinery and equipment without operator such as crane lorries, scaffolds and work platforms.

This sub-class excludes:

- rental and leasing of construction machinery and equipment (including cranes) with operator, see 43909
- provision of crane services with operator for all industries except construction, see 52242
- online marketplaces for rental and leasing of goods, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods rented or leased, see 63209

Class 7734 Renting of Office Machinery and Equipment (including Computers)

This Class includes the following Sub-class(es):

- 77341 Renting of computers and peripheral equipment
- 77342 Renting of office machinery and equipment

Sub-class 77341 Renting of computers and peripheral equipment

This Sub-class includes renting and operational leasing of computers and computer peripheral equipment.

This sub-class excludes:

- online marketplaces for rental and leasing of goods, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods rented or leased, see 63209
- renting of office machinery and equipment, see 77342

Sub-class 77342 Renting of office machinery and equipment

This Sub-class includes:

- renting and operational leasing of office machinery and equipment without operator
- renting and operational leasing of duplicating machines, typewriters and word-processing machines
- renting and operational leasing of accounting machinery and equipment: cash registers, electronic calculators, etc.

This sub-class excludes:

- online marketplaces for rental and leasing of goods, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods rented or leased, see 63209
- renting of computers and peripheral equipment, see 77341

Class 7739 Renting of Machinery, Equipment and Tangible Goods n.e.c.

This Class includes the following Sub-class(es):

- 77391 Renting and leasing of professional radio and television sets and sound reproducing and recording equipment
- 77392 Renting of industrial machinery and equipment
- 77399 Renting of other machinery, equipment and tangible goods n.e.c. (excluding online marketplaces)

Sub-class 77391 Renting and leasing of professional radio and television sets and sound reproducing and recording equipment

This Sub-class includes renting and operational leasing of professional radio, television and communication equipment and sound reproducing and recording equipment.

This sub-class excludes:

- online marketplaces for rental and leasing of goods, see 63209

- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods rented or leased, see 63209
- renting of industrial machinery and equipment without operator, see 77392

Sub-class 77392 Renting of industrial machinery and equipment

This Sub-class includes renting and operational leasing of industrial machinery and equipment without operator such as:

- machine tools
- mining and oilfield equipment
- other scientific, commercial and industrial machinery

This sub-class excludes:

- online marketplaces for rental and leasing of goods, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods rented or leased, see 63209
- renting and leasing of professional radio and television sets and sound reproducing and recording equipment, see 77391
- renting of water-transport equipment with operator, see Division 50
- renting of air-transport equipment with operator, see Division 51

Sub-class 77399 Renting of other machinery, equipment and tangible goods n.e.c. (excluding online marketplaces)

This Sub-class includes renting of other machinery, equipment and tangible goods not elsewhere classified.

Example(s) of activities classified under this code:

- agricultural machinery and equipment rental
- farm machinery rental
- vending machine, rental only without sale of goods (including food)

This sub-class excludes:

- online marketplaces for rental and leasing of goods, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without taking ownership of the goods rented or leased, see 63209

- renting and leasing of professional radio and television sets and sound reproducing and recording equipment, see 77391
- renting of industrial machinery and equipment without operator, see 77392
- renting of water-transport equipment with operator, see Division 50
- renting of air-transport equipment with operator, see Division 51

GROUP 774 LEASING OF NON-FINANCIAL INTANGIBLE ASSETS

This Group includes the following Class(es):

- 7740 Leasing of Non-Financial Intangible Assets

Class 7740 Leasing of Non-Financial Intangible Assets

This Class includes the following Sub-class(es):

- 77400 Leasing of non-financial intangible assets (e.g. patents, trademarks, brand names etc)

Sub-class 77400 Leasing of non-financial intangible assets (e.g. patents, trade marks, brand names etc)

This Sub-class includes the activities of allowing others to use intellectual property products and similar products for which a royalty payment or licensing fee is paid to the owner of the product (i.e. the asset holder). The leasing of these products can take various forms, such as permission for reproduction, use in subsequent processes or products, operating businesses under a franchise. The current owners may or may not have created these products.

Units in this Sub-class are primarily engaged in one or more of the following:

- leasing of intellectual property products (except copyrighted works, such as books or software)
- receiving royalties or licensing fees for the use of:
 - trade marks or service marks
 - brand names
 - franchise agreements

This sub-class excludes:

- online marketplaces for rental and leasing of goods, see 63209
- leasing of real estate, see 6810
- leasing of tangible products (assets), see 771 to 773
- acquisition of rights and publishing, see Divisions 58 and 59

- producing, reproducing and distributing copyrighted works (books, software, film), see Divisions 58, 59

DIVISION 78 EMPLOYMENT ACTIVITIES

This Division includes the following Group(s):

- 781 EMPLOYMENT AND RECRUITMENT AGENCIES
- 783 MANAGEMENT OF HUMAN RESOURCE FUNCTIONS

GROUP 781 EMPLOYMENT AND RECRUITMENT AGENCIES

This Group includes the following Class(es):

- 7810 Employment and Recruitment Agencies

Class 7810 Employment and Recruitment Agencies

This Class includes the following Sub-class(es):

- 78101 IT manpower contracting services
- 78102 Manpower contracting services (excluding IT manpower)
- 78103 Domestic worker employment placement agencies (excluding online marketplaces)
- 78104 Employment agencies (excluding domestic worker employment placement agencies and online marketplaces)

Sub-class 78101 IT manpower contracting services

This Sub-class includes Information Technology (IT) manpower contracting services for supplying workers to clients' businesses for limited periods of time (on a fee or contract basis) to temporarily replace or supplement the working force of the client, where the individuals provided are employees of the temporary help service unit. Assignments are usually temporary and performed under the supervision of staff of the client unit, at the client's work site.

This sub-class excludes:

- activities of personal theatrical or artistic agents or agencies, see 74905
- manpower contracting services (excluding IT manpower), see 78102
- domestic worker employment placement agencies (excluding online marketplaces), see 78103
- employment agencies (excluding domestic worker employment placement agencies), see 78104

Sub-class 78102 Manpower contracting services (excluding IT manpower)

This Sub-class includes non-Information technology (IT) manpower contracting services for supplying workers to clients' businesses for limited periods of time (on a fee or contract basis) to temporarily replace or supplement the working force of the client, where the individuals provided are employees of the temporary help service unit. Assignments are usually temporary and performed under the supervision of staff of the client unit, at the client's work site.

This sub-class excludes:

- activities of personal theatrical or artistic agents or agencies, see 74905
- IT manpower contracting services, see 78101
- domestic worker employment placement agencies (excluding online marketplaces), see 78103
- employment agencies (excluding domestic worker employment placement agencies), see 78104

Sub-class 78103 Domestic worker employment placement agencies (excluding online marketplaces)

This Sub-class includes domestic worker employment placement agencies that list employment vacancies and referring or placing applicants for employment, where the individuals referred or placed are not employees of the employment agencies.

This sub-class excludes:

- online marketplaces for jobs, see 63209
- activities of personal theatrical or artistic agents or agencies, see 74905
- IT manpower contracting services, see 78101
- manpower contracting services (excluding IT manpower), see 78102
- employment agencies (excluding domestic worker employment placement agencies), see 78104

Sub-class 78104 Employment agencies (excluding domestic worker employment placement agencies and online marketplaces)

This Sub-class includes listing employment vacancies and referring or placing applicants for employment, where the individuals referred or placed are not employees of the employment agencies.

This sub-class excludes:

- online marketplaces for jobs, see 63209

- activities of personal theatrical or artistic agents or agencies, see 74905
- IT manpower contracting services, see 78101
- manpower contracting services (excluding IT manpower), see 78102
- domestic worker employment placement agencies (excluding online marketplaces), see 78103

GROUP 783 MANAGEMENT OF HUMAN RESOURCE FUNCTIONS

This Group includes the following Class(es):

- 7830 Management of Human Resource Functions

Class 7830 Management of Human Resource Functions

This Class includes the following Sub-class(es):

- 78300 Management of human resource functions

Sub-class 78300 Management of human resource functions

This Sub-class includes provision of a comprehensive range of human resource functions (e.g. salary, bonuses, employee benefits and other fiscal and human resource issues) for their clients on a contract or fee basis but they are not responsible for direction and supervision of employees.

This sub-class excludes:

- human resource consultancy services, see 70204
- employment and recruitment agencies, see 7810
- provision of human resource functions together with supervision or running of the business, see the class in the respective economic activity of that business

DIVISION 79 TRAVEL AGENCIES, TOUR OPERATORS AND TIMESHARING SERVICE ACTIVITIES

This Division includes the following Group(s):

- 791 TRAVEL AGENCIES AND TOUR OPERATORS ACTIVITIES
- 792 TIMESHARING SERVICE ACTIVITIES

GROUP 791 TRAVEL AGENCIES AND TOUR OPERATORS ACTIVITIES

This Group includes the following Class(es):

- 7910 Travel Agencies and Tour Operators Activities

Class 7910 Travel Agencies and Tour Operators Activities

This Class includes the following Sub-class(es):

- 79101 Travel agencies and tour operators (mainly inbound)
- 79102 Travel agencies and tour operators (mainly outbound)

Sub-class 79101 Travel agencies and tour operators (mainly inbound)

This Sub-class includes:

- travel agencies which sell or arrange for the provision of inbound tour, travel on any conveyance (with or without accommodation), or the purchase or reservation for resale of

such travel.

- tour operators which sell or arrange for the provision of inbound tours
- the inbound tours may include any or all of the following:
 - conveyance
 - both conveyance and accommodation
 - visits to places or points of interest, including but not limited to historical sites, cultural precincts or attractions

Some of the services provided by these firms include itinerary planning and guided tours.

This sub-class excludes:

- travel agencies and tour operators (mainly outbound), see 79102

Sub-class 79102 Travel agencies and tour operators (mainly outbound)

This Sub-class includes:

- travel agencies which sell or arrange for the provision of outbound tour, travel on any conveyance (with or without accommodation), or the purchase or reservation for resale of

such travel.

- tour operators which sell or arrange for the provision of outbound tours

- the outbound tours may include any or all of the following:
 - conveyance
 - both conveyance and accommodation
 - visits to places or points of interest, including but not limited to historical sites, cultural precincts or attractions

Some of the services provided by these firms include itinerary planning and guided tours.

This sub-class excludes:

- travel agencies and tour operators (mainly inbound), see 79101

GROUP 792 TIMESHARING SERVICE ACTIVITIES

This Group includes the following Class(es):

- 7920 Timesharing Service Activities

Class 7920 Timesharing Service Activities

This Class includes the following Sub-class(es):

- 79200 Timesharing service activities

Sub-class 79200 Timesharing service activities

This Sub-class includes provision of timesharing services.

This sub-class excludes:

- online marketplaces for travel services, see 63204
- activities of travel agencies and tour operators, see 7910

DIVISION 80 SECURITY AND INVESTIGATION ACTIVITIES

This Division includes the following Group(s):

- 801 PRIVATE SECURITY ACTIVITIES
- 802 DETECTIVE AND INVESTIGATION ACTIVITIES

GROUP 801 PRIVATE SECURITY ACTIVITIES

This Group includes the following Class(es):

- 8010 Private Security Activities

Class 8010 Private Security Activities

This Class includes the following Sub-class(es):

- 80100 Private security activities

Sub-class 80100 Private security activities

This Sub-class includes:

- providing guard and patrol services
- providing security systems services, including:
 - monitoring or remote monitoring of electronic security alarm systems, such as burglar and fire alarms, including their maintenance
 - installing, repairing, rebuilding, and adjusting mechanical or electronic locking devices, safes and security vaults

This sub-class excludes:

- installation of security systems, such as burglar and fire alarms, without later monitoring, see 43292
- development of cybersecurity software, see 62013
- provision of a combination of cleaning, maintenance and security services within client's premises, see 68203
- security consultancy, see 74909
- providing key duplication services, see 96099
- wholesale of cybersecurity software, hardware and peripheral equipment, see 46514
- wholesale of security equipment/systems, electronic locking devices, safes and security vaults, without monitoring services, see 46595
- retail sale of cybersecurity software, hardware and peripheral equipment, see 47415
- retail sale of security equipment/systems, electronic locking devices, safes and security vaults, without monitoring, see 47537
- detective and investigation agencies, see 80200
- public order and safety activities, see 8423

GROUP 802 DETECTIVE AND INVESTIGATION ACTIVITIES

This Group includes the following Class(es):

- 8020 Detective and Investigation Activities

Class 8020 Detective and Investigation Activities

This Class includes the following Sub-class(es):

- 80200 Detective and investigation activities

Sub-class 80200 Detective and investigation activities

This Sub-class includes provision of detective and investigation services independent of the type of client or purpose of investigation.

This sub-class excludes:

- installation of security systems, such as burglar and fire alarms, without later monitoring, see 43292
- wholesale of security equipment/systems, electronic locking devices, safes and security vaults, without monitoring services, see 46595
- development of cybersecurity software, see 62013
- provision of a combination of cleaning, maintenance and security services within client's premises, see 68203
- security consultancy, see 74909
- providing key duplication services, see 96099
- wholesale of cybersecurity software, hardware and peripheral equipment, see 46514
- retail sale of cybersecurity software, hardware and peripheral equipment, see 47415
- retail sale of security equipment/systems, electronic locking devices, safes and security vaults, without monitoring, see 47537
- security services, see 80100
- public order and safety activities, see 8423

DIVISION 81 CLEANING AND LANDSCAPE MAINTENANCE ACTIVITIES

This Division includes the following Group(s):

- 812 CLEANING ACTIVITIES
- 813 LANDSCAPE PLANTING, CARE AND MAINTENANCE SERVICE ACTIVITIES

GROUP 812 CLEANING ACTIVITIES

This Group includes the following Class(es):

- 8121 General Cleaning Services
- 8129 Other Cleaning Services

Class 8121 General Cleaning Services

This Class includes the following Sub-class(es):

- 81211 General cleaning services (including cleaning of public areas, offices and factories) except household cleaning and online marketplaces
- 81212 Domestic/Household cleaning services (excluding online marketplaces)

Sub-class 81211 General cleaning services (including cleaning of public areas, offices and factories) except household cleaning and online marketplaces

This Sub-class includes:

- interior and/or exterior general cleaning services for all types of building and premises such as offices, shops and factories
- general cleaning services for public premises such as streets and parks

This sub-class excludes:

- online marketplaces for cleaning services, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without providing the cleaning services provided, see 63209
- provision of a combination of cleaning, maintenance and security services within client's premises on a fee or contract basis, see 68203
- domestic/household cleaning services, see 81212

Sub-class 81212 Domestic/Household cleaning services (excluding online marketplaces)

This Sub-class includes the provision of general cleaning services for households.

