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

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

Group	Class	Subclas	s Title	Corresponding ISIC
521			Buildings	
	5211		Residential buildings	
		52111 52119	3 3	4520 4520
	5212		Non-residential buildings	
			Buildings for public entertainment Hotel, restaurant and similar buildings Educational buildings Health buildings	4520 4520 4520 4520 4520 4520 4520
522			Civil engineering works	
	5221		Highways (except elevated highways), streets, roads, railways, airfield runways	
		52211	Highways (except elevated highways), streets, roads	4520
		52212 52213	Railways Airfield runways	4520 4520
	5222		Bridges, elevated highways, tunnels and subways	
		52221 52222 52223 52224	Bridges Elevated highways Tunnels Subways	4520 4520 4520 4520
	5223		Waterways, harbours, dams and other waterworks	
		52231 52232 52233 52234	Aqueducts and other water supply conduits, except pipelines Harbours, rivers, canals, and related facilitie Dams Irrigation and flood control waterworks	4520
	5224		Long distance pipelines, communication and power lines (cables)	r
		52241 52242	Long distance pipelines Communication lines (television, radio, telegraph, telephone and other transmission lines)	4520 4520
		52243	Power lines (cables)	4520
	5225	52250	Local pipelines and cables; ancillary works	4520

Group	Class	Subcla	ss Title	Corresponding ISIC
	5226		Constructions for mining and manufacture	
		52261 52262 52263 52269	Power plant constructions Chemical and related facilities	4520 4520 4520 4520
	5227		Constructions for sport and recreation	
		52271 52279	2 2 2 3 2 3 2 3 3 3 3 3 3 3 3 3 3 3 3 3	4520 4520
	5229	52290	Other civil engineering works	4520
DIVISIO	N 53		LAND	
531	5310	53100	Agricultural land, forest and other wooded land	i
532	5320	53200	Built-up and related land	
533	5330	53300	Recreational and other open land	
539	5390	53900	Other land	
SECTION	1 6		TRADE SERVICES: HOTEL AND RESTAURANT SERVICES	
DIVISIC	ON 61		SALE, MAINTENANCE AND REPAIR SERVICES OF MOTOR VEHICLES AND MOTORCYCLES	
611			Sale, maintenance and repair services of motor vehicles; sales of related parts and accessories	
	6111		Sales of motor vehicles	
		61111 61112	Wholesale trade services of motor vehicles Retail sales of motor vehicles	5010 5010
	6112	61120	Maintenance and repair services of motor vehicles	5020
	6113	61130	Sales of parts and accessories of motor vehicles	5030
612			Sale, maintenance and repair services of motorcycles and snowmobiles; sales of related parts and accessories	
	6121	61210	Sales of motorcycles and snowmobiles and related parts and accessories	5040

Group	Class	Subcla	ss Title	Corre ISIC	sponding
	6122	61220	Maintenance and repair services of motorcycles and snowmobiles	5040	
613	6130	61300	Retail sales of motor fuel	5050	
DIVISIO	ON 62		COMMISSION AGENTS' AND WHOLESALE TRADE , EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES		
621			Commission agents' services		
	6211		Commission agents' services		
		62111	Sales on a fee or contract basis of agrl raw materials and live animals	5110	
		62112	Sales on a fee or contract basis of foots, beverages and tobacco	5110	
		62113	Sales on a fee or contract basis of fuels, metals, ores, timber, building materials and industrial and technical chemicals	5110	
		62114	Sales on a fee or contract basis of machinery industrial equipment and vehicles other than	5110	
		62115	motor vehicles, bicycles and motorcycles Sales on a fee or contract basis of furniture	5110	
		62116	household goods, hardware and ironmongery Sales on a fee or contract basis of textiles, clothing and footwear	5110	
		62117	Sales on a fee or contract basis of pharmaceutical and medical goods and cosmetics	5110	
		62118	Sales on a fee or contract basis of goo.	5110	
622			Wholesale trade services		
	6221		Wholesale trade services of agricultural raw materials and live animals		
		62211	Wholesale trade services of grain, oilseeds and oleaginous fruits, seeds and animal feed	l	5121
		62212	Wholesale trade services of flowers and plants		5121
		62213	Wholesale trade services of unmanufactured toba	cco	5121
		62214	Wholesale trade services of live animals		5121
		62215	Wholesale trade services of hides and skins and	lof	5121
		60010	leather		F1.01
		62219	Wholesale trade services of agricultural raw materials n.e.c.		5121
	6222		Wholesale trade services of food, beverages and tobacco	l	
		62221	Wholesale trade services of fruit and vs		5122
		62222	Wholesale trade services of dairy produs		5122
			and edible oils and fats		
		62223	Wholesale trade servicess of meat, poulgame		5122

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

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

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

Group	Class	Subclas	ss Title	Corresponding ISIC
			china and pottery Retail sales of radio and television equipment, musical instruments and records, music scores and tapes	5233
		C222E		F 2 2 2
		63235 63236	Retail sales of articles for lighting Retail sales of curtains, net curtains divers household articles of textile materials	5233 5233
		63237	Retail sales of wood, cork goods and wickerwork goods	5233
		63239	Retail sales of household appliances, articles and equipment n.e.c.	5233
	6324		Retail sales of hardware, paints, varnishes and lacquers, glass, construction materials, and do-it-yourself materials and equipment	
		63241	Retail sales of hardware	5234
		63242	Retail sales of paints, varnishes and laquers	5234
		63242		5234
		63244	Retail sales of glass Retail sales of do-it-yourself material equipment	5234
		63245	Retail sales of construction materials	5234
	6325		Retail sales of office equipment, books, newspapers and stationery and photographic, optical and precision equipment	
		63251	Retail sales of office supplies and equipment	5239
		63252	Retail sales of computers and non-customized software	5239
		63253	Retail sales of books, newspapers, magazines and stationery	5239
		63254	Retail sales of photographic, optical and precision equipment	5239
	6329		Other specialized retail sales of non-food products	
		63291	Retail sales of cleaning materials, wallpaper and floor coverings	5239
		63292	Retail sales of watches, clocks and jewellery	5239
		63293	Retail sales of sports goods (incl. bicycles)	5239
		63294	Retail sales of games and toys	5239
		63295	Retail sales of flowers, plants, seeds, fertilizers and pet animals	5239
		63296	Retail sales of souvenirs	5239
		63297	Retail sales of fuel oil, bottled gas, and wood	5239
		63299	Specialized retail sales of non-food products n.e.c.	5239

Repair services of personal and household

633

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

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

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

		73400 74110	Other cargo handling services Storage and warehousing services Storage services of frozen or refrigeras	6301 6301
741 742	7411 7419 7421 7422 7429	74110 74190 74210 74220	Cargo handling services Container handling services Other cargo handling services Storage and warehousing services Storage services of frozen or refrigeras	6301
742	7419 7421 7422 7429	74190 74210 74220	Container handling services Other cargo handling services Storage and warehousing services Storage services of frozen or refrigeras	6301
	7419 7421 7422 7429	74190 74210 74220	Other cargo handling services Storage and warehousing services Storage services of frozen or refrigeras	6301
	7422 7429	74220	Storage services of frozen or refrigeras	6202
743	7422 7429	74220		6202
743	7430		Other storage or warehousing services	6302 6302 6302
		74300	Supporting services for railway transportation	6303
744			Supporting services for road transport	
	7441 7442 7443 7449	74410 74420 74430 74490		6303 6303 6303 6303
745			Supporting services for water transport	
	7451 7452	74510 74520	(excl. cargo handling) Pilotage and berthing services	6303 6303
	7453 7454 7459	74530 74540 74590		6303 6303 6303
746			Supporting services for air transport	
	7461	74610	Airport operation services (excl. cargo handling)	6303
	7462 7469	74620 74690	Air traffic control services Other supporting services for air transportation	6303 6303
747			Travel agency, tour operator and tourist guide services	
	7471 7472	74710 74720	Travel agency and tour operator services Tourist guide services	6304 6304
748	7480	74800	Freight transport agency services	6309
749	7490	74900	Other supporting and auxiliary transportation services	6309
DIVISION			POST AND TELECOMMUNICATIONS SERVICES	

Group			ss Title	Corresponding ISIC
751			Postal and courier services	
751				
	7511		Postal services	
			Postal services related to letters	6411
			Postal services related to parcels Post office counter services	6411 6411
			Other postal services	6411
	7512		Courier services	
		75121		6412
		75129	Other courier services	6412
752			Telecommunications services	
	7521		Public telephone services	
		75211		6420
		75212 75213	<u> </u>	6420 6420
		75213	Mobile telephone services	0420
	7522		Business network services	
		75221		6420
		75222	Dedicated network services	6420
	7523		Data and message transmission services	
		75231	Data network services	6420
		75232	Electronic message and information services	6420
	7524		Programme transmission services	
		75241	Television broadcast transmission services	6420
		75242	Radio broadcast transmission services	6420
	7525	75250		6420
	7526	75260	Integrated telecommunications services	6420
	7529		Other telecommunications services	
		75291	Paging services	6420
		75292 75299	Teleconferencing services Other telecommunications services n.e.c	6420 6420
752	7520			
753	7530	75300	Radio and television cable services	6420
754			Telecommunications related services	
	7541	75410	Equipment rental services	6420
	7542	75420	Equipment sales services	6420

Group	Class	Subcla	ss Title	Corresponding ISIC
	7543 7544	75430 75440	Connection services Consulting services Communications equipment maintenance services Other telecommunications services n.e.c	6420 6420
SECTION	1 8		BUSINESS SERVICES; AGRICULTURAL, MINING AND MANUFACTURING SERVICES	
DIVISIO	ON 81		FINANCIAL INTERMEDIATION SERVICES AND AUXILIARY SERVICES THEREFOR	
811			Financial intermediation services, except insurance and pension fund services	
	8111		Services of monetary intermediaries	
		81111 81112 81113 81114 81115 81116 81117 81119	Central bank deposit services Central bank supervisory services Central bank reserve management services Central bank currency issue services Wholesale deposit services Other bank deposit services Non-central bank currency issue services Other deposit services	6511 6511 6511 6511 6519 6519 6519
	8112	81120	Financial leasing services	6591
	8113		Other credit granting services	
		81131 81132 81133 81139		6592 6592 6592 6592
	8119		Other financial intermediation services other than insurance and pension fund services	
		81191 81192 81193	Closed end investment trust services Property unit trust services Open-ended investment and other unit trust services Intermediation services n.e.c.	6599 6599 6599
812		011))	Insurance (including reinsurance) and pension fund services, except compulsory social security services	0327
	8121		Life insurance and pension fund services	
		81211 81212	Life insurance services Pension and annuity services	6601 6602

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

Group	Class	Subclass T		Corresponding ISIC
			eased property	
			enting or leasing services involving own cleased residential property	7010
		82102 Re	enting or leasing services involving own r leased non-residential property	7010
			esidential buildings and land sales	7010
			esidential vacant land sales	7010
			on-residential buildings and land sales	7010
			on-residential vacant land sales	7010
822	8220	Re	eal estate services on a fee or contract basis	
			esidential property management services ee or contract basis	7020
		82202 No	on-residential property management services fee or contract basis	7020
		82203 Re	esidential buildings and land sales on fee or contract basis	7020
		82204 Re	esidential vacant land sales on a fee	7020
		82205 No	on-residential buildings and land sales on a fee or contract basis	7020
		82206 No	on-residential vacant land sales on a see or contract basis	7020
DIVISI	ON 83		ASING OR RENTAL SERVICES WITHOUT OPERATOR	
831	8310		easing or rental services concerning machinery nd equipment without operator	
			easing or rental services concerning pars	7111
		83102 Le	easing or rental services concerning goods ransport vehicles without operator	7111
		83103 Le	easing or rental services concerning vessels ithout operator	7112
		83104 Le	easing or rental services concerning aircraft	7113
			easing or rental services concerning other land cansport equipment without operator	7111
		83106 Le	easing or rental services concerning agricultural achinery and equipment without operator	7121
		83107 Le	easing or rental services concerning construction achinery and equipment without operator	7122
		83108 Le ma	easing or rental services concerning office achinery and equipment (incl. computers) ithout operator	7123
		83109 Le	easing or rental services concerning other achinery and equipment without operator	7129
832	8320		easing or rental services concerning personal nd household goods	

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

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

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

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

Group	Clagg	Subcla		Corresponding ISIC
Group	CIASS	Subcia:	55	
	8712	87120	Planning, creating and placement services advertising	7430
	8719	87190	Other advertising services	7430
872	8720		Placement and supply services of personnel	
		87201	Executive search services	7491
		87202	Placement services of office support personnel and other workers	7491
		87203	Supply services of office support personnel	7491
		87204	Supply services of domestic help personnel	7491
		87205	Supply services of other commercial or industrial workers	7491
		87206	Supply services of nursing personnel	7491
		87209	Supply services of other personnel	7491
873	8730		Investigation and security services	
		87301	Investigation services	7492
		87302	Security consultation services	7492
		87303	Alarm monitoring services	7492
		87304	Armoured car services	7492
		87305	Guard services	7492
		87309	Other security services	7492
874	8740		Building-cleaning services	
		87401	Disinfecting and exterminating services	7493
		87402	Window cleaning services	7493
		87403	Janitorial services	7493
		87409	Other building cleaning services	7493
875	8750		Photographic services	
		87501	Portrait photography services	7494
		87502	Advertising and related photography services	7494
		87503	Action photography services	7494
		87504	Specialty photography services	7494
		87505	Photography processing services	7494
		87506	Motion picture processing services not to the motion picture and television industries	7494
		87507	Restoration, copying and retouching services of photography	7494
		87509	Other photographic services	7494
876	8760	87600	Packaging services	7495
879	8790		Other business services	
5 , 5	0,70			
		87901	Credit reporting services	7499
		87902	Collection agency services	7499
		87903	Telephone answering services	7499
		87904	Duplicating services	7499

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

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

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

Group	Class	Subclas	ss Title	Corresponding ISIC
			Administrative health care services	7512
		91122		7512
		91123	amenity services	7512
		91124	≟	7512
		91124		7512
			and religious services	
	9113		Administrative services for more efficient operation of business	
		01121	77	7512
		91131	Administrative agriculture, forestry,	7513
		01120	fishing and hunting related services	7510
		91132	Administrative fuel and energy related	7513
		91133	Administrative mining and mineral resources	7513
			manufacturing and construction related services	
		91134	Administrative transport and communications	7513
			related services	
		91135	Administrative services related to the	7513
			distributive and catering trades, hotels and restaurants	
		91136	Administrative services related to tourists	7513
		91137	Administrative multipurpose development	7513
			project services	
		91138	General administrative economic, commercial	7513
			and labour affairs related services	
	9114		General services for the government n.e.c.	
		91141	General personnel services for the government	7514
		91149	Other general services for the government n.e.c.	7514
		21112	other general services for the government in.e.c.	7511
912			Services to the community as a whole	
	9121	91210	Administrative external affairs related	7521
	9121	91210	services, diplomatic and consular services	7321
			abroad	
	9122	01220		7521
		91220	Foreign economic aid related services	
	9123	91230	Foreign military aid related services	7521
	9124	91240	Military defence services	7522
	9125	91250	Civil defence services	7522
	9126	91260	Police and fire protection services	7523
	9127	91270	Law courts related administrative services	7523
	9128	91280	Administrative services related to detention or	7523
			rehabilitation of criminals	
	9129	91290	Other public order and safety affairs	7523
			related services	
913			Compulsory social security services	
	9131	91310	Sickness, maternity or temporary disablement	17530
			benefits	
	9132	91320	Government employee pension schemes;	7530
			old-age, disability or survivors' benefits	
			other than for government employees	

