

## Activity Code

| Code        | Description     |                                                                                                                                                                                                                                                                              |
|-------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>0141</b> |                 | <b>Raising of cattle and buffaloes</b>                                                                                                                                                                                                                                       |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Raising and breeding of cattle and buffaloes</li> <li>– Production of milk from cows or buffaloes</li> <li>– Production of bovine semen</li> </ul>                                                                                  |
|             | <b>Excludes</b> | – processing of milk, see 1050                                                                                                                                                                                                                                               |
| <b>0142</b> |                 | <b>Raising of horses and other equines</b>                                                                                                                                                                                                                                   |
|             | <b>Includes</b> | – Raising of horses and other equines                                                                                                                                                                                                                                        |
|             | <b>Excludes</b> | – operation of racing and riding stables, see 9319                                                                                                                                                                                                                           |
| <b>0143</b> |                 | <b>Raising and breeding of camels and camelids</b>                                                                                                                                                                                                                           |
|             | <b>Includes</b> | – Raising and breeding of camels and camelids                                                                                                                                                                                                                                |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                            |
| <b>0144</b> |                 | <b>Raising of sheep and goats</b>                                                                                                                                                                                                                                            |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Raising and breeding of sheep and goats</li> <li>– Production of milk from sheep or goat</li> <li>– Production of raw wool</li> </ul>                                                                                               |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– sheep shearing on a fee or contract basis, see 0162</li> <li>– production of pulled wool, see 1010</li> <li>– processing of milk, see 1050</li> </ul>                                                                               |
| <b>0145</b> |                 | <b>Raising of swine/pigs</b>                                                                                                                                                                                                                                                 |
|             | <b>Includes</b> | – Raising of swine/pigs (including breeding of swine/pigs)                                                                                                                                                                                                                   |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                            |
| <b>0146</b> |                 | <b>Raising of poultry</b>                                                                                                                                                                                                                                                    |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Raising and breeding of chickens and capons, ducks, geese, turkeys and guinea fowls chickens and capons, ducks, geese, turkeys and guinea fowls</li> <li>– Production of eggs</li> <li>– Operation of poultry hatcheries</li> </ul> |
|             | <b>Excludes</b> | – production of feathers or down, see 1010                                                                                                                                                                                                                                   |
| <b>0149</b> |                 | <b>Raising of other animals</b>                                                                                                                                                                                                                                              |
|             | <b>Includes</b> | – Raising and breeding of pet animals (cats, dogs, birds, hamsters etc.)                                                                                                                                                                                                     |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <ul style="list-style-type: none"> <li>– Bee-keeping and production of honey and beeswax</li> <li>– Raising of silk worms, production of silk worm cocoons</li> <li>– Raising of other animals, n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                  |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– production of hides and skins originating from hunting and trapping, see 0170</li> <li>– operation of frog farms, crocodile farms, marine worm farms, see 0321, 0322</li> <li>– operation of fish farms, see 0321, 0322</li> <li>– training of pet animals, see 9609</li> </ul>                                                                                                                                                                                                                                                           |
| <b>1010</b> |                 | <b>Processing and preserving of meat</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Mutton-slaughtering, preparation</li> <li>– Beef-slaughtering, preparation</li> <li>– Pork-slaughtering, preparation</li> <li>– Poultry and other slaughtering, preparation</li> <li>– Preservation, Processing and canning of meat</li> <li>– Production of hides and skins originating from slaughterhouses</li> <li>– Rendering of lard and other edible fats of animal origin</li> <li>– Production and processing of animal offal</li> <li>– Production, processing and preserving of other meat and meat products n.e.c.</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of prepared frozen meat and poultry dishes, see 1075</li> <li>– manufacture of soup containing meat, see 1079</li> <li>– wholesale trade of meat, see 4630</li> <li>– packaging of meat, see 8292</li> </ul>                                                                                                                                                                                                                                                                                                                  |
| <b>1020</b> |                 | <b>Processing and preserving of fish, crustaceans and molluscs and products thereof</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Sun-drying of fish</li> <li>– Artificial dehydration of fish and sea food</li> <li>– Radiation preservation of fish and similar food</li> <li>– Processing and preserving of fish crustacean and similar foods</li> <li>– Processing and canning of fish</li> <li>– Processing and canning of frog legs</li> <li>– Production of fishmeal for human consumption or animal feed</li> <li>– Production, processing and preservation of other fish products n.e.c.</li> </ul>                                                                |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– processing of whales on land or specialized vessels, see 1010</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

| Code | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|      |                 | <ul style="list-style-type: none"> <li>– production of oils and fats from marine material, see 1040</li> <li>– manufacture of prepared frozen fish dishes, see 1075</li> <li>– manufacture of fish soups, see 1079</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                    |
| 1030 |                 | <b>Processing and preserving of fruit and vegetables</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|      | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Sun-drying of fruit and vegetables</li> <li>– Artificial dehydration of fruit and vegetables</li> <li>– Radiation preservation of fruit and vegetables</li> <li>– Manufacture of fruit or vegetable juices and their concentrates, squashes and powder</li> <li>– Manufacture of sauces, jams, jellies and marmalades</li> <li>– Manufacture of pickles, chutney etc.</li> <li>– Canning of fruits and vegetables</li> <li>– Manufacture of potato flour &amp; meals and prepared meals of vegetables</li> <li>– Preservation of fruit and vegetables n.e.c.</li> </ul> |
|      | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of flour or meal of dried leguminous vegetables, see 1061</li> <li>– preservation of fruit and nuts in sugar, see 1073</li> <li>– manufacture of prepared vegetable dishes, see 1075</li> <li>– manufacture of artificial concentrates, see 1079</li> </ul>                                                                                                                                                                                                                                                                                                 |
| 1040 |                 | <b>Manufacture of vegetable and animal oils and fats</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|      | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of hydrogenated oil and vanaspati ghee</li> <li>– Manufacture of vegetable oils and fats excluding corn oil</li> <li>– Manufacture of edible animal oils and fats</li> <li>– Manufacture of fish oil</li> <li>– Manufacture of non-edible animal oil and fats</li> <li>– Manufacture of oil cakes &amp; meals incl. residual products, e.g. Oleostearin, Palmstearin</li> <li>– Manufacture of non-defatted flour or meals of oilseeds, oilnuts or kernels</li> <li>– Manufacture of other vegetable oil, animal oil and fats n.e.c</li> </ul>              |
|      | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– rendering and refining of lard and other edible animal fats, see 1010</li> <li>– wet corn milling, see 1062</li> <li>– production of essential oils, see 2029</li> <li>– treatment of oil and fats by chemical processes, see 2029</li> </ul>                                                                                                                                                                                                                                                                                                                           |
| 1050 |                 | <b>Manufacture of dairy products</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of pasteurised milk whether or not in bottles/polythene packs etc. (plain or flavoured)</li> <li>– Manufacture of milk-powder, ice-cream powder and condensed milk except baby milk food</li> <li>– Manufacture of baby milk foods</li> <li>– Manufacture of cream, butter, cheese, curd, ghee, khoya etc.</li> <li>– Manufacture of ice-cream, kulfi etc.</li> <li>– Manufacture of other dairy products n.e.c.</li> </ul>                                                                                                                                                                                             |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– production of raw milk (cattle), see 0141</li> <li>– production of raw milk (camels, etc.), see 0143</li> <li>– production of raw milk (sheep, goats, horses, asses, etc.), see 0144</li> <li>– manufacture of non-dairy milk and cheese substitutes, see 1079</li> <li>– activities of ice cream parlours, see 5610</li> </ul>                                                                                                                                                                                                                                                                                                     |
| <b>1061</b> |                 | <b>Manufacture of grain mill products</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Flour milling</li> <li>– Rice milling</li> <li>– Dal (pulses) milling</li> <li>– Grain milling other than wheat, rice and dal</li> <li>– Vegetable milling (production of flour or meal of dried leguminous vegetables(except dal), of roots or tubers, or of edible nuts)</li> <li>– Manufacture of cereal breakfast foods obtained by roasting or swelling cereal grains</li> <li>– Manufacture of flour mixes and prepared blended flour and dough for bread, cakes, biscuits</li> <li>– Manufacture of other readymade mixed powders like idli, gulabjamun etc.</li> <li>– Other grain milling and processing n.e.c.</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of potato flour and meal, see 1030</li> <li>– wet corn milling, see 1062</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>1062</b> |                 | <b>Manufacture of starches and starch products</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of starches from rice, potatoes, maize etc.</li> <li>– Manufacture of sago and sago products</li> <li>– Manufacture of glucose, glucose syrup, maltose etc.</li> <li>– Manufacture of gluten</li> <li>– Manufacture of tapioca and tapioca substitutes prepared from starch</li> </ul>                                                                                                                                                                                                                                                                                                                                  |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <ul style="list-style-type: none"> <li>– Manufacture of corn oil</li> <li>– Manufacture of other starch products n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of lactose (milk sugar), see 1050</li> <li>– production of cane or beet sugar, see 1072</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>1071</b> |                 | <b>Manufacture of bakery products</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of bread</li> <li>– Manufacture of biscuits, cakes, pastries, rusks etc.</li> <li>– Manufacture of other bakery products n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                 |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of farinaceous products (pastas), see 1074</li> <li>– manufacture of potato snacks, see 1030</li> <li>– heating up of bakery items for immediate consumption, see division 56</li> </ul>                                                                                                                                                                                                                                                                                                                                                                   |
| <b>1072</b> |                 | <b>Manufacture of sugar</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture or refining of sugar (sucrose) from sugarcane</li> <li>– Manufacture of `gur' from sugarcane</li> <li>– Manufacture of `gur' from other than sugarcane</li> <li>– Manufacture of `khandsari' sugar from sugarcane</li> <li>– Manufacture of `khandsari' suger from other than sugarcane</li> <li>– Manufacture of `boora' and candy from sugarcane</li> <li>– Manufacture of `boora' and candy from other than sugarcane</li> <li>– Manufacture of molasses</li> <li>– Manufacture of sugar from other sources (juice of palm, suger beet etc.)</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of glucose, glucose syrup, maltose, see 1062</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>1073</b> |                 | <b>Manufacture of cocoa, chocolate and sugar confectionery</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of cocoa products</li> <li>– Manufacture of chocolate and chocolate confectionery</li> <li>– Manufacture of sugar confectionery (except sweetmeats)</li> <li>– Manufacture sweetmeats including dairy based sweetmeats</li> <li>– Manufacture of chewing gum</li> <li>– Preserving in sugar of fruit, nuts, fruit peels and other parts of plants</li> <li>– Manufacture of other cocoa, chocolate, sugar confectionery products n.e.c.</li> </ul>                                                                                                         |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of sucrose sugar, see 1072</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>1074</b> |                 | <b>Manufacture of macaroni, noodles, couscous and similar</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <b>farinaceous products</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|             | <b>Includes</b> | – Manufacture of macaroni, noodles, couscous and similar farinaceous products                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|             | <b>Excludes</b> | – manufacture of soup containing pasta, see 1079                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>1075</b> |                 | <b>Manufacture of prepared meals and dishes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|             | <b>Includes</b> | – Manufacture of prepared meals and dishes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|             | <b>Excludes</b> | – wholesale of prepared meals and dishes, see 4630<br>– retail sale of prepared meals and dishes in stores, see 4711, 4721<br>– activities of food service contractors, see 5629                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>1079</b> |                 | <b>Manufacture of other food products n.e.c.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|             | <b>Includes</b> | – Processing and blending of tea including manufacture of instant tea<br>– Coffee curing, roasting, grinding blending etc. and manufacturing of coffee products<br>– Processing of edible nuts<br>– Manufacture of malted foods including foods for infants and handicapped<br>– Grinding and processing of spices<br>– Manufacture of papads, appalam and similar food products<br>– Manufacture of vitaminised high protein flour, frying of dal and other cereals<br>– Processing of salt into food-grade salt, e.g. iodized salt<br>– Other semi-processed, processed or instant foods n.e.c. except farinaceous products and malted foods and manufacturing activities like manufacture of egg powder, sambar powder etc. (this excludes the activities covered under 10619) |
|             | <b>Excludes</b> | – growing of spice crops, see 0128<br>– manufacture of inulin, see 1062<br>– manufacture of frozen pizza, see 1075<br>– manufacture of spirits, beer, wine and soft drinks, see division 11<br>– preparation of botanical products for pharmaceutical use, see 2100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>1080</b> |                 | <b>Manufacture of prepared animal feeds</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|             | <b>Includes</b> | – Manufacture of cattle feed<br>– Manufacture of poultry feed<br>– Manufacture of prepared feeds for pets, including dogs, cats, birds, fish etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                  |
|-------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | – Manufacture of other animal feeds n.e.c.                                                                                                                                                                                                                                                                                       |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– production of fishmeal for animal feed, see 1020</li> <li>– production of oilseed cake, see 1040</li> <li>– activities resulting in by-products usable as animal feed without special</li> <li>– treatment, e.g. oilseeds (see 1040), grain milling residues (see 1061) etc.</li> </ul> |
| <b>1101</b> |                 | <b>Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials</b>                                                                                                                                                                                                                         |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of distilled, potable, alcoholic beverages such as whisky, brandy, gin, “mixed drinks” etc.</li> <li>– Manufacture of country liquor</li> <li>– Distilling, rectifying and blending of spirits</li> </ul>                                                                   |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of ethyl alcohol, see 2011</li> <li>– manufacture of non-distilled alcoholic beverages, see 1102, 1103</li> <li>– merely bottling and labeling, see 4630 (if performed as part of wholesale)</li> <li>– and 8292 (if performed on a fee or contract basis)</li> </ul>       |
| <b>1102</b> |                 | <b>Manufacture of wines</b>                                                                                                                                                                                                                                                                                                      |
|             | <b>Includes</b> | – Manufacture of wines                                                                                                                                                                                                                                                                                                           |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of vinegar, see 1079</li> <li>– merely bottling and labeling, see 4630 (if performed as part of wholesale)</li> <li>– and 8292 (if performed on a fee or contract basis)</li> </ul>                                                                                         |
| <b>1103</b> |                 | <b>Manufacture of malt liquors and malt</b>                                                                                                                                                                                                                                                                                      |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of beer</li> <li>– Manufacture of malt liquors other than beer</li> <li>– Manufacture of malt</li> <li>– Manufacture of malt liquors and malt n.e.c.</li> </ul>                                                                                                             |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                |
| <b>1104</b> |                 | <b>Manufacture of soft drinks; production of mineral waters and other bottled waters</b>                                                                                                                                                                                                                                         |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of aerated drinks</li> <li>– Manufacture of synthetic flavoured concentrates and syrups</li> <li>– Manufacture of mineral water</li> <li>– Manufacture of ice</li> <li>– Manufacture of soft drinks</li> </ul>                                                              |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | – Manufacture of other non-alcoholic beverages n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– production of fruit and vegetable juice, see 1030</li> <li>– manufacture of milk-based drinks, see 1050</li> <li>– manufacture of coffee, tea and maté products, see 1079</li> <li>– manufacture of non-alcoholic wine, see 1102</li> <li>– manufacture of non-alcoholic beer, see 1103</li> <li>– merely bottling and labeling, see 4630 (if performed as part of wholesale)</li> <li>– and 8292 (if performed on a fee or contract basis)</li> </ul>                                                                                                                             |
| <b>1200</b> |                 | <b>Manufacture of tobacco products</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Stemming and redrying of tobacco</li> <li>– Manufacture of bidi</li> <li>– Manufacture of cigarettes, cigarette tobacco</li> <li>– Manufacture of cigars and cheroots</li> <li>– Manufacture of snuff</li> <li>– Manufacture of zarda</li> <li>– Manufacture of catechu(katha) and chewing lime</li> <li>– Manufacture of pan masala and related products.</li> <li>– Manufacture of other tobacco products including chewing tobacco n.e.c.</li> </ul>                                                                                                                            |
|             | <b>Excludes</b> | – growing or preliminary processing of tobacco, see 0115, 0163                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>1311</b> |                 | <b>Preparation and spinning of textile fibres</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Preparation and spinning of cotton fiber including blended* cotton</li> <li>– Preparation and spinning of silk fiber including blended* silk</li> <li>– Preparation and spinning of wool, including other animal hair and blended* wool including other animal hair</li> <li>– Preparation and spinning of man-made fiber including blended* man-made fiber</li> <li>– Preparation and spinning of jute, mesta and other natural fibers including blended natural fibers n.e.c. <i>*Blended yarn/fabrics means, yarn/fabrics containing more than 50% of one fiber.</i></li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– preparatory operations carried out in combination with agriculture or</li> <li>– farming, see 01</li> <li>– retting of plants bearing vegetable textile fibres (jute, flax, coir etc.), see</li> <li>– 0116</li> </ul>                                                                                                                                                                                                                                                                                                                                                             |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <ul style="list-style-type: none"> <li>– cotton ginning, see 0163</li> <li>– manufacture of synthetic or artificial fibres and tows, manufacture of single</li> <li>– yarns (including high-tenacity yarn and yarn for carpets) of synthetic or</li> <li>– artificial fibres, see 2030</li> <li>– manufacture of glass fibres, see 2310</li> </ul>                                                                                                                               |
| <b>1312</b> |                 | <b>Weaving of textiles</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Weaving, manufacture of cotton and cotton mixture fabrics.</li> <li>– Weaving, manufacture of silk and silk mixture fabrics.</li> <li>– Weaving, manufacture of wool and wool mixture fabrics.</li> <li>– Weaving, manufacturing of man-made fiber and man-made mixture fabrics.</li> <li>– Weaving of jute, mesta and other natural fibers including blended natural fibers n.e.c.</li> </ul>                                          |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of textile floor coverings, see 1393</li> <li>– manufacture of non-woven fabrics and felts, see 1399</li> <li>– manufacture of narrow fabrics, see 1399</li> <li>– manufacture of knitted and crocheted fabrics, see 1391</li> </ul>                                                                                                                                                                                        |
| <b>1313</b> |                 | <b>Finishing of textiles</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Finishing of cotton and blended cotton textiles.</li> <li>– Finishing of silk and blended silk textiles.</li> <li>– Finishing of wool and blended wool textiles.</li> <li>– Finishing of man-made and blended man-made textiles.</li> <li>– Finishing of jute, mesta and other vegetable textiles fabrics</li> <li>– Activity related to screen printing</li> <li>– Other activities relating to finishing of textile n.e.c.</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of textile fabric impregnated, coated, covered or laminated</li> <li>– with rubber, where rubber is the chief constituent, see 2219</li> </ul>                                                                                                                                                                                                                                                                              |
| <b>1391</b> |                 | <b>Manufacture of knitted and crocheted fabrics</b>                                                                                                                                                                                                                                                                                                                                                                                                                              |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of knitted and crocheted cotton fabrics</li> <li>– Manufacture of knitted and crocheted woolen fabrics</li> <li>– Manufacture of knitted and crocheted synthetic fabrics</li> <li>– Manufacture of other knitted and crocheted fabrics</li> </ul>                                                                                                                                                                           |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of net and window furnishing type fabrics of lace knitted on</li> </ul>                                                                                                                                                                                                                                                                                                                                                     |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <ul style="list-style-type: none"> <li>– Raschel or similar machines, see 1399</li> <li>– manufacture of knitted and crocheted apparel, see 1430</li> </ul>                                                                                                                                                                                                                                                                                                                                       |
| <b>1392</b> |                 | <b>Manufacture of made-up textile articles, except apparel</b>                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of curtains, bed covers and furnishings</li> <li>– Manufacture of crocheted made up textile goods except apparel</li> <li>– Manufacture of mosquito nets</li> <li>– Manufacture of bedding, quilts pillows, sleeping bags etc.</li> <li>– Manufacture of tarpaulin</li> <li>– Manufacture of blankets</li> <li>– Manufacture of other made-up textile articles, except apparel n.e.c.</li> </ul>                                             |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of textile articles for technical use, see 1399</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>1393</b> |                 | <b>Manufacture of carpets and rugs</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of carpets and other floor coverings made of cotton</li> <li>– Manufacture of carpets and other floor coverings made of wool</li> <li>– Manufacture of carpets and other floor coverings made of silk</li> <li>– Manufacture of carpets made of synthetic materials</li> <li>– Manufacture of carpets, and other floor coverings made of jute, mesta and coir</li> <li>– Manufacture of other floor coverings n.e.c.</li> </ul>              |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of mats and matting of plaiting materials, see 1629</li> <li>– manufacture of floor coverings of cork, see 1629</li> <li>– manufacture of resilient floor coverings, such as vinyl, linoleum, see 2220</li> </ul>                                                                                                                                                                                                                            |
| <b>1394</b> |                 | <b>Manufacture of cordage, rope, twine and netting</b>                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of thread, including thread ball making</li> <li>– Manufacture of cordage or rope made of jute</li> <li>– Manufacture of cordage or rope made of coir</li> <li>– Manufacture of rope and cordage made of synthetic material</li> <li>– Manufacture of knotted netting of twine, cordage or rope (other than mosquito net)</li> <li>– Manufacture of tapes, newar and wicks</li> <li>– Manufacture of other cordage or rope n.e.c.</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of hairnets, see 1410</li> <li>– manufacture of wire rope, see 2599</li> </ul>                                                                                                                                                                                                                                                                                                                                                               |
| <b>1399</b> |                 | <b>Manufacture of other textiles n.e.c.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Embroidery work and making of laces and fringes</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                               |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <ul style="list-style-type: none"> <li>– Zari work and other ornamental trimmings</li> <li>– Manufacture of linolium and similar products</li> <li>– Manufacture of gas mantles</li> <li>– Manufacture of made-up canvas goods such tents, sails etc.</li> <li>– Manufacture of wadding of textile materials and articles of wadding such as sanitary napkins and tampons</li> <li>– Manufacture of metallised yarn or gimped yarn, rubber thread or cord covered with textile material, textile yarn or strip impregnated, covered or sheathed with rubber or plastic</li> <li>– Manufacture of waterproof textile excluding tarpulin</li> <li>– Manufacture of other textiles/textile products n.e.c.</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of needle-loom felt floor coverings, see 1392</li> <li>– manufacture of textile wadding and articles of wadding: sanitary towels,</li> <li>– tampons etc., see 1709</li> <li>– manufacture of transmission or conveyor belts of textile fabric, yarn or</li> <li>– cord impregnated, coated, covered or laminated with rubber, where rubber</li> <li>– is the chief constituent, see 2219</li> <li>– manufacture of plates or sheets of cellular rubber or plastic combined with</li> <li>– textiles for reinforcing purposes only, see 2219, 2220</li> <li>– manufacture of cloth of woven metal wire, see 2599</li> </ul>                                   |
| <b>1410</b> |                 | <b>Manufacture of wearing apparel, except fur apparel</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of all types of textile garments and clothing accessories</li> <li>– Manufacture of rain coats of waterproof textile fabrics or plastic sheetings</li> <li>– Manufacture of hats, caps and other clothing accessories such as gloves, belts, ties, cravats, hairnets etc.</li> <li>– Manufacture of wearing apparel made of leather and substitutes of leather</li> <li>– Custom tailoring</li> <li>– Manufacture of wearing apparel n.e.c.</li> </ul>                                                                                                                                                                                                        |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of wearing apparel of fur skins (except headgear), see 1420</li> <li>– manufacture of footwear, see 1520</li> <li>– manufacture of wearing apparel of rubber or plastics not assembled by</li> <li>– stitching but merely sealed together, see 2219, 2220</li> <li>– manufacture of leather sports gloves and sports headgear, see 3230</li> </ul>                                                                                                                                                                                                                                                                                                            |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <ul style="list-style-type: none"> <li>– manufacture of safety headgear (except sports headgear), see 3290</li> <li>– manufacture of fire-resistant and protective safety clothing, see 3290</li> <li>– repair of wearing apparel, see 9529</li> </ul>                                                                                                                                                                                                                                                                                            |
| <b>1420</b> |                 | <b>Manufacture of articles of fur</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of wearing apparel and clothing accessories made of fur</li> <li>– Manufacture of fur and skin rugs and other similar articles</li> <li>– Manufacture of other fur products n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                                |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– production of raw fur skins, see 014, 0170</li> <li>– production of raw hides and skins, see 1010</li> <li>– manufacture of imitation furs (long-hair cloth obtained by weaving or knitting), see 1312, 1321</li> <li>– manufacture of fur hats, see 1410</li> <li>– manufacture of apparel trimmed with fur, see 1410</li> <li>– dressing and dyeing of fur, see 1511</li> <li>– manufacture of boots or shoes containing fur parts, see 1520</li> </ul>                                                |
| <b>1430</b> |                 | <b>Manufacture of knitted and crocheted apparel</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– 14301 Manufacture of knitted or crocheted wearing apparel and other made-up articles directly into shape (pullovers, cardigans, jerseys, waistcoats and similar articles)</li> <li>– Manufacture of other knitted and crocheted apparel including hosiery</li> </ul>                                                                                                                                                                                                                                     |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of knitted and crocheted textiles, see 1321</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>1511</b> |                 | <b>Tanning and dressing of leather; dressing and dyeing of fur</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Flaying and curing of raw hides and skins</li> <li>– Tanning and finishing of sole leather</li> <li>– Tanning and finishing of industrial leather</li> <li>– Scraping, currying, tanning, bleaching, shearing and plucking and dyeing of fur skins and hides with the hair on</li> <li>– Finishing of upper leather, lining leather and garment leather etc.</li> <li>– Embroidering and embossing of leather articles</li> <li>– Other tanning, curing, finishing, embossing etc. of leather</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– production of hides and skins as part of ranching, see 014</li> <li>– production of hides and skins as part of slaughtering, see 1010</li> <li>– manufacture of leather apparel, see 1410</li> <li>– manufacture of imitation leather not based on natural leather, see 2219, 2220</li> </ul>                                                                                                                                                                                                            |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1512</b> |                 | <b>Manufacture of luggage, handbags and the like, saddlery and harness</b>                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of travel goods like suitcase, bags, holdalls etc.</li> <li>– Manufacture of purse, ladies' handbags, artistic leather presented articles and novelties</li> <li>– Manufacture of saddlery and harness</li> <li>– Manufacture of other consumer goods of leather and substitutes of leather n.e.c.</li> </ul>                                                                                                                                         |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of leather wearing apparel, see 1410</li> <li>– manufacture of leather gloves and hats, see 1410</li> <li>– manufacture of footwear, see 1520</li> <li>– manufacture of saddles for bicycles, see 3092</li> <li>– manufacture of precious metal watch straps, see 3211</li> <li>– manufacture of non-precious metal watch straps, see 3212</li> <li>– manufacture of linemen's safety belts and other belts for occupational use, see 3290</li> </ul> |
| <b>1520</b> |                 | <b>Manufacture of footwear</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of leather footwear such as shoes, sandals, chappals, leathercum-rubber/plastic cloth sandals and chappals</li> <li>– Manufacture of footwear made primarily of vulcalized or moulded rubber and plastic.</li> <li>– Manufacture of other footwear n.e.c.</li> </ul>                                                                                                                                                                                  |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of footwear of textile material without applied soles, see 1410</li> <li>– manufacture of plastic footwear parts, see 2220</li> <li>– manufacture of rubber boot and shoe heels and soles and other rubber</li> <li>– footwear parts, see 2219</li> <li>– manufacture of wooden shoe parts (e.g. heels and lasts), see 1629</li> </ul>                                                                                                                |
| <b>1610</b> |                 | <b>Saw milling and planing of wood</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Sawing and planing of wood</li> <li>– Manufacture of unassembled wooden flooring including parquet flooring</li> <li>– Manufacture of wooden railway sleepers</li> <li>– Activities related to saw milling and planing of wood n.e.c.</li> </ul>                                                                                                                                                                                                                  |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– logging and production of wood in the rough, see 0220</li> <li>– manufacture of veneer sheets thin enough for use in plywood, boards and</li> <li>– panels, see 1621</li> <li>– manufacture of shingles and shakes, beadings and mouldings,</li> </ul>                                                                                                                                                                                                            |