This sub-class excludes:

- online marketplaces for cleaning services, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without providing the cleaning services provided, see 63209

- provision of a combination of cleaning, maintenance and security services within client's premises on a fee or contract basis, see 68203
- general cleaning services (including cleaning of public areas, offices and factories) except household cleaning, see 81211
- activities of households as employers of domestic workers, housekeeper, see 9700

Class 8129 Other Cleaning Services

This Class includes the following Sub-class(es):

- 81291 Pest control services not in connection with agriculture
- 81292 Cleaning of swimming pools, spas and fountains
- 81299 Other cleaning services n.e.c. (excluding online marketplaces)

Sub-class 81291 Pest control services not in connection with agriculture

This Sub-class includes the provision of pest control services not in connection with agriculture.

Units in this Sub-class are primarily engaged in one or more of the following activities:

- exterminating and controlling birds, mosquitoes, rodents, termites, and other insects and pests (except for agriculture)
- providing fumigation and weed control services (except for agriculture)

This sub-class excludes:

- agriculture pest control, see 01600
- cleaning of swimming pools, spas and fountains, see 81292

Sub-class 81292 Cleaning of swimming pools, spas and fountains

This Sub-class includes the cleaning of swimming pools, spas and fountains.

This sub-class excludes:

- construction of swimming pools, ponds, fountains, see 42909
- pest control services not in connection with agriculture, see 81291

Sub-class 81299 Other cleaning services n.e.c. (excluding online marketplaces)

This Sub-class includes the provision of cleaning services not elsewhere classified.

Example(s) of activities classified under this code:

- specialised industrial machinery cleaning services
- cleaning of trains, buses, aircrafts

This sub-class excludes:

- agriculture pest control, see 01600
- sandblasting works for ships, see 30110
- sandblasting works for construction, see 43906
- online marketplaces for cleaning services, see 63209
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without providing the cleaning services provided, see 63209
- pest control services not in connection with agriculture, see 81291
- cleaning of swimming pools, spas and fountains, see 81292
- automobile cleaning, car wash, see 95302

GROUP 813 LANDSCAPE PLANTING, CARE AND MAINTENANCE SERVICE ACTIVITIES

This Group includes the following Class(es):

- 8130 Landscape Planting, Care and Maintenance Service Activities

Class 8130 Landscape Planting, Care and Maintenance Service Activities

This Class includes the following Sub-class(es):

- 81300 Landscape planting, care and maintenance service activities (e.g. garden installation and maintenance, grass cutting, tree felling, pruning)

Sub-class 81300 Landscape planting, care and maintenance service activities (e.g. garden installation and maintenance, grass cutting, tree felling, pruning)

This Sub-class includes planting, care and maintenance of greenery and landscape features, for instance:

- grass cutting
- tree felling and pruning
- planting and maintenance of trees in gardens, parks and streetscapes
- installation and maintenance of turfs, parks, reserves, gardens

Units in this Sub-class are primarily engaged in one or more of the following:

- landscape planting, care and maintenance service activities in/for:

- parks and gardens
- public and private housing
- buildings (e.g. roof gardens, façade greenery, vertical greenery, indoor gardens)
- sports facilities and premises (e.g. football fields, golf courses, lawns)
- roads and expressways
- protection against noise, wind, erosion
- industrial and commercial buildings

This sub-class excludes:

- provision of a combination of cleaning, maintenance and security services within client's premises on a fee or commission basis, see 68203
- landscape design and architecture activities, see 71112
- commercial production and planting for commercial production of plants and trees, see Divisions 01, 02

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

This Division includes the following Group(s):

- 821 OFFICE ADMINISTRATIVE AND SUPPORT ACTIVITIES
- 822 ACTIVITIES OF CALL CENTRES
- 823 CONVENTION, TRADE SHOW, CONCERT AND OTHER EVENT ORGANISERS
- 829 BUSINESS SUPPORT SERVICE ACTIVITIES N.E.C.

GROUP 821 OFFICE ADMINISTRATIVE AND SUPPORT ACTIVITIES

This Group includes the following Class(es):

- 8211 Combined Office Administrative Service Activities
- 8219 Photocopying, Document Preparation and Other Specialised Office Support Activities

Class 8211 Combined Office Administrative Service Activities

This Class includes the following Sub-class(es):

- 82110 Office administrative services on a fee or contract basis (e.g. billing and record keeping)

Sub-class 82110 Office administrative services on a fee or contract basis (e.g. billing and record keeping)

This Sub-class includes the provision of a combination of day-to-day office administrative services, such as billing and record keeping, personnel and physical distribution (mail services), logistics, receptionist and clerical services to third-parties only on a commission or fee basis, but are not involved in the decision-making or operational aspects of the firm that they provide such services to.

This sub-class excludes:

- provision of operating staff to carry out the complete operations of a business, see class according to the business/activity performed
- provision of only one particular aspect of these activities, see class according to that particular activity
- legal activities, see 69101
- provision of accounting and auditing services, see 69201
- oversee and manage related company or enterprise and provide a range of centralised administrative services (e.g. marketing, recruitment, finance) to support their related firms, see SSIC 70101
- management of human resource functions, see 78300
- secretarial support services, see 82191

Class 8219 Photocopying, Document Preparation and Other Specialised Office Support Activities

This Class includes the following Sub-class(es):

- 82191 Stenographic and secretarial services
- 82192 Duplicating and photo-copying services
- 82199 Other specialised office support activities n.e.c.

Sub-class 82191 Stenographic and secretarial services

This Sub-class includes the provision of stenographic and secretarial support services.

Units in this Sub-class are primarily engaged in one or more of the following:

- corporate administration and secretarial support services
- corporate secretarial services
- document preparation
- letter or resume writing

- typing, word processing or desktop publishing
- transcription of documents and other secretarial services

This sub-class excludes:

- legal activities, see 69101
- provision of accounting and auditing services, see 69201
- management of human resource functions, see 78300

Sub-class 82192 Duplicating and photo-copying services

This Sub-class includes the provision of document copying and printing services. The document copying/printing activities included here cover only short-run type printing activities.

Units in this Sub-class are primarily engaged in one or more of the following:

- photocopying of documents
- duplicating of documents
- blueprinting of documents

This sub-class excludes:

- printing of documents (offset printing, quick printing, etc.), see 18119

Sub-class 82199 Other specialised office support activities n.e.c.

This Sub-class includes the provision of other specialised office support activities not elsewhere classified.

Example(s) of activities classified under this code:

- mailing and distribution support services e.g. envelope addressing, stuffing, sealing, flyer distribution
- document editing service
- proof-reading service

This sub-class excludes:

- printing of documents (offset printing, quick printing, etc.), see 18119
- national post activities, see 53100
- courier activities (other than national post activities), see 53200
- stenographic and secretarial services, see 82191
- duplicating and photo-copying services, see 82192

GROUP 822 ACTIVITIES OF CALL CENTRES

This Group includes the following Class(es):

- 8220 Activities of Call Centres

Class 8220 Activities of Call Centres

This Class includes the following Sub-class(es):

- 82200 Call centres

Sub-class 82200 Call centres

This Sub-class includes:

- activities of inbound call centres, such as:
 - answering calls from clients by using human operators
 - automatic call distribution, computer telephone integration, interactive voice response systems or similar methods to receive orders
 - providing product information, deal with customer requests for assistance or address customer complaints
- activities of outbound call centres such as:
 - selling of market goods or services to potential customers
 - undertaking market research or public opinion polling and similar activities for clients

GROUP 823 CONVENTION, TRADE SHOW, CONCERT AND OTHER EVENT ORGANISERS

This Group includes the following Class(es):

- 8230 Convention, Trade Show, Concert and Other Event Organisers

Class 8230 Convention, Trade Show, Concert and Other Event Organisers

This Class includes the following Sub-class(es):

- 82301 Exhibition organisers
- 82302 Convention/Conference organisers
- 82303 Event/Concert organisers
- 82304 Exhibition stand contractors

Sub-class 82301 Exhibition organisers

This Sub-class includes:

- provision of organisation, promotion and/or management of exhibitions
- exhibition consultancy and management service

This sub-class excludes:

- convention/conference organisers, see 82302
- event/concert organisers, see 82303
- exhibition stand contractors, see 82304

Sub-class 82302 Convention/Conference organisers

This Sub-class includes:

- provision of organisation, promotion and/or management of conventions, trade shows, and conferences
- consultancy and management of conference and trade shows

This sub-class excludes:

- exhibition organisers, see 82301
- event/concert organisers, see 82303
- exhibition stand contractors, see 82304

Sub-class 82303 Event/Concert organisers

This Sub-class includes:

- provision of organisation, promotion and/or management of events and concerts
- event or concert consultancy and management
- retreat organiser
- seminar organiser

This sub-class excludes:

- exhibition organisers, see 82301
- convention/conference organisers, see 82302
- exhibition stand contractors, see 82304

Sub-class 82304 Exhibition stand contractors

This Sub-class includes contractors which provide exhibition stands and facilities for events (e.g. exhibitions, conferences, concerts).

This sub-class excludes:

- exhibition organisers, see 82301
- convention/conference organisers, see 82302
- event/concert organisers, see 82303

GROUP 829 BUSINESS SUPPORT SERVICE ACTIVITIES N.E.C.

This Group includes the following Class(es):

- 8291 Activities of Collection Agencies and Credit Bureaus
- 8292 Packaging Activities
- 8299 Other Business Support Service Activities n.e.c.

Class 8291 Activities of Collection Agencies and Credit Bureaus

This Class includes the following Sub-class(es):

- 82911 Debt collection services
- 82912 Credit rating agencies

Sub-class 82911 Debt collection services

This Sub-class includes the collection of payments for claims and remittance of payments collected to the clients, including bill and debt collection services.

This sub-class excludes:

- remittance services, see 64993

Sub-class 82912 Credit rating agencies

This Sub-class includes the compilation of information to evaluate the creditworthiness of persons and businesses, and providing the information to financial institutions, retailers and others who have a need to evaluate the creditworthiness of these persons and businesses.

Class 8292 Packaging Activities

This Class includes the following Sub-class(es):

- 82920 Packaging activities

Sub-class 82920 Packaging activities

This Sub-class includes the provision of packaging activities on a fee or contract basis, whether or not these involve an automated process, such as:

- bottling of liquids, including beverages and food
- packaging of solids (blister packaging, foil-covered, etc.)
- security packaging of pharmaceutical preparations
- labeling, stamping and imprinting
- parcel-packing and gift-wrapping

This sub-class excludes:

- manufacture of soft drinks and production of mineral water, see 11041
- packaging activities for transport as part of logistics and supply chain arrangement, see 52292
- wholesale of packaging materials, see 46472

Class 8299 Other Business Support Service Activities n.e.c.

This Class includes the following Sub-class(es):

- 82991 Activities of auction houses
- 82999 Other business support service activities (e.g. administration of loyalty programmes)

Sub-class 82991 Activities of auction houses

This Sub-class includes the provision of auction services.

Sub-class 82999 Other business support service activities (e.g. administration of loyalty programmes)

This Sub-class includes the provision of other business support services that are not elsewhere classified.

Example(s) of activities classified under this code:

- addressograph service

- administration of loyalty programme
- diving service on a contract or fee basis (non-sports instructional)

This sub-class excludes:

- provision of document transcription services, see 82191
- activities of head and regional head offices; centralised administrative offices and subsidiary management offices, see 70101
- activities of certification and accreditation of products and services, see 71200
- advertising services, see 73100

SECTION O PUBLIC ADMINISTRATION AND DEFENCE

This Section includes the following Division(s):

- 84 PUBLIC ADMINISTRATION AND DEFENCE

DIVISION 84 PUBLIC ADMINISTRATION AND DEFENCE

This Division includes the following Group(s):

- 841 ADMINISTRATION OF THE STATE AND THE ECONOMIC AND SOCIAL POLICY OF THE COMMUNITY
- 842 PROVISION OF SERVICES TO THE COMMUNITY AS A WHOLE

GROUP 841 ADMINISTRATION OF THE STATE AND THE ECONOMIC AND SOCIAL POLICY OF THE COMMUNITY

This Group includes the following Class(es):

- 8411 General Public Administration
- 8412 Public Administration of Economic and Social Programmes

Class 8411 General Public Administration

This Class includes the following Sub-class(es):

- 84110 Executive, legislative and other general public administration (e.g. Istana, parliament, tax authority)

Sub-class 84110 Executive, legislative and other general public administration (e.g. Istana, parliament, tax authority)

This Sub-class includes the executive, legislative and other general public administration of local bodies.

Units in this Sub-class are primarily engaged in one or more of the following:

- administration and supervision of fiscal affairs
 - operation of taxation schemes
 - duty/tax collection on goods and tax violation investigation
 - customs administration
- budget implementation and management of public funds and public debt
 - raising and receiving of money and control of their disbursement
- administration and operation of national statistical services

This sub-class excludes:

- administration of defence-related R&D policies and of associated funds, see 8422
- administration of R&D policies intended to improve economic performance and competitiveness, see 84120
- operation of government archives, see 91010

Class 8412 Public Administration of Economic and Social Programmes

This Class includes the following Sub-class(es):

- 84120 Public administration of economic and social programmes

Sub-class 84120 Public administration of economic and social programmes

This Sub-class includes:

- the public administration of economic and social programmes for the following areas:
 - agriculture
 - land use
 - energy and mining
 - resources
 - infrastructure
 - transport
 - communication

- hotels and tourism
- wholesale and retail trade
- health
- education
- culture
- sport
- recreation
- environment
- housing
- social services
- administration of R&D policies and associated funds to these areas
- administration of general labour affairs

This sub-class excludes:

- activities of libraries and archives (private, public or government-operated), see 91010
- operation of museums and other cultural institutions, see 91021
- research and experimental development activities, see Division 72
- education activities, see Division 85
- human health-related activities, see Division 86
- sporting or other recreational activities, see Division 93
- sewage, refuse disposal and remediation activities, see Divisions 37, 38

GROUP 842 PROVISION OF SERVICES TO THE COMMUNITY AS A WHOLE

This Group includes the following Class(es):

- 8421 Foreign Affairs
- 8422 Defence Activities
- 8423 Public Order and Safety Activities

Class 8421 Foreign Affairs

This Class includes the following Sub-class(es):

- 84210 Foreign affairs

Sub-class 84210 Foreign affairs

This Sub-class includes:

- administration and operation of the ministry of foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organisations
- aid to foreign countries, whether or not routed through international organisations

Class 8422 Defence Activities

This Class includes the following Sub-class(es):

- 84221 Armed forces
- 84229 Defence activities n.e.c.