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

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

Group		Subclas	ss Title	Corresponding ISIC
			Services furnished by political organizations	
	9599		Services furnished by other membership organizations n.e.c.	
		95991	Civic betterment and community facility support services	9199
		95992		9199
		95993		9199
		95999	Other services provided by membership organizations n.e.c.	9199
DIVISIO	ON 96		RECREATIONAL, CULTURAL AND SPORTING SERVICES	
961			Motion picture, radio and television and other entertainment services	
	9611		Motion picture and video tape production and distribution services	
		96111	Promotion or advertising services	9211
		96112		9211
		96113	Motion picture or video tape distribution	9211
			services	
		96114	Other services in connection with motion picture and video tape production and distribution	9211
	9612		Motion picture projection services	
		96121	Motion picture projection services	9212
		96122	Video tape projection services	9212
	9613		Radio and television services	
		96131		9213
		96132		9213
		96133	Combined programme making and broadcasting services	9213
	9619		Other entertainment services	
		96191	Theatrical producer, singer group, band and orchestra entertainment services	9214
		96192	Services provided by authors, composersrs, entertainers and other individual artists	9214
		96193	Ancillary theatrical services n.e.c.	9214
		96194	Circus, amusement park and similar	9219
			attraction services	
		96195	Ballroom, discotheque and dance instructor	9219
		96199	services Other entertainment services n.e.c.	9219
		, , , , ,	obide difference betyled inc.c.	7417

News agency services

962

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

Gasaan	Qlaga	Cubala	aa mitla	Corresponding ISIC
Group	class	Subcia	ss Title	-3-0
DIVISION 97			OTHER SERVICES	
970			Other services	
	9701		Washing, cleaning and dyeing services	
		97011 97012 97013 97014 97015	Laundry collection services Textile and fur product cleaning services Dry cleaning services Pressing services Dyeing and colouring services	9301 9301 9301 9301 9301
	9702		Hairdressing and other beauty services	
		97021 97022 97029	Hairdressing and barbers' services Cosmetic treatment, manicuring and pedicuring services	9302 9302 9302
		97029	Other beauty treatment services n.e.c.	9302
	9703 9709	97030 97090	Funeral, cremation and undertaking services Other services n.e.c.	9303 9309
DIVISION 98			PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS	
980	9800	98000	Private households with employed person9500	
DIVISION 99			SERVICES PROVIDED BY EXTRATERRITORIAL ORGANIZATIONS AND BODIES	
990	9900	99000	Services provided by extraterritorial organizations and bodies	9900

Part Three

EXPLANATORY NOTES FOR THE SERVICES LISTED IN CPC

SECTION 5 CONSTRUCTION WORK AND CONSTRUCTIONS; LAND

DIVISION 51 CONSTRUCTION WORK

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

511 Pre-erection work at construction sites

5111 51110 Site investigation work

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

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

5112 51120 <u>Demolition work</u>

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

5113 51130 Site formation and clearance work

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

5114 51140 Excavating and earthmoving work

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

 $\underline{Exclusion}\colon$ Foundation digging work is classified in subclass 51510 (Foundation work, incl. pile driving).

5115 51150 Site preparation work for mining

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

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

5116 51160 Scaffolding work

Scaffold erecting and dismantling work.

512 Construction work for buildings

5121 51210 For one- and two-dwelling buildings

Construction work (incl. new work, additions, alterations and renovation work) of residential buildings containing one or two dwellings.

5122 51220 For multi-dwelling buildings

Construction work (incl. new work, additions, alterations and renovation work) of residential buildings containing three or more dwellings.

5123 51230 For warehouses and industrial buildings

Construction work (incl. new work, additions, alterations and renovation work) of warehouses and industrial buildings such as manufacturing and light industrial buildings.

 $\underline{\text{Exclusion}}$: Construction work on certain specialized facilities for manufacturing is classified in subclass 51360.

5124 51240 For commercial buildings

Construction work (incl. new work, additions, alterations and renovation work) of commercial buildings such as office buildings, bank buildings, parking garages, petrol and service stations, shopping centres and air, rail or road transport terminals.

5125 51250 For public entertainment buildings

Construction work (incl. new work, additions, alterations and renovation work) of public entertainment buildings such as cinemas, theatres, concert halls, dance halls and nightclubs.

<u>Exclusion</u>: Construction work on sport and recreation facilities is classified in class 5137.

5126 51260 <u>For hotel, restaurant and similar buildings</u>

Construction work (incl. new work, additions, alterations and renovation work) of hotels, motels, inns, hostels, restaurants and similar buildings.

5127 51270 For educational buildings

Construction work (incl. new work, additions, alterations and renovation work) of educational buildings such as schools, colleges, universities, libraries, archives and museums.

5128 51280 For health buildings

Construction work (incl. new work, additions, alterations and renovation work) of health buildings such as hospitals and sanatoria.

5129 51290 For other buildings

Construction work (incl. new work, additions, alterations and renovation work) of non-residential buildings not elsewhere classified, such as religious buildings and prison buildings.

513 Construction work for civil engineering

5131 51310 For highways (except elevated highways), streets, roads, railways and airfield runways

Construction work of highways (except elevated highways), streets, roads, other vehicular and pedestrian ways, guardrails, railways and airfield runways.

Exclusion: Construction work of elevated highways and of subways is classified
in subclass 51320.

5132 51320 For bridges, elevated highways, tunnels and subways

Construction work of bridges, viaducts, elevated highways, highway, pedestrian and railway tunnels, and subways.

5133 51330 For waterways, harbours, dams and other waterworks

Construction work of waterways, harbours and riverworks, dams, irrigation and other waterworks.

 $\overline{\text{Exclusions}}$: Construction work on pipelines and on water and sewer mains are classified in subclasses 51340 (For long distance pipelines, communication and power lines (cables)) and 51350 (For local pipelines and cables; ancillary works), respectively.

5134 51340 For long distance pipelines, communication and power lines (cables)

Construction work of long distance overland or submarine pipelines and power and telecommunication transmission lines (cables).

<u>Exclusion</u>: Construction work of local gas pipelines, water mains or communication transmission lines (cables) are classified in subclass 51350 (Construction work for local pipelines and cables; ancillary works).

5135 51350 For local pipelines and cables; ancillary works

Construction work of local gas pipelines and water and sewer mains and local power and communication transmission lines (cables). Construction work of ancillary works such as transmission towers including antennas

and transformer stations and substations for distribution within local boundaries.

 $\underline{\text{Exclusion}}$: Construction work of long distance pipelines and cables are classified in subclass 51340.

5136 51360 For constructions for mining and manufacturing

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

<u>Exclusion</u>: Construction work for warehouses and industrial buildings is classified in subclass 51230.

5137 For constructions for sport and recreation

51371 For stadia and sports grounds

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

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

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

5139 51390 For engineering works n.e.c.

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

514 Assembly and erection of prefabricated constructions

5140 51400 Assembly and erection of prefabricated constructions

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

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

515 Special trade construction work

5151 51510 Foundation work (incl. pile driving)

Special trade foundation work and pile driving and related work.

<u>Exclusions</u>: Excavating, digging and other earthmoving work is classified in subclass 51140.

Concrete work is classified in subclass 51540.

Masonry block foundation work is classified in subclass 51560 (Masonry work).

5152 51520 Water well drilling

Special trade construction work involving drilling or digging water wells; installation and repair work of water well pumps and well piping systems.

 $\underline{\text{Exclusion}}$: Installation and repair work of piping systems within buildings are classified in subclass 51620 (Water plumbing and drain laying work).

5153 51530 Roofing and water proofing

Special trade construction work involving the installation of roofing, guttering and spouting, roof shingling and metal roof work. Roof painting work. Included is other water proofing work for buildings.

5154 51540 Concrete work

Special trade construction work involving concreting, concrete pouring and other concrete work, including portland cement and asphalt, on construction projects.

<u>Exclusions</u>: Construction work involving the paving of streets, highways and public sidewalks is classified in subclass 51310 (Construction work for highways (except elevated highways), streets, roads, railways and airfield runways).

Block laying work is classified in subclass 51560 (Masonry work).

5155 51550 Steel bending and erection (incl. welding)

Special trade construction work involving steel bending, construction work on steel frameworks, erection work from purchased or self-manufactured structural steel components for buildings or other structures such as bridges, overhead cranes or electricity transmission towers, and steel reinforcing work. Welding work is also included.

5156 51560 Masonry work

Special trade construction work involving bricklaying, block laying, stone setting and other masonry work.

Exclusions: Concrete work is classified in subclass 51540.

Interior fitting decoration work is classified in subclass 51770.

5159 51590 Other special trade construction work

Other special trade construction work not elsewhere classified, e.g./grave excavation, house moving.

516 Installation work

5161 51610 Heating, ventilation and air conditioning work

Special trade construction work involving electric or non-electric heating, ventilation, refrigeration or air conditioning equipment. Duct work and other related sheet-metal work performed as an integral part of such work is included.

 $\underline{\text{Exclusion}}$: Electric heating appliance installation work is classified in subclass 51649 (Other electrical construction work).

5162 51620 Water plumbing and drain laying work

Special trade construction work involving primary hot and cold water piping systems (i.e. plumbing), including sprinkler installation, draining (except sewerage or stormwater drains construction work) and septic tank installation. Plumbing work arising from the installation of appliances is included.

 $\underline{\text{Exclusions}}$: Sewerage or stormwater drains construction work is classified in $\underline{\text{subclass}}$ 51330 (General construction work for waterways, harbours, dams and other waterworks).

Installation work of space heating is classified in subclass 51610 (Heating, ventilation and air conditioning work).

5163 51630 Gas fitting construction work

Special trade construction work involving natural gas fitting and dry heating systems, except electric heating and duct work.

 $\underline{\text{Exclusion}}$: Space heating, ventilating and air conditioning work is classified in subclass 51610, whether or not for use with gas.

5164 Electrical work

51641 Electrical wiring and fitting work

Special trade construction work involving the installation of the basic electrical wiring network or of fittings in buildings or other construction projects.

<u>Exclusion</u>: Insulation work of electrical wiring from water piping is classified in subclass 51650 (Insulation work).

51642 Fire alarm construction work

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

 $\overline{\text{Exclusions}}$: Sprinkler installation work is classified in subclass 51620 (Water plumbing and drain-laying work).

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

51643 <u>Burglar alarm system construction work</u>

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

51644 Residential antenna construction work

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

51649 Other electrical construction work

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

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

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

 $\underline{\text{Exclusion}}$: Water proofing work to roofs is classified in subclass 51530 (Roofing and water proofing).

5166 51660 Fencing and railing construction work

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

5169 Other installation work

51691 <u>Lift and escalator construction work</u>

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

51699 Other installation work n.e.c.

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

517 Building completion and finishing work

5171 51710 Glazing work and window glass installation work

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

5172 51720 Plastering work

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

5173 51730 Painting work

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

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

5174 51740 Floor and wall tiling work

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

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

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

Paperhanging work of wallpaper. Related finishing work is included.

 $\underline{Exclusions}\colon$ Installation work of concrete floors (except tile) is classified in subclass 51540 (Concrete work).

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

5176 51760 Wood and metal joinery and carpentry work

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

5177 51770 <u>Interior fitting decoration work</u>

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

 $\underline{\text{Exclusions}}$: Exterior decoration work is classified in subclass 51560 (Masonry work).

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

5178 51780 Ornamentation fitting work

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

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

5179 51790 Other building completion and finishing work

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

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

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

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

DIVISION 52 CONSTRUCTIONS

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

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

521 Buildings

5211 Residential buildings

52111 One- and two-dwelling buildings

Residential buildings with one or two dwellings.

52119 Other residential buildings

Residential buildings with three or more dwellings.

5212 Non-residential buildings

52121 <u>Warehouses and industrial buildings</u>

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

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

52122 <u>Commercial buildings</u>

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

52123 Buildings for public entertainment

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

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

Constructions for sport and recreation are classified in class 5227.

52124 <u>Hotel, restaurant and similar buildings</u>

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

52125 Educational buildings

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

52126 <u>Health buildings</u>

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

52129 Other buildings

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

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

- 522 Civil engineering works
- 5221 Highways (except elevated highways), streets, roads, railways, airfield runways

52211 Highways (except elevated highways), streets, roads

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

 $\underline{\text{Exclusion}}$: Elevated highways and highway tunnels are classified in subclass 52222 and 52223, respectively.

52212 Railways

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

 $\underline{\mathtt{Exclusion}}\colon$ Other subway constructions are classified in subclass 52224 $\overline{\mathtt{(Subways)}}\:.$

52213 <u>Airfield runways</u>

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

5222 Bridges, elevated highways, tunnels and subways

52221 Bridges

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

52222 <u>Elevated highways</u>

Elevated highways for motor vehicle traffic.

52223 <u>Tunnels</u>

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

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

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

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

52224 Subways

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

5223 Waterways, harbours, dams and other waterworks

52231 Aqueducts and other water supply conduits, except pipelines

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

<u>Exclusions</u>: Waterworks for irrigation or flood control are classified in subclass 52234.

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

52232 <u>Harbours, rivers, canals, and related facilities</u>

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

52233 <u>Dams</u>

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

52234 <u>Irrigation and flood control waterworks</u>

Irrigation and flood control waterworks.

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

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

52241 Long distance pipelines

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

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

52242 <u>Communication lines (television, radio, telegraph, telephone and other transmission lines)</u>

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

52243 Power lines (cables)

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

5225 52250 Local pipelines and cables; ancillary works

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

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

5226 Constructions for mining and manufacture

52261 <u>Mining constructions</u>

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

52262 <u>Power plant constructions</u>

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

52263 Chemical and related facilities

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

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

52269 Other constructions for manufacture

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

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

5227 Constructions for sport and recreation

52271 <u>Stadia, sports grounds</u>

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

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

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

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

5229 52290 Other civil engineering works

Other civil engineering works, not elsewhere classified.

DIVISION 53 LAND

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

- 531 Agricultural land, forest and other wooded land
- 5310 53100 Agricultural land, forest and other wooded land

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

- 532 Built-up and related land
- 5320 53200 Built-up and related land

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

- 533 Recreational and other open land
- 5330 53300 Recreational and other open land

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

- 539 Other land
- 5390 53900 Other land

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

SECTION 6 TRADE SERVICES; HOTEL AND RESTAURANT SERVICES

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

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

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

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

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

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

- DIVISION 61 SALE, MAINTENANCE AND REPAIR SERVICES OF MOTOR VEHICLES AND MOTORCYCLES
- 611 Sale, maintenance and repair services of motor vehicles; sales of related parts and accessories
- 6111 Sales of motor vehicles

61111 <u>Wholesale trade services of motor vehicles</u>

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

61112 Retail sales of motor vehicles

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

classified in CPC 491.)