| Code | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|      |                 | see 1622                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 1621 |                 | <b>Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and board</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|      | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of ply wood and veneer sheets</li> <li>– Manufacture of particle board and fibreboard including densified wood</li> <li>– Manufacture of flush doors and other boards or panels</li> <li>– Manufacture of other plywood products n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                           |
|      | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 1622 |                 | <b>Manufacture of builders' carpentry and joinery</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|      | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of structural wooden goods [intended to be used primarily in the construction industry such as beams, rafters, roof struts, glue-laminated and metal connected, prefabricated wooden roof trusses, doors, windows, shutters and their frames, whether or not containing metal fittings, stairs, railings, wooden beadings and mouldings, shingles and shakes etc.]</li> <li>– Manufacture of prefabricated buildings, or elements thereof, predominantly of wood</li> <li>– Manufacture of builders' carpentry and joinery n.e.c.</li> </ul> |
|      | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of unassembled wooden flooring, see 1610</li> <li>– manufacture of kitchen cabinets, bookcases, wardrobes etc., see 3100</li> <li>– manufacture of wood partitions, free standing, see 3100</li> </ul>                                                                                                                                                                                                                                                                                                                                       |
| 1623 |                 | <b>Manufacture of wooden containers</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|      | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of wooden boxes, barrels, vats, tubs, packing cases etc.</li> <li>– Manufacture of plywood chests</li> <li>– Manufacture of market basketry, grain storage bins and similar products made of bamboo or reed</li> <li>– Manufacture of other wooden containers and products entirely or mainly of cane, rattan, bamboo, willow, fibre, leaves and grass n.e.c.</li> </ul>                                                                                                                                                                     |
|      | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of luggage, see 1512</li> <li>– manufacture of cases of plaiting material, see 1629</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 1629 |                 | <b>Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|      | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of wooden industrial goods</li> <li>– Manufacture of cork and cork products</li> <li>– Manufacture of wooden agricultural implements</li> <li>– Manufacture of various articles made of bamboo, cane and grass</li> <li>– Manufacture of broomsticks</li> </ul>                                                                                                                                                                                                                                                                              |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <ul style="list-style-type: none"> <li>– Manufacture of articles made of palm leaf, dhak leaf, screw-pine leaf and khajoor leaf; articles of vegetables fibre etc.,</li> <li>– Manufacture of products of pith and shalapith</li> <li>– Manufacture of other wood products n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                                                    |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of mats or matting of textile materials, see 1322</li> <li>– manufacture of luggage, see 1512</li> <li>– manufacture of wooden footwear, see 1520</li> <li>– manufacture of matches, see 2029</li> <li>– manufacture of clock cases, see 2652</li> <li>– manufacture of wooden spools and bobbins that are part of textile machinery, see 2826</li> <li>– manufacture of furniture, see 3100</li> <li>– manufacture of wooden toys, see 3240</li> <li>– manufacture of brushes and brooms, see 3290</li> <li>– manufacture of caskets, see 3290</li> </ul> |
| <b>1701</b> |                 | <b>Manufacture of pulp, paper and paperboard</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of pulp</li> <li>– Manufacture of news print</li> <li>– Manufacture of paper and paper rolls not further processed</li> <li>– Manufacture of packing paper</li> <li>– Manufacture of other special purpose paper (excluding computer stationary)</li> <li>– Manufacture of paper board, straw board</li> <li>– Manufacture of hard board including false board and chip board</li> <li>– Manufacture of other primary paper materials including composite paper and paper board n.e.c.</li> </ul>                                                          |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of corrugated paper and paperboard, see 1702</li> <li>– manufacture of further-processed articles of paper, paperboard or pulp, see 1709</li> <li>– manufacture of coated or impregnated paper, where the coating or impregnant is the main ingredient, see class in which the manufacture of the coating or impregnant is classified</li> <li>– manufacture of abrasive paper, see 2399</li> <li>– manufacture of cork life preservers, see 3290</li> </ul>                                                                                               |
| <b>1702</b> |                 | <b>Manufacture of corrugated paper and paperboard and containers of paper and paperboard</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of corrugated paper and paperboard</li> <li>– Manufacture of corrugated paper board containers</li> <li>– Manufacture of card board boxes</li> <li>– Manufacture of sacks and bags of paper</li> <li>– Manufacture of other containers of paper and paperboard n.e.c.</li> </ul>                                                                                                                                                                                                                                                                           |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of envelopes, see 1709</li> <li>– manufacture of moulded or pressed articles of paper pulp (e.g. boxes for packing eggs, moulded pulp paper plates), see 1709</li> </ul>                                                                                                                                                                                                                                                                                                                                                              |
| <b>1709</b> |                 | <b>Manufacture of other articles of paper and paperboard</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of computer paper</li> <li>– Manufacture of paper cups, saucers, plates, hoops, cones and other similar products</li> <li>– Manufacture of printing, writing and photocopying paper ready for use</li> <li>– Manufacture of paper pulp articles other than containers (such as egg trays)</li> <li>– Manufacture of file cover/file boards, and similar articles.</li> <li>– Manufacture of wall paper</li> <li>– Manufacture of carbon paper &amp; stationary items</li> <li>– Manufacture of other paper products n.e.c.</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of paper or paperboard in bulk, see 1701</li> <li>– printing on paper products, see 1811</li> <li>– manufacture of playing cards, see 3240</li> <li>– manufacture of games and toys of paper or paperboard, see 3240</li> </ul>                                                                                                                                                                                                                                                                                                       |
| <b>1811</b> |                 | <b>Printing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Printing of newspapers</li> <li>– Printing of magazines and other periodicals, books and brochures, maps, atlases, posters etc.</li> <li>– Printing of postage stamps, taxation stamps, cheques and other security papers</li> <li>– Printing of bank notes, currency notes</li> <li>– Printing directly onto textiles, flexographic plastic, glass, metal, wood and ceramics</li> <li>– Other printing activities like screen printing other than textile n.e.c.</li> </ul>                                                                      |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– silk screen-printing on textiles and wearing apparel, see 1313</li> <li>– manufacture of paper articles, such as binders, see 1709</li> <li>– publishing of printed matter, see 581</li> <li>– photocopying of documents, see 8219</li> </ul>                                                                                                                                                                                                                                                                                                     |
| <b>1812</b> |                 | <b>Service activities related to printing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Book and other similar sheet binding on account of others</li> <li>– Engraving, etching and block making etc.</li> <li>– Other service activities related to printing n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                                                                                           |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>1820</b> |                 | <b>Reproduction of recorded media</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | <b>Includes</b> | – Reproduction of recorded media                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– reproduction of printed matter, see 1811</li> <li>– publishing of software, see 5820</li> <li>– production and distribution of motion pictures, videotapes and movies on DVD or similar media, see 5911, 5912, 5913</li> <li>– reproduction of motion picture films for theatrical distribution, see 5913</li> <li>– production of master copies for records or audio material, see 5920</li> </ul>                                                                                                                                                                                                                                                                                                            |
| <b>1910</b> |                 | <b>Manufacture of coke oven products</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– 19101 Production of coke and semi-coke products</li> <li>– 19109 Manufacture of other coke oven products such as gas, crude coal and lignite tars etc.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>1920</b> |                 | <b>Manufacture of refined petroleum products</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Production of liquid and gaseous fuels, illuminating oils, lubricating oils or greases or other products from crude petroleum or bituminous minerals</li> <li>– Manufacture of paraffin wax</li> <li>– Bottling of LPG/CNG</li> <li>– Manufacture of hard-coal and lignite fuel briquettes</li> <li>– Manufacture of other petroleum n.e.c. (includes manufacture of petroleum jelly, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals)</li> </ul>                                                                                                                      |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>2011</b> |                 | <b>Manufacture of basic chemicals</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of liquefied or compressed inorganic industrial or medical gases (elemental gases, liquid or compressed air, refrigerant gases, mixed industrial gases etc.)</li> <li>– Manufacture of inorganic acids except nitric acid</li> <li>– Manufacture of tanning or dyeing extracts; tannings and their derivatives and colouring matter (including manufacture of indigo)</li> <li>– Manufacture of dyes and pigments from any source in basic form or as concentrate</li> <li>– Manufacture of turpentine and resins of vegetable origin</li> <li>– Manufacture of basic chemical elements</li> <li>– Manufacture of distilled water</li> <li>– Manufacture of synthetic aromatic products</li> </ul> |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | – Manufacture of organic and inorganic chemical compounds n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– extraction of methane, ethane, butane or propane, see 0620</li> <li>– manufacture of fuel gases such as ethane, butane or propane in a petroleum refinery, see 1920</li> <li>– manufacture of nitrogenous fertilizers and nitrogen compounds, see 2012</li> <li>– manufacture of ammonia, see 2012</li> <li>– manufacture of ammonium chloride, see 2012</li> <li>– manufacture of nitrites and nitrates of potassium, see 2012</li> <li>– manufacture of ammonium carbonates, see 2012</li> <li>– manufacture of plastics in primary forms, see 2013</li> <li>– manufacture of synthetic rubber in primary forms, see 2013</li> <li>– manufacture of prepared dyes and pigments, see 2022</li> <li>– manufacture of crude glycerol, see 2023</li> <li>– manufacture of natural essential oils, see 2029</li> <li>– manufacture of aromatic distilled waters, see 2029</li> <li>– manufacture of salicylic and O-acetylsalicylic acids, see 2100</li> </ul> |
| <b>2012</b> |                 | <b>Manufacture of fertilizers and nitrogen compounds</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of urea and other organic fertilizers</li> <li>– Manufacture of straight mixed, compound or complex inorganic fertilizers</li> <li>– Manufacture of associated nitrogen products (nitric and sulphonitric acids,</li> <li>– ammonia, ammonium chloride, ammonium carbonate, nitrites and nitrates of potassium)</li> <li>– Manufacture of other fertilizers n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– mining of guano, see 0891</li> <li>– manufacture of agrochemical products, such as pesticides, see 2021</li> <li>– operation of compost dumps, see 3821</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>2013</b> |                 | <b>Manufacture of plastics and synthetic rubber in primary forms</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of plastic in primary forms (includes amino-resins, polyurethanes etc.)</li> <li>– Manufacture of synthetic rubber in primary forms</li> <li>– Manufacture of mixture of synthetic and natural or rubber like gums</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of artificial and synthetic fibres, filaments and yarn, see 2030</li> <li>– shredding of plastic products, see 3830</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>2021</b> |                 | <b>Manufacture of pesticides and other agrochemical products</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of insecticides, rodenticides, fungicides, herbicides</li> <li>– Manufacture of disinfectants (for agricultural and other use)</li> <li>– Manufacture of anti-sprouting products, plant growth regulators</li> <li>– Manufacture of other agrochemical products n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of fertilizers and nitrogen compounds, see 2012</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>2022</b> |                 | <b>Manufacture of paints, varnishes and similar coatings, printing ink and mastics</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of paints and varnishes, enamels or lacquers</li> <li>– Manufacture of prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes engobes and similar preparations of a kind used in the ceramic, enamelling or glass industry</li> <li>– Manufacture of printing ink</li> <li>– Manufacture of prepared pigments and other colouring matter of a kind used</li> <li>– in the manufacture of paints or by artists or other painters</li> <li>– Manufacture of caulking compounds and similar non-refractory filling or surfacing preparations, mastics, prepared paint or varnish removers, organic composite solvents and thinners and other related products n.e.c.</li> </ul>                                                                                                                                                    |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of dyestuffs and pigments, see 2011</li> <li>– manufacture of writing and drawing ink, see 2029</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>2023</b> |                 | <b>Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of soap all forms</li> <li>– Manufacture of cleaning and polishing products (preparations for perfuming</li> <li>– or deodorizing rooms; artificial waxes and prepared waxes; polishes and creams for leather, wood, glass, metal etc.; scouring pastes and powders, including paper, wadding etc. coated or covered with these)</li> <li>– Manufacture of detergent and similar washing agents excluding soap</li> <li>– Manufacture of perfumes and cologne de-eau</li> <li>– Manufacture of preparations for oral or dental hygiene (includes manufacture of toothpastes, toothpowder, mouthwash, oral, perfumes, dental fixative pastes and powders etc.)</li> <li>– Manufacture of hair oil, shampoo, hair dye etc. (includes manufacture of shampoos, hair sprays, hair fixers, hair oils, hair creams, hair dyes and bleaches and preparations for</li> </ul> |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <p>permanent waving or straightening of the hair etc.)</p> <ul style="list-style-type: none"> <li>– Manufacture of cosmetics and toileteries (includes manufacture of preshave, shaving or after shave preparations; personal deodorants and antirespirants; perfumed bath salts and other bath preparations; beauty or make-up preparations and preparations for the care of the skin, other than medicaments; manicure and pedicure preparations etc.)</li> <li>– Manufacture of “agarbatti” and other preparations which operate by burning</li> <li>– Manufacture of other perfumes and toilet preparations n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of separate, chemically defined compounds, see 2011</li> <li>– manufacture of glycerol, synthesized from petroleum products, see 2011</li> <li>– extraction and refining of natural essential oils, see 2029</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>2029</b> |                 | <b>Manufacture of other chemical products n.e.c.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of matches</li> <li>– Manufacture of explosives, ammunition and fire works</li> <li>– Manufacture of essential oils; modification by chemical processes of oils and fats (e.g. by oxidation, polymerization etc.)</li> <li>– Manufacture of photographic plates, films, sensitized paper and other sensitized unexposed materials, chemical preparations for photographic uses</li> <li>– Manufacture of gelatine and its derivatives, resinoids, glues, prepared adhesives, including rubber-based glues and adhesives</li> <li>– Manufacture of chemical elements and compounds doped for use in electronics</li> <li>– Manufacture of chemical products or preparations of a kind used in the textiles, paper, leather and like industries</li> <li>– Manufacture of various other chemical products n.e.c.(antiknock preparations, anti-freeze preparations, liquids for hydraulic transmission, composite diagnostic or laboratory reagents, writing or drawing ink, chemical substance used in manufacturing of pesticides and other chemical products)</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of chemically defined products in bulk, see 2011</li> <li>– manufacture of distilled water, see 2011</li> <li>– manufacture of synthetic aromatic products, see 2011</li> <li>– manufacture of printing ink, see 2022</li> <li>– manufacture of perfumes and toilet preparations, see 2023</li> <li>– manufacture of asphalt-based adhesives, see 2399</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>2030</b> |                 | <b>Manufacture of man-made fibres</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of synthetic or artificial filament tow</li> <li>– Manufacture of synthetic or artificial filament staple fibre not textured</li> <li>– Manufacture of synthetic or artificial filament yarn, tenacity yarn whether or not textured including high tenacity yarn</li> <li>– Manufacture of synthetic or artificial mono-filament or strip</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– spinning of synthetic or artificial fibres, see 1311</li> <li>– manufacture of yarns made of man-made staple, see 1311</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>2100</b> |                 | <b>Manufacture of pharmaceuticals, medicinal chemical and botanical products</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of medicinal substances used in the manufacture of pharmaceuticals: antibiotics, endocrine products, basic vitamins; opium derivatives; sulpha drugs; serums and plasmas; salicylic acid, its salts and esters; glycosides and vegetable alkaloids; chemically pure suger etc.</li> <li>– Manufacture of allopathic pharmaceutical preparations</li> <li>– Manufacture of `ayurvedic' or `unani' pharmaceutical preparation</li> <li>– Manufacture of homoeopathic or biochemic pharmaceutical preparations</li> <li>– Manufacture of veterinary preparations</li> <li>– Manufacture of medical impregnated wadding, gauze, bandages, dressings, surgical gut string etc.</li> <li>– Manufacture of other pharmaceutical and botanical products n.e.c. like hina powder etc.</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of herb infusions (mint, vervain, chamomile etc.), see 1079</li> <li>– wholesale of pharmaceuticals, see 4649</li> <li>– retail sale of pharmaceuticals, see 4772</li> <li>– packaging of pharmaceuticals, see 8292</li> <li>– manufacture of dental fillings and dental cement, see 3250</li> <li>– research and development for pharmaceuticals and biotech pharmaceuticals, see 7210</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>2211</b> |                 | <b>Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of rubber tyres and tubes for motor vehicles, motorcycles, scooters, three-wheelers, tractors and aircraft</li> <li>– Manufacture of rubber tyres and tubes for cycles and cycle-rickshaws</li> <li>– Retreading of tyres; replacing or rebuilding of tread on used pneumatic tyres</li> <li>– Manufacture of rubber tyres and tubes n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of tube repair materials, see 2219</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | – tyre and tube repair, fitting or replacement, see 4520                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>2219</b> |                 | <b>Manufacture of other rubber products</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of rubber plates, sheets, strips, rods, tubes, pipes, hoses and profile -shapes etc.</li> <li>– Manufacture of rubber conveyor or transmission belts or belting</li> <li>– Manufacture of rubber contraceptives</li> <li>– Manufacture of rubber balloons</li> <li>– Manufacture of other rubber products n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of tyre cord fabrics, see 1329</li> <li>– manufacture of apparel of elastic fabrics, see 1410</li> <li>– manufacture of rubber footwear, see 1520</li> <li>– manufacture of glues and adhesives based on rubber, see 2029</li> <li>– manufacture of “camelback” strips, see 2211</li> <li>– manufacture of inflatable rafts and boats, see 3011, 3012</li> <li>– manufacture of mattresses of uncovered cellular rubber, see 3100</li> <li>– manufacture of rubber sports requisites, except apparel, see 3230</li> <li>– manufacture of rubber games and toys (including children’s wading pools, inflatable children rubber boats, inflatable rubber animals, balls and the like), see 3240</li> <li>– reclaiming of rubber, see 3830</li> </ul>                                                                                                                                                                                                                                                   |
| <b>2220</b> |                 | <b>Manufacture of plastics products</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of semi-finished of plastic products (plastic plates, sheets, blocks, film, foil, strip etc.)</li> <li>– Manufacture of tableware, kitchenware and other household articles and toilet articles of plastic, including manufacture of vacuum flasks and other vacuum vessels</li> <li>– Manufacture of plastic articles for the packing of goods (plastic bags, sacks, containers, boxes, cases, carboys, bottles etc.)</li> <li>– Manufacture of bathing tubs, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary-ware of plastics</li> <li>– Manufacture of travel goods of plastics (suitcase, vanity bags, holdalls and similar articles)</li> <li>– Manufacture of spectacle frames of plastic</li> <li>– Manufacture of moulded industrial accessories of plastics [including electrical insulating fittings of plastics]</li> <li>– Manufacture of polymer/ synthetic / PVC water storage tanks</li> <li>– Manufacture of other plastics products n.e.c.</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of plastic luggage, see 1512</li> <li>– manufacture of plastic footwear, see 1520</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <ul style="list-style-type: none"> <li>– manufacture of plastics in primary forms, see 2013</li> <li>– manufacture of articles of synthetic or natural rubber, see 221</li> <li>– manufacture of plastic furniture, see 3100</li> <li>– manufacture of mattresses of uncovered cellular plastic, see 3100</li> <li>– manufacture of plastic sports requisites, see 3230</li> <li>– manufacture of plastic games and toys, see 3240</li> <li>– manufacture of plastic medical and dental appliances, see 3250</li> <li>– manufacture of plastic ophthalmic goods, see 3250</li> <li>– manufacture of plastics hard hats and other personal safety equipment of plastics, see 3290</li> </ul>                                                                                                                                                                                                                                                                                                                                          |
| <b>2310</b> |                 | <b>Manufacture of glass and glass products</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of glass in primary or semi-manufactured forms (such as sheets &amp; plate glass) including mirror sheets and wired, coloured, tinted, toughened or laminated glass</li> <li>– Manufacture of glass fibre (including glass-wool) and yarn of glass fibre; nonwoven glass fabrics, mats, boards and similar non-woven products</li> <li>– Manufacture of hollow glassware (bottles, jars etc.) for the conveyance or packing of goods</li> <li>– Manufacture of laboratory or pharmaceutical glassware</li> <li>– Manufacture of table or kitchen glassware</li> <li>– Manufacture of glass bangles</li> <li>– Manufacture of glass decoration pieces and glassware used in imitation jewellery</li> <li>– Manufacture of other glassware/glass products: articles of glass used in construction such as glass blocks; clock or watch glasses, optical glass and optical glass elements not optically worked; and other glass products (including glass beads) n.e.c.</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of woven fabrics of glass yarn, see 1312</li> <li>– manufacture of optical elements optically worked, see 2670</li> <li>– manufacture of fiber optic cable for data transmission or live transmission of images, see 2731</li> <li>– manufacture of glass toys, see 3240</li> <li>– manufacture of syringes and other medical laboratory equipment, see 3250</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>2391</b> |                 | <b>Manufacture of refractory products</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of refractory mortars, concretes etc.</li> <li>– Manufacture of refractory bricks, blocks tiles and similar refractory ceramic constructional goods</li> <li>– Manufacture of refractory ceramic products</li> <li>– Manufacture of other refractory articles n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>2392</b> |                 | <b>Manufacture of clay building materials</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of bricks</li> <li>– Manufacture of non-refractory ceramic sanitary wares: sinks, baths, watercloset pans, flushing cistern etc.</li> <li>– Manufacture of non-refractory ceramic pipes, conduits, guttering and pipe fittings</li> <li>– Manufacture of other clay building materials</li> </ul>                                                                                                                                                                                                             |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of artificial stone (e.g. cultured marble), see 2220</li> <li>– manufacture of refractory ceramic products, see 2391</li> </ul>                                                                                                                                                                                                                                                                                                                                                                               |
| <b>2393</b> |                 | <b>Manufacture of other porcelain and ceramic products</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of articles of porcelain or china, earthenware, imitation porcelain or common pottery, including earthen statues</li> <li>– Manufacture of ceramic tableware and other domestic or toilet articles</li> <li>– Manufacture of statuettes and other ornamental ceramic articles</li> <li>– Manufacture of electrical insulators and insulating fittings of ceramics</li> <li>– Manufacture of ceramic laboratory, chemical and industrial products</li> <li>– Manufacture of ceramic products n.e.c.</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of artificial stone (e.g. cultured marble), see 2220</li> <li>– manufacture of refractory ceramic goods, see 2391</li> <li>– manufacture of ceramic building materials, see 2392</li> <li>– manufacture of ceramic sanitary fixtures, see 2392</li> <li>– manufacture of imitation jewellery, see 3212</li> <li>– manufacture of ceramic toys, see 3240</li> <li>– manufacture of artificial teeth, see 3250</li> </ul>                                                                                       |
| <b>2394</b> |                 | <b>Manufacture of cement, lime and plaster</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of clinkers and cement</li> <li>– Manufacture of portland cement, aluminous cement, slag cement and similar hydraulic cement</li> <li>– Manufacture of asbestos cement</li> <li>– Manufacture of quicklime, slaked lime and hydraulic lime (excluding chewing lime)</li> <li>– Manufacture of plasters of calcined gypsum or calcined sulphate</li> <li>– Manufacture of other cement and plaster n.e.c.</li> </ul>                                                                                           |
|             | <b>Excludes</b> | – manufacture of refractory mortars, concrete etc., see 2391                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <ul style="list-style-type: none"> <li>– manufacture of articles of cement, see 2395</li> <li>– manufacture of articles of plaster, see 2395</li> <li>– manufacture of ready-mixed and dry-mix concrete and mortars, see 2395</li> <li>– manufacture of cements used in dentistry, see 3250</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>2395</b> |                 | <b>Manufacture of articles of concrete, cement and plaster</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of plaster statues and other plaster products</li> <li>– Manufacture of articles articles of concrete, cement or artificial stone (tiles, bricks etc.)</li> <li>– Manufacture of asbestos sheets</li> <li>– Manufacture of R.C.C. bricks and blocks</li> <li>– Manufacture of hume pipes and other pre-fabricated structural components of cement and/or concrete for building or civil engineering</li> <li>– Manufacture of insulation boards of vegetable fibre, straw or wood waste, agglomerated with cement &amp; other mineral binders.</li> <li>– Manufacture of other cement and asbestos cement products n.e.c.</li> </ul>                                                                                                                                                                                                                                                                            |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of refractory cements and mortars, see 2391</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>2396</b> |                 | <b>Cutting, shaping and finishing of stone</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Cutting, shaping and finishing of stone</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– production of rough cut stone, i.e. quarrying activities, see 0810</li> <li>– production of millstones, abrasive stones and similar products, see 2399</li> <li>– activities of sculptors, see 9000</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>2399</b> |                 | <b>Manufacture of other non-metallic mineral products n.e.c.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of worked mica and mica products</li> <li>– Manufacture of gypsum boards</li> <li>– Manufacture of millstones, sharpening or polishing stones and natural or artificial abrasive products, including abrasive powder or grain on a base of textile material, paper, paper board or other material</li> <li>– Manufacture of graphite products other than electrical articles</li> <li>– Manufacture of other non-metallic mineral products n.e.c. (includes asbestos yarn and fabric, and articles of asbestos yarn and fabric such as clothing, headgear, footwear, cord, string, paper o felt; friction material with a basis of asbestos or other mineral substances or of cellulose including unmounted articles such as friction material; mineral insulating material (slag wool, rockwool and similar mineral wools, exfoliated vermiculite, expanded clays and similar insulating material);</li> </ul> |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | products of glass wool for heat-insulating; articles of asphalt or of similar material (e.g. coal tar pitch), gypsum and articles of other mineral substances)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|             | <b>Excludes</b> | – manufacture of glass wool and non-woven glass wool products, see 2310                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>2410</b> |                 | <b>Manufacture of basic iron and steel</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of pig iron and spiegeleisen in pigs, blocks or other primary forms</li> <li>– Manufacture of direct reduction of iron (sponge iron) and other spongy ferrous products</li> <li>– Manufacture of steel in ingots or other primary forms, and other semifinished products of steel</li> <li>– Manufacture of ferro-alloys</li> <li>– Manufacture of hot-rolled and cold-rolled products of steel</li> <li>– Manufacture of tube and tube fittings of basic iron and steel</li> <li>– Manufacture of railway track materials (unassembled rails) of steel</li> <li>– Manufacture of wire of steel by cold drawing or stretching</li> <li>– Manufacture of other basic iron and steel n.e.c</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of tubes, pipes and hollow profiles and of tube or pipe fittings of cast-iron, see 2431</li> <li>– manufacture of seamless tubes and pipes of steel by centrifugal casting, see 2431</li> <li>– manufacture of tube or pipe fittings of cast-steel, see 2431</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>2420</b> |                 | <b>Manufacture of basic precious and other non-ferrous metals</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of Copper from ore, and other copper products and alloys</li> <li>– Manufacture of Aluminium from alumina and by other methods and products of aluminium and alloys</li> <li>– Manufacturing of lead, zinc and tin products and alloys</li> <li>– Manufacturing of chrome, manganese and nickel products alloys</li> <li>– Production and refining of precious metals (such as gold, silver platinum etc.) and alloys</li> <li>– Manufacture of other non-ferrous metals n.e.c.</li> </ul>                                                                                                                                                                                                          |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– casting of non-ferrous metals, see 2432</li> <li>– manufacture of precious metal jewellery, see 3211</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>2431</b> |                 | <b>Casting of iron and steel</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of tubes, pipes and hollow profiles and of tube or pipe fittings of cast-iron/cast-steel</li> <li>– Manufacture of other iron and steel casting and products thereof</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>2432</b> |                 | <b>Casting of non-ferrous metals</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|             | <b>Includes</b> | – Casting of non-ferrous metals                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– casting of semi-finished products of aluminium, magnesium, titanium, zinc etc.</li> <li>– casting of light metal castings</li> <li>– casting of heavy metal castings</li> <li>– casting of precious metal castings</li> <li>– - die-casting of non-ferrous metal castings</li> </ul>                                                                                                                                                                              |
| <b>2511</b> |                 | <b>Manufacture of structural metal products</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of doors, windows and their frames, shutters and rolling shutters, gates and similar articles used on buildings</li> <li>– Manufacture of metal frameworks or skeletons for construction and parts thereof ((towers, masts, trusses, bridges etc.)</li> <li>– Manufacture of industrial frameworks in metal (frameworks for blast furnaces, lifting and handling equipment etc.)</li> <li>– Manufacture of other structural metal products</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of parts for marine or power boilers, see 2513</li> <li>– manufacture of assembled railway track fixtures, see 2599</li> <li>– manufacture of sections of ships, see 3011</li> </ul>                                                                                                                                                                                                                                                                  |
| <b>2512</b> |                 | <b>Manufacture of tanks, reservoirs and containers of metal</b>                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of metal containers for compressed or liquefied gas</li> <li>– Manufacture of metal reservoirs, tanks and similar containers</li> <li>– Manufacture of central heating boilers and radiators and parts and accessories thereof</li> <li>– Manufacture of other containers n.e.c.</li> </ul>                                                                                                                                                           |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of metal casks, drums, cans, pails, boxes etc. of a kind normally used for carrying and packing of goods (irrespective of size), see 2599</li> <li>– manufacture of transport containers, see 2920</li> <li>– manufacture of tanks (armored military vehicles), see 3040</li> </ul>                                                                                                                                                                   |
| <b>2513</b> |                 | <b>Manufacture of steam generators, except central heating hot water boilers</b>                                                                                                                                                                                                                                                                                                                                                                                                                           |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of steam or other vapour generating boilers and hot water boilers other than central heating boilers</li> <li>– Manufacture of nuclear reactors, except isotope separators</li> <li>– Manufacture of auxiliary plant for use with steam generators (condensers, economizers, superheaters, steam collectors and accumulators)</li> <li>– Manufacture of other steam generators (except central heating</li> </ul>                                     |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | hot water boilers), n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of central heating hot-water boilers and radiators, see 2512</li> <li>– manufacture of boiler-turbine sets, see 2811</li> <li>– manufacture of isotope separators, see 2829</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>2520</b> |                 | <b>Manufacture of weapons and ammunition</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|             | <b>Includes</b> | – Manufacture of weapons and ammunition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of percussion caps, detonators or signalling flares, see 2029</li> <li>– manufacture of cutlasses, swords, bayonets etc., see 2593</li> <li>– manufacture of armoured vehicles for the transport of banknotes or valuables, see 2910</li> <li>– manufacture of space vehicles, see 3030</li> <li>– manufacture of tanks and other fighting vehicles, see 3040</li> </ul>                                                                                                                                                                                                                                                                           |
| <b>2591</b> |                 | <b>Forging, pressing, stamping and roll-forming of metal; powder metallurgy</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|             | <b>Includes</b> | – Forging, pressing, stamping and roll-forming of metal; powder metallurgy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|             | <b>Excludes</b> | – production of metal powder, see 2410, 2420                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>2592</b> |                 | <b>Machining; treatment and coating of metals</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|             | <b>Includes</b> | – Machining; treatment and coating of metals                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– activities of farriers, see 0162</li> <li>– rolling precious metals onto base metals or other metals, see 2420</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>2593</b> |                 | <b>Manufacture of cutlery, hand tools and general hardware</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of cutlery such as knives, forks, spoons, cleavers, choppers, razors, razor blades, scissors, hair clippers etc.</li> <li>– Manufacture of hand tools (non-power-driven) for agricultural/horticulture/ forestry</li> <li>– Manufacture of hand tools such as pliers, screwdrivers, press tools, blacksmiths' tools, drills, punches, milling cutters etc.</li> <li>– Manufacture of padlocks, locks, keys, hinges and the like, hardware for buildings, furniture, vehicles etc.</li> <li>– Manufacture of general hardware (saws and sawblades, including circular sawblades and chainsaw blades, moulding boxes, vices, clamps etc.)</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of hollowware (pots, kettles etc.), dinnerware (bowls, platters etc.) or flatware (plates, saucers etc.), see 2599</li> <li>– manufacture of power-driven hand tools, see 2818</li> <li>– manufacture of ingot moulds, see 2823</li> <li>– manufacture of cutlery of precious metal, see 3211</li> </ul>                                                                                                                                                                                                                                                                                                                                           |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>2599</b> |                 | <b>Manufacture of other fabricated metal products n.e.c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of metal fasteners (nails, rivets, tacks, pins, staples, washers and similar non-threaded products and nuts, bolts, screws and other threaded products)</li> <li>– Manufacture of containers such as tins and cans for food products and boxes</li> <li>– Manufacture of metal cable and other articles made of wire (except for electric transmission)</li> <li>– Manufacture of metal household articles (plates, saucers, pots, kettles, saucepans, frying pans and other non-electrical utensils, small hand-operated kitchen appliances and accessories)</li> <li>– Manufacture of metal sanitaryware such as baths, sinks, washbasins and similar articles</li> <li>– Manufacture of reinforced safes, vaults, strongroom doors, gates and metal goods for office use (other than office furniture) and other purposes</li> <li>– Manufacture of other fabricated metal products n.e.c.</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of tanks and reservoirs, see 2512</li> <li>– manufacture of swords, bayonets, see 2593</li> <li>– manufacture of clock or watch springs, see 2652</li> <li>– manufacture of wire and cable for electricity transmission, see 2732</li> <li>– manufacture of power transmission chain, see 2814</li> <li>– manufacture of shopping carts, see 3099</li> <li>– manufacture of metal furniture, see 3100</li> <li>– manufacture of sports goods, see 3230</li> <li>– - manufacture of games and toys, see 3240</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>2610</b> |                 | <b>Manufacture of electronic components</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of electronic capacitors, resistors, chokes, coils, transformers (electronic) and similar components</li> <li>– Manufacture of electron tubes, diodes, transistors and related discrete devices</li> <li>– Manufacture of integrated circuits (analog, digital or hybrid)</li> <li>– Manufacture of bare printed circuit boards, loading of components onto printed circuit boards; manufacture of interface cards (e.g. sound, video, controllers, network, modems)</li> <li>– Manufacture of display components (plasma, polymer, LCD, LED)</li> <li>– Manufacture of printer cables, monitor cables, USB cables, connectors etc.</li> <li>– Manufacture of microprocessors</li> <li>– Manufacture of other electronic components n.e.c</li> </ul>                                                                                                                                                     |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– printing of smart cards, see 1811</li> <li>– manufacture of modems (carrier equipment), see 2630</li> <li>– manufacture of computer and television displays, see 2620, 2640</li> <li>– manufacture of X-ray tubes and similar irradiation devices, see 2660</li> <li>– manufacture of optical equipment and instruments, see 2670</li> <li>– manufacture of similar devices for electrical applications, see 27</li> <li>– manufacture of lighting ballasts, see 2710</li> <li>– manufacture of electrical relays, see 2710</li> <li>– manufacture of electrical wiring devices, see 2733</li> <li>– manufacture of complete equipment is classified elsewhere based on complete equipment classification</li> </ul>                                                                                         |
| <b>2620</b> |                 | <b>Manufacture of computers and peripheral equipment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of desktop computers, laptop computers, hand-held computers (e.g. PDA), mainframe computers and computer servers</li> <li>– Manufacture of magnetic and optical storage devices such as magnetic disk drives, flash drives, CD, DVD and other storage devices</li> <li>– Manufacture of monitors, keyboards, all types of mice, joysticks, and trackball accessories, dedicated computer terminals etc.</li> <li>– Manufacture of printers, scanners, including bar code scanners, smart card readers, virtual reality helmets, computer projectors (video beamers)</li> <li>– Manufacture of computer terminals, like automatic teller machines (ATM's), point-of-sale (POS) terminals not mechanically operated</li> <li>– Manufacture of computers and peripheral equipment n.e.c.</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– reproduction of recorded media (computer media, sound, video, etc.), see 1820</li> <li>– manufacture of electronic components and electronic assemblies used in computers and peripherals, see 2610</li> <li>– manufacture of internal/external computer modems, see 2610</li> <li>– manufacture of interface cards, modules and assemblies, see 2610</li> <li>– manufacture of modems, carrier equipment, see 2630</li> <li>– manufacture of digital communication switches, data communications equipment (e.g. bridges, routers, gateways), see 2630</li> <li>– manufacture of consumer electronic devices, such as CD players and DVD players, see 2640</li> </ul>                                                                                                                                       |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <ul style="list-style-type: none"> <li>– manufacture of television monitors and displays, see 2640</li> <li>– manufacture of video game consoles, see 2640</li> <li>– manufacture of blank optical and magnetic media for use with computers or other devices, see 2680</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>2630</b> |                 | <b>Manufacture of communication equipment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of radio and television studio and broadcasting equipment, including television cameras</li> <li>– Manufacture of telephone and facsimile equipment, including telephone answering machines, PBX</li> <li>– Manufacture of data communications equipment, such as bridges, routers, and gateways</li> <li>– Manufacture of cable television equipment, transmitting and receiving antenna including dish, VSAT</li> <li>– Manufacture of pagers, cellular phones and other mobile communication equipment</li> <li>– Manufacture of other communication equipments n.e.c.</li> </ul>                            |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of computers and computer peripheral equipment, see 2620</li> <li>– manufacture of consumer audio and video equipment, see 2640</li> <li>– manufacture of electronic components and subassemblies used in communications equipment, see 2610</li> <li>– manufacture of internal/external computer modems (PC-type), see 2610</li> <li>– manufacture of electronic scoreboards, see 2790</li> <li>– manufacture of traffic lights, see 2790</li> </ul>                                                                                                                                                           |
| <b>2640</b> |                 | <b>Manufacture of consumer electronics</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of televisions, television monitors and displays</li> <li>– Manufacture video cassette recorders and duplicating equipment</li> <li>– Manufacture of audio recording and duplicating systems</li> <li>– Manufacture of radio receivers</li> <li>– Manufacture of stereo equipment, speaker systems, amplifiers for musical instruments and public address systems, microphones, karaoke machines, headphones (e.g. radio, stereo, computer)</li> <li>– Manufacture of CD and DVD players</li> <li>– Manufacture of other electronic consumer goods n.e.c. (this includes nontelevision video camera)</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– reproduction of recorded media (computer media, sound, video, etc.), see 1820</li> <li>– manufacture of computer peripheral devices and computer monitors, see 2620</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                              |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <ul style="list-style-type: none"> <li>– manufacture of telephone answering machines, see 2630</li> <li>– manufacture of paging equipment, see 2630</li> <li>– manufacture of remote control devices (radio and infrared), see 2630</li> <li>– manufacture of broadcast studio equipment such as reproduction equipment, transmitting and receiving antennas, commercial video cameras, see 2630</li> <li>– manufacture of electronic games with fixed (non-replaceable) software, see 3240</li> </ul>                                                                                                                                                                                                                                                                      |
| <b>2651</b> |                 | <b>Manufacture of measuring, testing, navigating and control equipment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of physical properties testing and inspection equipment</li> <li>– Manufacture of automotive emissions testing equipment</li> <li>– Manufacture of consumption meters for electricity, water or gas, flow meters and counting meters</li> <li>– Manufacture of meteorological instruments</li> <li>– Manufacture of radar equipment, GPS devices, search, detection, navigation, aeronautical and nautical equipment</li> <li>– Manufacture of laboratory analytical instruments and miscellaneous laboratory apparatus for measuring and testing such as scales, balances, incubators etc.</li> <li>– Manufacture of industrial process control equipment</li> <li>– Manufacture of other measuring n.e.c.</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of telephone answering machines, see 2630</li> <li>– manufacture of medical testing and irradiation equipment, see 2660</li> <li>– manufacture of optical positioning equipment, see 2670</li> <li>– manufacture of dictating machines, see 2817</li> <li>– manufacture of simple mechanical measuring tools (e.g. measuring tapes, calipers), see manufacturing class according to main material used installation of industrial process control equipment, see 3320</li> </ul>                                                                                                                                                                                                                                       |
| <b>2652</b> |                 | <b>Manufacture of watches and clocks</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of watches and clocks, including instrument panel clocks (except time-recording equipment)</li> <li>– Manufacture of components for clocks and watches (springs, jewels, dials, hands, plates, bridges and other parts); watch and clock cases, including cases of precious metals</li> <li>– Manufacture of time-recording equipments such as time-clock, parking meters etc.</li> <li>– Manufacture of other watches and clocks n.e.c.</li> </ul>                                                                                                                                                                                                                                                                    |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of non-metal watch bands (textile, leather,</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