Sub-class 84221 Armed forces

This Sub-class includes:

- administration, supervision and operation of military defence affairs and land, sea, air and space defence forces
 - combat forces of army, navy and air force
 - engineering, transport, communications, intelligence, material, personnel and other non-combat forces and commands
 - reserve and auxiliary forces of the defence establishment
 - military logistics (provision of equipment, structures, supplies, etc.)
 - health activities for military personnel in the field

This sub-class excludes:

- activities of military tribunals, see 84231
- provision of supplies for domestic emergency use in case of peacetime disasters, see 84239
- research and experimental development activities, see Division 72

Sub-class 84229 Defence activities n.e.c.

This Sub-class includes other supporting services related to military defence affairs and national security needs of Singapore not elsewhere classified.

Example(s) of activities classified under this code:

- administration of defence-related R&D policies and related funds

This sub-class excludes:

- provision of supplies for domestic emergency use in case of peacetime disasters, see 84235
- armed forces, see 84221
- activities of military tribunals, see 8423

Class 8423 Public Order and Safety Activities

This Class includes the following Sub-class(es):

- 84231 Judiciary and related services
- 84232 Police
- 84233 Prisons
- 84234 Other places of detention, correction and rehabilitation
- 84235 Civil defence
- 84239 Public order and safety activities n.e.c.

Sub-class 84231 Judiciary and related services

This Sub-class includes:

- administration and operation of administrative civil and criminal law courts, military tribunals and the judicial system, including legal representation and advice on behalf of the government or when provided by the government in cash or services
- rendering of judgements and interpretations of the law, arbitration and mediation of civil actions

This sub-class excludes:

- legal advice and representation in civil, criminal and other cases, see 69101
- arbitration and mediation services provided as part of legal procedure in courts or other judicial bodies, see 69101
- arbitration and mediation services provided by quasi-judicial or non-judicial bodies, see 69102
- operation of police laboratories, see 71200
- administration and operation of military armed forces, see 84221
- police, see 84232
- prisons, see 84233
- other places of detention, correction and rehabilitation, see 84234

- civil defence, see 84235

Sub-class 84232 Police

This Sub-class includes:

- administration and operation of police forces supported by public authorities
- the forces may be deployed at port, border, coastguards and includes special police forces. Duties include traffic regulation, illegal immigrant investigation and/or maintenance of arrest records

This sub-class excludes:

- administration and operation of military armed forces, see 84221
- operation of police laboratories, see 71200
- judiciary and related services, see 84231
- prisons, see 84233
- other places of detention, correction and rehabilitation, see 84234
- civil defence, see 84235

Sub-class 84233 Prisons

This Sub-class includes prison administration by public authorities.

This sub-class excludes:

- administration and operation of military armed forces, see 84221
- operation of police laboratories, see 71200
- judiciary and related services, see 84231
- police, see 84232
- other places of detention, correction and rehabilitation, see 84234
- civil defence, see 84235

Sub-class 84234 Other places of detention, correction and rehabilitation

This Sub-class includes the provision of correctional services, including rehabilitation services, regardless of whether their administration and operation is done by government units or by private units on a contract or fee basis.

This sub-class excludes:

- judiciary and related services, see 84231

- police, see 84232
- prisons, see 84233
- civil defence, see 84235

Sub-class 84235 Civil defence

This Sub-class includes:

- fire-fighting and fire prevention services
- administration and operation of regular and auxiliary fire brigades in fire prevention, fire-fighting, rescue of persons and animals, assistance in civic disasters, road accidents, etc.
- provision of supplies for domestic emergency use in case of peacetime disasters and Community Emergency And Engagement (C2E) Committees

This sub-class excludes:

- administration and operation of military armed forces, see 84221
- judiciary and related services, see 84231
- police, see 84232
- prisons, see 84233
- other places of detention, correction and rehabilitation, see 84234

Sub-class 84239 Public order and safety activities n.e.c.

This Sub-class includes the administration and operation of other public order and safety activities not elsewhere classified.

Example(s) of activities classified under this code:

- fishing inspection, protection and patrol services

This sub-class excludes:

- administration and operation of military armed forces, see 84221
- judiciary and related services, see 84231
- police, see 84232
- prisons, see 84233
- other places of detention, correction and rehabilitation, see 84234
- civil defence, see 84235

SECTION P EDUCATION

This Section includes the following Division(s):

- 85 EDUCATION

DIVISION 85 EDUCATION

This Division includes the following Group(s):

- 851 PRE-PRIMARY AND PRIMARY EDUCATION
- 852 SECONDARY AND POST-SECONDARY NON-TERTIARY EDUCATION
- 853 HIGHER EDUCATION
- 854 OTHER EDUCATION
- 855 EDUCATIONAL SUPPORT SERVICES

GROUP 851 PRE-PRIMARY AND PRIMARY EDUCATION

This Group includes the following Class(es):

- 8510 Pre-Primary and Primary Education

Class 8510 Pre-Primary and Primary Education

This Class includes the following Sub-class(es):

- 85101 Nurseries and kindergartens
- 85102 Primary schools

Sub-class 85101 Nurseries and kindergartens

This Sub-class includes nurseries and kindergartens. Pre-primary education 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 atmosphere.

This sub-class excludes:

- child day-care activities, see 88911
- international and foreign system schools, see 85230
- schools for students with special needs, see 85240
- academic tutoring services (e.g. tuition centres, private tutoring services), see 85409

Sub-class 85102 Primary schools

This Sub-class includes primary schools. These education courses aim to give students a sound basic education in reading, writing and mathematics and an elementary understanding of other subjects such as history, geography, natural science, social science, art and music. Such education is generally provided for children, however the provision of literacy programmes within or outside the school system, which are similar in content to programmes in primary education but are intended for those considered too old to enter elementary schools, is also included (i.e. adult literacy programmes).

This sub-class excludes:

- child day-care activities, see 88911
- international and foreign system schools, see 85230
- schools for students with special needs, see 85240
- academic tutoring services (e.g. tuition centres, private tutoring services), see 85409

GROUP 852 SECONDARY AND POST-SECONDARY NON-TERTIARY EDUCATION

This Group includes the following Class(es):

- 8521 General Secondary and Post-Secondary Non-Tertiary Education
- 8522 Technical and Vocational (Secondary and Post-Secondary Non-Tertiary) Education
- 8523 International and Foreign System Schools
- 8524 Schools for Special Needs
- 8525 Specialised Education Schools

Class 8521 General Secondary and Post-Secondary Non-Tertiary Education

This Class includes the following Sub-class(es):

- 85211 Secondary schools including combined primary and secondary schools
- 85212 Junior colleges and centralised pre-university institutes (post-secondary non-tertiary) including combined secondary schools and post-secondary non-tertiary schools
- 85213 Commercial schools offering general secondary and post-secondary non-tertiary education programmes

Sub-class 85211 Secondary schools including combined primary and secondary schools

This Sub-class includes:

- the provision of education service at the secondary level, giving access to post-secondary (non-tertiary) or higher education. Such units provide programmes that are usually on a more subject-oriented pattern using more specialised teachers, and more often employ several teachers conducting classes in their field of specialisation.
- education can be provided through various channels (e.g. classrooms, Internet, at home)
- programmes at this level are usually designated to qualify students either for post-secondary (non-tertiary) education or higher education

This sub-class excludes:

- junior colleges and centralised pre-university institutes (post-secondary non-tertiary) including combined secondary schools and post-secondary non-tertiary schools, see 85212
- international and foreign system schools, see 85230
- schools for students with special educational needs, see 85240
- commercial schools offering general secondary and post-secondary non-tertiary education programmes, see 85213
- academic tutoring services (e.g. tuition centres, private tutoring services), see 85409

Sub-class 85212 Junior colleges and centralised pre-university institutes (post-secondary non-tertiary) including combined secondary schools and post-secondary non-tertiary schools

This Sub-class includes:

- the provision of education service at the post-secondary (non-tertiary) level, giving access to higher education. Such units provide programmes that are usually on a more subject-oriented pattern using more specialised teachers, and more often employ several teachers conducting classes in their field of specialisation.
- education can be provided through various channels (e.g. classrooms, Internet, at home)
- programmes at this level are designated for access to higher education

This sub-class excludes:

- secondary schools including combined primary and secondary schools, see 85211
- international and foreign system schools, see 85230
- schools for students with special needs, see 85240
- commercial schools offering general secondary and post-secondary non-tertiary education programmes, see 85213
- academic tutoring services (e.g. tuition centres, private tutoring services), see 85409

Sub-class 85213 Commercial schools offering general secondary and post-secondary non-tertiary education programmes

This Sub-class includes:

- commercial schools offering general secondary and post-secondary non-tertiary levels education programmes. Such units provide programmes that are usually on a more subject-oriented pattern using more specialised teachers, and more often employ several teachers conducting classes in their field of specialisation
- education can be provided through various channels (e.g. classrooms, Internet, at home)

This sub-class excludes:

- secondary schools including combined primary and secondary schools, see 85211
- junior colleges and centralised pre-university institutes (post-secondary non-tertiary) including combined secondary schools and post-secondary non-tertiary schools, see 85212
- international and foreign system schools, see 85230
- schools for students with special needs, see 85240
- academic tutoring services (e.g. tuition centres, private tutoring services), see 85409

Class 8522 Technical and Vocational (Secondary and Post-Secondary Non-Tertiary) Education

This Class includes the following Sub-class(es):

- 85220 Technical and vocational secondary and post-secondary non-tertiary education

Sub-class 85220 Technical and vocational secondary and post-secondary non-tertiary education

This Sub-class includes:

- firms providing pre-employment technical and vocational education. Instruction may be provided in diverse settings, such as the firm's training facilities, educational institutions, the workplace, or through correspondence, television, Internet, or other means
- the pre-employment training can be delivered by:
 - technical and vocational education
 - specialised trade schools

This sub-class excludes:

- firms that provide mainly post-employment training, see 8540

Class 8523 International and Foreign System Schools

This Class includes the following Sub-class(es):

- 85230 International and foreign system schools

Sub-class 85230 International and foreign system schools

This Sub-class includes international and foreign system schools.

This sub-class excludes:

- child day-care activities, see 88911
- nurseries and kindergartens, see 85101
- primary schools, see 85102
- schools for students with special needs , see 85240

Class 8524 Schools for Special Needs

This Class includes the following Sub-class(es):

- 85240 Schools for special needs

Sub-class 85240 Schools for special needs

This Sub-class includes include schools providing education for students with special needs.

This sub-class excludes:

- child day-care activities, see 88911
- nurseries and kindergartens, see 85101
- primary schools, see 85102
- international and foreign system schools, see 85230

Class 8525 Specialised Education Schools

This Class includes the following Sub-class(es):

- 85250 Specialised education schools

Sub-class 85250 Specialised education schools

This Sub-class includes schools that offer predominately specialised education in specific fields (e.g. arts, performing arts, sports, mathematics and science, applied learning) up to the post-secondary non-tertiary education level.

This sub-class excludes:

- secondary schools including combined primary and secondary schools, see 85211
- junior colleges and centralised pre-university institutes (post-secondary non-tertiary) including combined secondary schools and post-secondary non-tertiary schools, see 85212
- international and foreign system schools, see 85230
- schools for students with special needs, see 85240
- commercial schools offering general secondary and post-secondary non-tertiary education programmes, see 85213

GROUP 853 HIGHER EDUCATION

This Group includes the following Class(es):

- 8530 Higher Education

Class 8530 Higher Education

This Class includes the following Sub-class(es):

- 85301 Polytechnics
- 85302 Universities
- 85303 Teachers' training institute
- 85304 Commercial schools offering higher education programmes

Sub-class 85301 Polytechnics

This Sub-class includes:

- polytechnics that are primarily engaged in the provision of higher education (i.e. at least diploma level)
- education can be provided through various channels (e.g. classrooms, Internet, at home)

Sub-class 85302 Universities

This Sub-class includes:

- universities that are primarily engaged in the provision of higher education (i.e. at least graduate level)
- education can be provided through various channels (e.g. classrooms, Internet, at home)

Sub-class 85303 Teachers' training institute

This Sub-class includes:

- teachers' training institutes primarily engaged in the provision of higher education (i.e. at least diploma) for teachers

Sub-class 85304 Commercial schools offering higher education programmes

This Sub-class includes:

- commercial schools primarily engaged in the provision of higher education (i.e. at least diploma)
- education can be provided through various channels (e.g. classrooms, Internet, at home)

This sub-class excludes:

- performing arts instruction for recreation and self-development purposes, see 85408
- polytechnics, see 85301
- universities, see 85302
- teachers' training institute, see 85303

GROUP 854 OTHER EDUCATION

This Group includes the following Class(es):

- 8540 Other Education

Class 8540 Other Education

This Class includes the following Sub-class(es):

- 85401 Training courses for construction, real estate, security and investigation services, cleaning, landscaping, waste management and pest management
- 85402 Training courses for healthcare, education, community and social services

- 85403 Training courses for food and beverage, retail and accommodation, tour operators, travel agencies & travel-related reservation services
- 85404 Training courses for manufacturing
- 85405 Training courses for information and communications, finance and professional services
- 85406 Training courses for wholesale trade, logistics and transport
- 85407 Training courses for sports and games
- 85408 Training courses for music, dancing, art, speech and drama
- 85409 Training courses n.e.c.