6112 61120 Maintenance and repair services of motor vehicles

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

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

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

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

6113 61130 Sales of parts and accessories of motor vehicles

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

- 612 Sale, maintenance and repair services of motorcyles and snowmobiles; sales of related parts and accessories
- 6121 61210 <u>Sales of motorcyles and snowmobiles and related parts and accessories</u>

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

6122 61220 Maintenance and repair services of motorcycles and snowmobiles

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

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

- 613 Retail sales of motor fuel
- 6130 61300 Retail sales of motor fuel

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

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

- DIVISION 62 COMMISSION AGENTS' AND WHOLESALE TRADE SERVICES, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES
- 621 Commission agents' services
- 6211 Commission agents' services
 - 62111 <u>Sales on a fee or contract basis of agricultural raw materials and live animals</u>

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

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

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

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

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

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

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

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

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

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

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

62117 <u>Sales on a fee or contract basis of pharmaceutical and medical goods and cosmetics</u>

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

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

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

- 622 Wholesale trade services
- 6221 Wholesale trade services of agricultural raw materials and live animals

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

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

62212 Wholesale trade services of flowers and plants

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

62213 Wholesale trade services of unmanufactured tobacco

Specialized wholesaling services of unmanufactured tobacco. (Goods classified in CPC 017.)

62214 Wholesale trade services of live animals

Specialized wholesaling services of live animals. (Goods classified in CPC 021.)

62215 Wholesale trade services of hides and skins and of leather

Specialized wholesaling services of hides and skins and of tanned or dressed leather. (Goods classified in CPC 291, 297.)

62219 Wholesale trade services of agricultural raw materials n.e.c.

Specialized wholesaling services of agricultural raw materials not elsewhere classified, e.g., raw vegetable or animal materials used in textiles, and edible products of animal origin, not elsewhere classified. (Goods classified in CPC 018, 019, 029, 03, 04.)

6222 Wholesale trade services of food, beverages and tobacco

62221 Wholesale trade services of fruit and vegetables

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

62222 Wholesale trade services of dairy products, egg and edible oils and fats

Specialized wholesaling services of dairy products, eggs, and edible animal or vegetable oils and fats. (Goods classified in CPC 029, 216, 022.)

62223 Wholesale trade services of meat, poultry and game

Specialized wholesaling services of meat products, poultry and game, edible offal, preserves and preparations of meat. (Goods classified in CPC 211.)

62224 Wholesale trade services of fishery products

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

62225 Wholesale trade services of sugar, sugar and flour confectionery and bakery products

Specialized wholesaling services of sugars, flour confectionery and bakery products. (Goods classified in CPC 232, 234-236.)

62226 Wholesale trade services of beverages

Specialized wholesaling services of beverages, e.g., fruit juices and vegetable juices, mineral waters and soft drinks, wines, beers, liqueurs and other alcoholic beverages. (Goods classified in CPC 214, 24.)

62227 Wholesale trade services of coffee, tea, cocoa and spices

Specialized wholesaling services of coffee, tea, cocoa and spices. (Goods classified in CPC 016, 236, 2391.)

62228 Wholesale trade services of tobacco products

Specialized wholesaling services of tobacco products. (Goods classified in CPC 25.)

62229 Wholesale trade services of food products n.e.c.

Specialized wholesaling services of food products not elsewhere classified, e.g. salt, grain mill products, and noodles and similar farinaceous products. (Goods classified in CPC 162, 231, 237, 2399.)

6223 Wholesale trade services of textiles, clothing and footwear

62231 Wholesale trade services of textiles

Specialized wholesaling services of yarn and thread of natural or man-made textile fibres, woven or tufted textile fabrics, knitted or crocheted fabrics and made-up textile articles other than apparel. (Goods classified in CPC 2711, 2713-2719, 272-279, 281.)

62232 Wholesale trade services of household linens

Specialized wholesaling services of household linens. (Goods classified in CPC 2712.)

62233 Wholesale trade services of articles of clothing

Specialized wholesaling services of articles of clothing, except fur apparel. (Goods classified in CPC 2821-2823, 28241, 2825.)

62234 Wholesale trade services of fur articles

Specialized wholesaling services of fur articles including fur apparel. (Goods classified in CPC 283, 28269.)

62235 Wholesale trade services of footwear

Specialized wholesaling services of footwear. (Goods classified in CPC/293-296.)

62236 Wholesale trade services of clothing accessories

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

6224 Wholesale trade services of household appliances, articles and equipment

62241 Wholesale trade services of household furniture

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

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

62242 Wholesale trade services of household appliances

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

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

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

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

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

62245 Wholesale trade services of glassware, china and pottery

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

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

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

62247 Wholesale trade services of wallpaper and floor coverings

Specialized wholesaling services of wallpaper and materials used for floor coverings. (Goods classified in CPC 272, 316, 3219, 36910, 38930.)

62249 Wholesale trade services of household articles and equipment n.e.c.

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

6225 Wholesale trade services of pharmaceutical and medical goods and cosmetics

62251 Wholesale trade services of pharmaceutical and medical goods

Specialized wholesaling services of pharmaceutical goods and other articles for medical or surgical purposes. (Goods classified in CPC/352.)

62252 <u>Wholesale trade services of surgical and orthopaedic instruments and devices</u>

Specialized wholesaling services of medical and surgical equipment and orthopaedic appliances. (Goods classified in CPC 481.)

62253 Wholesale trade services of perfumery, cosmetics and soaps

Specialized wholesaling services of perfume and toilet preparations, soaps and detergents. (Goods classified in CPC 3531, 3532.)

6226 Wholesale trade services of miscellaneous consumer goods

62261 Wholesale trade services of paper and paperboard

Specialized wholesaling services of paper and paperboard and paper and paperboard products. (Goods classified in CPC 321.)

62262 Wholesale trade services of books, magazines, newspapers and stationery

Specialized wholesaling services of books, newspapers, journals and periodicals, other printed matter and articles of stationery. (Goods classified in CPC 322-326, 3891.)

62263 Wholesale trade services of photographic and optical goods

Specialized wholesaling services of photographic goods, e.g./photographic equipment, plates and film, and optical goods, e.g./microscopes and binoculars. (Goods classified in CPC 3894, 3895, 483.)

62264 Wholesale trade services of games and toys

Specialized wholesaling services of games and toys including video games. (Goods classified in CPC 385.)

62265 Wholesale trade services of watches, clocks and jewellery

Specialized wholesaling services of watches, clocks and jewellery. (Goods classified in CPC 382, 484.)

62266 Wholesale trade services of sports goods (incl. bicycles)

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

62267 Wholesale trade services of leather goods and travel accessories

Specialized wholesaling services of luggage, handbags and the like, saddlery and harness and other articles of leather. (Goods classified in CPC 292.)

62268 Wholesale trade services of cleaning materials

Specialized wholesaling services of cleaning and polishing preparations. (Goods classified in CPC 3533.)

62269 Wholesale trade services of miscellaneous consumer goods n.e.c.

Specialized wholesaling services of a great variety of consumer goods, not elsewhere classified. (Goods classified in CPC 3896, 3899.)

6227 Wholesale trade services of intermediate products, other than agricultural; wholesale trade services of waste and scrap and materials for recycling

62271 Wholesale trade services of solid, liquid and gaseous fuels and related products

Specialized wholesaling services of solid, e.g. coal and lignite, liquid, e.g. petroleum oils, and gaseous fuels, e.g. natural gas, coal gas, producer gas and similar gases, and related products. (Goods classified in CPC 11-13, 33.)

62272 Wholesale trade services of metal ores and metals in primary forms

Specialized wholesaling services of metal ores and basic metals in primary forms. (Goods classified in CPC 14, 41.)

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

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

62274 Wholesale trade services of paints, varnishes and lacquers

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

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

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

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

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

62277 Wholesale trade services of textile fibres

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

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

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

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

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

6228 Wholesale trade services of machinery, equipment and supplies

62281 Wholesale trade services of agricultural machinery and equipment including tractors

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

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

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

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

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

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

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

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

62285 Wholesale trade services of machinery and equipment for the textile $\frac{1}{1}$

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

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

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

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

62287 Wholesale trade services of machinery and equipment related supplies

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

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

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

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

- 631 Food retailing services
- 6310 Retail sales of food, beverages and tobacco

63101 Retail sales of fruit and vegetables

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

63102 Retail sales of dairy products and eggs

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

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

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

63104 Retail sales of fish and other seafoods

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

63105 Retail sales of bread and flour confectionery

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

63106 Retail sales of sugar confectionery

Retailing services of sugar confectionery, e.g. fruit or nuts preserved by sugar. (Goods classified in CPC 236.)

63107 Retail sales of beverages not consumed on the spot

Retailing services of non-alcoholic or alcoholic beverages. (Goods classified in CPC 214, 24.)

<u>Exclusion</u>: Retailing services of beverages consumed on the spot are classified in group 643 (Beverages serving services for consumption on the premises).

63108 Retail sales of tobacco products

Retailing services of tobacco products. (Goods classified in CPC 25.)

63109 Specialized retail sales of food products n.e.c.

Retailing services of food products, not elsewhere classified, e.g./rice, edible oils and fats, salt, coffee, tea, sugar, cocoa and spices, noodles and similar farinaceous products. (Goods classified in CPC 011, 014, 016, 029, 162, 216, 231, 232, 235-239.)

- 632 Non-food retailing services
- 6321 Retail sales of pharmaceutical and medical goods and cosmetics

63211 Retail sales of pharmaceutical, medical and orthopaedic goods

Retailing services of pharmaceutical goods, other articles for medical or surgical purposes and orthopaedic goods. (Goods classified in CPC/352, 481.)

63212 Retail sales of perfumery articles, cosmetic articles and toilet soaps

Retailing services of perfumes, cosmetic articles and toilet soaps and preparations. (Goods classified in CPC 3532.)

6322 Retail sales of textiles, clothing, footwear and leather goods

63221 Retail sales of textiles

Retailing services of textiles other than clothing, e.g. wool, yarn and thread, and made-up textile articles. (Goods classified in CPC 26, 27.)

63222 <u>Retail sales of articles of clothing, articles of fur and clothing accessories</u>

Retailing services of men's, women's and boys' clothing, including articles of fur, and clothing accessories. (Goods classified in CPC 28, 3892.)

63223 Retail sales of footwear

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

63224 Retail sales of leather goods and travel accessories

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

 $\underline{\text{Exclusion}}$: Retailing services of leather footwear are classified in subclass 63223.

6323 Retail sales of household appliances, articles and equipment

63231 Retail sales of household furniture

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

63232 Retail sales of household appliances

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

63233 <u>Retail sales of miscellaneous household utensils, cutlery, crockery, glassware, china and pottery</u>

Retailing services of domestic fabricated metal products, cutlery, crockery, glassware of a kind used for table, kitchen, toilet, indoor decoration or similar purposes, and ceramic household and ornamental wares. (Goods classified in CPC 3719, 372, 4291.)

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

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

63235 Retail sales of articles for lighting

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

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

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

63237 Retail sales of wood, cork goods and wickerwork goods

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

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

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

 $\underline{\text{Exclusion}}$: Retailing services of hand tools are classified in CPC 63241 (Retail sales of hardware).

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

63241 <u>Retail sales of hardware</u>

Retailing services of basic hardware lines, not elsewhere classified, e.g. hand tools and builders' hardware such as door locks and lock sets, screws and nails. (Goods classified in CPC 42.)

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

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

63242 Retail sales of paints, varnishes and lacquers

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

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

63243 Retail sales of glass

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

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

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

63245 Retail sales of construction materials n.e.c.

Retailing services of construction materials, not elsewhere classified, e.g. lumber, structural metal products, and other non-metallic structural products. (Goods classified in CPC 15, 311-313, 373-379, 421.)

Retail sales of office equipment, books, newspapers and stationery and photographic, optical and precision equipment

63251 Retail sales of office supplies and equipment

Retailing services of office supplies and equipment, e.g. paper and paperboard products, printed matter for the office, office and accounting machinery, and office furniture. (Goods classified in CPC/32, 351, 3812, 3891, 451.)

63252 Retail sales of computers and non-customized software

Retailing services of computing machinery and related accessories, and non-customized software. (Products classified in CPC 452, 842.)

63253 Retail sales of books, newspapers, magazines and stationery

Retailing services of books, newspapers, magazines and stationery other than for specific office use. (Goods classified in CPC 32.)

<u>Exclusion</u>: Retailing services of printed matter for office use are classified in subclass 63251.

63254 Retail sales of photographic, optical and precision equipment

Retailing services of photographic goods, e.g. photographic equipment, plates and film, optical goods, e.g. microscopes and binoculars, and precision equipment. (Goods classified in CPC 3894, 3895, 482, 483.)

6329 Other specialized retail sales of non-food products

63291 Retail sales of cleaning materials, wallpaper and floor coverings

Retailing services of cleaning and polishing preparations, wallpaper and floor coverings. (Goods classified in CPC 272, 316, 3219, 3533, 36910, 38930.)

63292 Retail sales of watches, clocks and jewellery

Retailing services of watches, clocks and jewellery. (Goods classified in CPC 163, 382, 484.)

63293 Retail sales of sports goods (incl. bicycles)

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

63294 Retail sales of games and toys

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

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

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

63296 Retail sales of souvenirs

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

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

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

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

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

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

Repair services of personal and household goods

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

Maintenance and repair services of office and computing machinery are classified in ${
m subclass}\ 84500$.

6330 Repair services of personal and household goods

63301 <u>Footwear and leather goods repair services</u>

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

63302 Repair services of electrical household appliances

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

63303 <u>Watches, clocks, and jewellery repair services</u>

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

63304 Garment and household textile repair services

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

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

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

DIVISION 64 HOTEL AND RESTAURANT SERVICES

641 Hotel and other lodging services

Lodging accommodations provided to transients.

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

6411 64110 <u>Hotel lodging services</u>

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

Hotels also generally make available other services such as parking, food, beverages, entertainment, swimming pools, banquet, convention and meeting facilities. Resort hotels may provide extensive recreational facilities. These various services are included here, if provided as a part of the price of lodging. If they are priced separately, they are classified according to the service provided.

The services rendered by hotels are generally more complete than those offered by motels and other lodging places.

6412 64120 Motel lodging services

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

6419 Other lodging services

64191 <u>Children's holiday camp services</u>

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

64192 <u>Holiday centre and holiday home services</u>

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

64193 Letting services of furnished accommodation

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

 $\underline{\text{Exclusions}}$: Hotel and motel lodging services are classified in subclass 64110 and 64120, respectively.

64194 Youth hostel and mountain shelter services

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

64195 <u>Camping and caravaning site services</u>

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

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

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

64196 Sleeping car services and sleeping services in other transport media

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

64199 Other lodging services n.e.c.

Lodging and related services of a type not elsewhere classified.

642 Food serving services

6421 64210 Meal serving services with full restaurant service

Food preparation and serving services and related beverage serving services furnished by restaurants, cafes and similar eating facilities providing full service consisting of waiter service to individual customers seated at tables (including counters or booths), with or without entertainment. Included are such services provided by restaurants, bars, nightclubs and similar facilities, operated in hotels or other lodging places or in transport facilities, e.g. in trains or aboard ships.

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

6422 64220 Meal serving services in self-service facilities

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

6423 64230 <u>Caterer services, providing meals to outside</u>

Food preparation and serving services provided by caterers to groups, on the premises or elsewhere. Included are related beverage serving services.