| Code | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|      |                 | plastic), see 1512<br>– manufacture of watch bands of precious metal, see 3211<br>– manufacture of watch bands of non-precious metal, see 3212                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 2660 |                 | <b>Manufacture of irradiation, electro medical and electro therapeutic equipment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|      | <b>Includes</b> | – Manufacture of irradiation, electromedical and electrotherapeutic equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|      | <b>Excludes</b> | – manufacture of tanning beds, see 2829                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 2670 |                 | <b>Manufacture of optical instruments and equipment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|      | <b>Includes</b> | – 26700 Manufacture of optical instruments and equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|      | <b>Excludes</b> | – manufacture of computer projectors, see 2620<br>– manufacture of commercial TV and video cameras, see 2630<br>– manufacture of household-type video cameras, see 2640<br>– manufacture of complete equipment using laser components, see<br>– manufacturing class by type of machinery (e.g. medical laser equipment, see 2660)<br>– manufacture of photocopy machinery, see 2817<br>– manufacture of ophthalmic goods, see 3250                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 2680 |                 | <b>Manufacture of magnetic and optical media</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|      | <b>Includes</b> | – Manufacture of magnetic and optical media                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|      | <b>Excludes</b> | – reproduction of recorded media (computer media, sound, video, etc.), see 1820                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 2710 |                 | <b>Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|      | <b>Includes</b> | – Manufacture of power generators (except battery charging alternators for internal combustion engines), motor generator sets (except turbine generator set units)<br>– Manufacture of electric power distribution transformers, arc-welding transformers, fluorescent ballasts, transmission and distribution voltage regulators<br>– Manufacture of electric motors (except internal combustion engine starting motors)<br>– Manufacture of electricity distribution and control apparatus (electrical apparatus for switching or protecting electrical circuits (e.g. switches, fuses, voltage limiters, surge suppressors, junction boxes etc.) for a voltage exceeding 1000 volts; similar apparatus (including relays, sockets etc.) for a voltage not exceeding 1000 volts; boards, panels, consoles, cabinets and other bases equipped with two or more of the above apparatus for electricity control or distribution of |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | electricity including power capacitors.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of electronic component-type transformers and switches, see 2610</li> <li>– manufacture of environmental controls and industrial process control instruments, see 2651</li> <li>– manufacture of switches for electrical circuits, such as pushbutton and snap switches, see 2733</li> <li>– manufacture of electric welding and soldering equipment, see 2790</li> <li>– manufacture of solid state inverters, rectifiers and converters, see 2790</li> <li>– manufacture of turbine-generator sets, see 2811</li> <li>– manufacture of starting motors and generators for internal combustion engines, see 2930</li> </ul> |
| <b>2720</b> |                 | <b>Manufacture of batteries and accumulators</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of primary cells and primary batteries and rechargeable batteries, cells containing manganese oxide, mercuric oxide silver oxide or other material</li> <li>– Manufacture of electric accumulator including parts thereof (separators, containers, covers)</li> </ul>                                                                                                                                                                                                                                                                                                                                                        |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>2731</b> |                 | <b>Manufacture of fibre optic cables for data transmission or live transmission of images</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|             | <b>Includes</b> | – 27310 Manufacture of fibre optic cables for data transmission or live transmission of images                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of glass fibres or strand, see 2310</li> <li>– manufacture of optical cable sets or assemblies with connectors or other attachments, see depending on application e.g. 2610</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>2732</b> |                 | <b>Manufacture of other electronic and electric wires and cables</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– 27320 Manufacture of other electronic and electric wires and cables (insulated wire</li> <li>– and cable made of steel, copper, aluminium)</li> <li>–</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture (drawing) of wire, see 2410, 2420</li> <li>– manufacture of computer cables, printer cables, USB cables and similar cable sets or assemblies, see 2610</li> <li>– manufacture of cable sets, wiring harnesses and similar cable sets or assemblies for automotive applications, see 2930</li> </ul>                                                                                                                                                                                                                                                                                                                          |
| <b>2733</b> |                 | <b>Manufacture of wiring devices</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|             | <b>Includes</b> | – 27331 Manufacture of switch, switch box, lamp holders, lugs etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | – 27339 Manufacture of other wiring devices and fittings n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of ceramic insulators, see 2393</li> <li>– manufacture of electronic component-type connectors, sockets and switches, see 2610</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>2740</b> |                 | <b>Manufacture of electric lighting equipment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|             | <b>Includes</b> | – 27400 Manufacture of electric lighting equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of glassware and glass parts for lighting fixtures, see 2310</li> <li>– manufacture of current-carrying wiring devices for lighting fixtures, see 2733</li> <li>– manufacture of ceiling fans or bath fans with integrated lighting fixtures, see 2750</li> <li>– manufacture of electrical signalling equipment such as traffic lights and pedestrian signalling equipment, see 2790</li> </ul>                                                                                                                                                                                                               |
| <b>2750</b> |                 | <b>Manufacture of domestic appliances</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of domestic electric appliances such as refrigerators, washing machines, vacuum cleaners, mixers, grinders etc.</li> <li>– Manufacture of domestic electrothermic appliances such as electric water heaters, space heaters, irons, ovens, toasters, microwave ovens etc</li> <li>– Manufacture of electric fans (except exhaust fans)</li> <li>– Manufacture of domestic non-electric cooking and heating equipment such as non-electric space heaters, cooking ranges, grates, stoves, water heaters, cooking appliances, plate warmers</li> <li>– Manufacture of other domestic appliances n.e.c.</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– 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</li> <li>– manufacture of household-type sewing machines, see 2826</li> <li>– installation of central vacuum cleaning systems, 4329</li> </ul>                                                                                                               |
| <b>2790</b> |                 | <b>Manufacture of other electrical equipment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|             | <b>Includes</b> | – Manufacture of other electrical equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>2811</b> |                 | <b>Manufacture of engines and turbines, except aircraft, vehicle and</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