Sub-class 85401 Training courses for construction, real estate, security and investigation services, cleaning, landscaping, waste management and pest management

This Sub-class includes the provision of training courses in the following areas:

- building and construction (including architecture and engineering services)
- real estate related services (e.g. real estate development, real estate management, real estate agency)
- security and investigation services
- cleaning (e.g. domestic, environmental, industrial) and landscaping services
- waste management (e.g. waste collection, treatment and disposal services; materials recovery)
- water collection, purification and desalination
- pest management (e.g. pest control and fumigation)

This sub-class excludes:

- training courses for healthcare, education, community and social services, see 85402
- training courses for food and beverage, retail and accommodation, tour operators, travel agencies & travel-related reservation services, see 85403
- training courses for manufacturing, see 85404
- training courses for information and communications, finance and professional services, see 85405
- training courses for wholesale trade, logistics and transport, see 85406
- training courses for sports and games, see 85407
- training courses for music, dancing, art, speech and drama, see 85408
- training courses for pest management in conjunction with agriculture, see 85409

- general training courses that do not fall in any specific area, see SSIC 85409

Sub-class 85402 Training courses for healthcare, education, community and social services

This Sub-class includes the provision of training courses in the following areas:

- healthcare
- teaching pedagogy
- community and social services

This sub-class excludes:

- training courses for construction, real estate, security and investigation services, cleaning, landscaping, waste management and pest management, see 85401
- training courses for food and beverage, retail and accommodation, tour operators, travel agencies & travel-related reservation services, see 85403
- training courses for manufacturing, see 85404
- training courses for information and communications, finance and professional services, see 85405
- training courses for wholesale trade, logistics and transport, see 85406
- training courses for sports and games, see 85407
- training courses for music, dancing, art, speech and drama, see 85408
- training courses on educational support services (e.g. student recruitment and tuition matching), see SSIC 85409
- general training courses that do not fall in any specific area, see SSIC 85409

Sub-class 85403 Training courses for food and beverage, retail and accommodation, tour operators, travel agencies & travel-related reservation services

This Sub-class includes the provision of training courses in the following areas:

- food and beverage services
- retail trade
- hotel and accommodation (e.g. hotels, chalets, backpacker hostels, capsule hotels, student hostel, worker dormitories, etc.)
- tour operations, travel agency and travel-related reservation services (e.g. hotel booking, taxi or airplane booking)

This sub-class excludes:

- training courses for construction, real estate, security and investigation services, cleaning, landscaping, waste management and pest management, see 85401
- training courses for healthcare, education, community and social services, see 85402
- training courses for manufacturing, see 85404
- training courses for information and communications, finance and professional services, see 85405
- training courses for wholesale trade, logistics and transport, see 85406
- training courses for sports and games, see 85407
- training courses for music, dancing, art, speech and drama, see 85408
- general training courses that do not fall in any specific area, see SSIC 85409

Sub-class 85404 Training courses for manufacturing

This Sub-class includes the provision of training courses in the following areas:

- manufacturing
- electricity and gas production
- crude petroleum and natural gas extraction and production

This sub-class excludes:

- training courses for construction, real estate, security and investigation services, cleaning, landscaping, waste management and pest management, see 85401
- training courses for healthcare, education, community and social services, see 85402
- training courses for information and communications, finance and professional services, see 85405
- training courses for wholesale trade, logistics and transport, see 85406
- training courses for sports and games, see 85407
- training courses for music, dancing, art, speech and drama, see 85408
- training courses for printing and related services (e.g. typesetting, colour separation, book binding, etc.) and reproduction of recorded media, see 85405
- training courses for steam and air-conditioning supply services, see 85409
- general training courses that do not fall in any specific area, see SSIC 85409

Sub-class 85405 Training courses for information and communications, finance and professional services

This Sub-class includes the provision of training courses in the following areas:

- information, communications and technology (e.g. telecommunications, information technology software development)
- broadcasting (e.g. motion picture production, radio programme production)
- publishing, printing and printing-related services (e.g. typesetting, colour separation, book binding, etc.)
- reproduction of recorded media
- financial services (e.g. banking and finance)
- insurance
- legal services
- engineering, architectural services, quantity surveying, technical testing and analysis
- accountancy and audit management
- research and development (e.g. biotechnology research and development)
- design (e.g. fashion design and industrial design)
- workplace safety and health
- risk management
- human resource (employment and recruitment)
- leadership and people management
- personal development
- advertising, sales and marketing

This sub-class excludes:

- training courses for construction, real estate, security and investigation services, cleaning, landscaping, waste management and pest management, see 85401
- training courses for healthcare, education, community and social services, see 85402
- training courses for food and beverage, retail and accommodation, tour operators, travel agencies & travel-related reservation services, see 85403
- training courses for manufacturing, see 85404
- training courses for wholesale trade, logistics and transport, see 85406
- training courses for sports and games, see 85407
- training courses for music, dancing, art, speech and drama, see 85408
- general training courses that do not fall in any specific area, see SSIC 85409

Sub-class 85406 Training courses for wholesale trade, logistics and transport

This Sub-class includes the provision of training courses in the following areas:

- wholesale trade
- logistics (e.g. warehousing and storage)
- land, air and sea transport services
- marine port management
- airport management
- carpark operation and management services

This sub-class excludes:

- training courses for construction, real estate, security and investigation services, cleaning, landscaping, waste management and pest management, see 85401
- training courses for healthcare, education, community and social services, see 85402
- training courses for food and beverage, retail and accommodation, tour operators, travel agencies & travel-related reservation services, see 85403
- training courses for manufacturing, see 85404
- training courses for information and communications, finance and professional services, see 85405
- training courses for sports and games, see 85407
- training courses for music, dancing, art, speech and drama, see 85408
- training courses for tour operations, travel agency and travel-related reservation services (e.g. hotel booking, taxi or airplane booking), see 85403
- general training courses that do not fall in any specific area, see SSIC 85409

Sub-class 85407 Training courses for sports and games

This Sub-class includes:

- the provision of instruction in athletic activities to groups or individuals for hobby, recreation or self-development purposes. Overnight and day sports instruction camps are also included.
- instruction may be provided in diverse settings, such as the unit's or client's training facilities, educational institutions or by other means. Instruction provided in this class is formally organised
- Examples of courses taught are:
 - sports instruction (baseball, basketball, cricket, football, etc.)
 - camps, sports instruction

- cheerleading instruction
- gymnastics instruction
- riding instruction or schools
- swimming instruction
- professional sports instructors, teachers, coaches
- martial arts instruction
- chess instruction
- contract bridge instruction
- yoga instruction

This sub-class excludes:

- training courses for construction, real estate, security and investigation services, cleaning, landscaping, waste management and pest management, see 85401
- training courses for healthcare, education, community and social services, see 85402
- training courses for food and beverage, retail and accommodation, tour operators, travel agencies & travel-related reservation services, see 85403
- training courses for manufacturing, see 85404
- training courses for information and communications, finance and professional services, see 85405
- training courses for wholesale trade, logistics and transport, see 85406
- training courses for music, dancing, art, speech and drama, see 85408
- cultural education, see 85408
- sports clubs and associations, see 93120

Sub-class 85408 Training courses for music, dancing, art, speech and drama

This Sub-class includes the provision of instruction in the arts, drama and music to students of all ages. They provide formally organised instruction, mainly for hobby, recreational or self-development purposes. Such instruction does not lead to formal academic qualifications.

Units in this Sub-class are primarily engaged in one or more of the following:

- piano teachers and other music instruction
- art instruction
- dance instruction and dance studios
- speech and drama schools (non-academic)

- fine arts schools (non-academic)
- performing arts schools (non-academic)
- photography schools (non-academic)

This sub-class excludes:

- training courses for construction, real estate, security and investigation services, cleaning, landscaping, waste management and pest management, see 85401
- training courses for healthcare, education, community and social services, see 85402
- training courses for food and beverage, retail and accommodation, tour operators, travel agencies & travel-related reservation services, see 85403
- training courses for manufacturing, see 85404
- training courses for information and communications, finance and professional services, see 85405
- training courses for wholesale trade, logistics and transport, see 85406
- training courses for sports and games, see 85407

Sub-class 85409 Training courses n.e.c.

This Sub-class includes provision of general training courses that are not elsewhere classified, such as: customer service, procurement and purchasing.

Example(s) of activities classified under this code:

- training courses for agriculture
- training courses for customer service
- training courses for procurement

This sub-class excludes:

- training courses for construction, real estate, security and investigation services, cleaning, landscaping, waste management and pest management, see 85401
- training courses for healthcare, education, community and social services, see 85402
- training courses for food and beverage, retail and accommodation, tour operators, travel agencies & travel-related reservation services, see 85403
- training courses for manufacturing, see 85404
- training courses for information and communications, finance and professional services, see 85405
- training courses for wholesale trade, logistics and transport, see 85406
- training courses for sports and games, see 85407

- training courses for music, dancing, art, speech and drama, see 85408

GROUP 855 EDUCATIONAL SUPPORT SERVICES

This Group includes the following Class(es):

- 8550 Educational Support Services

Class 8550 Educational Support Services

This Class includes the following Sub-class(es):

- 85501 Student recruitment agencies
- 85502 Examination and accreditation agencies for education services
- 85509 Educational support services n.e.c. (excluding online marketplaces)

Sub-class 85501 Student recruitment agencies

This Sub-class includes the services of student recruitment agencies.

This sub-class excludes:

- online marketplaces for education services, see 63203
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without providing the education courses, see 63203
- examination and accreditation agencies for education services, see 85502

Sub-class 85502 Examination and accreditation agencies for education services

This Sub-class includes services of educational testing and accreditation services. Such services are non-instructional and are to support educational processes or systems.

This sub-class excludes:

- student recruitment agencies, see 85501

Sub-class 85509 Educational support services n.e.c. (excluding online marketplaces)

The units in this Sub-class are primarily engaged in providing non-instructional services that support educational processes or systems not elsewhere classified.

Example(s) of activities classified under this code:

- organisation of student exchange programmes
- tuition matching service
- educational guidance and counselling services

This sub-class excludes:

- online marketplaces for education services, see 63203
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without providing the education courses, see 63203
- student recruitment agencies, see 85501
- examination and accreditation agencies for education services, see 85502

SECTION Q HEALTH AND SOCIAL SERVICES

This Section includes the following Division(s):

- 86 HEALTH SERVICES
- 87 RESIDENTIAL CARE SERVICES
- 88 SOCIAL SERVICES WITHOUT ACCOMMODATION

DIVISION 86 HEALTH SERVICES

This Division includes the following Group(s):

- 861 HOSPITAL ACTIVITIES
- 862 MEDICAL AND DENTAL PRACTICE ACTIVITIES
- 869 OTHER HEALTH SERVICES

GROUP 861 HOSPITAL ACTIVITIES

This Group includes the following Class(es):

- 8610 Hospital Activities

Class 8610 Hospital Activities

This Class includes the following Sub-class(es):

- 86101 Acute hospitals
- 86102 Community hospitals
- 86109 Other hospitals n.e.c. (e.g. psychiatric hospital)

Sub-class 86101 Acute hospitals

This Sub-class includes medical, diagnostic and treatment activities of acute hospitals.

Units in this Sub-class are primarily engaged in one or more of the following:

- hospital activities towards inpatients and are carried out under the direct supervision of medical doctors and includes services of:
 - medical and paramedical staff
 - laboratory and technical facilities, including radiologic and anaesthesiologic services
 - emergency rooms
 - provision of operating room services, pharmacy services, food and other hospital services

This sub-class excludes:

- laboratory testing and inspection of all types of materials and products, except medical, see 71200
- veterinary activities, see 75000
- health activities for military personnel in the field, see 84221
- dental practice activities of a general or specialised nature, (e.g. dentistry, endodontic and paediatric dentistry; oral pathology, orthodontic activities), see 86204
- medical laboratory testing not carried out under the direct supervision of medical doctors, see 86901
- ambulance transport services, see 86903
- community hospitals, see 86102

Sub-class 86102 Community hospitals

This Sub-class includes operation of community hospitals.

Units in this Sub-class are primarily engaged in one or more of the following:

- rehabilitative care
- intermediate medical care
- sub-acute care

This sub-class excludes:

- veterinary activities, see 75000
- health activities for military personnel in the field, see 84221
- dental practice activities of a general or specialised nature, (e.g. dentistry, endodontic and paediatric dentistry; oral pathology, orthodontic activities), see 86203

- medical laboratory testing not carried out under the direct supervision of medical doctors, see 86901
- ambulance transport services, see 86903
- acute hospitals, see 86101

Sub-class 86109 Other hospitals n.e.c. (e.g. psychiatric hospital)

This Sub-class includes other hospitals not elsewhere classified.

Example(s) of activities classified under this code:

- hospitals for infectious diseases
- family planning centres providing medical treatment such as sterilisation and termination of pregnancy, with accommodation
- maternity hospitals

This sub-class excludes:

- laboratory testing and inspection of all types of materials and products, except medical, see 71200
- veterinary activities, see 75000
- health activities for military personnel in the field, see 84221
- medical laboratory testing not carried out under the direct supervision of medical doctors, see 86901
- ambulance transport services, see 86903
- acute hospitals, see 86101
- community hospitals, see 86102

GROUP 862 MEDICAL AND DENTAL PRACTICE ACTIVITIES

This Group includes the following Class(es):

- 8620 Medical and Dental Practice Activities

Class 8620 Medical and Dental Practice Activities

This Class includes the following Sub-class(es):

- 86201 Clinics and other general medical services (Western)
- 86202 Clinics and other general medical services (Non-Western)
- 86203 Specialised medical services (including day surgical centres)

- 86204 Dental services

Sub-class 86201 Clinics and other general medical services (Western)

This Sub-class includes medical consultation and treatment in the field of general medicine (Western). These activities can be carried out in private practices, group practices and in hospital outpatient clinics, and in clinics such as those attached to firms, schools, homes for the elderly, as well as in patients' homes.

This sub-class excludes:

- inpatient hospital activities, see 8610
- clinics and other general medical services (Non-Western), see 86202
- specialised medical services (including day surgical centres), see 86203
- dental services, see 86204

Sub-class 86202 Clinics and other general medical services (Non-Western)

This Sub-class includes medical consultation and treatment in the field of general medicine (Non-western). These activities can be carried out in private practices, group practices and in hospital outpatient clinics, and in clinics such as those attached to firms, schools, homes for the elderly, as well as in patients' homes.