6429 64290 Other food serving services

Other food preparation and serving services and related beverage services furnished, e.g. by refreshment stands.

643 Beverage serving services for consumption on the premises

6431 64310 Beverage serving services without entertainment

Beverage serving services, mostly alcoholic beverages, delivered by bars and similar facilities, without entertainment. Included are such services provided by bars operated in hotels or other lodging places or in transport facilities, e.g. in trains or aboard ships.

 $\underline{\text{Exclusion}}$: Serving services for food and beverages are classified in subclass 64210 (Meal serving services with full restaurant service).

6432 64320 Beverage serving services with entertainment

Beverage serving services, mostly alcoholic beverages, delivered by bars, nightclubs and similar facilities, with entertainment.

 $\overline{\text{Exclusion}}$: Serving services for food and related beverages are classified in subclass 64210 (Meal serving services with full restaurant service).

SECTION 7 TRANSPORT, STORAGE AND COMMUNICATIONS SERVICES

DIVISION 71 LAND TRANSPORT SERVICES

- 711 Transport services by railway
- 7111 Passenger transportation

71111 <u>Interurban passenger transportation</u>

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

71112 <u>Urban and suburban passenger transportation</u>

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

7112 Freight transportation

71121 Transportation of frozen or refrigerated goods

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

71122 <u>Tranportation of bulk liquids or gases</u>

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

71123 <u>Transportation of containerized freight</u>

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

71124 <u>Mail transportation</u>

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

71129 Transportation of other freight

Transportation by railway of freight, not elsewhere classified.

7113 71130 <u>Pushing or towing services</u>

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

- 712 Other land transport services
- 7121 Other scheduled passenger transportation

71211 Urban and suburban regular transportation

Urban and suburban regularly scheduled multi-stop passenger transportation via highways and other modes of land transport. Services classified here are motor-bus, tramway, trolley bus and similar services generally rendered on a franchise basis within the confines of a single city or group of contiguous cities. These services are provided over predetermined routes on a predetermined time schedule, may provide pick-up and discharge of passengers at any scheduled stop, and are open to any user.

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

71212 <u>Urban and suburban special transportation</u>

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

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

71213 <u>Interurban regular transportation</u>

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

71214 <u>Interurban special transportation</u>

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

71219 Other scheduled passenger transportation n.e.c.

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

7122 Other non-scheduled passenger transportation

71221 <u>Taxi services</u>

Motorized taxi-cab services, including urban, suburban and interurban. These services are generally rendered on a distance-travelled basis, for a limited duration of time, and to a specific destination. Taxi services provided by passenger carrying motorcyles are included.

<u>Exclusions</u>: Animal-drawn and man-drawn taxi services are classified in subclass 71224 (Passenger tansportation by man- or animal-drawn vehicles).

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

71222 Rental services of passenger cars with operator

Chauffeur-driven hired car services, wherever delivered, except taxi services. These services are generally supplied on a time basis to a limited number of passengers, and frequently involve transportation to more than one destination.

71223 Rental services of buses and coaches with operator

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

71224 Passenger transportation by man- or animal-drawn vehicles

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

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

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

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

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

7123 Freight transportation

71231 <u>Transportation of frozen or refrigerated goods</u>

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

71232 <u>Transportation of bulk liquids or gases</u>

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

71233 Transportation of containerized freight

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

71234 <u>Transportation of furniture</u>

Transportation of furniture by road over any distance.

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

71235 <u>Mail transportation</u>

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

71236 Freight transportation by man- or animal-drawn vehicles

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

71239 <u>Transportation of other freight</u>

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

7124 71240 Rental services of commercial freight vehicles with operator

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

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

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

713 Transport services via pipeline

7131 71310 Transportation of petroleum and natural gas

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

7139 71390 <u>Transportation of other goods</u>

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

DIVISION 72 WATER TRANSPORT SERVICES

721 Transport services by seagoing vessels

7211 Passenger transportation

72111 <u>Passenger transportation by ferries</u>

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

72119 Other passenger transportation

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

7212 Freight transportation

72121 <u>Transportation of frozen or refrigerated goods</u>

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

72122 <u>Tranportation of bulk liquids or gases</u>

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

72123 <u>Transportation of containerized freight</u>

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

72129 Transportation of other freight

Transportation by seagoing vessels of freight not elsewhere classified.

7213 72130 Rental services of seagoing vessels with operator

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

 $\underline{\underline{Exclusions}}$: Leasing or rental services of vessels without operator are classified in subclass 83103.

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

7214 72140 Towing and pushing services

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

- 722 Transport services by non-seagoing vessels
- 7221 Passenger transportation

72211 <u>Passenger transportation by ferries</u>

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

72219 Other passenger transportation

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

7222 Freight transportation

72221 Transportation of frozen or refrigerated goods

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

72222 <u>Tranportation of bulk liquids or gases</u>

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

72229 <u>Transportation of other freight</u>

 ${\tt Transportation}\ \ {\tt by}\ \ {\tt non\text{-}seagoing}\ \ {\tt vessels}\ \ {\tt of}\ \ {\tt freight}\ \ {\tt not}\ \ {\tt elsewhere}\ \ {\tt classified}.$

7223 72230 Rental services of non-seagoing vessels with operator

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

 $\underline{\underline{Exclusions}}$: Leasing or rental services of vessels without operator are classified in subclass 83103.

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

7224 72240 Towing and pushing services

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

DIVISION 73 AIR TRANSPORT SERVICES

731 Passenger transportation by air

7311 73110 Scheduled passenger transportation by air

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

7312 73120 <u>Non-scheduled passenger transportation by air</u>

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

 $\overline{\text{Exclusion}}$: Rental services of aircraft with operator are classified in subclass 73400.

732 Freight transportation by air

7321 73210 <u>Mail transportation by air</u>

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

7322 73220 <u>Transportation of containerized freight by air</u>

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

7329 73290 Transportation of other freight by air

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

- 733 Transportation via space
- 7330 73300 <u>Transportation via space</u>

Transportation of passengers or freight via space.

- 734 Rental services of aircraft with operator
- 7340 73400 Rental services of aircraft with operator

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

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

DIVISION 74 SUPPORTING AND AUXILIARY TRANSPORT SERVICES

- 741 Cargo handling services
- 7411 74110 <u>Container handling services</u>

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

7419 74190 Other cargo handling services

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

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

742 Storage and warehousing services

7421 74210 Storage services of frozen or refrigerated goods

Storage and warehousing services of frozen or refrigerated goods, including perishable food products.

7422 74220 <u>Bulk storage services of liquids or gases</u>

Bulk storage and warehousing services of liquids and gases.

7429 74290 Other storage or warehousing services

Storage and warehousing services of other goods, including: cotton, grain, wool, tobacco, other farm products, and other household goods.

743 Supporting services for railway transport

7430 74300 Supporting services for railway transport

Railway passenger terminal services, except cargo handling, and other supporting services for railway transport, not elsewhere classified.

<u>Exclusions</u>: Shunting services are classified in subclass 71130 (Pushing or towing services).

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

744 Supporting services for road transport

7441 74410 <u>Bus station services</u>

Passenger terminal services in connection with urban, suburban and interurban bus passenger transport, on a fee or contract basis.

Exclusion: Baggage and freight handling services are classified in subclass
74190 (Other cargo handling services).

7442 74420 <u>Highway, bridge and tunnel operation services</u>

Services of fixed facilities operation, such as roads, tunnels, bridges and causeways, on a fee or contract basis.

 $\overline{\text{Exclusion}}$: Services of vehicle parking facilities are classified in subclass 74430 (Parking services).

7443 74430 Parking services

Parking services provided by car parks, parking lots and parking garages, whether or not roofed.

7449 74490 Other supporting services for road transport

Commercial road vehicle maintenance and minor repair services, on a fee or contract basis, and other supporting services for road transport, not elsewhere classified.

745 Supporting services for water transport

7451 74510 Port and waterway operation services (excl. cargo handling)

Port operation services such as wharves, docks, piers, quays and other marine terminal facilities related services, including passenger terminal services in connection with marine transportation, on a fee or contract basis, and operating and maintenance services of boat, barge and ship canals, of canalized rivers and of other artificial inland waterways. Also included here are services of locks, boat lifts, weirs, sluices and towing services on canals other than by tugboat, e.g. by tractors or locomotives on the towpath.

<u>Exclusions</u>: Stevedoring services are classified in subclass 74110 (Container handling services), if for containerized freight, and in 74190 (Other cargo handling services), if for non-containerized freight.

Port storage and warehousing services are classified in group 742 (Storage and warehousing services).

Tugboat-assisted docking and towing services are classified in subclass/74520 (Pilotage and berthing services).

7452 74520 <u>Pilotage and berthing services</u>

Tugboat services in connection with the docking and undocking of vessels of all types, and pilotage services, including the services of pilot vessels, whether supplied to conduct a vessel in or out of harbours or around navigational dangers.

7453 74530 <u>Navigation aid services</u>

Services provided by lighthouses, lightships and light vessels, buoys, channel markers, and similar aids to navigation.

7454 74540 <u>Vessel salvage and refloating services</u>

Vessel salvage services, whether provided on ocean and coastal waters or on inland waters. Such services consist of recovering distressed and sunk vessels and their cargoes, including the raising of sunken vessels, the righting of capsized vessels and the refloating of stranded vessels.

 $\underline{\text{Exclusions}}$: Towing services supplied to distressed vessels are classified in subclass 72140, if for seagoing vessels, and in 72240, if for non-seagoing vessels.

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

7459 74590 Other supporting services for water transport

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

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

746 Supporting services for air transport

7461 74610 Airport operation services (excl. cargo handling)

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

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

7462 74620 <u>Air traffic control services</u>

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

7469 74690 Other supporting services for air transport

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

 $\underline{\text{Exclusion}}$: Air-sea rescue services are classified in subclass 91290 (Other public order and safety affairs related services).

747 Travel agency, tour operator and tourist guide services

7471 74710 <u>Travel agency and tour operator services</u>

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

7472 74720 <u>Tourist guide services</u>

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

 $\overline{\text{Exclusions}}$: Services by own-account hunting guides are included in subclass 96419 (Other sporting services).

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

7480 74800 Freight transport agency services

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

7490 74900 Other supporting and auxiliary transport services

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

DIVISION 75 POST AND TELECOMMUNICATIONS SERVICES

751 Postal and courier services

7511 Postal services

75111 Postal services related to letters

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

75112 <u>Postal services related to parcels</u>

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

75113 Post office counter services

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

75119 Other postal services

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

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

7512 Courier services

75121 <u>Multi-modal courier services</u>

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

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

75129 Other courier services

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

- 752 Telecommunications services
- 7521 Public telephone services

75211 <u>Public local telephone services</u>

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

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

75212 <u>Public long distance telephone services</u>

Switching and transmission services necessary to establish and maintain communications between local calling areas. This service is primarily designed (used) to establish voice communications, but may serve other applications such as text communication (facsimile or teletex) and may be provided on a toll or flat rate basis. This service provides the customer with access to the supplier's and connecting carrier's entire telephone network or, in some instances, to a limited number of exchange areas (WATS service).

75213 <u>Mobile telephone services</u>

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

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

7522 Business network services

75221 Shared network services

Network services necessary to establish telephone communications between selected (point-to-point or multi-point) locations (terminals) via a public (shared) network. This type of service is primarily used to establish long distance voice communications but some versions can also accommodate facsimile and data transmission. It is provided on a pay-as-you-use basis at discount rates over regular long distance telephone charges.

75222 <u>Dedicated network services</u>

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

7523 Data and message transmission services

75231 <u>Data network services</u>

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

75232 <u>Electronic message and information services</u>

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

7524 Programme transmission services

75241 <u>Television broadcast transmission services</u>

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

75242 Radio broadcast transmission services

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

7525 75250 <u>Interconnection services</u>

Network services by one carrier to another when a communication originating in a carrier's territory must travel through another carrier's network to reach its destination.

7526 75260 <u>Integrated telecommunications services</u>

Private point-to-point or multipoint network services which enable the users to simultaneously or alternatively transmit voice, data and/or image. This type of service offers high bandwidth capacity and flexible, customer controlled network reconfiguration to accommodate changing traffic patterns.

7529 Other telecommunications services

75291 Paging services

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

75292 <u>Teleconferencing services</u>

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

75299 Other telecommunications services n.e.c.

 ${\tt Telecommunications\ services,\ not\ elsewhere\ classified.\ This\ class\ includes\ mobile\ maritime\ and\ air-to-ground\ communications\ services.}$

753 Radio and television cable services

7530 75300 Radio and television cable services

Radio and television programming packages via cable. This subclass includes both basic and "pay-TV" services.

754 Telecommunications related services

7541 75410 Equipment rental services

Telecommunication terminal equipment leasing or rental services (generally for a flat monthly fee).

7542 75420 <u>Equipment sales services</u>

The retail or wholesale sales of telecommunication terminal equipment.

7543 75430 <u>Connection services</u>

The provision of access to telecommunication network services by connecting the customer's premises to the carrier's facilities.

7544 75440 <u>Consulting services</u>

The provision of advice and assistance to businesses and/or institutions on matters related to telecommunications and telematics.

7545 75450 <u>Communications equipment maintenance services</u>

The provision of maintenance services for communications and communications related products on a fee or contract basis. Equipment maintained includes modems, multiplexers, earth stations, microcomputers, peripherals, telex terminals, telephones etc.

7549 75490 Other telecommunications services n.e.c.

The provision of telecommunications related services not elsewhere classified such as operator services furnished to other carriers, billing and collection services for customer sponsored services etc.

SECTION 8 BUSINESS SERVICES; AGRICULTURAL, MINING AND MANUFACTURING SERVICES

DIVISION 81 FINANCIAL INTERMEDIATION SERVICES AND AUXILIARY SERVICES THEREFOR

811 Financial intermediation services except insurance and pension fund services

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

8111 Services of monetary intermediaries

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

81111 <u>Central bank deposit services</u>

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

81112 <u>Central bank supervisory services</u>

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

81113 <u>Central bank reserve management services</u>

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

81114 <u>Central bank currency issue services</u>

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

81115 Wholesale deposit services

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

81116 Other bank deposit services

Bank deposit services for persons, companies, etc.

81117 Non-central bank currency issue services

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

81119 Other deposit services

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

8112 81120 <u>Financial leasing services</u>

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

 $\underline{\text{Exclusion}}$: Operational leasing services are classified in division 83, according to the goods leased.

8113 Other credit granting services

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

81131 Mortgage loan services

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

81132 <u>Personal instalment loan services</u>

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

81133 Credit card services

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

811390ther credit services

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

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

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

81191 <u>Closed end investment trust services</u>

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

81192 Property unit trust services

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

81193 Open-ended investment and other unit trust services

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

81199 <u>Intermediation services n.e.c</u>.

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

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

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

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

8121 Life insurance and pension fund services

81211 <u>Life insurance services</u>

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

81212 Pension and annuity services

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

Pension fund management services are included.