| <b>Code</b> | <b>Description</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                    | <b>cycle engines</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Includes</b>    | – Manufacture of engines and turbines, except aircraft, vehicle and cycle engines                                                                                                                                                                                                                                                                                                                                                                                                                             |
|             | <b>Excludes</b>    | <ul style="list-style-type: none"> <li>– manufacture of electric generators (except turbine generator sets), see 2710</li> <li>– manufacture of prime mover generator sets (except turbine generator sets), see 2710</li> <li>– manufacture of electrical equipment and components of internal combustion engines, see 2790</li> <li>– manufacture of motor vehicle, aircraft or cycle propulsion engines, see 2910, 3030, 3091</li> <li>– manufacture of turbojets and turbo propellers, see 3030</li> </ul> |
| <b>2812</b> |                    | <b>Manufacture of fluid power equipment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|             | <b>Includes</b>    | – Manufacture of fluid power equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|             | <b>Excludes</b>    | <ul style="list-style-type: none"> <li>– manufacture of compressors, see 2813</li> <li>– manufacture of pumps and valves for non-fluid power applications, see 2813</li> <li>– manufacture of mechanical transmission equipment, see 2814</li> </ul>                                                                                                                                                                                                                                                          |
| <b>2813</b> |                    | <b>Manufacture of other pumps, compressors, taps and valves</b>                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|             | <b>Includes</b>    | <ul style="list-style-type: none"> <li>– Manufacture of hand pumps</li> <li>– Manufacture of other pumps, compressors, taps and valves etc.</li> </ul>                                                                                                                                                                                                                                                                                                                                                        |
|             | <b>Excludes</b>    | <ul style="list-style-type: none"> <li>– manufacture of valves of unhardened vulcanized rubber, glass or of ceramic materials, see 2219, 2310 or 2393</li> <li>– manufacture of hydraulic transmission equipment, see 2812</li> <li>– manufacture of inlet and exhaust valves of internal combustion engines, see 2811</li> </ul>                                                                                                                                                                             |
| <b>2814</b> |                    | <b>Manufacture of bearings, gears, gearing and driving elements</b>                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|             | <b>Includes</b>    | – Manufacture of bearings, gears, gearing and driving elements                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|             | <b>Excludes</b>    | <ul style="list-style-type: none"> <li>– manufacture of other chain, see 2599</li> <li>– manufacture of (electromagnetic) clutches, see 2930</li> <li>– manufacture of sub-assemblies of power transmission equipment identifiable as parts of vehicles or aircraft, see divisions 29 and 30</li> </ul>                                                                                                                                                                                                       |
| <b>2815</b> |                    | <b>Manufacture of ovens, furnaces and furnace burners</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|             | <b>Includes</b>    | – Manufacture of ovens, furnaces and furnace burners                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Excludes</b>    | <ul style="list-style-type: none"> <li>– manufacture of household ovens, see 2750</li> <li>– manufacture of agricultural dryers, see 2825</li> <li>– manufacture of bakery ovens, see 2825</li> <li>– manufacture of dryers for wood, paper pulp, paper or</li> </ul>                                                                                                                                                                                                                                         |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | paperboard, see 2829<br>– manufacture of medical, surgical or laboratory sterilizers, see 3250<br>– manufacture of (dental) laboratory furnaces, see 3250                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>2816</b> |                 | <b>Manufacture of lifting and handling equipment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|             | <b>Includes</b> | – Manufacture of lifts, escalators and moving walkways<br>– Manufacture of other lifting and handling equipment and parts thereof                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|             | <b>Excludes</b> | – manufacture of continuous-action elevators and conveyors for underground use, see 2824<br>– manufacture of mechanical shovels, excavators and shovel loaders, see 2824<br>– manufacture of industrial robots for multiple uses, see 2829<br>– manufacture of floating cranes, railway cranes, crane-lorries, see 3011, 3020<br>– installation of lifts and elevators, see 4329                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>2817</b> |                 | <b>Manufacture of office machinery and equipment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|             | <b>Includes</b> | – Manufacture of office machinery and equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|             | <b>Excludes</b> | – manufacture of computers and peripheral equipment, see 2620                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>2818</b> |                 | <b>Manufacture of power-driven hand tools</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|             | <b>Includes</b> | – Manufacture of power-driven hand tools                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>2819</b> |                 | <b>Manufacture of other general-purpose machinery</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|             | <b>Includes</b> | – Manufacture of refrigerating or freezing equipment of industrial use, including assemblies of major components<br>– Manufacture of air-conditioning machines, including motor vehicles airconditioners<br>– Manufacture of fire extinguishers and other equipment for projecting, dispersing or spraying liquids or powders whether or not hand-operated, including sand blasting machines, stream cleaning machines etc.<br>– Manufacture of weighing machinery (other than sensitive laboratory balances)<br>– Manufacture of filtering and purifying machinery or apparatus for liquids and gases<br>– Manufacture of other general purpose machinery n.e.c. ( fans intended for industrial applications, exhaust hoods for commercial, laboratory or industrial use; calendering or other rolling machines other than for metals or glass; gaskets and similar joints made of a combination of materials or layers of |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | the same material and other general purpose machinery including manufacture of parts and accessories for general purpose machinery and equipment.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of sensitive (laboratory-type) balances, see 2651</li> <li>– manufacture of domestic refrigerating or freezing equipment, see 2750</li> <li>– manufacture of domestic fans, see 2750</li> <li>– manufacture of electrical welding and soldering equipment, see 2790</li> <li>– manufacture of agricultural spraying machinery, see 2821</li> <li>– manufacture of metal or glass rolling machinery and cylinders thereof, see 2823, 2829</li> <li>– manufacture of agricultural dryers, machinery for filtering or purifying food, see 2825</li> <li>– manufacture of cream separators, see 2825</li> <li>– manufacture of commercial clothes dryers, see 2826</li> <li>– manufacture of textile printing machinery, see 2826</li> </ul> |
| <b>2821</b> |                 | <b>Manufacture of agricultural and forestry machinery</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of tractors used in agriculture and forestry</li> <li>– Manufacture of ploughs, manure spreaders, seeders, harrows and similar agricultural machinery for soil preparation, planting or fertilizing, harvesting or threshing machinery</li> <li>– Manufacture of spraying machinery for agricultural use</li> <li>– Manufacture of other agricultural and forestry machinery n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                                                                           |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of non-power-driven agricultural hand tools, see 2593</li> <li>– manufacture of conveyors for farm use, see 2816</li> <li>– manufacture of power-driven hand tools, see 2818</li> <li>– manufacture of cream separators, see 2825</li> <li>– manufacture of machinery to clean, sort or grade seed, grain or dried leguminous vegetables, see 2825</li> <li>– manufacture of road tractors for semi-trailers, see 2910</li> <li>– manufacture of road trailers or semi-trailers, see 2920</li> </ul>                                                                                                                                                                                                                                     |
| <b>2822</b> |                 | <b>Manufacture of metal-forming machinery and machine tools</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of machine tools for turning, drilling, milling, shaping, planning, boring, grinding etc.</li> <li>– Manufacture of electroplating machinery</li> <li>– Manufacture of parts and accessories for the machine tools listed above</li> <li>– Manufacture of metal-forming machinery and machine tools n.e.c</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                     |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of interchangeable tools for hand tools or machine</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <p>tools (drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives etc.), see 2593</p> <ul style="list-style-type: none"> <li>– manufacture of electric hand held soldering irons and soldering guns, see 2790</li> <li>– manufacture of power-driven hand tools, see 2818</li> <li>– manufacture of machinery used in metal mills or foundries, see 2823</li> <li>– manufacture of machinery for mining and quarrying, see 2824</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>2823</b> |                 | <b>Manufacture of machinery for metallurgy</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Manufacture of machinery for metallurgy</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of draw-benches, see 2822</li> <li>– manufacture of moulding boxes and moulds (except ingot moulds), see 2593</li> <li>– manufacture of machines for forming foundry moulds, see 2829</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>2824</b> |                 | <b>Manufacture of machinery for mining, quarrying and construction</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– 28241 Manufacture of continuous-action elevators and conveyors for underground use</li> <li>– 28242 Manufacture of boring, cutting, sinking and tunnelling machinery (whether</li> <li>– or not for underground use)</li> <li>– 28243 Manufacture of earth-moving machinery (bulldozers, angle-doers, graders, scrapers, levellers, mechanical shovels, shovel loaders, off-road dumping trucks etc.)</li> <li>– 28244 Manufacture of tracklaying tractors and tractors used in construction or mining</li> <li>– 28245 Manufacture of concrete and mortar mixers, piledrivers and pile-extractors, mortar spreaders, bitumen spreaders, concrete surfacing machinery</li> <li>– 28246 Manufacture of parts and accessories for machinery/equipment used by construction and mining industries</li> <li>– 28249 Manufacture of other machinery for mining, quarrying and construction n.e.c.</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– - manufacture of lifting and handling equipment, see 2816</li> <li>– - manufacture of other tractors, see 2821, 2910</li> <li>– - manufacture of machine tools for working stone, including machines for splitting or clearing stone, see 2822</li> <li>– - manufacture of concrete-mixer lorries, see 2910</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>2825</b> |                 | <b>Manufacture of machinery for food, beverage and tobacco processing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– 28251 Manufacture of machinery for the dairy industry</li> <li>– 28252 Manufacture of machinery for the grain milling industry</li> <li>– 28253 Manufacture of presses, crushers etc. used to make wine, cider, fruit juices etc.</li> <li>– 28254 Manufacture of machinery for the bakery industry or for making macaroni, noodles, pasta etc.</li> <li>– 28255 Manufacture of machinery for the extraction or preparation of animal or vegetable fats or oils</li> <li>– 28256 Manufacture of machinery for the preparation of tobacco and for the making of cigarettes or cigars, or for pipe or chewing tobacco or snuff</li> <li>– 28259 Manufacture of other machinery for the industrial preparation or manufacture of food or drink n.e.c. (including tea or coffee making machines)</li> </ul>                                                                                                                                                                                                                                                                                                                         |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– - manufacture of food and milk irradiation equipment, see 2660</li> <li>– - manufacture of packing, wrapping and weighing machinery, see 2819</li> <li>– - manufacture of cleaning, sorting or grading machinery for eggs, fruit or other crops (except seeds, grains and dried leguminous vegetables), see 2821</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>2826</b> |                 | <b>Manufacture of machinery for textile, apparel and leather production</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– 28261 Manufacture of machinery for preparation of textile fibers, spinning machines, machines for preparing textile yarns, weaving machines (looms), including hand looms, knitting machines</li> <li>– 28262 Manufacture of textile printing machinery</li> <li>– 28263 Manufacture of machinery for washing, bleaching, dyeing, dressing, finishing coating or impregnating textile fabrics, machines for reeling, unreeling, folding, cutting or pinking textile fabrics, and similar machinery for fabric processing</li> <li>– 28264 Manufacture of ironing machines, commercial washing and drying machines, dry-cleaning machines and other laundry machinery</li> <li>– 28265 Manufacture of sewing machines, sewing machine heads and sewing machine needles (whether or not for household use)</li> <li>– 28266 Manufacture of machinery for preparing, tanning or working hides, skins or leather, machinery for making or repairing footwear or other articles of hides, skins, leather or fur skins</li> <li>– 28269 Manufacture of other machinery for textiles, apparel and leather production n.e.c.</li> </ul> |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– - manufacture of paper or paperboard cards for use on jacquard machines, see 1709</li> <li>– - manufacture of domestic washing and drying machines, see 2750</li> <li>– - manufacture of calendering machines, see 2819</li> <li>– - manufacture of machines used in bookbinding, see 2829</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>2829</b> |                 | <b>Manufacture of other special-purpose machinery</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– 28291 Manufacture of machinery for making paper pulp, paper, paperboard and articles of paper board</li> <li>– 28292 Manufacture of machinery for working soft rubber or plastics or for the manufacture of products of these materials</li> <li>– 28293 Manufacture of printing and bookbinding machines and machines for activities supporting printing on a variety of materials (other than textiles)</li> <li>– 28299 Manufacture of other special-purpose machinery n.e.c.</li> </ul>                                                                                                                                                                                                                                       |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– - manufacture of household appliances, see 2750</li> <li>– - manufacture of photocopy machines etc., see 2817</li> <li>– - manufacture of machinery or equipment to work hard rubber, hard plastics or cold glass, see 2822</li> <li>– - manufacture of ingot moulds, see 2823</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>2910</b> |                 | <b>Manufacture of motor vehicles</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|             | <b>Includes</b> | <p>29101 Manufacture of passenger cars</p> <p>29102 Manufacture of commercial vehicles such as vans, lorries, over-the-road tractors for semi-trailers etc.</p> <p>29103 Manufacture of chassis fitted with engines for the motor vehicles included in this class</p> <p>29104 Manufacture of motor vehicle engines</p> <p>29109 Manufacture of motor vehicles n.e.c.</p>                                                                                                                                                                                                                                                                                                                                                                                                  |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>- manufacture of lighting equipment for motor vehicles, see 2740</li> <li>- manufacture of pistons, piston rings and carburetors, see 2811</li> <li>- manufacture of agricultural tractors, see 2821</li> <li>- manufacture of tractors used in construction or mining, see 2824</li> <li>- manufacture of off-road dumping trucks, see 2824</li> <li>- manufacture of bodies for motor vehicles, see 2920</li> <li>- manufacture of electrical parts for motor vehicles, see 2930</li> <li>- manufacture of parts and accessories for motor vehicles, see 2930</li> <li>- manufacture of tanks and other military fighting vehicles, see 3040</li> <li>– maintenance, repair and alteration of motor vehicles, see 4520</li> </ul> |
| <b>2920</b> |                 | <b>Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | <b>Includes</b> | 29201 Manufacture of bodies, including cabs for motor vehicles<br>29202 Manufacture of trailers and semi-trailers for transport of goods or passengers<br>29209 Manufacture of other attachments to motor vehicles n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Excludes</b> | - manufacture of trailers and semi-trailers specially designed for use in agriculture, see 2821<br>- manufacture of parts and accessories of bodies for motor vehicles, see 2930<br>- manufacture of vehicles drawn by animals, see 3099                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>2930</b> |                 | <b>Manufacture of parts and accessories for motor vehicles</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|             | <b>Includes</b> | 29301 Manufacture of diverse parts and accessories for motor vehicles such as brakes, gearboxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, catalysers, clutches, steering wheels, steering columns and steering boxes etc.<br>29302 Manufacture of parts and accessories of bodies for motor vehicles such as safety belts, airbags, doors, bumpers<br>29303 Manufacture of car seats<br>29304 Manufacture of motor vehicle electrical equipment, such as generators, alternators, spark plugs, ignition wiring harnesses, power window and door systems, assembly of purchased gauges into instrument panels, voltage regulators, etc. |
|             | <b>Excludes</b> | - manufacture of tyres, see 2211<br>- manufacture of rubber hoses and belts and other rubber products, see 2219<br>- manufacture of rubber hoses and belts and other rubber products, see 2220<br>- manufacture of batteries for vehicles, see 2720<br>- manufacture of lighting equipment for motor vehicles, see 2740<br>- manufacture of pistons, piston rings and carburetors, see 2811<br>- manufacture of pumps for motor vehicles and engines, see 2813<br>- maintenance, repair and alteration of motor vehicles, see 4520                                                                                                                                                 |
| <b>3011</b> |                 | <b>Building of ships and floating structures</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|             | <b>Includes</b> | 30111 Building of commercial vessels: passenger vessels, ferry-boats, cargo ships, tankers, tugs, hovercraft (except recreation-type hovercraft) etc.<br>30112 Building of warships and scientific investigation ships etc.<br>30113 Building of fishing boats and fish-processing factory vessels<br>30114 Construction of floating or submersible drilling platforms<br>30115 Construction of floating structures ( floating docks, pontoons, coffer-dams, floating landing stages, buoys, floating tanks, barges, lighters, floating cranes, non-recreational inflatable rafts etc.)                                                                                            |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>- manufacture of parts of vessels, other than major hull assemblies: <ul style="list-style-type: none"> <li>• manufacture of sails, see 1322</li> <li>• manufacture of ships' propellers, see 2599</li> <li>• manufacture of iron or steel anchors, see 2599</li> <li>• manufacture of marine engines, see 2811</li> </ul> </li> <li>- manufacture of navigational instruments, see 2651</li> <li>- manufacture of lighting equipment for ships, see 2740</li> <li>- manufacture of amphibious motor vehicles, see 2910</li> <li>- manufacture of inflatable boats or rafts for recreation, see 3012</li> <li>- specialized repair and maintenance of ships and floating structures, see 3315</li> <li>- ship-breaking, see 3830</li> <li>- interior installation of boats, see 4330</li> </ul>                                                                                                                                                |
| <b>3012</b> |                 | <b>Building of pleasure and sporting boats</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|             | <b>Includes</b> | Building of pleasure and sporting boats                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|             | <b>Excludes</b> | <p>manufacture of parts of pleasure and sporting boats:</p> <p>manufacture of sails, see 1322</p> <p>manufacture of iron or steel anchors, see 2599</p> <p>manufacture of marine engines, see 2811</p> <p>manufacture of sailboards and surfboards, see 3230</p> <p>maintenance, repair or alteration of pleasure boats, see 3315</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>3020</b> |                 | <b>Manufacture of railway locomotives and rolling stock</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|             | <b>Includes</b> | <p>30201 Manufacture of electric, diesel, steam and other rail locomotives</p> <p>30202 Manufacture of self-propelled railway or tramway coaches, vans and trucks, maintenance or service vehicles</p> <p>30203 Manufacture of railway or tramway rolling stock, not self-propelled (passenger coaches, goods vans tank wagons, self-discharging vans and wagons, workshop vans, crane vans, tenders etc.</p> <p>30204 Manufacture of specialized parts of railway or tramway locomotives or of rolling stock (bogies, axles and wheels, brakes and parts of brakes; hooks and coupling devices, buffers and buffer parts; shock absorbers; wagon and locomotive frames; bodies; corridor connections etc.)</p> <p>30205 Manufacture of mechanical and electro-mechanical signalling safety and traffic control equipment for railways, tramways, inland waterways, roads, parking facilities, airfields etc.</p> <p>30206 Manufacture of mining locomotives and mining rail cars</p> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>- manufacture of unassembled rails, see 2410</li> <li>- manufacture of assembled railway track fixtures, see 2599</li> <li>- manufacture of electric motors, see 2710</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <ul style="list-style-type: none"> <li>- manufacture of electrical signalling, safety or traffic-control equipment, see 2790</li> <li>- manufacture of engines and turbines, see 2811</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>3030</b> |                 | <b>Manufacture of air and spacecraft and related machinery</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>- Manufacture of airplanes</li> <li>- Manufacture of helicopters</li> <li>- Manufacture of gliders, hang-gliders, dirigibles and hot air balloons and other non-powered aircraft</li> <li>- Manufacture of spacecraft and launch vehicles, satellites, planetary probes, orbital stations, shuttles, intercontinental ballistic (ICBM) and similar missiles</li> <li>- Manufacture of parts and accessories of the aircraft and spacecraft of this class (major assemblies such as fuselages, wings, doors, control surfaces, landing gear, fuel tanks, nacelles, airscrews, helicopter rotors and propelled rotor blades, motors and engines of a kind typically found on aircraft, parts of turbojets and turbopropellers for aircraft, aircraft seats etc. and other specialised parts of spacecraft)</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>- manufacture of parachutes, see 1322</li> <li>- manufacture of military ordinance and ammunition, see 2520</li> <li>- manufacture of telecommunication equipment for satellites, see 2630</li> <li>- manufacture of aircraft instrumentation and aeronautical instruments, see 2651</li> <li>- manufacture of air navigation systems, see 2651</li> <li>- manufacture of lighting equipment for aircraft, see 2740</li> <li>- manufacture of ignition parts and other electrical parts for internal combustion engines, see 2790</li> <li>- manufacture of pistons, piston rings and carburetors, see 2811</li> <li>- manufacture of aircraft launching gear, aircraft carrier catapults and related equipment, see 2829</li> </ul>                                                                                |
| <b>3040</b> |                 | <b>Manufacture of weapons and ammunition</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>- Manufacture of weapons and ammunition</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>- - manufacture of weapons and ammunitions, see 2520</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>3091</b> |                 | <b>Manufacture of motorcycles</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>- 30911 Manufacture of motorcycles, scooters, mopeds etc. and their engine</li> <li>- 30912 Manufacture of three-wheelers and their engine</li> <li>- 30913 Manufacture of parts and accessories of three wheelers and motorcycles including side cars</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of bicycles, see 3092</li> <li>– - manufacture of invalid carriages, see 3092</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>3092</b> |                 | <b>Manufacture of bicycles and invalid carriages</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– 30921 Manufacture of non-motorized bicycles and other cycles, including cyclo-rickshaws, (delivery) tricycles, tandems, children's bicycles and tricycles, baby carriages</li> <li>– 30922 Manufacture of invalid carriages with or without motor</li> <li>– 30923 Manufacture of parts and accessories for bicycles, cycle-rickshaws and invalid carriages</li> </ul>                                                                                                                                                                                                              |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of bicycles with auxiliary motor, see 3091</li> <li>– manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles, see 3240</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>3099</b> |                 | <b>Manufacture of other transport equipment n.e.c.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– 30991 Manufacture of vehicles drawn by animals</li> <li>– 30999 Manufacture of other transport equipments n.e.c. such as pushcarts, handcarts etc</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                        |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– works trucks, whether or not fitted with lifting or handling equipment, whether or not self-propelled, of the type used in factories (including hand trucks and wheelbarrows), see 2816</li> <li>– - decorative restaurant carts, such as a desert cart, food wagons, see 3100</li> </ul>                                                                                                                                                                                                                                                                                           |
| <b>3100</b> |                 | <b>Manufacture of furniture</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– 31001 Manufacture of furniture made of wood</li> <li>– 31002 Manufacture of furniture made of cane &amp; reed</li> <li>– 31003 Manufacture of furniture primarily of metal</li> <li>– 31004 Manufacture of furniture primarily of plastic</li> <li>– 31005 Manufacture of mattresses and pillows</li> <li>– 31009 Manufacture of other furniture n.e.c.</li> </ul>                                                                                                                                                                                                                  |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of pillows, pouffes, cushions, quilts and eiderdowns, see 1322</li> <li>– manufacture of inflatable rubber mattresses, see 2219</li> <li>– manufacture of furniture of ceramics, concrete and stone, see 2393, 2395, 2396</li> <li>– manufacture of lighting fittings or lamps, see 2740</li> <li>– blackboards, see 2817</li> <li>– manufacture of car seats, railway seats, aircraft seats, see 2930, 3020, 3030</li> <li>– - modular furniture attachment and installation, partition installation, laboratory equipment furniture installation, see 4330</li> </ul> |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3211</b> |                 | <b>Manufacture of jewellery and related articles</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– 32111 Manufacture of jewellery of gold, silver and other precious or base metal metal clad with precious metals or precious or semi-precious stones, or of combinations of precious metal and precious or semi-precious stones or of other materials</li> <li>– 32112 Working of diamonds and other precious and semi-precious stones including the working of industrial quality stones and synthetic or reconstructed precious or semi-precious stones</li> <li>– 32113 Production of worked pearls</li> <li>– 32114 Manufacture of coins, including coins for use as legal tender, whether or not</li> <li>– of precious metal</li> <li>– 32119 Manufacture of other articles of gold, silver and other precious and semi</li> <li>– precious metal and stone</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– - manufacture of non-metal watch bands (fabric, leather, plastic etc.), see 1512</li> <li>– - manufacture of articles of base metal plated with precious metal (except imitation jewellery), see division 25</li> <li>– - manufacture of watch cases, see 2652</li> <li>– - manufacture of (non-precious) metal watch bands, see 3212</li> <li>– - manufacture of imitation jewellery, see 3212</li> </ul>                                                                                                                                                                                                                                                                                                                                                                  |
| <b>3212</b> |                 | <b>Manufacture of imitation jewellery and related articles</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– 32120 Manufacture of imitation jewellery and related articles</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– - manufacture of jewellery made from precious metals or clad with precious metals, see 3211</li> <li>– - manufacture of jewellery containing genuine gem stones, see 3211</li> <li>– - manufacture of precious metal watch bands, see 3211</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>3220</b> |                 | <b>Manufacture of musical instruments</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– 32201 Manufacture of stringed instruments (non-electronic)</li> <li>– 32202 Manufacture of wind instruments, accordions, harmonium and similar instruments and mouth organs</li> <li>– 32203 Manufacture of percussion musical instruments</li> <li>– 32204 Manufacture of musical instruments, the sound of which is produced electronically</li> <li>– 32209 Manufacture of other musical instruments n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                                                                                   |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– reproduction of pre-recorded sound and video tapes and discs, see 1820</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <ul style="list-style-type: none"> <li>- - manufacture of microphones, amplifiers, loudspeakers, headphones and similar components, see 2640</li> <li>- - manufacture of record players, tape recorders and the like, see 2640</li> <li>- - manufacture of toy musical instruments, see 3240</li> <li>- - restoring of organs and other historic musical instruments, see 3319</li> <li>- - publishing of pre-recorded sound and video tapes and discs, see 5920</li> <li>- - piano tuning, see 9529</li> </ul>                                                                                                                                                                                                                                                        |
| <b>3230</b> |                 | <b>Manufacture of sports goods</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|             | <b>Includes</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>- manufacture of boat sails, see 1322</li> <li>- manufacture of sports apparel, see 1410</li> <li>- manufacture of saddlery and harness, see 1512</li> <li>- manufacture of whips and riding crops, see 1512</li> <li>- manufacture of sports footwear, see 1520</li> <li>- manufacture of sporting weapons and ammunition, see 2520</li> <li>- manufacture of metal weights as used for weightlifting, see 2599</li> <li>- manufacture of sports vehicles other than toboggans and the like, see divisions 29 and 30</li> <li>- manufacture of boats, see 3012</li> <li>- manufacture of billiard tables, see 3240</li> <li>- manufacture of ear and noise plugs (e.g. for swimming and noise protection), see 3290</li> </ul> |
| <b>3240</b> |                 | <b>Manufacture of games and toys</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|             | <b>Include</b>  | <ul style="list-style-type: none"> <li>- 32401 Manufacture of dolls and toy animals</li> <li>- 32402 Manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles</li> <li>- 32403 Manufacture of pin-tables, coin-operated games, billiards, special tables for casino games, etc.</li> <li>- 32404 Manufacture of playing cards</li> <li>- 32405 Manufacture of electronic games</li> <li>- 32409 Manufacture of other games and toys n.e.c.</li> </ul>                                                                                                                                                                                                                                                                               |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>- manufacture of video game consoles, see 2640</li> <li>- manufacture of bicycles, see 3092</li> <li>- writing and publishing of software for video game consoles, see 5820, 6201</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3250</b> |                 | <b>Manufacture of medical and dental instruments and supplies</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Include</b>  | <ul style="list-style-type: none"> <li>– Manufacture of dental fillings and cements (except denture adhesive or cement), dental wax and other dental plaster preparations; manufacture of dental laboratory furnaces, dental instruments, artificial teeth, bridges, etc., made in dental labs</li> <li>– 32502 Manufacture of laboratory apparatus (laboratory ultrasonic cleaning machinery, laboratory sterilizers, laboratory type distilling apparatus, laboratory centrifuges etc.)</li> <li>– 32503 Manufacture of medical, surgical, dental or veterinary furniture such as operating tables, examination tables, dentists' chairs etc.</li> <li>– 32504 Manufacture of bone plates and screws, syringes, needles, catheters, cannulae, etc.</li> <li>– 32505 Manufacture of measuring instruments such as thermometers etc.</li> <li>– 32506 Manufacture of orthopedic and prosthetic devices</li> <li>– 32507 Manufacture of ophthalmic goods, eyeglasses, sunglasses, lenses ground to prescription, contact lenses, safety goggles etc.</li> <li>– 32509 Manufacture of other medical and dental instruments n.e.c.</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of wheelchairs, see 3092</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>3290</b> |                 | <b>Other manufacturing n.e.c.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Include</b>  | <ul style="list-style-type: none"> <li>– Manufacture of stationary articles such as pens and 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 inked pads, globes etc.</li> <li>– Manufacture of protective safety equipment (fire-resistant and protective safety clothing, linemen's safety belts and other belts for occupational use, cork life preservers, plastics hard hats and other personal safety equipment of plastics, fire-fighting protection suits, metal safety headgear and other metal personal safety devices, gas masks etc.)</li> <li>– Manufacture of umbrellas, sun-umbrellas, walking sticks, seat-stick</li> <li>– Manufacture of articles of personal use such as cigarette lighters, smoking pipes, combs, hair slides, scent sprays, vacuum flasks and other vacuum vessels for personal or household use, wigs, false beards, eyebrows etc.</li> <li>– Manufacture of other articles n.e.c.</li> </ul>                                            |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of lighter wicks, see 1329</li> <li>– manufacture of workwear and service apparel (e.g. laboratory</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | coats, work overalls, uniforms), see 1410<br>– manufacture of paper novelties, see 1709                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>3311</b> |                 | <b>Repair of fabricated metal products</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|             | <b>Include</b>  | – Repair and maintenance of structural products<br>– Repair and maintenance of pipes and pipelines<br>– Repair and maintenance of metal tanks, reservoirs, containers, steel shipping drums etc.<br>– Repair and maintenance of steam or other vapour generators and auxiliary plant for use with steam generators such as condensers, economizers, superheaters, steam collectors and accumulators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|             | <b>Excludes</b> | – repair of central heating systems etc., see 4322<br>– locksmith services, see 8020                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>3312</b> |                 | <b>Repair of machinery</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|             | <b>Include</b>  | – Repair and maintenance of engines and turbines excluding aircraft, vehicle and cycle engines<br>– Repair and maintenance of pumps and related equipment, fluid power equipment, valves<br>– Repair and maintenance of metal cutting and metal forming machine tools and accessories, power-driven hand-tools and other machine tools<br>– Repair and maintenance of agricultural machinery and forestry and logging machinery including agricultural tractors<br>– Repair and maintenance of mining, construction, and oil and gas field machinery; metallurgy machinery<br>– Repair and maintenance of food, beverage, and tobacco processing machinery<br>– Repair and maintenance of textile apparel, leather production machinery and papermaking machinery<br>– Repair and maintenance of other special purpose machinery of division 28 (weighing equipment, vending machines, cash registers, photocopy machines, calculators, typewriters etc.) |
|             | <b>Excludes</b> | – installation of furnaces and other heating equipment, see 4322                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>3313</b> |                 | <b>Repair of electronic and optical equipment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|             | <b>Include</b>  | – Repair and maintenance of measuring, testing, navigating and control equipment of group 265<br>– Repair and maintenance of irradiation, electromedical and electro therapeutic equipments of class 2660<br>– Repair and maintenance of optical instruments and equipment of class 2670                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|             | <b>Excludes</b> | – repair of photocopy machines, see 3312<br>– repair and maintenance of computers and peripheral                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