This sub-class excludes:

- clinics and other general medical services (Western), see 86201
- specialised medical services (including day surgical centres), see 86203
- dental services, see 86204

Sub-class 86203 Specialised medical services (including day surgical centres)

This Sub-class includes other specialised medical services (without accommodation) by general practitioners and medical specialists and surgeons such as family planning, sterilisation and termination of pregnancy.

These activities can be carried out in private practices, group practices and in hospital outpatient clinics, and in clinics such as those attached to firms, schools, homes for the elderly, as well as in patients' homes.

This sub-class excludes:

- production of artificial teeth, dentures and prosthetic appliances by dental laboratories, see 32509
- inpatient hospital activities, see 8610

- services of midwives, nurses and physiotherapists, see 86909
- clinics and other general medical services (Western), see 86201
- clinics and other general medical services (Non-Western), see 86202
- dental services, see 86204

Sub-class 86204 Dental services

This Sub-class includes dental practice activities of a general or specialised nature (e.g. general dentistry, endodontics, periodontics, oral-maxillofacial surgery, prosthodontics, paediatric dentistry, orthodontics, dental implantology). These activities can be carried out in private practices, group practices and in hospital outpatient clinics, and in clinics such as those attached to firms, schools, homes for the elderly.

This sub-class excludes:

- production of artificial teeth, dentures and prosthetic appliances by dental laboratories, see 32509
- specialised medical services (including day surgical centres), see 86203

GROUP 869 OTHER HEALTH SERVICES

This Group includes the following Class(es):

- 8690 Other Health Services

Class 8690 Other Health Services

This Class includes the following Sub-class(es):

- 86901 Medical laboratories (e.g. blood analysis laboratories)
- 86902 Medical diagnostic imaging centres (e.g. X-ray services)
- 86903 Ambulance and medical evacuation services
- 86904 Home healthcare services
- 86905 Dialysis services
- 86909 Other health services n.e.c. (excluding online marketplaces)

Sub-class 86901 Medical laboratories (e.g. blood analysis laboratories)

This Sub-class includes activities of medical laboratories such as blood analysis laboratories.

This sub-class excludes:

- manufacture of pharmaceuticals, see 2101
- non-medical laboratory testing, see 71200
- testing activities in the field of food hygiene, see 71200
- hospital activities, see 8610
- medical diagnostic imaging centres (e.g. X-ray services), see 86902

Sub-class 86902 Medical diagnostic imaging centres (e.g. X-ray services)

This Sub-class includes activities of medical laboratories such as X-ray laboratories and other diagnostic imaging centres.

This sub-class excludes:

- manufacture of pharmaceuticals, see 2101
- non-medical laboratory testing, see 71200
- hospital activities, see 8610
- medical laboratories (e.g. blood analysis laboratories), see 86901

Sub-class 86903 Ambulance and medical evacuation services

This Sub-class includes units that transport patients by various modes (e.g. ground, air) along with medical care. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

This sub-class excludes:

- transfer of patients without lifesaving equipment or medical personnel, see Divisions 49, 50, 51
- non-medical therapy like massage or foot reflexology, see 96024
- medical laboratories (e.g. blood analysis laboratories), see 86901
- medical diagnostic imaging centres (e.g. X-ray services), see 86902
- home healthcare services, see 86904

Sub-class 86904 Home healthcare services

This Sub-class includes provision of skilled nursing services in the home.

This sub-class excludes:

- activities of residential nursing care facilities, see 87010
- non-medical therapy like massage or foot reflexology, see 96024

Sub-class 86905 Dialysis services

This Sub-class includes services of providing outpatient kidney or renal dialysis services.

This sub-class excludes:

- hospital activities, see 8610

Sub-class 86909 Other health services n.e.c. (excluding online marketplaces)

This Sub-class includes other health services not elsewhere classified.

Example(s) of activities classified under this code:

- other paramedical practitioners in the field of hydrotherapy, medical massage, chiropody, homeopathy, chiropractic, etc.
- blood banks, sperm banks, transplant organ banks, etc.

This sub-class excludes:

- manufacture of pharmaceuticals, see 2101
- production of artificial teeth, dentures and prosthetic appliances by dental laboratories, see 32509
- retail pharmacy, see 47722
- transfer of patients, with neither equipment for lifesaving nor medical personnel, see Divisions 49, 50, 51
- online marketplaces for health services, see 63202
- online intermediaries that enable transactions between buyers and sellers usually for a fee or commission basis without providing the health services, see 63202
- non-medical laboratory testing, see 71200
- testing activities in the field of food hygiene, see 71200
- hospital activities, see 8610
- medical and dental practice activities, see 8620
- non-medical therapy like massage or foot reflexology, see 96024
- medical laboratories (e.g. blood analysis laboratories), see 86901
- medical diagnostic imaging centres (e.g. X-ray services), see 86902
- ambulance and medical evacuation services, see 86903
- home healthcare services, see 86904
- dialysis services, see 86905

DIVISION 87 RESIDENTIAL CARE SERVICES

This Division includes the following Group(s):

- 870 RESIDENTIAL CARE SERVICES

GROUP 870 RESIDENTIAL CARE SERVICES

This Group includes the following Class(es):

- 8701 Residential Nursing Care Facilities
- 8702 Other Residential Care Services

Class 8701 Residential Nursing Care Facilities

This Class includes the following Sub-class(es):

- 87010 Nursing and personal care facilities (including nursing homes and hospices)

Sub-class 87010 Nursing and personal care facilities (including nursing homes and hospices)

This Sub-class includes the provision of nursing care as an important element combined with residential care and supervisory or other types of care as required by the residents.

Units in this Sub-class are primarily engaged in activities of:

- homes for the elderly with nursing care
- convalescent homes
- rest homes with nursing care
- nursing care facilities
- nursing homes
- hospices

This sub-class excludes:

- home care services provided by healthcare professionals, see 86904
- community hospitals which provide professional medical assessment and treatment activities, see 86102
- activities of homes for the elderly without or with minimal nursing care, see 87021
- activities of orphanages, children's boarding homes and hostels, temporary homeless shelters, see 87029

Class 8702 Other Residential Care Services

This Class includes the following Sub-class(es):

- 87021 Residential care services for the elderly (e.g. home for the aged)
- 87022 Residential care services for children (e.g. children's homes, orphanages)
- 87029 Other residential care services n.e.c.

Sub-class 87021 Residential care services for the elderly (e.g. home for the aged)

This Sub-class includes:

- the provision of residential and personal care services for persons with some limits on ability for self-care, but where medical treatment or education are not important elements
- the care typically includes room, board, supervision, counselling (in some cases) and assistance in daily living, such as housekeeping services
- the activities may be carried out by public or private organisations

Units in this Sub-class are primarily engaged in one or more of the following:

- assisted-living facilities
- homes for the elderly with minimal nursing care
- rest homes without nursing care

This sub-class excludes:

- activities of residential nursing care facilities, see 87010
- other residential care services n.e.c. (eg crisis shelters, halfway houses for substance abusers, residential care services for the physically disabled, intellectually disabled and community mental health patients, etc.), see 87029

Sub-class 87022 Residential care services for children (e.g. children's homes, orphanages)

This Sub-class includes:

- the provision of residential and personal care services for children to ensure the needs of the children are met when they cannot live with their own family
- these services include providing a place for children to develop and grow, food, shelter and space for play and leisure
- the activities may be carried out by public or private organisations

Units in this Sub-class are primarily engaged in one or more of the following:

- orphanages
- children's boarding homes and hostels

This sub-class excludes:

- activities of secured residential facilities for delinquent children and youths, see 84234
- child adoption services, see 88913

Sub-class 87029 Other residential care services n.e.c.

This Sub-class includes the provision of residential and personal care services for persons with some limits on ability for self-care and/or those who are unable to live with their family or independently, but where medical treatment or education are not important elements not elsewhere classified. The care typically includes room, board, supervision, counselling (in some cases) and assistance in daily living, such as housekeeping services. The activities may be carried out by public or private organisations.

Example(s) of activities classified under this code:

- halfway houses for substance abusers
- residential care services for persons with disabilities (physical disabilities, intellectual disabilities, sensory disabilities, etc.) and persons with mental health issues
- crisis shelter

This sub-class excludes:

- activities of secured residential facilities for delinquent children and youths, see 84234
- activities of residential nursing care facilities, see 87010
- child adoption services, see 88913
- residential care services for the elderly (e.g. home for the aged), see 87021
- residential care services for children (e.g. children's homes, orphanages), see 87022

DIVISION 88 SOCIAL SERVICES WITHOUT ACCOMMODATION

This Division includes the following Group(s):

- 881 SOCIAL SERVICES WITHOUT ACCOMMODATION FOR THE ELDERLY AND DISABLED
- 889 OTHER SOCIAL SERVICES WITHOUT ACCOMMODATION

GROUP 881 SOCIAL SERVICES WITHOUT ACCOMMODATION FOR THE ELDERLY AND DISABLED

This Group includes the following Class(es):

- 8810 Social Services Without Accommodation for the Elderly and Disabled

Class 8810 Social Services Without Accommodation for the Elderly and Disabled

This Class includes the following Sub-class(es):

- 88101 Social services for the elderly (e.g. befriender services, meal services, drop-in centres)
- 88102 Social services for persons with disabilities (e.g. day activity centres for people with disabilities)

Sub-class 88101 Social services for the elderly (e.g. befriender services, meal services, drop-in centres)

This Sub-class includes the provision of non-residential social, counselling, welfare, referral and similar services which are aimed at the elderly in their homes or elsewhere and carried out by public or by private organisations, self-help, voluntary welfare organisations and by specialists providing counselling services.

Units in this Sub-class are primarily engaged in one or more of the following:

- visiting of the elderly
- day-care services for the elderly
- meal services for the elderly

This sub-class excludes:

- pension funding, see 65302
- activities of residential nursing care facilities, see 8701
- activities similar to those described in this class, but including accommodation, see 8702
- social services for persons with disabilities (e.g. day care centres for persons with disabilities), see 88102

Sub-class 88102 Social services for persons with disabilities (e.g. day activity centres for people with disabilities)

This Sub-class includes the provision of non-residential social, counselling, welfare, referral and similar services which are aimed at persons with disabilities. These services are provided in their homes or elsewhere and carried out by public or by private organisations, self-help, voluntary welfare organisations and by specialists providing counselling services.

Units in this Sub-class are primarily engaged in activities of:

- visiting of persons with disabilities
- day-care services for persons with disabilities

- meal services for persons with disabilities
- vocational training/rehabilitation and rehabilitation services for persons with disabilities provided that the education component is limited

This sub-class excludes:

- activities similar to those described in this class, but including accommodation, see 8702
- day-care services for pre-school children with special needs, see 88911
- child/student care services for school-going children with special needs, see 88912
- social services for the elderly (e.g. befriender services, meal services, drop-in centres) , see 88101

GROUP 889 OTHER SOCIAL SERVICES WITHOUT ACCOMMODATION

This Group includes the following Class(es):

- 8891 Social Services Without Accommodation for Children, Youth and Families
- 8892 Community Activities
- 8899 Social Services Without Accommodation n.e.c.

Class 8891 Social Services Without Accommodation for Children, Youth and Families

This Class includes the following Sub-class(es):

- 88911 Child care services for pre-school children (including infant care services)
- 88912 Child/Student care services for school-going children (e.g. before and after-school care centres, student care centres)
- 88913 Social services for children and youths (e.g. youth outreach services, adoption services)
- 88919 Social services without accommodation for children, youth and families n.e.c.

Sub-class 88911 Child care services for pre-school children (including infant care services)

This Sub-class includes the operation of day care centres of infant and pre-school children.

Units in this Sub-class generally care for infants and pre-school children, and may also offer pre-kindergarten and/or kindergarten educational program.

Units in this Sub-class are primarily engaged in one or more of the following:

- child care service for pre-school children
- children's crèche service

- infant care service
- children drop-off service
- babysitting services for infants and pre-school children by both agencies and own-account individuals

This sub-class excludes:

- nurseries and kindergartens, see 85101
- international and foreign system schools, see 85230
- schools for students with special needs, see 85240
- residential care services for elderly, children, youth and families, see 8702
- child/student care services for school-going children (e.g. before and after-school care centres, student care centres), see 88912
- social services for children and youths (e.g. youth outreach services, adoption services), see 88913

Sub-class 88912 Child/Student care services for school-going children (e.g. before and after-school care centres, student care centres)

This Sub-class includes:

- child/student care services for older school-going children by both agencies and own-account individual before and/or after school
- babysitting services for older school-going children by both agencies and own-account individual before and/or after school
- student care services for children with special needs

This sub-class excludes:

- primary schools, see 85102
- international and foreign system schools, see 85230
- schools for students with special needs, see 85240
- residential care services for elderly, children, youth and families, see 8702
- child care services for pre-school children (including infant care services), see 88911
- social services for children and youths (e.g. youth outreach services, adoption services), see 88913

Sub-class 88913 Social services for children and youths (e.g. youth outreach services, adoption services)

This Sub-class includes:

- provision of non-residential social assistance services for children and youth. These firms provide for the welfare of children in such areas as adoption and foster care, drug prevention, life skills training, and positive social development.

Units in this Sub-class are primarily engaged in one or more of the following:

- youth outreach service
- welfare and guidance services for children and adolescents
- child adoption services
- child fostering services

This sub-class excludes:

- child care services for pre-school children (including infant care services), see 88911
- child/student care services for school-going children (e.g. before and after-school care centres, student care centres), see 88912

Sub-class 88919 Social services without accommodation for children, youth and families n.e.c.

This Sub-class includes establishments primarily engaged in social services without accommodation for children, youth and families not elsewhere classified.