8129 Non-life insurance services

81291 Accident and health insurance services

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

81292 <u>Motor vehicle insurance services</u>

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

81293 Marine, aviation and other transport insurance services

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

81294 Freight insurance services

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

81295 Fire and other property damage insurance services

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

81296 <u>Pecuniary loss insurance services</u>

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

81297 General liability insurance services

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

81299 Other insurance services n.e.c.

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

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

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

8131 Services related to the administration of financial markets

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

81311 Financial market operational services

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

81312 <u>Financial market regulatory services</u>

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

81319 Other financial market administration services

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

8132 Services related to securities markets

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

81321 <u>Securities broking services</u>

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

81322 <u>Securities issue and registration services</u>

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

81323 Portfolio management services

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

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

81329 Other services related to securities markets

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

8133 Other services auxiliary to financial intermediation

81331 Loan broking services

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

81332 <u>Financial consultancy services</u>

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

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

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

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

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

81333 <u>Foreign exchange services</u>

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

81334 Coin and currency packing services

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

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

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

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

814 8140 Services auxiliary to insurance and pension funding

Services closely related to management of insurance and pension funding.

81401 <u>Insurance broking and agency services</u>

Services of intermediaries between insurance companies and their clients.

81402 <u>Insurance and pension consultancy services</u>

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

81403 Average and loss adjustment services

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

81404 <u>Actuarial services</u>

Services consisting in calculation of insurance risks and premiums.

81405 <u>Salvage administration services</u>

Salvage administration services other than marine salvage administration services.

81409 Other services auxiliary to insurance and pension funding

Regulatory and monitoring services of insurance indemnities.

 $\underline{\mathtt{Exclusion}}\colon$ Pension fund management services are classified in subclass/81212 (Pension and annuity services).

DIVISION 82REAL ESTATE SERVICES

821 8210 Real estate services involving own or leased property

82101 Renting or leasing services involving own or leased residential property

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

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

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

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

82103 Residential buildings and land sales

Sales on own account of residential buildings and land in cases where the sales are treated as sales of trading stock by the seller, but not sales of property where the sales are disposals of the fixed assets of the selling unit. Examples of residential properties include houses with land, multiple dwelling buildings with land and individual dwelling units within such buildings, such as individual apartments or condominiums. Such property can be either leasehold or freehold. Also included are own account sales of residential buildings that have been constructed on contract by a construction unit for the selling unit and which are treated as trading stock by the seller.

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

82104 Residential vacant land sales

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

82105 Non-residential buildings and land sales

Sales on own account of non-residential buildings and land in cases where the sales are treated as sales of trading stock by the seller, but not sales of property where the sales are disposals of the fixed assets of the selling unit. Examples of non-residential properties include factories, office buildings, warehouses, theatres and multiple use buildings which are primarily non-residential as well as agricultural, forest and similar properties, and land for mineral or oil exploitation. Such property can be either leasehold or freehold. Also included are own account sales of non-residential buildings that have been constructed on contract by a construction unit for the selling unit and which are treated as trading stock by the seller.

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

82106 <u>Non-residential vacant land sales</u>

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

822 8220 Real estate services on a fee or contract basis

82201 Residential property management services on a fee or contract basis

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

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

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

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

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

82204 Residential vacant land sales on a fee or contract basis

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

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

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

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

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

DIVISION 83 LEASING OR RENTAL SERVICES WITHOUT OPERATOR

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

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

83101 Leasing or rental services concerning private cars without operator

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

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

83102 <u>Leasing or rental services concerning goods transport vehicles without operator</u>

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

 $\underline{\text{Exclusion}}$: Renting or hiring services of goods vehicles with operator are classified in subclass 71240 (Rental services of commercial freight vehicles with operator).

83103 <u>Leasing or rental services concerning vessels without operator</u>

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

 $\overline{\text{Exclusions}}$: Renting, hiring or leasing services of seagoing vessels with operator are classified in subclass 72130 (Rental services of seagoing vessels with operator).

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

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

83104 Leasing or rental services concerning aircraft without operator

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

 $\underline{\text{Exclusions}}$: Renting or hiring services of aircraft with operator are classified in subclass 73400 (Rental services of aircraft with operator).

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

83105 <u>Leasing or rental services concerning other land transport equipment without operator</u>

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

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

83106 <u>Leasing or rental services concerning agricultural machinery and equipment without operator</u>

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

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

83107 <u>Leasing or rental services concerning construction machinery and equipment without operator</u>

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

 $\underline{\text{Exclusion}}$: Renting or hiring services of construction machinery and equipment with operator are classified in subclass 51800.

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

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

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

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

83109 <u>Leasing or rental services concerning other machinery and equipment without operator</u>

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

8320 Leasing or rental services concerning personal and household goods

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

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

83202 <u>Leasing or rental services concerning video tapes</u>

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

83203 <u>Leasing or rental services concerning furniture and other household</u> appliances

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

83204 Leasing or rental services concerning pleasure and leisure equipment

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

83209 <u>Leasing or rental services concerning other personal or household goods</u>

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

DIVISION 84 COMPUTER AND RELATED SERVICES

- 841 Consultancy services related to the installation of computer hardware
- 8410 84100 Consultancy services related to the installation of computer hardware

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

842 Software implementation services

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

8421 84210 Systems and software consulting services

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

8422 84220 Systems analysis services

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

8423 84230 <u>Systems design services</u>

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

8424 84240 <u>Programming services</u>

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

8425 84250 Systems maintenance services

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

- 843 Data processing services
- 8431 84310 <u>Input preparation services</u>

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

8432 84320 <u>Data-processing and tabulation services</u>

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

8433 84330 <u>Time-sharing services</u>

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

8439 84390 Other data processing services

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

844 Database services

8440 84400 <u>Database services</u>

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

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

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

- Maintenance and repair services of office machinery and equipment including computers
- 8450 84500 <u>Maintenance and repair services of office machinery and equipment</u> including computers

Repair and maintenance services of office machinery, computers and related equipment.

- 849 Other computer services
- 8491 84910 <u>Data preparation services</u>

Data preparation services for clients not involving data processing services.

8499 84990 Other computer services n.e.c.

Other computer related services, not elsewhere classified, e.g. training services for staff of clients, and other professional computer services.

DIVISION 85RESEARCH AND DEVELOPMENT SERVICES

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

- 851 8510 Research and experimental development services on natural sciences and engineering
 - 85101 Research and experimental development services on physical sciences

Research and experimental development services on physical sciences, including research and experimental development services on heat, light, electromagnetism, astronomy, etc.

85102 Research and experimental development services on chemistry and biology

Research and experimental development services on chemistry and biology, including research and experimental development services on catalyzer, fermentation, physiology and ecology of animals and plants, microorganisms, etc.

85103 Research and experimental development services on engineering and technology

Research and experimental development services on engineering and technology, including research and experimental development services on applied science and technology for casting, metal, machinery, electricity, communications, vessels, aircraft, civil engineering, construction, information, etc.

85104 Research and experimental development services on agricultural sciences

Research and experimental development services on agricultural sciences, including research and experimental development services on agricultural techniques, fruit culture, forestry, stockbreeding, fisheries, etc.

85105 Research and experimental development services on medical sciences and pharmacy

Research and experimental development services on medical sciences and pharmacy, including research and experimental development services on treatment of diseases, preventive hygiene, pharmacy, etc.

85109 Research and experimental development services on other natural sciences

Research and experimental development services on other natural sciences.

852 8520 Research and experimental development services on social sciences and humanities

85201 Research and experimental development services on cultural sciences, sociology and psychology

Research and experimental development services on cultural sciences, sociology and psychology, including research and experimental development on literature, philosophy, history, welfare, educational psychology, etc.

85202 Research and experimental development services on economics

Research and experimental development services on economics, including research and experimental development services on theories of economics, business management, finance, statistics, etc.

85203 Research and experimental development services on law

Research and experimental development services on law, including research and experimental development services on public law, civil law, etc.

85204 Research and experimental development services on linguistics and languages

Research and experimental development services on linguistics and languages, including research and experimental development services on linguistic structure and distribution, foreign languages, etc.

85209 <u>Research and experimental development services on other social sciences</u> <u>and humanities</u>

Research and experimental development services on other social sciences and humanities.

- 853 Interdisciplinary research and experimental development services
- 8530 85300 <u>Interdisciplinary research and experimental development services</u>

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

- DIVISION 86LEGAL, ACCOUNTING, AUDITING AND BOOKKEEPING SERVICES; TAXATION SERVICES; MARKET RESEARCH AND PUBLIC OPINION POLLING SERVICES; MANAGEMENT AND CONSULTING SERVICES; ARCHITECTURAL, ENGINEERING AND OTHER TECHNICAL SERVICES
- 861 Legal services
- 8611 Legal advisory and representation services in the different fields of law
 - 86111 Legal advisory and representation services concerning criminal law

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

86119 <u>Legal advisory and representation services in judicial procedures concerning other fields of law</u>

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

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

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

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

8613 86130 Legal documentation and certification services

Preparation, drawing up and certification services of legal documents. The services generally comprise the provision of a number of related legal services including the provision of advice and the execution of various tasks necessary for the drawing up or certification of documents. Included are the drawing up of wills, marriage contracts, commercial contracts, business charters, etc.

8619 86190 Other legal advisory and information services

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

- 862 Accounting, auditing and bookkeeping services
- 8621 Accounting and auditing services

86211 Financial auditing services

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

86212 <u>Accounting review services</u>

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

86213 Compilation of financial statements services

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

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

86219 Other accounting services

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

8622 86220 <u>Bookkeeping services</u>, except tax returns

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

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

863 8630 Taxation services

86301 Business tax planning and consulting services

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

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

86302 <u>Business tax preparation and review services</u>

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

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

86303 <u>Individual tax preparation and planning services</u>

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

86309 Other tax related services

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

864 8640 Market research and public opinion polling services

86401 <u>Market research services</u>

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

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

86402 <u>Public opinion polling services</u>

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

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

865 8650 Management consulting services

86501 General management consulting services

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

86502 <u>Financial management consulting services (except business tax)</u>

Advisory, guidance and operational assistance services concerning decision areas which are financial in nature, such as working capital and liquidity management, determination of an appropriate capital structure, analysis of capital investment proposals, development of accounting systems and budgetary controls, business valuations prior to mergers and/or acquisitions, etc., but excluding advisory services on short-term portfolio management which are normally offered by financial intermediaries.

86503 <u>Marketing management consulting services</u>

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

86504 Human resources management consulting services

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

86505 <u>Production management consulting services</u>

Advisory, guidance and operational assistance services concerning methods for improving productivity, reducing production costs and improving the quality of production. Production consulting assignments may deal with one or a combination of the following: effective utilization of materials in the production process, inventory management and control, quality control standards, time and motion studies, job and work methods, performance standards, safety standards, office management, planning and design and other matters related to production management, but excluding advisory services and design for plant layout and industrial processes which are normally offered by consulting engineering establishments.

86506 <u>Public relations services</u>

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

86509 Other management consulting services

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

866 8660 Services related to management consulting

86601 Project management services other than for construction

Coordination and supervision services of resources in preparing, running and completing a project on behalf of the client. Project management services can involve budgeting, accounting and cost control, procurement, planning of timescales and other operating conditions, coordination of subcontractors' work, inspection and quality control, etc. These services consist only of management services; operating staff services are excluded.

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

86602 Arbitration and conciliation services

Assistance services through arbitration or mediation for the settlement of a dispute between labour and management, between businesses or between individuals.

<u>Exclusions</u>: Representation services on behalf of one of the parties in the dispute and consulting services in the field of labour relations are classified in subclass 86190 (Other legal advisory and information services), 95110 (Services furnished by business and employers organizations) and 95200 (Services furnished by trade unions), respectively.

86609 Other management services n.e.c.

Management services, not elsewhere classified.

867 Architectural, engineering and other technical services

8671 Architectural services

86711 Advisory and pre-design architectural services

Assistance, advisory and recommendation services concerning architectural and related matters. Included here are services as undertaking preliminary studies addressing issues such as site philosophy, intent of development, climatic and environmental concerns, occupancy requirements, cost constraints, site selection analysis, design and construction scheduling and any other issues affecting the nature of the design and construction of a project. The provision of these services is not necessarily related to a new construction project. For example, it may consist of advice concerning the means of carrying out maintenance, renovation, restoration or recycling of buildings, or appraisals of the value and quality of buildings or of advice on any other architectural matter.

86712 <u>Architectural design services</u>

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

86713 Contract administration services

Advisory and technical assistance services to the client during the construction phase to ensure that the structure is being erected in conformity with the final drawings and specifications. This involves services provided both in offices and the field, such as construction inspection, preparation of progress reports, issuance of certificates for payments to the contractor, guidance to the client and the contractor in the interpretation of contract documents and any other advice on technical questions that may develop during construction.

86714 Combined architectural design and contract administration services

Combinations of architectural services utilized on most projects including schematic design, design development, final design and contract administration services. This may include post construction services which consist of the assessment of deficiencies in construction and instructions regarding corrective measures to be taken during the 12-month period following the completion of the construction.

86719 Other architectural services

All other services requiring the expertise of architects, such as the preparation of promotional material and presentations, preparation of as-built drawings, constant site representation during the construction phase, provision of operating manuals, etc.

8672 Engineering services

86721 Advisory and consultative engineering services

Assistance, advisory and recommendation services concerning engineering matters. Included here are the undertaking of preparatory technical feasibility studies and project impact studies. Examples are: study of the impact of topography and geology on the design, construction and cost of a road, pipeline or other transportation infrastructure; study of the quality or suitability of materials intended for use in a construction project and the impact on design, construction and cost of

using different materials; study of the environmental impact of a project; study of the efficiency gains in production as a result of alternative process, technology or plant layout. The provision of these services is not necessarily related to a construction project. It may consist, for example, of the appraisal of the structural, mechanical and electrical installations of buildings, of expert testimony in litigation cases, of assistance to government bodies in drafting laws, etc.

86722 <u>Engineering design services for the construction of foundations and building structures</u>

Structural engineering design services for the load-bearing framework of residential and commercial, industrial and institutional buildings. Design services consist of one or a combination of the following: preliminary plans, specifications and cost estimates to define the engineering design concept; final plans, specifications and cost estimates, including working drawings, specifications regarding materials to be used, method of installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the construction phase.

<u>Exclusion</u>: Engineering services for buildings if they are an integral part of the engineering design service for a civil work or production plant or facility.

86723 <u>Engineering design services for mechanical and electrical installations</u> for buildings

Mechanical and electrical engineering design services for the power system, lighting system, fire alarm system, communication system and other electrical installations for all types of buildings and/or the heating, ventilating, air conditioning, refrigeration and other mechanical installations for all types of buildings. Design services consist of one or a combination of the following: preliminary plans, specifications and cost estimates to define the engineering design concept; final plans, specifications and cost estimates, including working drawings, specifications regarding materials to be used, method of installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the construction phase.

86724 $\underline{\text{Engineering design services for the construction of civil engineering works}}$

Engineering design services for the construction of civil engineering works, such as bridges and viaducts, dams, catchment basins, retaining walls, irrigation systems, flood control works, tunnels, highways and streets including interchanges and related works, locks, canals, wharves and harbours works, water supply and sanitation works such as water distribution systems, water, sewage, industrial and solid waste treatment plants and other civil engineering projects. Design services consist of one or a combination of the following: preliminary plans.

specifications and cost estimates to define the engineering design concept; final plans, specifications and cost estimates, including working drawings, specifications regarding materials to be used, method of installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the construction phase. Included are engineering design services for buildings if they are an integral part of the engineering design for a civil engineering work.