| Code | Description     |                                                                                                                                                                                                                                                                                                                                    |
|------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|      |                 | equipment, see 9511<br>– repair of computer projectors, see 9511<br>– repair and maintenance of communication equipment, see 9512<br>– repair of commercial TV and video cameras, see 9512<br>– repair of household-type video cameras, see 9521<br>– repair of watches and clocks, see 9529                                       |
| 3314 |                 | <b>Repair of electrical equipment</b>                                                                                                                                                                                                                                                                                              |
|      | <b>Include</b>  | – Repair of electrical equipment                                                                                                                                                                                                                                                                                                   |
|      | <b>Excludes</b> | – repair and maintenance of computers and peripheral computer equipment, see 9511<br>– repair and maintenance of telecommunications equipment, see 9512<br>– repair and maintenance of consumer electronics, see 9521<br>– repair of watches and clocks, see 9529                                                                  |
| 3315 |                 | <b>Repair of transport equipment, except motor vehicles</b>                                                                                                                                                                                                                                                                        |
|      | <b>Include</b>  | – Repair of transport equipment, except motor vehicles                                                                                                                                                                                                                                                                             |
|      | <b>Excludes</b> | – factory rebuilding of ships, see 3010<br>– factory rebuilding of locomotives and railroad cars, see 3020<br>– factory rebuilding of aircraft, see 3030<br>– ship scaling, dismantling, see 3830<br>– repair and maintenance of motorcycles, see 4540<br>– repair of bicycles, see 9529                                           |
| 3319 |                 | <b>Repair of other equipment</b>                                                                                                                                                                                                                                                                                                   |
|      | <b>Include</b>  | – Repair of other equipment                                                                                                                                                                                                                                                                                                        |
|      | <b>Excludes</b> | – repair of household and office type furniture, furniture restoration, see 9524<br>– repair of bicycles, see 9529<br>– repair and alteration of clothing, see 9529                                                                                                                                                                |
| 3320 |                 | <b>Installation of industrial machinery and equipment</b>                                                                                                                                                                                                                                                                          |
|      | <b>Include</b>  | – Installation of industrial machinery and equipment                                                                                                                                                                                                                                                                               |
|      | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                  |
| 3510 |                 | <b>Electric power generation, transmission and distribution</b>                                                                                                                                                                                                                                                                    |
|      | <b>Include</b>  | – Electric power generation by hydroelectric power plants<br>– Electric power generation by coal based thermal power plants<br>– Electric power generation by non-coal based thermal (e.g. diesel, gas )<br>– Electric power generation and transmission by nuclear power plants<br>– Electric power generation using solar energy |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <ul style="list-style-type: none"> <li>– Electric power generation using other non conventional sources</li> <li>– Transmission of electric energy</li> <li>– Collection and distribution of electric energy to households, industrial, commercial and other users n.e.c.</li> </ul>                                                                                                                                            |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– production of electricity through incineration of waste, see 3821</li> </ul>                                                                                                                                                                                                                                                                                                           |
| <b>3520</b> |                 | <b>Manufacture of gas; distribution of gaseous fuels through mains</b>                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Include</b>  | <ul style="list-style-type: none"> <li>– Manufacture of gas</li> <li>– Distribution and sale of gaseous fuels through mains</li> </ul>                                                                                                                                                                                                                                                                                          |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– operation of coke ovens, see 1910</li> <li>– manufacture of refined petroleum products, see 1920</li> <li>– manufacture of industrial gases, see 2011</li> <li>– wholesale of gaseous fuels, see 4661</li> <li>– retail sale of bottled gas, see 4773</li> <li>– direct selling of fuel, see 4799</li> <li>– (long-distance) transportation of gases by pipelines, see 4930</li> </ul> |
| <b>3530</b> |                 | <b>Steam and air conditioning supply</b>                                                                                                                                                                                                                                                                                                                                                                                        |
|             | <b>Include</b>  | <ul style="list-style-type: none"> <li>– Production, collection and distribution of steam and hot water for heating, power and other purposes</li> <li>– Production and distribution of cooled air and chilled water for cooling purposes</li> <li>– Production of ice, including ice for food and non-food (e.g. cooling) purposes</li> </ul>                                                                                  |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>–</li> </ul>                                                                                                                                                                                                                                                                                                                                                                             |
| <b>4100</b> |                 | <b>Construction of buildings</b>                                                                                                                                                                                                                                                                                                                                                                                                |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Construction of buildings carried out on own-account basis or on a fee or contract basis</li> <li>– Activities relating to alteration, addition, repair, maintenance carried out on own-account basis or on a fee or contract basis</li> <li>– Assembly and erection of prefabricated constructions on the site</li> </ul>                                                             |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– erection of complete prefabricated constructions from self-manufactured parts not of concrete, see divisions 16 and 25</li> <li>– construction of industrial facilities, except buildings, see 4290</li> <li>– architectural and engineering activities, see 7110</li> <li>– project management activities related to construction, see 7110</li> </ul>                                |
| <b>4210</b> |                 | <b>Construction roads and railways</b>                                                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Construction and maintenance of motorways, streets, roads, other vehicular and pedestrian ways, highways, bridges, tunnels and subways</li> <li>– Construction and maintenance of railways and rail-bridges</li> </ul>                                                                                                                                                                 |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | – Construction and maintenance of airfield runways                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– installation of street lighting and electrical signals, see 4321</li> <li>– architectural and engineering activities, see 7110</li> <li>– project management activities related to civil engineering works, see 7110</li> </ul>                                                                                                                                                                                                                                                                                                                               |
| <b>4220</b> |                 | <b>Construction of utility projects</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Construction and maintenance of power plants</li> <li>– Construction/erection and maintenance of power, telecommunication and transmission lines</li> <li>– Construction of long distance pipelines or urban pipelines</li> <li>– Construction and maintenance of water main and line connection, water reservoirs including irrigation system (canal)</li> <li>– Construction and repair of sewer systems including sewage disposal plants and pumping stations</li> <li>– Water well drilling</li> <li>– Construction of utility projects n.e.c.</li> </ul> |
|             | <b>Excludes</b> | – project management activities related to civil engineering works, see 7110                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>4290</b> |                 | <b>Construction of other civil engineering projects</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Construction and maintenance of industrial facilities such as refineries chemical plants etc.</li> <li>– Construction of waterways, harbours and river works, dredging of waterways</li> <li>– Construction of dams etc.</li> <li>– Construction of outdoor sports facilities</li> <li>– Other civil engineering projects n.e.c.</li> </ul>                                                                                                                                                                                                                   |
|             | <b>Excludes</b> | – project management activities related to civil engineering works, see 7110                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>4321</b> |                 | <b>Electrical installation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Installation of electrical wiring and fittings</li> <li>– Installation of telecommunications wiring, computer network and cable television wiring, including fibre optic, satellite dishes</li> <li>– Installation of street lighting and electrical signals</li> <li>– Installation of fire alarm system and burglar alarm system</li> <li>– Other electrical electrical installation n.e.c.</li> </ul>                                                                                                                                                      |
|             | <b>Excludes</b> | – construction of communications and power transmission lines, see 4220                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>4322</b> |                 | <b>Plumbing, heat and air-conditioning installation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|             | <b>Includes</b> | – Installation of plumbing for water, gas and sanitation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | equipments <ul style="list-style-type: none"> <li>– Installation of heating systems (electric, gas and oil), furnaces, cooling towers, non-electric solar energy collectors etc.</li> <li>– Other plumbing, heat and air conditioning activities n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                                                 |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– installation of electric baseboard heating, see 4321</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>4329</b> |                 | <b>Other construction installation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Installation of elevators, escalators</li> <li>– Installation of thermal, sound or vibration insulation system in buildings</li> <li>– Other construction projects n.e.c</li> </ul>                                                                                                                                                                                                                                                                                                                                                       |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– installation of industrial machinery, see 3320</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>4330</b> |                 | <b>Building completion and finishing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Installation of doors, windows, door and window frames, fitted kitchens, of wood or other materials</li> <li>– Interior completion such as ceilings, wooden wall coverings, movable partitions etc. ; Laying of parquet and other wood floor coverings, carpets and linoleum, wallpaper; tiling with ceramic, concrete or cut stone ceramic etc.</li> <li>– Interior and exterior painting, glazing, plastering and decorating of buildings or civil engineering structures</li> <li>– Other building completion and finishing</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– general interior cleaning of buildings and other structures, see 8121</li> <li>– specialized interior and exterior cleaning of buildings, see 8129</li> <li>– activities of interior decoration designers, see 7410</li> </ul>                                                                                                                                                                                                                                                                                                            |
| <b>4390</b> |                 | <b>Other specialized construction activities</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Other specialized construction activities</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– renting of construction machinery and equipment without operator, see 7730</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>4510</b> |                 | <b>Sale of motor vehicles</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Wholesale and retail sale of new vehicles (passenger motor vehicles, ambulances, minibuses, jeeps, trucks, trailers and semi-trailers)</li> <li>– Wholesale and retail sale of used motor vehicles</li> </ul>                                                                                                                                                                                                                                                                                                                             |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– wholesale and retail sale of parts and accessories for motor vehicles, see 4530</li> <li>– renting of motor vehicles with driver, see 4922</li> <li>– renting of trucks with driver, see 4923</li> <li>– renting of motor vehicles and trucks without driver, see 7710</li> </ul>                                                                                                                                                                                                                                                         |