Example(s) of activities classified under this code:

- family service centre
- marriage and divorce counselling services (excluding those by psychology clinics)
- family welfare services

This sub-class excludes:

- child care services for pre-school children (including infant care services), see 88911
- child/student care services for school-going children (e.g. before and after-school care centres, student care centres), see 88912
- social services for children and youths (e.g. youth outreach services, adoption services), see 88913

Class 8892 Community Activities

This Class includes the following Sub-class(es):

- 88920 Community development councils and grassroots organisations

Sub-class 88920 Community development councils and grassroots organisations

This Sub-class includes:

- community centres/clubs
- community development councils
- citizens' consultative committees
- residential associations
- residents' committees

This sub-class excludes:

- social services without accommodation for the elderly and disabled, see 8810
- social services without accommodation for children and youth, see 88913

Class 8899 Social Services Without Accommodation n.e.c.

This Class includes the following Sub-class(es):

- 88991 Job training and vocational rehabilitation services
- 88992 Charitable and other supporting activities aimed at humanitarian work
- 88999 Other social services without accommodation n.e.c.

Sub-class 88991 Job training and vocational rehabilitation services

This Sub-class includes the provision of vocational rehabilitation services to unemployed and/or underemployed persons because of lack of education, job skill and/or experience.

Units in this Sub-class are primarily engaged in one or more of the following:

- job counselling
- job training
- vocational rehabilitation and rehabilitation services for unemployed persons provided that the education component is limited

This sub-class excludes:

- grant giving activities such as philanthropic trusts and foundations which do not usually carry out the actual social work, see 94991
- technical and vocational non-tertiary education , see 85220

- social services without accommodation for the elderly and disabled, see 8810
- social services without accommodation for children and youth, see 88913
- community activities, see 88920
- charitable and other supporting activities aimed at humanitarian work, see 88992

Sub-class 88992 Charitable and other supporting activities aimed at humanitarian work

This Sub-class includes charitable activities like fund-raising or other charitable and other supporting activities aimed at humanitarian work.

This sub-class excludes:

- grant giving activities such as philanthropic trusts and foundations which do not usually carry out the actual social work, see 94991
- social services without accommodation for the elderly and disabled, see 8810
- social services without accommodation for children and youth, see 88913
- community activities, see 88920
- job training and vocational rehabilitation services, see 88991

Sub-class 88999 Other social services without accommodation n.e.c.

This Sub-class includes other social services without accommodation not elsewhere classified.

Example(s) of activities classified under this code:

- community foundation
- credit and debt counselling services

This sub-class excludes:

- activities similar to those described in this class, but including accommodation, see 8702
- social services without accommodation for the elderly and disabled, see 8810
- social services without accommodation for children and youth, see 88913
- community activities, see 88920
- job training and vocational rehabilitation services, see 88991
- charitable and other supporting activities aimed at humanitarian work, see 88992

SECTION R ARTS, ENTERTAINMENT AND RECREATION

This Section includes the following Division(s):

- 90 CREATIVE, ARTS AND ENTERTAINMENT ACTIVITIES
- 91 LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES
- 92 GAMBLING AND BETTING ACTIVITIES
- 93 SPORTS ACTIVITIES AND AMUSEMENT AND RECREATION ACTIVITIES

DIVISION 90 CREATIVE, ARTS AND ENTERTAINMENT ACTIVITIES

This Division includes the following Group(s):

- 900 CREATIVE, ARTS AND ENTERTAINMENT ACTIVITIES

GROUP 900 CREATIVE, ARTS AND ENTERTAINMENT ACTIVITIES

This Group includes the following Class(es):

- 9000 Creative, Arts and Entertainment Activities

Class 9000 Creative, Arts and Entertainment Activities

This Class includes the following Sub-class(es):

- 90001 Production of live stage presentations
- 90002 Performing arts venue operation
- 90003 Orchestras, musical bands, choirs and dance groups
- 90009 Dramatic arts, music and other arts production-related activities n.e.c. (e.g. stage, lighting and sound services)

Sub-class 90001 Production of live stage presentations

This Sub-class includes production and participation in live theatrical presentations such as stage plays and musicals, theatre productions, operas, wayang and puppet shows.

This sub-class excludes:

- motion picture and video production, see 5911, 5912
- activities of personal theatrical or artistic agents or agencies, see 74905
- provision of instruction in the arts, drama and music, see 85408
- performing arts venue operation, see 90002

- orchestras, musical bands, choirs and dance groups , see 90003

Sub-class 90002 Performing arts venue operation

This Sub-class includes operation of performing arts venues (e.g. concert halls, theatre halls).

This sub-class excludes:

- activities of arts and entertainment ticket agencies, see 63209
- operation of museums of all kinds, see 91021
- production of live theatrical presentations (e.g. stage plays, musicals and theatre productions) , see 90001
- production of operas, wayang and puppet shows, see 90001
- orchestras, musical bands, choirs and dance groups, see 90003

Sub-class 90003 Orchestras, musical bands, choirs and dance groups

This Sub-class includes groups primarily engaged in producing live musical entertainment (e.g. orchestras, musical bands, dance groups).

This sub-class excludes:

- motion picture and video production, see 5911, 5912
- production of live theatrical presentations (e.g. stage plays, musicals and theatre productions) , see 90001
- performing arts venue operation, see 90002
- production of operas, wayang and puppet shows , see 90001

Sub-class 90009 Dramatic arts, music and other arts production-related activities n.e.c. (e.g. stage, lighting and sound services)

This Sub-class includes dramatic arts, music and other arts production-related activities not elsewhere classified.

Example(s) of activities classified under this code:

- actor (own account)
- artist (own account)
- author (own account)

This sub-class excludes:

- restoring of stained glass windows, see 23100

- manufacture of statues, other than artistic originals, see 23960
- repair of musical instruments, see 95299
- motion picture and video production, see 5911, 5912
- operation of cinemas, see 59140
- activities of personal theatrical or artistic agents or agencies, see 74905
- activities of arts and entertainment ticket agencies, see 63209
- operation of museums of all kinds, see 91021
- sports and amusement and recreation activities, see Division 93
- restoring of furniture (except museum type restoration), see 95240
- production of live theatrical presentations (e.g. stage plays, musicals and theatre productions) , see 90001
- performing arts venue operation, see 90002
- production of operas, wayang and puppet shows , see 90001
- orchestras, musical bands, choirs and dance groups , see 90003

DIVISION 91 LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES

This Division includes the following Group(s):

- 910 LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES

GROUP 910 LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES

This Group includes the following Class(es):

- 9101 Libraries and Archives Activities
- 9102 Museums Activities and Operation of Historical Sites and Buildings
- 9103 Botanical and Zoological Gardens and Nature Reserves Activities

Class 9101 Libraries and Archives Activities

This Class includes the following Sub-class(es):

- 91010 Libraries and archives activities

Sub-class 91010 Libraries and archives activities

This Sub-class includes:

- documentation and information activities of libraries of all kinds, reading, listening and viewing rooms, public archives providing service to the general public or to a special clientele, such as students, scientists, staff, members as well as operation of government archives:
 - 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 service information requests, etc.
- stock photo libraries and services

Class 9102 Museums Activities and Operation of Historical Sites and Buildings

This Class includes the following Sub-class(es):

- 91021 Museums
- 91029 Preservation of historical sites, buildings, artefacts and paintings, cultural villages and other related activities n.e.c.

Sub-class 91021 Museums

This Sub-class includes operation of museums of all kinds:

- art museums, museums of jewellery, furniture, costumes, ceramics, silverware
- natural history, science and technological museums, historical museums, including military museums
- other specialised museums
- open-air museums
- art galleries not for retail sale

This sub-class excludes:

- retail sale of antiques and works of art, see 47741
- renovation and restoration of historical sites and buildings, see Section F
- activities of libraries and archives, see 91010

Sub-class 91029 Preservation of historical sites, buildings, artefacts and paintings, cultural villages and other related activities n.e.c.

This Sub-class includes the preservation of historical sites, buildings, artefacts and paintings, cultural villages and other related activities that are not elsewhere classified.

- operation of historical sites and buildings
- preservation of works of art and museum collection objects
- operation of cultural villages

Example(s) of activities classified under this code:

- operation of historical sites and buildings
- preservation of works of art and museum collection objects
- operation of cultural villages

This sub-class excludes:

- renovation and restoration of historical sites and buildings, see Section F
- activities of libraries and archives, see 91010
- museums, see 91021
- art galleries (excluding retail), see 91021

Class 9103 Botanical and Zoological Gardens and Nature Reserves Activities

This Class includes the following Sub-class(es):

- 91030 Botanical and zoological gardens and nature reserves activities

Sub-class 91030 Botanical and zoological gardens and nature reserves activities

This Sub-class includes the operation of

- botanical and/or zoological gardens
- nature reserves

This sub-class excludes:

- landscape and gardening services, see 81300

DIVISION 92 GAMBLING AND BETTING ACTIVITIES

This Division includes the following Group(s):

- 920 GAMBLING AND BETTING ACTIVITIES

GROUP 920 GAMBLING AND BETTING ACTIVITIES

This Group includes the following Class(es):

- 9200 Gambling and Betting Activities

Class 9200 Gambling and Betting Activities

This Class includes the following Sub-class(es):

- 92001 Horse-racing and other betting activities
- 92002 Casinos

Sub-class 92001 Horse-racing and other betting activities

This Sub-class includes:

- bookmaking and other betting operations
- off-track betting
- sale of lottery tickets
- operation of coin-operated gambling machines
- operation of virtual gambling web sites
- horse-racings

This sub-class excludes:

- game arcades, see 93202
- casinos, see 92002

Sub-class 92002 Casinos

This Sub-class includes the operation of casinos with a range of gambling services such as table wagering games and poker/gaming machines. Also included are operation of floating casinos (i.e., gambling cruises, riverboat casinos).

This sub-class excludes:

- game arcades, see 93202
- horse-racing and other betting activities, see 92001

DIVISION 93 SPORTS ACTIVITIES AND AMUSEMENT AND RECREATION ACTIVITIES

This Division includes the following Group(s):

- 931 SPORTS ACTIVITIES
- 932 OTHER AMUSEMENT AND RECREATION ACTIVITIES

GROUP 931 SPORTS ACTIVITIES

This Group includes the following Class(es):

- 9311 Operation of Sports Facilities
- 9312 Activities of Sports Clubs/Associations and Related Activities

Class 9311 Operation of Sports Facilities

This Class includes the following Sub-class(es):

- 93111 Fitness centres and gymnasiums
- 93119 Operation of sports facilities n.e.c. (e.g. bowling alleys, tennis centres, billiard halls, football stadium)

Sub-class 93111 Fitness centres and gymnasiums

This Sub-class includes fitness centres and gymnasiums which provide a range of fitness and exercise services. This also includes managing and providing the staff to operate these facilities.

This sub-class excludes:

- renting of recreation and sports equipment, see 77210
- sports instruction, see 85407
- operation of other sport facilities, see 93119

Sub-class 93119 Operation of sports facilities n.e.c. (e.g. bowling alleys, tennis centres, billiard halls, football stadium)

This Sub-class includes units which operate sports facilities that are not elsewhere classified. This also includes managing and providing the staff to operate these facilities.

Example(s) of activities classified under this code:

- operation of facilities for indoor or outdoor sports events (open, closed or covered, with or without spectator seating):
 - football and hockey stadiums
 - swimming pools and stadiums
 - track and field stadiums
 - boxing arenas
 - golf courses

- bowling alleys
- organisation and operation of outdoor or indoor sports events for professionals or amateurs by organisations with own facilities

This sub-class excludes:

- renting of recreation and sports equipment, see 77210
- operation of fitness centres and gymnasiums, see 93111
- recreation park and beach activities, see 93209

Class 9312 Activities of Sports Clubs/Associations and Related Activities

This Class includes the following Sub-class(es):

- 93120 Activities of sports clubs/associations and related activities

Sub-class 93120 Activities of sports clubs/associations and related activities

This Sub-class includes the activities of sports clubs and associations, which, whether professional, semi-professional or amateur clubs, give their members the opportunity to engage in sporting activities.

Units in this Sub-class are primarily engaged in one or more of the following:

- operation of clubs and associations for sports, such as:
 - football
 - bowling
 - swimming
 - golf
 - boxing
 - body-building
 - track and field
 - shooting
 - chess
 - contract bridge
- operation of martial arts and pugilistic clubs and associations
- operation of sports leagues and regulating bodies

This sub-class excludes:

- sports instruction, see 85407

- operation of sports facilities, see 9311

GROUP 932 OTHER AMUSEMENT AND RECREATION ACTIVITIES

This Group includes the following Class(es):

- 9320 Other Amusement and Recreation Activities

Class 9320 Other Amusement and Recreation Activities

This Class includes the following Sub-class(es):

- 93201 Amusement theme parks
- 93202 Game arcade, online game aggregator, LAN game operators and gaming centres
- 93203 Night clubs, discotheques, dance clubs and karaoke lounges
- 93204 Recreation clubs (including country clubs)
- 93209 Other amusement and recreation activities n.e.c. (including recreation parks/beaches and recreational fishing)

Sub-class 93201 Amusement theme parks

This Sub-class includes operation of amusement parks or theme parks, including the operation of a variety of attractions, such as:

- mechanical rides
- water rides
- games
- shows
- theme exhibits
- picnic grounds

This sub-class excludes:

- separate renting of leisure equipment, see 77210
- operation of coin-operated gambling machines, see 92001
- game arcade, online game aggregator, LAN game operators and gaming centres, see 93202

Sub-class 93202 Game arcade, online game aggregator, LAN game operators and gaming centres

This Sub-class includes operation of:

- game arcades
- simulation gaming
- LAN games

This sub-class excludes:

- operation of coin-operated gambling machines, see 92001
- night clubs, discotheques, dance clubs and karaoke lounges, see 93203

Sub-class 93203 Night clubs, discotheques, dance clubs and karaoke lounges

This Sub-class includes operation of:

- discotheques
- karaoke lounges

This sub-class excludes:

- beverage serving activities of pubs, see 56130
- amusement theme parks, see 93201
- game arcade, online game aggregator, LAN game operators and gaming centres, see 93202
- recreation clubs (including country clubs), see 93204

Sub-class 93204 Recreation clubs (including country clubs)

This Sub-class includes operation of recreation clubs (e.g. country clubs).