86725 Engineering design services for industrial processes and production

Engineering design services for production processes, procedures and facilities. Included here are design services as they relate to methods of cutting, handling and transporting logs and logging site layout; mine development layout and underground construction, the complete civil, mechanical and electrical mine surface plant installations including hoists, compressors, pumping stations, crushers, conveyors and ore and waste-handling systems; oil and gas recovery procedures, the construction, installation and/or maintenance of drilling equipment, pumping stations, treating and storage facilities and other oil field facilities; materials flows, equipment layout, material handling systems, processes and process control (which may integrate computer technology) for manufacturing plants; special machinery, equipment and instrumentation systems; any other design services for production procedures and facilities. Design services consist of one or a combination of the following: preliminary plans, specifications and cost estimates to define the engineering design concept; final plans, specifications and cost estimates, including working drawings, specifications regarding materials to be used, method of construction and/or installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the installation phase.

Included are engineering design services for buildings if they are an integral part of the engineering design service for a production plant or facility.

86726 Engineering design services n.e.c.

Other specialty engineering design services. Included here are acoustical and vibration engineering designs, traffic control systems designs, prototype development and detailed designs for new products and any other specialty engineering design services.

 $\underline{\text{Exclusion}}$: The aesthetic design of products and the complete design of products which do not require complex engineering (e.g. furniture) are classified in subclass 87907 (Specialty design services).

86727 Other engineering services during the construction and installation phase

Advisory and technical assistance services to the client during construction to ensure that construction work is in conformity with the

final design. This involves services provided both in offices and in the field, such as the review of shop drawings, periodic visits to the site to assess progress and quality of the work, guiding the client and the contractor in the interpretation of contract documents and any other advice on technical questions that may develop during construction.

86729 Other engineering services

Engineering services not elsewhere classified. Included here are geotechnical engineering services providing engineers and architects with necessary subsurface information to design various projects; groundwater engineering services including groundwater resources assessment, contamination studies and quality management; corrosion engineering services including inspection, detection and corrosion control programmes; failure investigations and other services requiring the expertise of engineers.

8673 Integrated engineering services

86731 <u>Integrated engineering services for transportation infrastructure turnkey projects</u>

Fully integrated engineering services for the construction of transportation infrastructure turnkey projects. Services included here are planning and pre-investment studies, preliminary and final design, cost estimation, construction scheduling, inspection and acceptance of contract work as well as technical services, such as the selection and training of personnel and the provision of operation and maintenance manuals and any other engineering services provided to the client that form part of an integrated bundle of services for a turnkey project.

86732 <u>Integrated engineering and project management services for water supply</u> and sanitation works turnkey projects

Fully integrated engineering services for the construction of water supply and sanitation works turnkey projects. Services included here are planning and pre-investment studies, preliminary and final design, cost estimation, construction scheduling, inspection and acceptance of contracts as well as technical services, such as the selection and training of personnel and the provision of operation and maintenance manuals and any other engineering services provided to the client that form part of an integrated bundle of services for a turnkey project.

86733 <u>Integrated engineering services for the construction of manufacturing turnkey projects</u>

Fully integrated engineering services for the construction of manufacturing facilities turnkey projects. Services included here are planning and pre-investment studies to address issues such as the integration of operations, site selection, pollution and effluent control and capital requirements; all necessary structural, mechanical and electrical design services; production process engineering design services including detailed process flow diagrams, general site and plant arrangement drawings, plant and equipment specifications; tender

specifications; construction scheduling inspection and acceptance of work as well as technical services, such as the selection and training of personnel, the provision of operations and maintenance manuals, start-up assistance and any other engineering services that form part of an integrated bundle of services for a turnkey project.

86739 <u>Integrated engineering services for other turnkey projects</u>

Fully integrated engineering services for other construction works. Services included here are planning and pre-investment studies, preliminary and final design, cost estimates, construction scheduling, inspection and acceptance of contracts as well as technical services, such as the selection and training of personnel and the provision of operation and maintenance manuals and any other engineering services provided to the client that form part of an integrated bundle of services for a turnkey project.

8674 Urban planning and landscape architectural services

86741 <u>Urban planning services</u>

Development services of programme regarding land use, site selection, control and utilization, road systems and servicing of land with a view to creating and maintaining systematic, coordinated urban development.

86742 <u>Landscape architectural services</u>

Plan and design services for the aesthetic landscaping of parks, commercial and residential land, etc. This implies preparing site plans, working drawings, specifications and cost estimates for land development, showing ground contours, vegetation to be planted, and facilities such as walks, fences and parking areas. Also included are inspection services of the work during construction.

8675 Related scientific and technical consulting services

86751 <u>Geological, geophysical and other scientific prospecting services</u>

Geological, geophysical, geochemical and other scientific consulting services as they relate to the location of mineral deposits, oil and gas and groundwater by studying the properties of the earth and rock formations and structures. Included here are the services of analysing the results of subsurface surveys, the study of earth sample and core, and assistance and advice in developing and extracting mineral resources.

86752 <u>Subsurface surveying services</u>

Gathering services of information on subsurface earth formations by different methods, including seismographic, gravimetric, magnetometric and other subsurface surveying methods.

86753 <u>Surface surveying services</u>

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

86754 Map-making services

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

8676 Technical testing and analysis services

86761 Composition and purity testing and analysis services

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

86762 <u>Testing and analysis services of physical properties</u>

Testing and analysis services of physical properties such as strength, ductility, electrical conductivity and radioactivity of materials such as metal, plastics, textiles, woods, glass, concrete and other materials. Included are tests for tension, hardness, impact resistance, fatigue resistance, and high-temperature effects.

86763 <u>Testing and analysis services of integrated mechanical and electrical</u> systems

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

86764 <u>Technical inspection services</u>

Testing and analysis services of a technical or scientific nature which do not alter or affect the object being tested. Included are radiographic, magnetic, and ultrasonic testing of machine parts and structures conducted in order to identify defects. These tests are often conducted on site. Excluded are inspection services of a non-technical or scientific nature, such as visual inspection of buildings, machines, etc.

86769 Other technical testing and analysis services

All other technical testing and analysis services not elsewhere classified.

DIVISION 87 BUSINESS SERVICES N.E.C.

- 871 Advertising services
- 8711 87110 Sale or leasing services of advertising space or time

Services provided in soliciting advertising space or time for newspapers, other periodicals, and television stations.

8712 87120 Planning, creating and placement services of advertising

Planning, creating and placement services of advertisements to be displayed through the advertising media.

8719 87190 Other advertising services

Other advertising services not elsewhere classified, including outdoor and aerial advertising services and delivery services of samples and other advertising material.

872 8720 Placement and supply services of personnel

87201 <u>Executive search services</u>

Services consisting in the search for, selection and referral of executive personnel for employment by others. Included in this category are services provided by senior administrators and managers whose functions generally include planning, organizing, directing and controlling activities of private or public sector businesses through subordinate administrators. The services may be supplied to the potential employer or to the prospective employee and may involve the formulation of job descriptions, the screening and testing of applicants, the investigation of references, and other research.

87202 <u>Placement services of office support personnel and other workers</u>

Services consisting in selecting, referring and placing applicants in employment by others on a permanent or temporary basis, except executive search services. The services may be supplied to the potential employer or to the prospective employee and may involve the formulation of job descriptions, the screening and testing of applicants, the investigation of references, etc. Included are the placement of secretaries, clerks, receptionists, book-keepers, data entry operators, typists, word-processor operators, nurses, models, maids, ship crews, etc.

87203 Supply services of office support personnel

Services consisting in supplying on a fee or contract basis to the clients, whether on a temporary or long-term basis, office support personnel hired by the supplier, who pays their emoluments. Included are the provision of personnel such as secretaries, clerks, receptionists, book-keepers, data entry operators, typists and word-processor operators.

87204 <u>Supply services of domestic help personnel</u>

Services consisting in supplying on a fee or contract basis to the clients, whether on a temporary or long-term basis, domestic help personnel hired by the supplier, who pays their emoluments. Included are the provision of maids, namnies, housekeepers, companions, etc.

 $\overline{\text{Exclusions}}$: Supply services of specialized domestic services through employees on the payroll of the supplier are classified according to the services rendered, e.g. as cleaning services, class 8740, or lawn maintenance services, subclass 88110 (Services incidental to agriculture).

87205 Supply services of other commercial or industrial workers

Services consisting in supplying on a fee or contract basis to the clients, whether on a temporary or long-term basis, industrial workers hired by the supplier, who pays their emoluments. Included are supply services of construction workers, maintenance workers, drivers, machinists assemblers, metalworking machine operators, labourers, movers, shippers, etc.

87206 Supply services of nursing personnel

Services consisting in supplying on a fee or contract basis to the clients, whether on a temporary or long-term basis, nursing personnel hired by the supplier, who pays their emoluments. Included are supply services of nurses, nursing assistants and other health care aides.

87209 Supply services of other personnel

Supply services of other personnel not elsewhere classified.

873 8730 Investigation and security services

87301 Investigation services

Services consisting in investigating cases submitted by the client, relating to crimes, theft, fraud, shoplifting, dishonesty, missing persons, domestic relations and other unlawful or lawful practices. Included are internal and undercover investigation and shoplifting protection services.

87302 <u>Security consultation services</u>

Services consisting in determining client's needs and providing advice and suggestions as to the type of security that is best suited for the client or as to improvements in existing systems.

87303 Alarm monitoring services

Services consisting in monitoring and maintaining security systems devices, such as burglar and fire alarms, by receiving alarm signals, confirming or checking that all systems are properly functioning and dispatching police officers, fire department or other designated parties.

87304 <u>Armoured car services</u>

Services consisting in providing an armoured car to pick up and deliver money, receipts or other valuable items, with hired personnel to directly protect properties while in transit. The services generally imply bank collection and deposit services, securities transfer, etc.

87305 Guard services

Services consisting in providing protective services through hired personnel to ensure safety of people or private, industrial and commercial properties by guarding them against fire, theft, vandalism or illegal entry. Included are patrol and inspection services, security guard services, bodyguard services, watchdog services, parking control and access control services.

87309 Other security services

Security services not elsewhere classified.

874 8740 Building cleaning services

87401 <u>Disinfecting and exterminating services</u>

Services consisting in disinfecting dwellings and other buildings and exterminating insects, rodents and other pests. Included are fumigating services and pest control services.

87402 <u>Window cleaning services</u>

Services consisting in cleaning windows in dwellings and other buildings. Included here are cleaning services of exterior windows using swing stages.

87403 <u>Janitorial services</u>

Services consisting in cleaning and maintaining dwellings and other buildings. Included here are floor cleaning and waxing, interior wall cleaning, furniture polishing and other janitorial and maintenance services.

87409 Other building cleaning services

Building cleaning services not elsewhere classified. Included are furnace and chimney cleaning.

 $\overline{\text{Exclusions}}$: Building exterior cleaning services are classified in subclass 51790 (Other building completion and finishing work).

Lawn maintenance services are classified in subclass 88110 (Services incidental to agriculture).

875 8750 Photographic services

87501 Portrait photography services

Services consisting in photographing persons or other subjects in studios or other locations such as clients' offices or homes. The pictures must represent as faithfully as possible the subject's physical features and personality. Generally included with these services is the development and printing of such pictures according to customer specifications. Included are passport or identification photographs, infant and child portraits, family or military portraits, studio fashion photos, and corporate pictures.

87502 Advertising and related photography services

Services consisting in photographing merchandise, industrial products, fashion clothes and other apparel, machinery, buildings, persons and other subjects for use in public relations, advertising displays or literature, such as annual reports, product brochures, newspaper advertisements, catalogues or food and beverage layouts. Generally included with these services is the development and printing of such pictures according to customer specifications.

87503 Action photography services

Services consisting in photographing live events, such as weddings, graduations, conventions, receptions, fashion shows, sports and news events, and any other events of current interest. Generally included with these services is the development and printing of such pictures according to customer specifications.

87504 Specialty photography services

Services consisting in photographing persons, objects or scenery using special apparatus and techniques. Generally these services also include the development and printing of such pictures. Examples of such services are aerial photography, underwater photography, medical and biological photography, and photomicrography.

87505 <u>Photography processing services</u>

Services consisting primarily in the development of negatives and the printing of pictures for others according to customer specifications. These services may include enlargement of negatives or slides, black and white processing, colour printing, slide and negative duplicates, reprints, etc. Also included are preparation services of photographic slides.

87506 <u>Motion picture processing services not related to the motion picture and television industries</u>

Services consisting in the development of motion picture films of both amateur photographers and commercial clients.

87507 Restoration, copying and retouching services of photography

Services consisting of old photograph restoration, copying from a picture, retouching, and other special photographic effects.

87509 Other photographic services

Photographic services not elsewhere classified.

876 8760 87600 Packaging services

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

<u>Exclusions</u>: If the services provided consist solely of printing information on packaging materials, it is classified in the appropriate subclass of group 325 or 326, i.e. printed matter or articles of paper or paperboard.

Packing and crating services incidental to transport are classified in division 74 (Supporting and auxiliary transport services).

Package design services are classified in subclass 87907 (Specialty design services).

If the packaging services also include processing of client owned materials into a different product (e.g. mixing water and concentrate to produce soft drinks, cooking fish prior to canning, blending creams and colouring materials into cosmetics), it is classified in the appropriate subclass of group 884 or 885 (Services incidental to manufacturing).

879 8790 Other business services

87901 <u>Credit reporting services</u>

Services consisting in the reporting of credit ratings of persons and businesses. This involves the evaluation of the financial status and credit experience of prospective customers, loan applicants, etc.

87902 <u>Collection agency services</u>

Services consisting in the collection on a fee or contract basis of accounts, cheques, contracts or notes, and remittance of the money to the client. Included are both the collection of regular accounts (e.g. utility bills) and the recovery of delinquent accounts. Also included is the outright purchase of delinquent accounts and debts and subsequent recovery.

87903 <u>Telephone answering services</u>

Services consisting in the provision of telephone answering services. Included are telephone call forwarding services (excluding paging services), and telephone wake-up services.

87904 Duplicating services

Services consisting in the provision of duplicating services. Included are blue printing, photocopying, mimeographing, photostating, and other duplication services other than printing.

87905 <u>Translation and interpretation services</u>

Services consisting in the provision of translation and interpretation services. Translation services generally relate to the rewriting of texts from one language to another; while interpretation services are generally concerned with stating orally in one language what has been stated orally in another language.

87906 <u>Mailing list compilation and mailing services</u>

Services consisting in compiling and selling the use of lists of names and addresses from telephone directories and other sources, or in sending materials (e.g. advertising material, information material) by envelope addressing, stuffing, sealing, metering and mailing.

87907 <u>Specialty design services</u>

Services consisting in creating designs and preparing patterns for a variety of products by harmonizing aesthetic considerations with technical and other requirements. Included in this category are furniture designs, interior designs and decorations and aesthetic designs for various other consumer products. Design services for industrial products are classified in subclass 86726 (Engineering design services n.e.c.).

Exclusion: Graphic design services are classified in group 871 (Advertising services).

87909 Other business services n.e.c.

Services generally provided to businesses, not elsewhere classified. Included here are business brokerage services, appraisal services other than for real estate, secretarial services, demonstration and exhibition services, etc.

DIVISION 88AGRICULTURAL, MINING AND MANUFACTURING SERVICES

Services rendered on a fee or contract basis by units mainly engaged in the production of transportable goods, and services typically related to the production of such goods.