| Code | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4520 |                 | <b>Maintenance and repair of motor vehicles</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|      | <b>Includes</b> | – Maintenance and repair of motor vehicles                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|      | <b>Excludes</b> | – retreading and rebuilding of tyres, see 2211                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 4530 |                 | <b>Sale of motor vehicle parts and accessories</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|      | <b>Includes</b> | – Sale of motor vehicle parts and accessories                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|      | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 4540 |                 | <b>Sale, maintenance and repair of motorcycles and related parts and Accessories</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|      | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Wholesale or retail sale of new motorcycles, mopeds, scooters and three wheelers</li> <li>– Wholesale or retail sale of parts and accessories of motorcycles, mopeds, scooters and three wheelers</li> <li>– Maintenance and repair of motor cycles, mopeds, scooters and three wheelers</li> </ul>                                                                                                                                                                                                                                                                                                                                                     |
|      | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– wholesale of bicycles and related parts and accessories, see 4649</li> <li>– retail sale of bicycles and related parts and accessories, see 4763</li> <li>– renting of motorcycles, see 7730</li> <li>– repair and maintenance of bicycles, see 9529</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                         |
| 4610 |                 | <b>Wholesale on a fee or contract basis</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|      | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Activities of commission agents, brokers dealing in wholesale trade of agricultural raw material, live animals, food, beverages, intoxicants and textiles</li> <li>– Activities of commission agents dealing in wholesale trade in wood, paper, skin, leather and fur, fuel, petroleum products, chemicals, perfumery and cosmetics, glass, minerals, ores and metals</li> <li>– Activities of commission agents dealing in wholesale trade in machinery &amp; equipment, other than transport machinery</li> <li>– Activities of other commission agents n.e.c. (including commission agents working in emerging areas for wholesale trade)</li> </ul> |
|      | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– wholesale trade in own name, see 462 to 469</li> <li>– activities of commission agents for motor vehicles, see 4510</li> <li>– auctions of motor vehicles, see 4510</li> <li>– retail sale by non-store commission agents, see 4799</li> <li>– activities of insurance agents, see 6622</li> <li>– activities of real estate agents, see 6820</li> </ul>                                                                                                                                                                                                                                                                                                |
| 4620 |                 | <b>Wholesale of agricultural raw materials and live animals</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