This sub-class excludes:

- beverage serving activities of pubs, see 56130
- operation of coin-operated gambling machines, see 92001
- operation of sporting facilities, see 9311
- activities of sports clubs and associations, see 93120
- game arcade, online game aggregator, LAN game operators and gaming centres, see 93202
- night clubs, discotheques, dance clubs and karaoke lounges, see 93203

Sub-class 93209 Other amusement and recreation activities n.e.c. (including recreation parks/beaches and recreational fishing)

This Sub-class includes other amusement and recreation activities not elsewhere classified.

Example(s) of activities classified under this code:

- renting of leisure equipment as an integral part of recreational facilities
- fishing, recreational
- horse riding, recreational

This sub-class excludes:

- separate renting of leisure equipment, see 77210
- operation of coin-operated gambling machines, see 92001
- amusement theme parks, see 93201
- game arcade, online game aggregator, LAN game operators and gaming centres, see 93202
- night clubs, discotheques, dance clubs and karaoke lounges, see 93203
- recreation clubs (including country clubs), see 93204

SECTION 9 OTHER SERVICE ACTIVITIES

This Section includes the following Division(s):

- 94 ACTIVITIES OF MEMBERSHIP ORGANISATIONS
- 95 REPAIR OF COMPUTERS, PERSONAL AND HOUSEHOLD GOODS AND VEHICLES
- 96 OTHER PERSONAL SERVICE ACTIVITIES

DIVISION 94 ACTIVITIES OF MEMBERSHIP ORGANISATIONS

This Division includes the following Group(s):

- 941 ACTIVITIES OF BUSINESS, EMPLOYERS AND PROFESSIONAL MEMBERSHIP ORGANISATIONS
- 942 ACTIVITIES OF TRADE UNIONS
- 949 ACTIVITIES OF OTHER MEMBERSHIP ORGANISATIONS

GROUP 941 ACTIVITIES OF BUSINESS, EMPLOYERS AND PROFESSIONAL MEMBERSHIP ORGANISATIONS

This Group includes the following Class(es):

- 9411 Activities of Business and Employers' Membership Organisations
- 9412 Activities of Professional Membership Organisations

Class 9411 Activities of Business and Employers' Membership Organisations

This Class includes the following Sub-class(es):

- 94110 Activities of business and employers' membership organisations

Sub-class 94110 Activities of business and employers' membership organisations

This Sub-class includes:

- 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 sub-division 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

This sub-class excludes:

- activities of trade unions, see 94200

Class 9412 Activities of Professional Membership Organisations

This Class includes the following Sub-class(es):

- 94120 Activities of professional membership organisations (e.g. medical associations, law societies, accountancy bodies)

Sub-class 94120 Activities of professional membership organisations (e.g. medical associations, law societies, accountancy bodies)

This Sub-class includes:

- activities of organisations whose members' interests centre chiefly on a particular scientific discipline, professional practice or technical field, such as medical associations, legal associations, accounting associations, engineering associations, architects associations
- activities of associations of specialists engaged in cultural activities, such as associations of writers, painters, performers of various kinds, journalists

- dissemination of information, the establishment and supervision of standards of practice, representation before government agencies and public relations of professional organisations

GROUP 942 ACTIVITIES OF TRADE UNIONS

This Group includes the following Class(es):

- 9420 Activities of Trade Unions

Class 9420 Activities of Trade Unions

This Class includes the following Sub-class(es):

- 94200 Activities of trade unions

Sub-class 94200 Activities of trade unions

This Sub-class includes:

- promoting of the interests of organised labour and union employees
- activities of associations whose members are employees interested chiefly in the representation of their views concerning the salary and work situation, and in concerted action through organisation
- activities of single plant unions, of unions composed of affiliated branches and of labour organisations composed of affiliated unions on the basis of trade, region, organisational structure or other criteria

GROUP 949 ACTIVITIES OF OTHER MEMBERSHIP ORGANISATIONS

This Group includes the following Class(es):

- 9491 Activities of Religious Organisations
- 9492 Activities of Political Organisations
- 9499 Activities of Other Membership Organisations n.e.c.

Class 9491 Activities of Religious Organisations

This Class includes the following Sub-class(es):

- 94911 Churches
- 94912 Mosques

- 94913 Buddhist/Taoist temples
- 94914 Hindu/Sikh temples
- 94919 Activities of religious organisations n.e.c.

Sub-class 94911 Churches

This Sub-class includes activities of churches. Services provided might include convent services, religious retreat activities and/or religious funeral services.

Sub-class 94912 Mosques

This Sub-class includes activities of mosques. Services provided might include religious retreat activities and/or religious funeral services.

Sub-class 94913 Buddhist/Taoist temples

This Sub-class includes activities of Buddhist/Taoist temples. Services provided might include monastery services, religious retreat activities and/or religious funeral services.

Sub-class 94914 Hindu/Sikh temples

This Sub-class includes activities of Hindu/Sikh temples. Services provided might include religious retreat activities and/or religious funeral services.

Sub-class 94919 Activities of religious organisations n.e.c.

This Sub-class includes activities of religious organisations not elsewhere classified.

This sub-class excludes:

- churches, see 94911
- mosques, see 94912
- Buddhist/Taoist temples, see 94913
- Hindu/Sikh temples, see 94914

Class 9492 Activities of Political Organisations

This Class includes the following Sub-class(es):

- 94920 Activities of political organisations

Sub-class 94920 Activities of political organisations

This Sub-class includes the activities of political organisations and auxiliary organisations. These organisations chiefly engage in influencing decision-taking in public governing bodies by placing members of the party or those sympathetic to the party in political office and involve the dissemination of information, public relations, fund-raising, etc.

Class 9499 Activities of Other Membership Organisations n.e.c.

This Class includes the following Sub-class(es):

- 94991 Philanthropic trusts, foundations and related activities
- 94992 Ethnic associations (including clan associations, huay kuans)
- 94993 Associations for hobbies, recreational, cultural and extra-curricular activities (e.g. scouts/girl guides association, book clubs and photo, music, art and craft clubs)
- 94994 Student/Alumni bodies and related associations (e.g. parent-teacher associations, old boys' associations)
- 94995 Organisations for the protection of the environment and animals
- 94999 Activities of other membership organisations n.e.c.

Sub-class 94991 Philanthropic trusts, foundations and related activities

This Sub-class includes grant giving activities by philanthropic trusts, foundations and related activities.

This sub-class excludes:

- activities of professional membership associations, see 94120
- associations for hobbies, recreational, cultural and extra-curricular activities (e.g. scouts/girl guides association, book clubs and photo, music, art and craft clubs), see 94993
- student/alumni bodies and related associations (e.g. parent-teacher associations, old boys' associations), see 94994
- organisations for the protection of the environment and animals, see 94995

Sub-class 94992 Ethnic associations (including clan associations, huay kuans)

This Sub-class includes clan associations or huay kuans for ethnic and minority groups that are not directly affiliated to a political party furthering a public cause or issue by means of public education, political influence, fund-raising, etc.

This sub-class excludes:

- activities of professional artistic groups, see 9000

- activities of sports clubs, see 93120
- activities of professional membership associations, see 94120
- philanthropic trusts, foundations and related activities, see 94991
- associations for hobbies, recreational, cultural and extra-curricular activities (e.g. scouts/girl guides association, book clubs and photo, music, art and craft clubs), see 94993
- student/alumni bodies and related associations (e.g. parent-teacher associations, old boys' associations), see 94994

Sub-class 94993 Associations for hobbies, recreational, cultural and extra-curricular activities (e.g. scouts/girl guides association, book clubs and photo, music, art and craft clubs)

This Sub-class includes organisations not directly affiliated to a political party furthering a public cause or issue by means of public education, political influence, fund-raising, etc. like:

- automobile associations
- associations for the purpose of social acquaintanceship such as rotary clubs, lodges
- associations of youth, young persons' associations, clubs and fraternities, etc.
- associations for the pursuit of a cultural or recreational activity or hobby (other than sports or games), e.g. poetry, literature and book clubs, historical clubs, gardening clubs, film and photo clubs, music and art clubs, craft and collectors' clubs, social clubs

This sub-class excludes:

- activities of professional artistic groups, see 9000
- activities of sports clubs, see 93120
- activities of professional membership associations, see 94120
- philanthropic trusts, foundations and related activities, see 94991
- ethnic associations (including clan associations, huay kuans), see 94992
- student/alumni bodies and related associations (e.g. parent-teacher associations, old boys' associations), see 94994
- organisations for the protection of the environment and animals, see 94995

Sub-class 94994 Student/Alumni bodies and related associations (e.g. parent-teacher associations, old boys' associations)

This Sub-class includes student/alumni associations that are not directly affiliated to a political party furthering a public cause or issue by means of public education, political influence, fund-raising, etc.

This sub-class excludes:

- activities of professional membership associations, see 94120
- philanthropic trusts, foundations and related activities, see 94991
- ethnic associations (including clan associations, huay kuans), see 94992
- associations for hobbies, recreational, cultural and extra-curricular activities (e.g. scouts/girl guides association, book clubs and photo, music, art and craft clubs), see 94993
- organisations for the protection of the environment and animals, see 94995

Sub-class 94995 Organisations for the protection of the environment and animals

This Sub-class includes organisations for the protection of environment and animals that are not directly affiliated to a political party furthering a public cause or issue by means of public education, political influence, fund-raising, etc.

This sub-class excludes:

- activities of professional membership associations, see 94120
- philanthropic trusts, foundations and related activities, see 94991
- associations for hobbies, recreational, cultural and extra-curricular activities (e.g. scouts/girl guides association, book clubs and photo, music, art and craft clubs), see 94993

Sub-class 94999 Activities of other membership organisations n.e.c.

This Sub-class includes all other activities of organisations not directly affiliated to a political party furthering a public cause or issue by means of public education, political influence, fund-raising, etc. that are not elsewhere classified.

Example(s) of activities classified under this code:

- consumer associations

This sub-class excludes:

- activities of professional artistic groups, see 9000
- activities of sports clubs, see 93120
- activities of professional membership associations, see 94120
- philanthropic trusts, foundations and related activities, see 94991
- ethnic associations (including clan associations, huay kuans), see 94992
- associations for hobbies, recreational, cultural and extra-curricular activities (e.g. scouts/girl guides association, book clubs and photo, music, art and craft clubs), see 94993

- student/alumni bodies and related associations (e.g. parent-teacher associations, old boys' associations), see 94994
- organisations for the protection of the environment and animals, see 94995

DIVISION 95 REPAIR OF COMPUTERS, PERSONAL AND HOUSEHOLD GOODS AND VEHICLES

This Division includes the following Group(s):

- 951 REPAIR OF COMPUTERS AND COMMUNICATIONS EQUIPMENT
- 952 REPAIR OF PERSONAL AND HOUSEHOLD GOODS
- 953 REPAIR AND MAINTENANCE (INCLUDING INSPECTION) OF VEHICLES

GROUP 951 REPAIR OF COMPUTERS AND COMMUNICATIONS EQUIPMENT

This Group includes the following Class(es):

- 9511 Repair of Computers and Peripheral Equipment
- 9512 Repair of Communications Equipment

Class 9511 Repair of Computers and Peripheral Equipment

This Class includes the following Sub-class(es):

- 95110 Repair and maintenance of computer hardware, data processing equipment and computer peripherals

Sub-class 95110 Repair and maintenance of computer hardware, data processing equipment and computer peripherals

This Sub-class includes the repair of electronic equipment, such as computers and computing machinery and peripheral equipment.

Units in this Sub-class engaged in one or more of the following:

- repair and maintenance of:
 - desktop computers
 - laptop computers
 - magnetic disk drives, flash drives and other storage devices
 - optical disk drives (CD-RW, CD-ROM, DVD-ROM, DVD-RW)
 - printers, monitors

- keyboards
- mice, joysticks and trackball accessories
- dedicated computer terminals
- computer servers
- scanners, including bar code scanners
- smart card readers
- virtual reality helmets
- computer projectors
- computer terminals like automatic teller machines (ATMs); point-of-sale (POS) terminals, not mechanically operated
- hand-held computers (PDAs)

This sub-class excludes:

- repair and maintenance of communications equipment modems, see 95120

Class 9512 Repair of Communications Equipment

This Class includes the following Sub-class(es):

- 95120 Repair of communications equipment (e.g. mobile phones and fax machines)

Sub-class 95120 Repair of communications equipment (e.g. mobile phones and fax machines)

This Sub-class includes repair and maintenance of communications equipment such as:

- cordless telephones
- mobile phones
- carrier equipment modems
- fax machines
- communications transmission equipment (e.g. routers, bridges, modems)
- two-way radios
- commercial TV and video cameras

GROUP 952 REPAIR OF PERSONAL AND HOUSEHOLD GOODS

This Group includes the following Class(es):

- 9521 Repair of Consumer Electronics
- 9522 Repair of Household Appliances and Home and Garden Equipment
- 9523 Repair of Footwear and Leather Goods
- 9524 Repair of Furniture and Home Furnishings
- 9529 Repair of Other Personal and Household Goods

Class 9521 Repair of Consumer Electronics

This Class includes the following Sub-class(es):

- 95210 Repair of audio and video equipment (e.g. television sets, speakers and DVD players)

Sub-class 95210 Repair of audio and video equipment (e.g. television sets, speakers and DVD players)

This Sub-class includes repair and maintenance of consumer electronics (e.g. television, radio, DVD and Blu-ray players, CD players, camcorders).

Class 9522 Repair of Household Appliances and Home and Garden Equipment

This Class includes the following Sub-class(es):

- 95220 Repair of domestic electrical/electronic appliances except audio and video equipment (e.g. refrigerators, washing machines and room air-conditioners)

Sub-class 95220 Repair of domestic electrical/electronic appliances except audio and video equipment (e.g. refrigerators, washing machines and room air-conditioners)

This Sub-class includes repair and servicing of household appliances (e.g. refrigerators, stoves, washing machines, clothes dryers, room air conditioners, home and garden equipment).

This sub-class excludes:

- repair of commercial/industrial central air-conditioning systems, see 28191

Class 9523 Repair of Footwear and Leather Goods

This Class includes the following Sub-class(es):

- 95230 Repair of footwear and leather goods

Sub-class 95230 Repair of footwear and leather goods

This Sub-class includes repair and maintenance of footwear (such as shoes, boots), fitting of heels and leather goods (such as luggage and the like).