A great number and a wide variety of services are classified here which may be classified according to broad industry categories into:

<u>Services incidental to agriculture, hunting, forestry and fishing</u>: services rendered on a fee or contract basis, mostly performed at the site where the agricultural production is done, e.g. services providing agricultural machinery with drivers and crew; harvesting and related services; services of farm labour contractors; animal boarding, care and breeding services; services to promote propagation, growth and output of animals; services to promote commercial hunting and trapping; timber evaluation, firefighting, forest management including forest damage assessment services; logging related services; services related to fishery and operational services of fish hatcheries or fish farms.

<u>Services incidental to mining</u>: services rendered on a fee or contract basis at oil and gas fields, e.g. drilling services, derrick building, repair and dismantling services, oil and gas well casings cementing services.

<u>Exclusion</u>: Mineral prospecting services, oil and gas field exploration and geophysical (e.g. seismic) and geological surveying services are classified in class 8675 (Engineering related scientific and technical consulting services).

<u>Services incidental to manufacturing</u>: these include manufacturing on a fee or contract basis, i.e. manufacturing services rendered to others where the raw materials processed, treated or finished are not owned by the manufacturer. Assembly, installation other than construction work, fitting of articles, maintenance and repair services are also classified here.

The following are examples of manufacturing services:

- services rendered on a fee or contract basis related to processing and preserving of meat, fish, fruit, vegetables, dairy products and bakery products;
- services rendered on a fee or contract basis related to finishing of textiles and manufacture of made-up textile articles (incl. services concerning some entrepreneurial functions, e.g. designing and preparing samples); services related to tanning and dressing of leather and to manufacture of leather and footwear;

- printing on a fee or contract basis and services related to printing, e.g. bookbinding services;
- casting and forging services of metals treatment and coating services of metals;
 general mechanical engineering services on a fee or contract basis; repair
 services incidental to metal products, machinery and equipment.

Exclusions: Installation work for constructions is classified in group 516. Repair services of motor vehicles, motorcycles, and household appliances, equipment, furnishings and other consumer goods are classified in subclasses/61120 and 61220 and in group 633 (Repair services of personal and household goods). Services consisting in merely bottling and labelling liquors, wines and waters are classified in subclass 62226 (Wholesale trade services of beverages), if performed as part of buying and selling at wholesale, and in subclass 87600 (Packaging services), if performed on a fee or contract basis.

Maintenance and repair services of office and computing machinery are classified in ${\it subclass}$ 84500.

<u>Services incidental to energy distribution</u>: transmission and distribution services on a fee or contract basis of electricity, gaseous fuels and steam and hot water to household, industrial, commercial and other users.

 $\underline{\text{Exclusion}}$: Transport services via pipeline on a fee or contract basis of petroleum and natural gas are classified in subclass 71310.

DIVISION 89INTANGIBLE ASSETS

891 Financial assets and liabilities

8910 89100 <u>Financial assets and liabilities</u>

Gold and IMF special drawing rights. Currency in circulation and transferable deposits. Other claims on monetary institutions, other financial institutions and government organs that are represented by evidence of deposit. Short-term or long-term loans not elsewhere classified. Net equity of households on life insurance reserves and on pension funds. Proprietors' net equity in enterprises. Trade credit and advances. Other financial assets and liabilities.

892 Non-financial intangible assets

8921 89210 <u>Patents</u>

Royalties for the right to use patents, i.e. periodic fees in respect of licences for inventions (novel ideas) concerning the manufacture of patented goods, or the use of patented processes. A patent may be defined as a document, issued by a government office, that describes the invention and creates a legal situation in which the patented invention can normally only be exploited with the authorization of the patentee. This protection is limited in time.

8922 89220 Trademarks

Royalties for the right to distinguish the goods or services ("service marks") of an enterprise or a group of enterprises. To be protected, a trademark generally necessitates registration in a government office. If a trademark is protected, no person or enterprise other than its owner may use it. This protection is generally not limited in time.

8923 89230 <u>Copyrights</u>

Royalties for the right to use copyrighted materials in determined ways. Copyrighted materials can be original literary and artistic works including maps and audiovisual works, furniture and choreographic works. Copyright protection may include the right to copy or reproduce any kind of work; the right to perform in public; the right to make sound recordings of performances; the right to make motion pictures of literary works; the right to broadcast any kind of work; and the right to translate literary works. The author of a work is generally the owner of the copyright, but sometimes it may be transferred to the author's employer. Copyright protection is generally independent of any formalities, i.e. it starts with the creation of a work.

8929 89290 Other non-financial intangible assets

Royalties for the right to use similar exclusive rights as above, not elsewhere classified, owned by other economic agents.

SECTION 9 COMMUNITY, SOCIAL AND PERSONAL SERVICES

- DIVISION 91 PUBLIC ADMINISTRATION AND OTHER SERVICES TO THE COMMUNITY AS A WHOLE; COMPULSORY SOCIAL SECURITY SERVICES
- 911 Administrative services of the government
- 9111 Overall government public services

91111 <u>Executive and legislative services</u>

Legislative and executive services by different bodies at the different levels of government, i.e. at the central, regional or local level; and executive services provided by executive bodies at the different levels of government. Also included are legislative and executive services provided by ministries and other administrative or advisory staff attached to the legislative or executive bodies.

91112 Financial and fiscal services

A great variety of public financial and fiscal services: administrative and supervisory services for financial and fiscal affairs; operational services for taxation schemes, duty and tax collection on goods; tax violation investigation services; management services of public funds and public debt services: services concerning raising and receiving of moneys and control of their disbursement, and services concerning monitoring and control of the money supply.

91113 Overall economic and social planning and statistical services

Administrative and operational services for overall economic and social planning. Included are services provided by planning and statistical offices undertaken at the different levels of government, and services by the other offices, bureaux or programme units which formulate, coordinate and frequently monitor the implementation of overall economic and social plans and programmes.

91114 Government services to fundamental research

Services related to fundamental research, i.e. any activity directed towards the increase of scientific knowledge or discovery of new fields of investigation, without any specific practical objective. Included are administrative services provided by offices, bureaux, programme units, etc., for governmental activities in, providing funding for or undertaking fundamental research into the natural sciences, the social sciences and humanities, and fundamental multidisciplinary research.

91119 Other administrative services of the government n.e.c.

Other overall general public services. Included are administrative, operational and support services for government public affairs that cannot be assigned to one of the four previous categories. Also included are services by programme units dealing with non-self-governing

and trust territory affairs, and services by programme units administering elections.

9112 Administrative services of agencies that provide educational, health care, cultural and other social services excluding social security services

91121 Administrative educational services

Public administrative services for different educational institutions. Included are management, operation, inspection and support services for all school-types and other educational institutions.

Also included are public information services concerning the educational system in general, provided by government offices of special programme units.

91122 Administrative health care services

Public administrative services for all kinds of health care. Management, operation, inspection and support services for general and specialized medical or dental hospitals and clinics, and nursing and convalescent home services.

Also included are administration, management, operation and support services in public health matters, such as blood-bank operation services, disease detection services, prevention services, population control services, etc. These services are frequently provided by special teams not connected with a hospital, clinic or practitioner.

<u>Exclusion</u>: Sickness benefit services are classified in subclass 91310 (Sickness, maternity or temporary disablement benefits).

91123 Administrative housing and community amenity services

Public administrative services for housing and overall community development affairs, water supply affairs, sanitary affairs and street lighting affairs. Included are services related to the development, monitoring and evaluation of housing activities and housing standards (other than construction standards), the planning of new communities or of restoration projects, administrative services for rent control and eligibility standards for publicly supported dwelling units, housing services for the general public or for people with special needs, dissemination services of public information about housing. Services provided by offices, bureaux, departments and programme units engaged in developing and administering regulations concerning water supply; public administrative services related to refuse collection and disposal operations, sewage system operation and street cleaning, pollution standards, information dissemination on pollution.

91124 Administrative recreational, cultural and religious services

Public administrative services for sporting and recreational affairs, cultural affairs, and religious affairs. Included are support services for facilities for cultural pursuits and individual artists and organizations engaged in promoting cultural activities; support services for national, regional or local celebrations and for facilities for maintenance and operation of religious affairs.

<u>Exclusion</u>: Sports events promotion and organization services, sports facilities operation services and other recreational services are classified in group 964 (Sporting and other recreational services).

9113 Administrative services for more efficient operation of business

91131 <u>Administrative agriculture, forestry, fishing and hunting related services</u>

Public administrative services related to agricultural land management, agrarian reform and land settlement, stabilization of agrarian markets, veterinary affairs, pest control, forestry, fishing and hunting affairs, agricultural research and experimental development.

Administrative services by offices, bureaux and programme units concerning: agricultural land conservation, land reclamation, land improvement and expansion; veterinary services rendered to farms; eradication or control of pests, vermin, plant diseases or other destructive agents, and crop inspection and grading.

Administrative services concerning: regulations governing forest operations and the issuance of tree-felling licences; rationalization of forest resources exploitation, reafforestation work; operation and support of game preserves and fish hatcheries; the development and monitoring of regulations, including the licensing of fishing and hunting.

Also included are support services and information dissemination services for all the above-mentioned affairs.

91132 Administrative fuel and energy related services

Public administrative services for fuel and energy affairs.

Administrative services by offices, bureaux and programme units for: solid mineral fuel affairs, including regulations concerning their exploitation or conservation; petroleum and natural gas affairs, including distribution of town gas; nuclear and non-commercial fuel affairs, including such fuels as alcohol, wood and wood wastes, etc.

Also included are support services and information dissemination services for all the above-mentioned affairs.

91133 <u>Administrative mining and mineral resources, manufacturing and construction related services</u>

Public administrative services for mining and mineral resources, manufacturing and construction affairs.

Administrative services by offices, bureaux and programme units for: discovery, exploitation, conservation, marketing and other aspects of mineral production, including the development and monitoring of regulations concerning prospecting, mining and safety standards; activities designed to develop, expand and improve the position of manufacturing establishments.

Services related to development and administration of regulations concerning building standards, issuing of certificates permitting occupancy, development and monitoring of regulations concerning safety at building sites.

Also included are support services and information dissemination services for all the above-mentioned affairs.

<u>Exclusion</u>: Services related to mineral fuel affairs are classified in subclass 91132 (Administrative fuel and energy related services).

91134 Administrative transport and communications related services

Public administrative services for road and water transport, railway and air transport, and communications affairs.

Administrative services by offices, bureaux and programme units concerning: planning, design, construction, maintenance, and improvement of roads and highways and associated structures; roadbeds and associated structures; water transport facilities; railway; airports, runways, terminals, hangars, air navigation aids and other fixed structures and equipment associated with transport by air; and pipelines and other transport facilities; supervision and regulation of such work and development and administration of operation regulations for all the above-mentioned transport media and related equipment.

Administrative services for communications affairs, i.e. postal, telephone, telegraph, cable and wireless communications systems, and communications satellites. Included are services concerning design, construction, operation, and improvement of communications systems and services concerning the development and administration of regulations for these systems.

Also included are support services and information dissemination services for all the above-mentioned affairs.

<u>Exclusions</u>: Street cleaning and street lighting services are classified in subclass 91123 (Administrative housing and community amenity services). Public administrative services related to the regulation and monitoring of pollution arising from motor vehicle operation are also classified in subclass 91123.

Traffic control services are classified in subclass 91260 (Police and fire protection services).

Control services of water traffic are also classified in subclass 91260.

91135 <u>Administrative services related to the distributive and catering trades, hotels and restaurants</u>

Public administrative services for distributive trade affairs, storage and warehousing, and hotel and restaurant affairs.

Administrative services by offices, bureaux and programme units concerning: the development and monitoring of regulations concerning wholesale and retail trade, consumer protection affairs, price control and rationing schemes operating through retailers or wholesalers, storage and warehousing, hotels and restaurant operations.

Administrative services concerning the design and construction of hotel and restaurant accommodations. Also included are support services and information dissemination services for the above-mentioned affairs.

91136 Administrative services related to tourism affairs

Public administrative services for tourism and tourism promotion.

Administrative services by offices, bureaux and programme units concerning: advertising campaigns, dissemination of tourism information, operation of tourist offices, other support for tourism.

91137 Administrative multipurpose development project services

Public administrative services for multipurpose development projects.

Administrative services by offices, bureaux and programme units concerning planning, design, construction, improvement and operation of multipurpose projects. Such projects typically consist of integrated facilities for generation of power, flood control, irrigation, navigation and recreation. Also included are support services and information dissemination services for the above-mentioned affairs.

91138 <u>General administrative economic, commercial and labour affairs related services</u>

Public administrative services for general economic and commercial affairs and for general labour affairs.

Administrative services by offices, bureaux and programme units involving the formulation of general economic policies and the regulation or support of general economic activities, such as export and import trade as a whole, commodity and equity markets, overall income controls, general trade promotion activities, general regulation of monopolies and other restraints on trade and market entry, regulation, licensing and inspection of miscellaneous commercial sectors. Administrative services concerning the operation of such institutions as

the patent, trademark and copyright offices, weather forecasting institutions, standardization institutions.

Administrative services concerning the formulation and implementation of general labour policies and regulations, such as labour conditions; the operation of labour exchanges; the implementation of national and regional development policy measures to reduce unemployment, and to stimulate labour mobility.

9114 General services for the government n.e.c.

91141 General personnel services for the government

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

91149 Other general services for the government n.e.c.

Public administrative services for general affairs of the government.

Included are administrative, operational and support services for overall general affairs, such as centralized supply and purchasing operations, maintenance and storage of government records and archives, operation of government owned or occupied buildings, government operated printing offices and other general affairs not connected with a specific function.

912 Services to the community as a whole

9121 91210 Administrative external affairs related services, diplomatic and consular services abroad

Public administrative and operational services for the ministry of foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organizations. Administrative, operational and support services for information and cultural services intended for distribution beyond national boundaries, including libraries, reading rooms and reference services located abroad.

Also included are administrative services by programme units dealing with non-self-governing and trust territory affairs.

9122 91220 Foreign economic aid related services

Public administrative services for economic aid to developing countries, whether or not routed through international organizations.

Administrative services by offices, bureaux and programme units for non-military aid programmes to developing countries, provision or support for technical assistance and training, international assistance

such as refugee or hunger relief programmes, economic aid missions accredited to foreign Governments.

<u>Exclusion</u>: Administrative services related to military aid to foreign countries are classified in subclass 91230.

9123 91230 Foreign military aid related services

Public administrative services for the provision of military aid to foreign countries.

Administrative services by offices, bureaux and other programme units concerning military aid missions accredited to foreign governments or attached to international military organizations or alliances, grants and loans for military aid, contributions to international peace-keeping forces, including assignment of manpower.

9124 91240 <u>Military defence services</u>

Public administrative services for military defence affairs.

Administrative, operational and supervision services for military defence affairs and forces: land, sea, air and space defence forces; engineering, transport, communications, intelligence, material, personnel and other non-combat forces and commands; and reserve and auxiliary forces of the defence establishment. Services for provision of equipment, structures, supplies, etc., and for health activities for military personnel in the field. Also included are administrative and support services for defence-related applied research and experimental development.

 $\underline{\text{Exclusions}}$: Administrative services of the Ministry of Defence are classified in class 9111 (Overall government public services).