| Code | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|      | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Wholesale of cereals &amp; pulses</li> <li>– Wholesale of un-manufactured tobacco, paan (betel leaf), opium, ganja, cinchona etc</li> <li>– Wholesale of live animals and poultry</li> <li>– Wholesale of straw, fodder &amp; other animal/poultry feed</li> <li>– Wholesale of flowers and plants</li> <li>– Wholesale of hides, skins and leather</li> <li>– Wholesale of oilseed oleaginous fruits</li> <li>– Wholesale of sugarcane</li> <li>– Whole sale of other agriculture raw materials n.e.c.</li> </ul>                                                                         |
|      | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– wholesale of textile fibres, see 4669</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 4630 |                 | <b>Wholesale of food, beverages and tobacco</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|      | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Wholesale of fruits &amp; vegetables</li> <li>– Wholesale of raw milk &amp; dairy products</li> <li>– Wholesale of meat, fish &amp; eggs</li> <li>– Wholesale of confectionery, bakery products and beverages other than intoxicants</li> <li>– Wholesale of edible oils, fats, sugar and processed/manufactured spices etc.</li> <li>– Wholesale of tea, coffee &amp; cocoa</li> <li>– Wholesale of manufactured tobacco &amp; tobacco products</li> <li>– Wholesale of intoxicants like wines and liquors</li> <li>– Wholesale of other basic/manufactured food stuffs n.e.c.</li> </ul> |
|      | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– blending of wine or distilled spirits, see 1101, 1102</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 4641 |                 | <b>Wholesale of textiles, clothing and footwear</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|      | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Wholesale of textiles, fabrics, yarn, household linen, articles of clothing, floor coverings and tapestry, sports clothes</li> <li>– Wholesale of umbrella and clothing accessories</li> <li>– Wholesale of footwear</li> <li>– Wholesale of other clothing items n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                                        |
|      | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– wholesale of jewellery and leather goods, see 4649</li> <li>– wholesale of textile fibres, see 4669</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 4649 |                 | <b>Wholesale of other household goods</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|      | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Wholesale of toiletry, perfumery and cosmetics</li> <li>– Wholesale of metal, porcelain and glass utensils; crockery and chinaware</li> <li>– Wholesale of furniture and fixtures</li> <li>– Wholesale of watches, clocks and optical goods</li> <li>– Wholesale of recorded audio or video tapes, CDs and DVDs</li> <li>– Wholesale of paper and other stationery items; books,</li> </ul>                                                                                                                                                                                                |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | magazines and newspapers<br>– Wholesale of pharmaceutical and medical goods<br>– Wholesale of precious metals and jewellery<br>– Wholesale of other households goods, n.e.c. [Includes wholesale of household equipment and appliances, n.e.c; photographic equipment, games, toys and sports goods (also includes bicycles, cycle rickshaw, tonga & other non-mechanised vehicles); leather goods and travel accessories; cleaning materials etc.]                                              |
|             | <b>Excludes</b> | – wholesale of blank audio and video tapes, CDs, DVDs, see 4652<br>– wholesale of office furniture, see 4659                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>4651</b> |                 | <b>Wholesale of computers, computer peripheral equipment and software</b>                                                                                                                                                                                                                                                                                                                                                                                                                        |
|             | <b>Includes</b> | – Wholesale of computers and computer peripheral equipment<br>– Wholesale of software                                                                                                                                                                                                                                                                                                                                                                                                            |
|             | <b>Excludes</b> | – wholesale of electronic parts, see 4652<br>– wholesale of office machinery and equipment, (except computers and peripheral equipment), see 4659<br>– wholesale of computer-controlled machinery, see 4659                                                                                                                                                                                                                                                                                      |
| <b>4652</b> |                 | <b>Wholesale of electronic and telecommunications equipment and parts</b>                                                                                                                                                                                                                                                                                                                                                                                                                        |
|             | <b>Includes</b> | – Wholesale of electronic valves and tubes, semiconductor devices, microchips, integrated circuits and printed circuits<br>– Wholesale of radio, television and other consumer electronics including CD/DVD players and recorders<br>– Wholesale of blank audio and video tapes and diskettes, magnetic and optical disks (CDs, DVDs) and parts<br>– Wholesale of telephone, mobile phone and communications equipment and parts<br>– Wholesale of other electronic equipments and parts thereof |
|             | <b>Excludes</b> | – wholesale of recorded audio and video tapes, CDs, DVDs, see 4649<br>– wholesale of computers and computer peripheral equipment, see 4651                                                                                                                                                                                                                                                                                                                                                       |
| <b>4653</b> |                 | <b>Wholesale of agricultural machinery, equipment and supplies</b>                                                                                                                                                                                                                                                                                                                                                                                                                               |
|             | <b>Includes</b> | – Wholesale of tractors used in agriculture and forestry<br>– Wholesale of ploughs, manure spreaders, seeders, harvesters, threshers<br>– Wholesale of milking machines, poultry-keeping machines, bee-keeping machines<br>– Wholesale of other agriculture machinery n.e.c.                                                                                                                                                                                                                     |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

| Code        | Description                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>4659</b> | <b>Wholesale of other machinery and equipment</b>                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Includes</b>                                                                                   | <ul style="list-style-type: none"> <li>– Wholesale of office machinery and equipment, except computers and computer peripheral equipment</li> <li>– Wholesale of transport equipment except motor vehicles, motorcycles and bicycles</li> <li>– Wholesale of electrical machinery, equipment and supplies, n.e.c.</li> <li>– Wholesale of construction and civil engineering machinery and equipment</li> <li>– Wholesale of machinery and equipment for the textile, wood and metal industries etc.</li> <li>– Wholesale of scientific, medical and surgical machinery and equipment</li> <li>– Wholesale of other machinery, equipment and supplies n.e.c. including computer-controlled machine tools and computer-controlled sewing and knitting machines</li> </ul> |
|             | <b>Excludes</b>                                                                                   | <ul style="list-style-type: none"> <li>– wholesale of motor vehicles, trailers and caravans, see 4510</li> <li>– wholesale of motor vehicle parts, see 4530</li> <li>– wholesale of motorcycles, see 4540</li> <li>– wholesale of bicycles, see 4649</li> <li>– wholesale of computers and peripheral equipment, see 4651</li> <li>– wholesale of electronic parts and telephone and communications equipment, see 4652</li> </ul>                                                                                                                                                                                                                                                                                                                                       |
| <b>4661</b> | <b>Wholesale of solid, liquid and gaseous fuels and related products</b>                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Includes</b>                                                                                   | <ul style="list-style-type: none"> <li>– Wholesale of solid, liquid and gaseous fuels and related products</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|             | <b>Excludes</b>                                                                                   | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>4662</b> | – Wholesale of metals and metal ores                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Includes</b>                                                                                   | – Wholesale of metals and metal ores                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|             | <b>Excludes</b>                                                                                   | – wholesale of metal scrap, see 4669                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>4663</b> | <b>Wholesale of construction materials, hardware, plumbing and heating equipment and supplies</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Includes</b>                                                                                   | <ul style="list-style-type: none"> <li>– Wholesale of wood in the rough and products of primary processing of wood</li> <li>– Wholesale of construction materials (sand, gravel etc.)</li> <li>– Wholesale of hardware and sanitary fittings and fixtures and flat glass including tools such as hammers, saws, screwdrivers and other hand tools</li> <li>– Wholesale of paints, varnishes, and lacquers</li> <li>– Wholesale of other construction equipment n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                         |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>4669</b> |                 | <b>Wholesale of waste and scrap and other products n.e.c.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Wholesale of industrial chemicals,</li> <li>– Wholesale of fertilizers and agrochemical products</li> <li>– Wholesale of plastic materials in primary forms</li> <li>– Wholesale of rubber</li> <li>– Wholesale of textile fibres etc.</li> <li>– Wholesale of paper in bulk</li> <li>– Wholesale of precious stones</li> <li>– Wholesale of metal and non-metal waste and scrap n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                       |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– collection of household and industrial waste, see 381</li> <li>– treatment of waste, not for a further use in an industrial manufacturing process, but with the aim of disposal, see 382</li> <li>– processing of waste and scrap and other articles into secondary raw material when a real transformation process is required (the resulting secondary raw material is fit for direct use in an industrial manufacturing process, but is not a final product), see 3830</li> <li>– dismantling of automobiles, computers, televisions and other equipment for materials recovery, see 3830</li> <li>– shredding of cars by means of a mechanical process, see 3830</li> <li>– ship-breaking, see 3830</li> <li>– retail sale of second-hand goods, see 4774</li> </ul> |
| <b>4690</b> |                 | <b>Non-specialized wholesale trade</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Wholesale trade via e-commerce excluding activities of commission agents</li> <li>– Other non-specialised wholesale trade n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>4711</b> |                 | <b>Retail sale in non-specialized stores with food, beverages or tobacco predominating</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|             | <b>Includes</b> | – Retail sale in non-specialized stores with food, beverages or tobacco predominating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>4719</b> |                 | <b>Other retail sale in non-specialized stores</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|             | <b>Includes</b> | – Other retail sale in non-specialized stores                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>4721</b> |                 | <b>Retail sale of food in specialized stores</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|             | <b>Includes</b> | – Retail sale of cereals and pulses, tea, coffee, spices and flour                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <ul style="list-style-type: none"> <li>– Retail sale of fresh or preserved fruit and vegetables</li> <li>– Retail sale of meat, meat products, poultry products, fish, other seafood and products thereof</li> <li>– Retail sale of bakery products, dairy products and eggs</li> <li>– Retail sale of sugar confectionery and sweetmeat</li> <li>– Retail sale of other food products n.e.c.</li> </ul> |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>4722</b> |                 | <b>Retail sale of beverages in specialized stores</b>                                                                                                                                                                                                                                                                                                                                                    |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Retail sale of alcoholic beverages not consumed on the spot</li> <li>– Retail sale of non-alcoholic beverages including icecream not for consumption on the premises</li> </ul>                                                                                                                                                                                 |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>4723</b> |                 | <b>Retail sale of tobacco products in specialized stores</b>                                                                                                                                                                                                                                                                                                                                             |
|             | <b>Includes</b> | – Retail sale of tobacco products in specialized stores                                                                                                                                                                                                                                                                                                                                                  |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>4730</b> |                 | <b>Retail sale of automotive fuel in specialized stores</b>                                                                                                                                                                                                                                                                                                                                              |
|             | <b>Includes</b> | – Retail sale of automotive fuel in specialized stores [includes the activity of petrol filling stations.                                                                                                                                                                                                                                                                                                |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– wholesale of fuels, see 4661</li> <li>– retail sale of liquefied petroleum gas for cooking or heating, see 4773</li> </ul>                                                                                                                                                                                                                                      |
| <b>4741</b> |                 | <b>Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores</b>                                                                                                                                                                                                                                                                                       |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Retail sale of computers and computer peripherals</li> <li>– Retail sale of video games</li> <li>– Retail sale of non-customized software</li> <li>– Retail sale of telecommunication equipment</li> </ul>                                                                                                                                                      |
|             | <b>Excludes</b> | – retail sale of blank tapes and disks, see 4762                                                                                                                                                                                                                                                                                                                                                         |
| <b>4742</b> |                 | <b>Retail sale of audio and video equipment in specialized stores</b>                                                                                                                                                                                                                                                                                                                                    |
|             | <b>Includes</b> | – Retail sale of audio and video equipment in specialized stores                                                                                                                                                                                                                                                                                                                                         |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>4751</b> |                 | <b>Retail sale of textiles in specialized stores</b>                                                                                                                                                                                                                                                                                                                                                     |
|             | <b>Includes</b> | – Retail sale of textiles in specialized stores                                                                                                                                                                                                                                                                                                                                                          |
|             | <b>Excludes</b> | – retail sale of clothing, see 4771                                                                                                                                                                                                                                                                                                                                                                      |
| <b>4752</b> |                 | <b>Retail sale of hardware, paints and glass in specialized stores</b>                                                                                                                                                                                                                                                                                                                                   |

| Code | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|------|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|      | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Retail sale of building material such as bricks, wood, sanitary equipment</li> <li>– Retail sale of hardware including paints, varnishes and lacquers and do-it-yourself materials and equipments</li> <li>– Retail sale of glass</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                             |
|      | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 4753 |                 | <b>Retail sale of carpets, rugs, wall and floor coverings in specialized stores</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|      | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Retail sale of carpets, rugs, curtains and net curtains</li> <li>– Retail sale of wallpaper and floor coverings</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|      | <b>Excludes</b> | – retail sale of cork floor tiles, see 4752                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 4759 |                 | <b>Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|      | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Retail sale of household furniture</li> <li>– Retail sale of household utensils and cutlery, crockery, glassware, china and Pottery</li> <li>– Retail sale of gas stoves, cooking/kitchen appliances</li> <li>– Retail sale of refrigerators, washing machines and other electrical/electronic household goods</li> <li>– Retail sale of musical instruments</li> <li>– Retail sale of other household appliances n.e.c. ( security systems, such as locking devices, safes, and vaults, without installation or maintenance services etc. , wooden, cork and wickerwork goods, sewing and knitting machine and other household utensils and durables n.e.c.)</li> </ul> |
|      | <b>Excludes</b> | – retail sale of antiques, see 4774                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 4761 |                 | <b>Retail sale of books, newspapers and stationary in specialized stores</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|      | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Retail sale of books of all kinds</li> <li>– Retail sale of newspapers and magazines</li> <li>– Retail sale of stationery office supplies such as pens, pencils, paper etc.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|      | <b>Excludes</b> | – retail sale of second-hand or antique books, see 4774                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 4762 |                 | <b>Retail sale of music and video recordings in specialized stores</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|      | <b>Includes</b> | – Retail sale of music and video recordings in specialized stores                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|      | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 4763 |                 | <b>Retail sale of sporting equipment in specialized stores</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|      | <b>Includes</b> | – Retail sale of sporting equipment in specialized stores                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>4764</b> |                 | <b>Retail sale of games and toys in specialized stores</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|             | <b>Includes</b> | – Retail sale of games and toys in specialized stores                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– retail sale of video game consoles, see 4741</li> <li>– retail sale of non-customized software, including video games, see 4741</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>4771</b> |                 | <b>Retail sale of clothing, footwear and leather articles in specialized stores</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Retail sale of readymade garments, hosiery goods, other articles of clothing and clothing accessories such as gloves, ties, braces etc.</li> <li>– Retail sale of articles of fur and artificial fur</li> <li>– Retail sale of footwear</li> <li>– Retail sale of leather goods and travel accessories of leather and leather substitutes</li> </ul>                                                                                                                                                                                                                                                                                                                                         |
|             | <b>Excludes</b> | – retail sale of textiles, see 4751                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>4773</b> |                 | <b>Other retail sale of new goods in specialized stores</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Retail sale of photographic, optical and precision equipment</li> <li>– Retail sale of watches and clocks</li> <li>– Retail sale of jewellery and imitation jewellery</li> <li>– Retail sale of flowers, plants, pet animals and pet food</li> <li>– Retail sale of souvenirs, craftwork and religious articles, stamps and coins</li> <li>– Retail sale of household fuel oil, bottled gas, coal and fuel wood</li> <li>– Retail sale of seeds, fertilisers, pesticides, machinery equipments and hand tools</li> <li>– Activities of commercial art galleries</li> <li>– Other retail sale of new goods in specialized stores n.e.c (weapons and ammunition, non food products)</li> </ul> |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>4774</b> |                 | <b>Retail sale of second-hand goods</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|             | <b>Includes</b> | – Retail sale of second-hand goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– retail sale of second-hand motor vehicles, see 4510</li> <li>– activities of Internet auctions and other non-store auctions (retail), see 4791, 4799</li> <li>– activities of pawn shops, see 6492</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>4781</b> |                 | <b>Retail sale via stalls and markets of food, beverages and tobacco Products</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