Class 9524 Repair of Furniture and Home Furnishings

This Class includes the following Sub-class(es):

- 95240 Repair and restoration of cabinets, furniture, upholstery, window shades and other fixtures

Sub-class 95240 Repair and restoration of cabinets, furniture, upholstery, window shades and other fixtures

This Sub-class includes:

- reupholstering, refinishing, repairing and restoring of furniture and home furnishings including office furniture
- assembly of self-standing furniture

This sub-class excludes:

- installation of fitted kitchens, shop fittings and the like, see 43301

Class 9529 Repair of Other Personal and Household Goods

This Class includes the following Sub-class(es):

- 95291 Repair of bicycles and tricycles
- 95292 Repair of watches and clocks
- 95293 Repair of jewellery
- 95299 Repair of other personal and household goods n.e.c. (excluding online marketplaces)

Sub-class 95291 Repair of bicycles and tricycles

This Sub-class includes repair of bicycles and tricycles.

Sub-class 95292 Repair of watches and clocks

This Sub-class includes repair of watches and clocks.

This sub-class excludes:

- repair of jewellery, see 95293

Sub-class 95293 Repair of jewellery

This Sub-class includes repair and alteration of jewellery.

This sub-class excludes:

- industrial engraving of metals, see 25921
- repair of watches and clocks, see 95292

Sub-class 95299 Repair of other personal and household goods n.e.c. (excluding online marketplaces)

This Sub-class includes repair and alteration of other personal and household goods that are not elsewhere classified.

Example(s) of activities classified under this code:

- camera repairing
- musical instrument repairing and servicing
- organ tuning and repairing

This sub-class excludes:

- repair of sporting and recreational guns, see 25200
- repair of hand held power tools, see 28199
- repair of bicycles and tricycles, see 95291
- repair of watches and clocks, see 95292
- repair of jewellery, see 95293

GROUP 953 REPAIR AND MAINTENANCE (INCLUDING INSPECTION) OF VEHICLES

This Group includes the following Class(es):

- 9530 Repair and Maintenance (including Inspection) of Vehicles

Class 9530 Repair and Maintenance (including Inspection) of Vehicles

This Class includes the following Sub-class(es):

- 95301 Repair and maintenance of motor vehicles (including installation of parts & accessories)
- 95302 Car washing and related services

- 95303 Vehicle inspection and valuation services

Sub-class 95301 Repair and maintenance of motor vehicles (including installation of parts & accessories)

This Sub-class includes maintenance, repair and inspection of motor vehicles, for instance:

- mechanical repairs
- electrical repairs
- electronic injection systems repair
- ordinary servicing
- bodywork repair
- repair of motor vehicle parts
- spraying and painting
- repair of screens and windows
- repair of motor vehicle seats
- tyre and tube repair, fitting or replacement
- anti-rust treatment
- installation of parts and accessories not as part of the manufacturing process
- retrofitting of engine onto motor vehicle not as part of the manufacturing process

This sub-class excludes:

- retreading and rebuilding of tyres, see 22122
- car washing and related services, see 95302
- vehicle inspection and valuation services, see 95303

Sub-class 95302 Car washing and related services

This Sub-class includes automatic and manual washing and polishing of motor vehicle.

This sub-class excludes:

- retreading and rebuilding of tyres, see 22122
- repair and maintenance of motor vehicles (including installation of parts & accessories), see 95301
- vehicle inspection and valuation services, see 95303

Sub-class 95303 Vehicle inspection and valuation services

This Sub-class includes vehicle inspection and valuation services.

This sub-class excludes:

- retreading and rebuilding of tyres, see 22122
- repair and maintenance of motor vehicles (including installation of parts & accessories), see 95301

DIVISION 96 OTHER PERSONAL SERVICE ACTIVITIES

This Division includes the following Group(s):

- 960 OTHER PERSONAL SERVICE ACTIVITIES

GROUP 960 OTHER PERSONAL SERVICE ACTIVITIES

This Group includes the following Class(es):

- 9601 Washing and (Dry-) Cleaning of Textile and Fur Products
- 9602 Hairdressing, Beauty and Other Personal Care Services
- 9603 Funeral and Related Activities
- 9604 Wedding and Related Activities
- 9609 Other Personal Service Activities n.e.c.

Class 9601 Washing and (Dry-) Cleaning of Textile and Fur Products

This Class includes the following Sub-class(es):

- 96011 Laundry and dry cleaning services except self-operated laundries
- 96012 Self-operated laundries

Sub-class 96011 Laundry and dry cleaning services except self-operated laundries

This Sub-class includes:

- laundering and dry-cleaning, pressing, etc., of all kinds of clothing (including fur) and textiles services clients
- laundry collection and delivery
- carpet and rug shampooing and drapery and curtain cleaning
- provision of linens, work uniforms and related items by laundries

- repair and minor alteration of garments or other textile articles when done in connection with cleaning

This sub-class excludes:

- rental of clothes, even if cleaning of these goods is an integral part of the activity, see 77292
- domestic and household cleaning services activity, see 81212
- laundry and dry cleaning services by self-operated laundries, see 96012
- repair and alteration of clothing, etc., as an independent activity, see 95299

Sub-class 96012 Self-operated laundries

This Sub-class includes laundering and dry-cleaning services by self-service machines for all kinds of clothing (including fur) and textiles to the general public and industrial or commercial clients.

This sub-class excludes:

- laundry and dry cleaning services excluding those by self-operated laundries, see 96011

Class 9602 Hairdressing, Beauty and Other Personal Care Services

This Class includes the following Sub-class(es):

- 96021 Hairdressing salons/shops (including barber shops)
- 96022 Beauty salons and spas (including slimming, skin care and hair care centres)
- 96023 Manicure and pedicure services
- 96024 Massage parlours and foot reflexology
- 96029 Beauty and other personal care services n.e.c. (excluding online marketplaces)

Sub-class 96021 Hairdressing salons/shops (including barber shops)

This Sub-class includes hair washing, trimming and cutting, setting, dyeing, tinting, waving, straightening and similar activities for men and women as well as shaving and beard trimming.

This sub-class excludes:

- manufacture of wigs, see 32909
- beauty salons and spas (including slimming, skin care and hair care centres), see 96022

Sub-class 96022 Beauty salons and spas (including slimming, skin care and hair care centres)

This Sub-class includes:

- beauty spas and slimming centres
- skincare and hair care centres
- facial massage and make-up centres

This sub-class excludes:

- hairdressing salons/shops (including barber shops), see 96021
- manicure and pedicure services, see 96023
- massage parlours and foot reflexology, see 96024

Sub-class 96023 Manicure and pedicure services

This Sub-class includes manicure and pedicure services.

This sub-class excludes:

- beauty salons and spas (including slimming, skin care and hair care centres), see 96022

Sub-class 96024 Massage parlours and foot reflexology

This Sub-class includes massage and foot reflexology parlours.

This sub-class excludes:

- beauty salons and spas (including slimming, skin care and hair care centres), see 96022

Sub-class 96029 Beauty and other personal care services n.e.c. (excluding online marketplaces)

This Sub-class includes beauty and other personal care services not elsewhere classified.

This sub-class excludes:

- manufacture of wigs, see 32909
- online marketplaces for beauty services, see 63209
- hairdressing salons/shops (including barber shops), see 96021
- beauty salons and spas (including slimming, skin care and hair care centres), see 96022
- manicure and pedicure services, see 96023
- massage parlours and foot reflexology, see 96024

Class 9603 Funeral and Related Activities

This Class includes the following Sub-class(es):

- 96030 Funeral and related activities (including embalming, cremating and cemetery services, upkeep of cemeteries)

Sub-class 96030 Funeral and related activities (including embalming, cremating and cemetery services, upkeep of cemeteries)

This Sub-class includes burial and incineration of human or animal corpses and related activities, for instance:

- preparing the dead for burial or cremation and 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

This sub-class excludes:

- religious funeral service activities, see 9491

Class 9604 Wedding and Related Activities

This Class includes the following Sub-class(es):

- 96040 Wedding and related activities (including bridal studios and wedding planners)

Sub-class 96040 Wedding and related activities (including bridal studios and wedding planners)

This Sub-class includes bridal studios and wedding planning activities.

Class 9609 Other Personal Service Activities n.e.c.

This Class includes the following Sub-class(es):

- 96091 Friendship, match-making and dating services
- 96092 Social escort services
- 96093 Astrology, palmistry and other fortune telling services
- 96094 Training of pets and animals
- 96095 Care services for pets and animals

- 96099 Other personal service activities n.e.c. (excluding online marketplaces)

Sub-class 96091 Friendship, match-making and dating services

This Sub-class includes social activities such as friendship services, dating services and/or match-making services.

This sub-class excludes:

- social escort services, see 96092

Sub-class 96092 Social escort services

This Sub-class includes social escort services.

This sub-class excludes:

- friendship, match-making and dating services, see 96091

Sub-class 96093 Astrology, palmistry and other fortune telling services

This Sub-class includes astrological and spiritualists' activities.

Sub-class 96094 Training of pets and animals

This Sub-class includes training of pets and animals.

This sub-class excludes:

- veterinary activities, see 75000
- care services for pets and animals, see 96095

Sub-class 96095 Care services for pets and animals

This Sub-class includes pet care services such as boarding and grooming of pets and animals.

This sub-class excludes:

- veterinary activities, see 75000
- training of pets and animals, see 96094

Sub-class 96099 Other personal service activities n.e.c. (excluding online marketplaces)

This Sub-class includes other personal activities not elsewhere classified, for instance:

- shoe shiners, porters, valet car parkers
- concession operation of coin-operated personal service machines (e.g. weighing machines, machines for checking blood pressure, coin-operated lockers)
- key duplicating services, etc.

Example(s) of activities classified under this code:

- key duplicating service
- locksmith service
- orientation programme for expatriates

This sub-class excludes:

- online marketplaces for beauty services, see 63209
- activities of fitness centres, see 93111
- veterinary activities, see 75000
- friendship, match-making and dating services, see 96091
- social escort services, see 96092
- astrology, palmistry and other fortune telling services, see 96093
- training of pets and animals, see 96094
- care services for pets and animals, see 96095

SECTION T ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS OF DOMESTIC PERSONNEL

This Section includes the following Division(s):

- 97 ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS OF DOMESTIC PERSONNEL

DIVISION 97 ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS OF DOMESTIC PERSONNEL

This Division includes the following Group(s):

- 970 ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS OF DOMESTIC PERSONNEL

GROUP 970 ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS OF DOMESTIC PERSONNEL

This Group includes the following Class(es):

- 9700 Activities of Households as Employers of Domestic Personnel

Class 9700 Activities of Households as Employers of Domestic Personnel

This Class includes the following Sub-class(es):

- 97001 Activities of households as employers of domestic workers
- 97002 Activities of households as employers of other domestic personnel (e.g. housekeepers)

Sub-class 97001 Activities of households as employers of domestic workers

This Sub-class includes activities of households as employers of maids.

Units in this Sub-class allows the domestic personnel employed to state the activity of their employer in censuses/surveys or studies, even though the employer is an individual. The product produced by this activity is consumed by the employing household.

This sub-class excludes:

- activities of households as employers of other domestic personnel (e.g. housekeepers), see 97002
- provision of services such as cooking, gardening, tutoring, babysitting by independent service providers (companies or individuals), which are classified under the appropriate service-producing industry of the SSIC

Sub-class 97002 Activities of households as employers of other domestic personnel (e.g. housekeepers)

This Sub-class includes activities of households as employers of other domestic personnel such as servants, cooks, waiters, valets, butlers, gatekeepers, chauffeurs, caretakers, governesses, tutors, housekeepers , etc.

Units in this Sub-class allows the domestic personnel employed to state the activity of their employer in censuses/surveys or studies, even though the employer is an individual. The product produced by this activity is consumed by the employing household.

This sub-class excludes:

- activities of households as employers of domestic workers, see 97001
- provision of services such as cooking, gardening, tutoring, babysitting by independent service providers (companies or individuals), which are classified under the appropriate service-producing industry of the SSIC

SECTION U ACTIVITIES OF EXTRA-TERRITORIAL ORGANISATIONS AND BODIES

This Section includes the following Division(s):

- 99 ACTIVITIES OF EXTRA-TERRITORIAL ORGANISATIONS AND BODIES

DIVISION 99 ACTIVITIES OF EXTRA-TERRITORIAL ORGANISATIONS AND BODIES

This Division includes the following Group(s):

- 990 ACTIVITIES OF EXTRA-TERRITORIAL ORGANISATIONS AND BODIES

GROUP 990 ACTIVITIES OF EXTRA-TERRITORIAL ORGANISATIONS AND BODIES

This Group includes the following Class(es):

- 9901 Foreign Embassies and Trade Representative Offices
- 9902 Foreign Armed Forces
- 9909 Other Extra-territorial Organisations and Bodies

Class 9901 Foreign Embassies and Trade Representative Offices

This Class includes the following Sub-class(es):

- 99010 Foreign embassies and trade representative offices

Sub-class 99010 Foreign embassies and trade representative offices

This Sub-class includes activities of:

- diplomatic and consular missions when being determined by the country of their location rather than by the country they represent
- foreign embassies
- foreign government trade representative offices

Class 9902 Foreign Armed Forces

This Class includes the following Sub-class(es):

- 99020 Foreign armed forces

Sub-class 99020 Foreign armed forces

This Sub-class includes activities of foreign armed force bases.

Class 9909 Other Extra-territorial Organisations and Bodies

This Class includes the following Sub-class(es):

- 99090 Other extra-territorial organisations and bodies

Sub-class 99090 Other extra-territorial organisations and bodies

This Sub-class includes activities of other international organisations which are not under Singapore's jurisdiction.

Units in this Sub-class includes:

- United Nations and the specialised agencies of the United Nations system, regional bodies, etc.
- International Monetary Fund
- World Bank Group Office
- World Customs Organisation
- Organisation for Economic Co-operation and Development
- Organisation of Petroleum Exporting Countries
- European Union
- European Free Trade Association

This sub-class excludes:

- activities of foreign embassies and trade representative offices, see 99010
- activities of foreign armed force bases, see 99020
- activities of international organisations which are under Singapore's jurisdiction, and are to be classified according to their main business activities in the relevant sections of SSIC 2020