| <b>Code</b> | <b>Description</b> |                                                                                                                                                                                                                                                                   |
|-------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | <b>Includes</b>    | – Retail sale via stalls and markets of food, beverages and tobacco products                                                                                                                                                                                      |
|             | <b>Excludes</b>    | – retail sale of prepared food for immediate consumption (mobile food vendors), see 5610                                                                                                                                                                          |
| <b>4782</b> |                    | <b>Retail sale via stalls and markets of textiles, clothing and footwear</b>                                                                                                                                                                                      |
|             | <b>Includes</b>    | – Retail sale via stalls and markets of textiles, clothing and footwear                                                                                                                                                                                           |
|             | <b>Excludes</b>    | –                                                                                                                                                                                                                                                                 |
| <b>4789</b> |                    | <b>Retail sale via stalls and markets of other goods</b>                                                                                                                                                                                                          |
|             | <b>Includes</b>    | – Retail sale via stalls and markets of other goods                                                                                                                                                                                                               |
|             | <b>Excludes</b>    | –                                                                                                                                                                                                                                                                 |
| <b>4791</b> |                    | <b>Retail sale via mail order houses or via Internet</b>                                                                                                                                                                                                          |
|             | <b>Includes</b>    | – Retail sale via mail order houses<br>– Retail sale via e-commerce                                                                                                                                                                                               |
|             | <b>Excludes</b>    | –                                                                                                                                                                                                                                                                 |
| <b>4799</b> |                    | <b>Other retail sale not in stores, stalls or markets</b>                                                                                                                                                                                                         |
|             | <b>Includes</b>    | – Other retail sale not in stores, stalls or markets                                                                                                                                                                                                              |
|             | <b>Excludes</b>    | – delivery of products by stores, see groups 471-477                                                                                                                                                                                                              |
| <b>5610</b> |                    | <b>Restaurants and mobile food service activities</b>                                                                                                                                                                                                             |
|             | <b>Includes</b>    | – Restaurants without bars<br>– Cafeterias, fast-food restaurants and other food preparation in market stalls<br>– Ice cream mobile vendors, mobile food carts<br>– Restaurant and bar activities connected to transportation, when carried out by separate units |
|             | <b>Excludes</b>    | – concession operation of eating facilities, see 5629                                                                                                                                                                                                             |
| <b>5621</b> |                    | <b>Event catering</b>                                                                                                                                                                                                                                             |
|             | <b>Includes</b>    | – Event catering                                                                                                                                                                                                                                                  |
|             | <b>Excludes</b>    | –                                                                                                                                                                                                                                                                 |
| <b>5629</b> |                    | <b>Other food service activities</b>                                                                                                                                                                                                                              |
|             | <b>Includes</b>    | – Activities of food service contractors (e.g. for transportation companies)<br>– Operation of canteens or (e.g. for factories, offices, hospitals or schools) on a concession basis                                                                              |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                             |
|-------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of perishable food items for resale, see 1079</li> <li>– retail sale of perishable food items, see division 47</li> </ul>                                                                                                                                                              |
| <b>5630</b> |                 | <b>Beverage serving activities</b>                                                                                                                                                                                                                                                                                                          |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Bars and Restaurants with bars</li> <li>– Tea/coffee shops</li> <li>– Fruit juice bars</li> <li>– Mobile beverage vendors</li> </ul>                                                                                                                                                               |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– reselling packaged/prepared beverages, see 4711, 4722, 4781, 4799</li> <li>– operation of discotheques and dance floors without beverage serving, see 9329</li> </ul>                                                                                                                              |
| <b>5811</b> |                 | <b>Book publishing</b>                                                                                                                                                                                                                                                                                                                      |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Publishing of books, brochures, leaflets and similar publications, including publishing encyclopedias (including on CD-ROM)</li> <li>– Publishing of atlases, maps and charts</li> <li>– Publishing of audio books</li> </ul>                                                                      |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– production of globes, see 3299</li> <li>– publishing of advertising material, see 5819</li> <li>– publishing of music and sheet books, see 5920</li> <li>– activities of independent authors, see 7490, 9000</li> </ul>                                                                            |
| <b>5819</b> |                 | <b>Other publishing activities</b>                                                                                                                                                                                                                                                                                                          |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– On-line publishing of statistics and other information</li> <li>– Other publishing activities (including on-line) n.e.c.</li> </ul>                                                                                                                                                                |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– retail sale of software, see 4741</li> <li>– publishing of advertising newspapers, see 5813</li> <li>– on-line provision of software (application hosting and application service provisioning), see 6311</li> </ul>                                                                               |
| <b>5820</b> |                 | <b>Software publishing</b>                                                                                                                                                                                                                                                                                                                  |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Publishing of operating systems and system software</li> <li>– Publishing of operating business and other applications</li> <li>– Publishing of computer games for all platforms</li> </ul>                                                                                                        |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– reproduction of software, see 1820</li> <li>– retail sale of non-customized software, see 4741</li> <li>– production of software not associated with publishing, see 6201</li> <li>– on-line provision of software (application hosting and application service provisioning), see 6311</li> </ul> |
| <b>5913</b> |                 | <b>Motion picture, video and television programme distribution activities</b>                                                                                                                                                                                                                                                               |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Motion picture distribution</li> </ul>                                                                                                                                                                                                                                                             |

| <b>Code</b> | <b>Description</b> |                                                                                                                                                                                                                                                                                                                                                            |
|-------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                    | <ul style="list-style-type: none"> <li>– Distribution of video tapes, CD and DVDs</li> <li>– Distribution of television programme</li> </ul>                                                                                                                                                                                                               |
|             | <b>Excludes</b>    | –                                                                                                                                                                                                                                                                                                                                                          |
| <b>5914</b> |                    | <b>Motion picture projection activities</b>                                                                                                                                                                                                                                                                                                                |
|             | <b>Includes</b>    | <ul style="list-style-type: none"> <li>– Motion picture or video tape projection in cinemas, in the open air or in other projection facilities</li> <li>– Activities of cine-clubs</li> </ul>                                                                                                                                                              |
|             | <b>Excludes</b>    | –                                                                                                                                                                                                                                                                                                                                                          |
| <b>5920</b> |                    | <b>Sound recording and music publishing activities</b>                                                                                                                                                                                                                                                                                                     |
|             | <b>Includes</b>    | <ul style="list-style-type: none"> <li>– Activities of sound recording in studio or elsewhere</li> <li>– Activities of music publishing</li> </ul>                                                                                                                                                                                                         |
|             | <b>Excludes</b>    | –                                                                                                                                                                                                                                                                                                                                                          |
| <b>6110</b> |                    | <b>Wired telecommunications activities</b>                                                                                                                                                                                                                                                                                                                 |
|             | <b>Includes</b>    | <ul style="list-style-type: none"> <li>– Activities of basic telecom services: telephone, telex and telegraph (includes the activities of STD/ISD booths)</li> <li>– Maintenance of telecom network</li> <li>– Activities of the cable operators</li> <li>– Activities of providing internet access by the operator of the wired infrastructure</li> </ul> |
|             | <b>Excludes</b>    | –                                                                                                                                                                                                                                                                                                                                                          |
| <b>6120</b> |                    | <b>Wireless telecommunications activities</b>                                                                                                                                                                                                                                                                                                              |
|             | <b>Includes</b>    | <ul style="list-style-type: none"> <li>– Activities of Internet access by the operator of the wireless infrastructure</li> <li>– of maintaining and operating paging, cellular and other telecommunication networks</li> <li>– Activities of other wireless telecommunications activities</li> </ul>                                                       |
|             | <b>Excludes</b>    | –                                                                                                                                                                                                                                                                                                                                                          |
| <b>6130</b> |                    | <b>Satellite telecommunications activities</b>                                                                                                                                                                                                                                                                                                             |
|             | <b>Includes</b>    | <ul style="list-style-type: none"> <li>– Activity of Internet access by the operator of the satellite infrastructure</li> <li>– Other satellite telecommunications activities</li> </ul>                                                                                                                                                                   |
|             | <b>Excludes</b>    | –                                                                                                                                                                                                                                                                                                                                                          |
| <b>6190</b> |                    | <b>Other telecommunications activities</b>                                                                                                                                                                                                                                                                                                                 |
|             | <b>Includes</b>    | – Other telecommunications activities                                                                                                                                                                                                                                                                                                                      |
|             | <b>Excludes</b>    | –                                                                                                                                                                                                                                                                                                                                                          |

| Code        | Description                                                               |                                                                                                                                                                                                                                                                                                                               |
|-------------|---------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>6201</b> | <b>Computer programming activities</b>                                    |                                                                                                                                                                                                                                                                                                                               |
|             | <b>Includes</b>                                                           | <ul style="list-style-type: none"> <li>– Writing , modifying, testing of computer program to meet the needs of a particular client excluding web-page designing</li> <li>– Web-page designing</li> <li>– Providing software support and maintenance to the clients</li> </ul>                                                 |
|             | <b>Excludes</b>                                                           | <ul style="list-style-type: none"> <li>– publishing packaged software, see 5820</li> <li>– planning and designing computer systems that integrate computer hardware, software and communication technologies, even though providing software might be an integral part, see 6202</li> </ul>                                   |
| <b>6202</b> | <b>Computer consultancy and computer facilities management activities</b> |                                                                                                                                                                                                                                                                                                                               |
|             | <b>Includes</b>                                                           | <ul style="list-style-type: none"> <li>– Computer consultancy and computer facilities management activities</li> </ul>                                                                                                                                                                                                        |
|             | <b>Excludes</b>                                                           | <ul style="list-style-type: none"> <li>– computer programming, see 6201</li> </ul>                                                                                                                                                                                                                                            |
| <b>6209</b> | <b>Other information technology and computer service activities</b>       |                                                                                                                                                                                                                                                                                                                               |
|             | <b>Includes</b>                                                           | <ul style="list-style-type: none"> <li>– Software installation</li> <li>– Computer disaster recovery</li> <li>– Other information technology and computer service activities n.e.c</li> </ul>                                                                                                                                 |
|             | <b>Excludes</b>                                                           | <ul style="list-style-type: none"> <li>–</li> </ul>                                                                                                                                                                                                                                                                           |
| <b>6419</b> | <b>Other monetary intermediation</b>                                      |                                                                                                                                                                                                                                                                                                                               |
|             | <b>Includes</b>                                                           | <ul style="list-style-type: none"> <li>– Monetary intermediation of commercial banks, saving banks, postal savings bank and discount houses</li> <li>– Activities of specialized institutions granting credit for house purchases that also take deposits</li> <li>– Other monetary intermediation services n.e.c.</li> </ul> |
|             | <b>Excludes</b>                                                           | <ul style="list-style-type: none"> <li>– non-depository institutions granting credit for house purchase, see 6492</li> <li>– credit card transaction processing and settlement activities, see 6619</li> </ul>                                                                                                                |
| <b>7310</b> | <b>Advertising</b>                                                        |                                                                                                                                                                                                                                                                                                                               |
|             | <b>Includes</b>                                                           | <ul style="list-style-type: none"> <li>– Advertising</li> </ul>                                                                                                                                                                                                                                                               |
|             | <b>Excludes</b>                                                           | <ul style="list-style-type: none"> <li>– publishing of advertising material, see 5819</li> <li>– production of commercial messages for radio, television and film, see 5911</li> <li>– public-relations activities, see 7020</li> <li>– market research, see 7320</li> <li>– advertising photography, see 7420</li> </ul>     |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                     |
|-------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <ul style="list-style-type: none"> <li>– convention and trade show organizers, see 8230</li> <li>– direct mailing activities (addressing, pre-sorting etc.), see 8299</li> </ul>                                                                                                                                                                    |
| <b>7410</b> |                 | <b>Specialized design activities</b>                                                                                                                                                                                                                                                                                                                |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Fashion design related to textiles, wearing apparel, shoes, jewelry, furniture and other fashion goods as well as other personal or household goods</li> <li>– Activities of interior decorators</li> <li>– Services of graphic designers</li> <li>– Other specialized design activities n.e.c.</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– architectural and engineering design, see 7110</li> </ul>                                                                                                                                                                                                                                                  |
| <b>7420</b> |                 | <b>Photographic activities</b>                                                                                                                                                                                                                                                                                                                      |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Commercial and consumer photograph production</li> <li>– Photographic film processing</li> <li>– Activities of photojournalists</li> <li>– Microfilming of documents</li> <li>– Other photographic activities</li> </ul>                                                                                   |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– processing motion picture film related to the motion picture and television industries, see 5911</li> <li>– cartographic and spatial information activities, see 7110</li> </ul>                                                                                                                           |
| <b>7710</b> |                 | <b>Renting and leasing of motor vehicles</b>                                                                                                                                                                                                                                                                                                        |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Renting and leasing of motor vehicles</li> </ul>                                                                                                                                                                                                                                                           |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– renting or leasing of vehicles or trucks with driver, see 4922, 4923</li> <li>– financial leasing, see 6491</li> </ul>                                                                                                                                                                                     |
| <b>7721</b> |                 | <b>Renting and leasing of recreational and sports goods</b>                                                                                                                                                                                                                                                                                         |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Renting and leasing of recreational and sports goods</li> </ul>                                                                                                                                                                                                                                            |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>–</li> </ul>                                                                                                                                                                                                                                                                                                 |
| <b>7722</b> |                 | <b>Renting of video tapes and disks</b>                                                                                                                                                                                                                                                                                                             |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Renting of video tapes and disks</li> </ul>                                                                                                                                                                                                                                                                |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>–</li> </ul>                                                                                                                                                                                                                                                                                                 |
| <b>7729</b> |                 | <b>Renting and leasing of other personal and household goods n.e.c.</b>                                                                                                                                                                                                                                                                             |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Renting of tent, furniture, pottery and glass, kitchen and tableware, utensils, household electrical and electronic equipments etc.</li> <li>– Renting of books, journals and magazines</li> <li>– Renting of jewellery, musical instruments, scenery and</li> </ul>                                       |

| Code        | Description     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | costumes <ul style="list-style-type: none"> <li>– Renting of textiles, wearing apparel, footwear, sleeping bag, rucksack, household goods</li> <li>– Renting of other personal and household goods n.e.c.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>7730</b> |                 | <b>Renting and leasing of other machinery, equipment and tangible goods n.e.c.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Renting and operational leasing, without operator, of other machinery and equipment that are generally used as capital goods by industries</li> <li>– Renting and operational leasing of agricultural and forestry machinery and equipment without operator</li> <li>– Renting and operational leasing of construction and civil-engineering machinery and equipment without operator</li> <li>– Renting and operational leasing of office machinery and equipment without operator</li> <li>– Renting and operational leasing of land-transport equipment (other than motor vehicles) without drivers</li> <li>– Renting and operational leasing of water-transport equipment without operator</li> <li>– Renting and operational leasing of air transport equipment without operator</li> <li>– Renting of other tangible goods with out operator (includes renting of containers, pallets, animals etc.)</li> <li>– Renting and leasing of other machinery and equipment n.e.c. without operator</li> </ul> |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– renting of agricultural and forestry machinery or equipment with operator, see 0161, 0240</li> <li>– renting of construction and civil engineering machinery or equipment with operator, see division 43</li> <li>– renting of water-transport equipment with operator, see division 50</li> <li>– renting of air-transport equipment with operator, see division 51</li> <li>– financial leasing, see 6491</li> <li>– renting of pleasure boats, see 7721</li> <li>– renting of bicycles, see 7721</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>7740</b> |                 | <b>Leasing of nonfinancial intangible assets</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|             | <b>Includes</b> | – Leasing of nonfinancial intangible assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>8219</b> |                 | <b>Photocopying, document preparation and other specialized office</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

| Code        | Description     |                                                                                                                                                                                                                                                                   |
|-------------|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                 | <b>support activities</b>                                                                                                                                                                                                                                         |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Photocopying, duplicating and bluprinting services</li> <li>– Document preparation, typing, word processing and desktop publishing services</li> <li>– Other specialised office support services activities</li> </ul>   |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– printing of documents (offset printing, quick printing etc.), see 1811</li> <li>– specialized stenotype services such as court reporting, see 8299</li> <li>– public stenography services, see 8299</li> </ul>           |
| <b>8292</b> |                 | <b>Packaging activities</b>                                                                                                                                                                                                                                       |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Packaging activities</li> </ul>                                                                                                                                                                                          |
|             | <b>Excludes</b> | <ul style="list-style-type: none"> <li>– manufacture of soft drinks and production of mineral water, see 1104</li> <li>– packaging activities incidental to transport, see 5229</li> </ul>                                                                        |
| <b>8299</b> |                 | <b>Other business support service activities n.e.c.</b>                                                                                                                                                                                                           |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Other business support service activities n.e.c.</li> </ul>                                                                                                                                                              |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                 |
| <b>9499</b> |                 | <b>Activities of other membership organizations n.e.c.</b>                                                                                                                                                                                                        |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Activities of other membership organizations n.e.c.</li> </ul>                                                                                                                                                           |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                 |
| <b>9511</b> |                 | <b>Repair of computers and peripheral equipment</b>                                                                                                                                                                                                               |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Repair and maintenance of computer and peripheral equipment</li> <li>– Repair and maintenance of automated terminals like automatic teller machines, point-of-sale (POS) terminals, not mechanically operated</li> </ul> |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                 |
| <b>9512</b> |                 | <b>Repair of communication equipment</b>                                                                                                                                                                                                                          |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Repair of communication equipment</li> </ul>                                                                                                                                                                             |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                 |
| <b>9521</b> |                 | <b>Repair of consumer electronics</b>                                                                                                                                                                                                                             |
|             | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Repair of consumer electronics</li> </ul>                                                                                                                                                                                |
|             | <b>Excludes</b> | –                                                                                                                                                                                                                                                                 |

| Code | Description     |                                                                                                                                                                                                                                                                                                                                           |
|------|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9522 |                 | <b>Repair of household appliances and home and garden equipment</b>                                                                                                                                                                                                                                                                       |
|      | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Repair and servicing of household appliances ( refrigerators, stoves, washing machines, clothes dryers, room air conditioners, etc. )</li> <li>– Repair and servicing of home and garden equipment such lawn mowerrs, edgers, trimmers etc.</li> </ul>                                           |
|      | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                         |
| 9523 |                 | <b>Repair of footwear and leather goods</b>                                                                                                                                                                                                                                                                                               |
|      | <b>Includes</b> | – Repair of footwear and leather goods                                                                                                                                                                                                                                                                                                    |
|      | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                         |
| 9524 |                 | <b>Repair of furniture and home furnishings</b>                                                                                                                                                                                                                                                                                           |
|      | <b>Includes</b> | – Repair of furniture and home furnishings                                                                                                                                                                                                                                                                                                |
|      | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                         |
| 9529 |                 | <b>Repair of personal and household goods, n.e.c.</b>                                                                                                                                                                                                                                                                                     |
|      | <b>Includes</b> | <ul style="list-style-type: none"> <li>– Repair of bicycles</li> <li>– Repair and alteration of clothing</li> <li>– Repair and alteration of jewellery</li> <li>– Repair of watches, clocks and their parts</li> <li>– 95295 Repair of musical instruments</li> <li>– 95299 Repair of other personal and household goods n.e.c</li> </ul> |
|      | <b>Excludes</b> | –                                                                                                                                                                                                                                                                                                                                         |