Foreign military aid related services are classified in subclass 91230.

Administrative services for military tribunals are classified in subclass 91270 (Law courts related administrative services).

Educational services of military schools, colleges and academies are classified in the appropriate categories of division 92.

Military hospital services are classified in subclass 93110.

9125 91250 <u>Civil defence services</u>

Public administrative services for civil defence affairs.

Administrative, operational and support services for civil defence forces; support services for the working out of contingency plans and the carrying out of exercises in which civilian institutions and populations are involved.

9126 91260 Police and fire protection services

Public administrative, operational and supervision services for police forces and fire protection affairs.

Administrative and operational services for regular and auxiliary police forces supported by public authorities, and port, border, and coast guards and other special police forces. Police services are related to traffic regulation, alien registration, operation of police laboratories and maintenance of arrest records.

Administrative and operational services for fire-fighting and fire-prevention by regular and auxiliary fire brigades supported by public authorities.

9127 91270 Law courts related administrative services

Public administrative services for civil and criminal law courts, military tribunals, and the judicial system.

Legal representation and advisory services on behalf of the government or on behalf of others when provided by the government; services related to rendering of judgements and interpretation of the law including arbitration of civil actions.

 $\underline{\text{Exclusion}}$: Services concerning advice and representation in civil, criminal and other cases are classified in class 8611 (Legal advisory and representation services in the different fields of law).

9128 91280 Administrative services related to detention or rehabilitation of $\underline{\text{criminals}}$

Public correctional services; administrative and operational services for prisons and other places for incarceration and rehabilitation of criminals, such as prison farms, work-houses, reformatories and asylums.

 $\underline{\text{Exclusions}}$: Education services by prison schools are classified in subclass 92900 (Other education services).

Prison hospital services are classified in subclass 93110 (Hospital services).

9129 91290 Other public order and safety affairs related services

Other public administrative services for public order and safety affairs.

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

913 Compulsory social security services

9131 91310 Sickness, maternity or temporary disablement benefits

Public administrative services for sickness, maternity or temporary disablement benefits affairs.

Administrative and operational services for social security affairs, involving provision of benefits for loss of income due to sickness, childbirth or temporary disablement.

9132 91320 Government employee pension schemes; old-age, disability or survivors' benefits other than for government employees

Public administrative services for government employee pension schemes, and for old-age, disability or survivors' benefits other than for government employees.

Administrative and operational services for retirement, pension and disability plans for government employees and their survivors, including government social assistance schemes to compensate for permanent loss of income due to partial or full disablement.

9133 91330 Unemployment compensation benefits

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

Exclusion: Welfare services are classified in group 933 (Social services).

9134 91340 <u>Family and child allowances</u>

Public administrative, operational and support services for income assistance to households and families with dependent children.

Included are payments to families with dependent children whether or not an income recipient is part of the household; and payments to households on a per-child basis regardless of needs.

 $\underline{\text{Exclusion}}$: Maternity benefit services are classified in subclass 91310 (Sickness, maternity or temporary disablement benefits).

DIVISION 92 EDUCATION SERVICES

921 Primary education services

9211 92110 <u>Preschool education services</u>

Pre-primary school education services. Such education services are usually provided by nursery schools, kindergartens, or special sections

attached to primary schools, and aim primarily to introduce very young children to anticipated school-type environment.

Exclusion: Child day-care services are classified in subclass 93321.

9219 92190 Other primary education services

Other primary school education services at the first level. Such education services are intended to give the students a basic education in diverse subjects, and are characterized by a relatively low specialization level.

<u>Exclusion</u>: Services related to the provision of literacy programmes for adults are classified in subclass 92400 (Adult education services n.e.c.).

922 Secondary education services

9221 92210 General secondary education services

General school education services at the second level, first stage. Such education services consist of education that continues the basic programmes taught at the primary education level, but usually on a more subject-oriented pattern and with some beginning specialization.

9222 92220 <u>Higher secondary education services</u>

General school education services at the second level, second stage. Such education services consist of general education programmes covering a wide variety of subjects involving more specialization than at the first stage. The programmes intend to qualify students either for technical or vocational education or for university entrance without any special subject prerequisite.

9223 92230 <u>Technical and vocational secondary education services</u>

Technical and vocational education services below the university level. Such education services consist of programmes emphasizing subject-matter specialization and instruction in both theoretical and practical skills. They usually apply to specific professions.

9224 92240 Technical and vocational secondary school-type education services for handicapped students

Technical and vocational secondary school-type education services specially designed to meet the possibilities and needs of handicapped students below the university level.

923 Higher education services

9231 92310 Post-secondary technical and vocational education services

Post-secondary, sub-degree technical and vocational education services. Such education services consist of a great variety of subject-matter

programmes. They emphasize teaching of practical skills, but also involve substantial theoretical background instruction.

9239 92390 Other higher education services

Education services leading to a university degree or equivalent. Such education services are provided by universities or specialized professional schools. The programmes not only emphasize theoretical instruction, but also research training aiming to prepare students for participation in original work.

- 924 Adult education services n.e.c.
- 9240 92400 Adult education services n.e.c.

Education services for adults who are not in the regular school and university system. Such education services may be provided in day or evening classes by schools or by special institutions for adult education. Included are education services through radio or television broadcasting or by correspondence. The programmes may cover both general and vocational subjects. Services related to literacy programmes for adults are also included.

<u>Exclusion</u>: Higher education services provided within the regular education system are classified in subclass 92310 (Post-secondary technical and vocational education services) or 92390 (Other higher education services).

- 929 Other education services
- 9290 92900 Other education services

Education services at the first and second levels in specific subject-matters not elsewhere classified, and all other education services that are not definable by level.

 $\underline{\text{Exclusions}}$: Education services primarily concerned with recreational matters are classified in class 9641 (Sporting services).

Education services provided by governesses or tutors employed by private households are classified in subclass 98000 (Private households with employed persons).

DIVISION 93 HEALTH AND SOCIAL SERVICES

931 Human health services

9311 93110 Hospital services

Services delivered under the direction of medical doctors chiefly to in-patients, aimed at curing, reactivating and/or maintaining the health status of a patient. Hospital services comprise medical and paramedical services, nursing services, laboratory and technical services including radiological and anaesthesiological services, etc.

<u>Exclusions</u>: Services delivered by hospital out-patient clinics are classified in subclass 93121 (General medical services) or 93122 (Specialized medical services).

Dental services are classified in subclass 93123.

Ambulance services are classified in subclass 93192.

9312 Medical and dental services

Services chiefly aimed at preventing, diagnosing and treating illness through consultation by individual patients without institutional nursing, except nursing provided by hospital out-patient clinics (for a part of the day).

93121 General medical services

Services consisting in the prevention, diagnosis and treatment by doctors of medicine of physical and/or mental diseases of a general nature, such as consultations, injections (limited and/or periodical), physical check-ups, etc. These services are not limited to specified or particular conditions, diseases or anatomical regions. They can be provided in general practitioners' practices, and also delivered by out-patient clinics, attached to firms, schools, etc.

93122 <u>Specialized medical services</u>

Diagnosis and treatment services by doctors of medicine of diseases of a specific nature, delivered in a specialists' practice or health institution (including hospital in-/out-patient clinics).

These services are defined as those limited to specific or particular conditions, diseases or anatomical regions (except dental services), such as medical services for the following: nervous system; eye; ear, nose and throat; respiratory system; circulatory system; digestive system; hepatobiliary system and pancreas; musculoskeletal system connected tissues; skin, subcutaneous tissue and breast; endocrine, nutritional and metabolic diseases and disorders; kidney and urinary tract; male reproductive system; female reproductive system; pregnancy, childbirth and puerperium; newborns and other neonates; blood and bloodforming organs; myeloproliferative disorders; infectious and parasitic diseases; mental diseases and disorders; substance use and substance induced organic mental disorders; injuries, poisonings and toxic effects of drugs; burns; factors influencing health status and other contacts with health services (e.g. rehabilitation, aftercare, etc.).

Exclusion: Services of medical laboratories are classified in subclass/93199
(Other human health services n.e.c.).

93123 <u>Dental services</u>

Diagnosis and treatment services of diseases affecting the patient's teeth or aberrations in the cavity of the mouth, and services aimed at the prevention of development of dental diseases, including dental surgery even when given in hospitals to in-patients.

These dental services can be delivered in health clinics, such as those attached to schools, firms, homes for the aged, etc., as well as in own consulting and operating rooms. It concerns services in the field of general dentistry, such as routine dental examinations, preventive dental care, treatment of caries, etc.; orthodontic services, e.g. treatment of protruding teeth, crossbite, overbite, etc.; services in the field of oral surgery; other specialized dental services, e.g. in the field of periodontics, paedodontics, endodontics and reconstruction.

9319 Other human health services

93191 <u>Deliveries and related services, nursing services, physiotherapeutic and para-medical services</u>

Services such as supervision during pregnancy and childbirth and the supervision of the mother after birth. Services in the field of nursing (without admission) care, advice and prevention for patients at home, the provision of maternity care, children's hygienics, etc. Physiotherapy and para-medical services are services in the field of physiotherapy, ergotherapy, occupational therapy, speech therapy, homeopathy, acupuncture, nutrition instructions, etc.

93192 Ambulance services

General and specialized medical services delivered in the ambulance.

93193 <u>Residential health facilities services other than hospital</u> <u>services</u>

Combined lodging and medical services not carried out under the supervision of a medical doctor located on the premises.

93199 Other human health services n.e.c.

Services in the field of: morphological or chemical pathology, bacteriology, virology, immunology, etc., and services not elsewhere classified, such as blood collection services.

932 9320 Veterinary services

93201 <u>Veterinary services for pet animals</u>

Animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to pet animals. The services are aimed at curing, reactivating and/or maintaining the health status of the animal. Included are hospital, laboratory and technical services, food (incl. special diets), and other facilities and resources.

93209 Other veterinary services

Animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to animals other than pets (incl. zoo animals and animals raised for their fur or other products). The services are aimed at curing, reactivating and/or maintaining the health status of the animal. Included are hospital, laboratory and technical services, food (incl. special diets), and other facilities and resources.

- 933 Social services
- 9331 Social services with accommodation

93311 Welfare services delivered through residential institutions to old persons and the handicapped

Social assistance services involving round-the-clock care services by residential institutions for the aged and the physically or mentally handicapped, including the blind, deaf and dumb.

Exclusions: Education services are classified in division 92.

Combined lodging and medical services are classified in subclass 93110 (Hospital services) if under the direction of medical doctors, and in subclass 93193 (Residential health facilities services other than hospital services) if without supervision by a medical director.

93312 Welfare services delivered through residential institutions to children and other clients

Social assistance services involving round-the-clock care services by residential institutions to children and other clients, e.g. social services by orphanages, homes for children in need of protection, homes for emotionally disturbed children, homes for single mothers, and other social rehabilitation services.

93319 Other social services with accommodation

Social assistance services involving round-the-clock care services by residential institutions, e.g. social work provided by juvenile correction homes and rehabilitation services (not including medical treatment services) for people addicted to drugs or alcohol.

9332 Social services without accommodation

93321 Child day-care services including day-care services for the handicapped

Social services by non-residential institutions consisting in providing day-time shelter and elementary, playlike teaching to small children (day-care services) in nursery schools, including day-care services for the handicapped.

93322 <u>Guidance and counselling services n.e.c.</u> related to children

Guidance and counselling services not elsewhere classified delivered to individuals and families, generally the children's parents, in their homes or elsewhere. Such services may deal with behavioural, educational and other problems related to children, e.g. broken-home problems, school problems, development problems, prevention services of cruelty to children, crisis intervention services, adoption services, etc.

93323 Welfare services not delivered through residential institutions

Welfare services not including lodging services, e.g. eligibility determination services in connection with welfare aid, rent supplements and food stamps, old age visiting services, household budget counselling services, and other community and neighbourhood services.

93324 <u>Vocational rehabilitation services</u>

Vocational rehabilitation services for handicapped or unemployed persons, where the social assistance component is predominant.

 $\underline{\text{Exclusion}}$: Vocational rehabilitation services where the education component is predominant are classified in division 92 (Education services).

93329 Other social services without accommodation

Other social services not including lodging services, e.g. marriage guidance services, guidance services delivered to persons on parole or probation, social assistance services to disaster victims, refugees and immigrants including shelter services.

DIVISION 94 SEWAGE AND REFUSE DISPOSAL, SANITATION AND OTHER ENVIRONMENTAL PROTECTION SERVICES

940 Sewage and refuse disposal, sanitation and other environmental protection services

9401 94010 <u>Sewage services</u>

Sewage removal, treatment and disposal services. Equipment used are waste pipes, sewers or drains, cesspools or septic tanks and processes utilized may be dilution, screening and filtering, sedimentation, chemical precipitation, etc.

<u>Exclusions</u>: Collection, purification and distribution services of water are classified in subclass 18000 (Natural water).

Construction, repair and alteration work of sewers are classified in subclass 51330 (Construction work for waterways, harbours, dams and other waterworks).

9402 94020 <u>Refuse disposal services</u>

Refuse collection and disposal services. Collection services of garbage, trash, rubbish and waste, whether from households or from industrial and commercial establishments, transport services and disposal services by incineration or by other means. Waste reduction services are also included.

<u>Exclusions</u>: Dealing services in wastes or scraps are classified in subclass 62118 (Sales on a fee or contract basis of goods n.e.c.) and 62278 (Wholesale trade services of waste and scrap and materials for recycling).

Research and experimental development services on environmental issues are classified in division 85.

Regulatory administrative services by the government related to environmental issues are classified in subclass 91123 (Administrative housing and community amenity services), 91131 (Administrative agriculture, forestry, fishing and hunting related services) and 91132 (Administrative fuel and energy related services).

9403 94030 <u>Sanitation and similar services</u>

Other sanitation and similar services including outdoor sweeping services and snow- and ice-clearing services.

 $\underline{\text{Exclusion}}$: Disinfecting and exterminating services for buildings and other non-agricultural structures are classified in subclass 87401.

Pest control services in connection with agriculture are classified in subclass 88110 (Services incidental to agriculture).

9404 94040 <u>Cleaning services of exhaust gases</u>

Emission monitoring and control services of pollutants into the air, whether from mobile or stationary sources, mostly caused by the burning of fossil fuels. Concentration monitoring, control and reduction services of pollutants in ambient air, especially in urban areas.

9405 94050 Noise abatement services

Noise pollution monitoring, control and abatement services, e.g. traffic-related noise abatement services in urban areas.

9406 94060 <u>Nature and landscape protection services</u>

Ecological system protection services, e.g. of lakes, coastlines and coastal waters, dryland, etc., including their respective fauna, flora and habitats. Services consisting in studies on the interrelationship between environment and climate (e.g. greenhouse effect), including natural disaster assessment and abatement services. Landscape protection services not elsewhere classified.

Exclusion: Forest and damage assessment and abatement services are classified
in group 881 (Services incidental to agriculture, hunting and forestry).

9409 94090 Other environmental protection services n.e.c.

Other environmental protection services not elsewhere classified, e.g. acidifying deposition ("acid rain") monitoring, controlling and damage assessment services.

DIVISION 95 SERVICES OF MEMBERSHIP ORGANIZATIONS

Services rendered by membership organizations to the general public or to other businesses are classified according to the principal services involved (e.g. as lodging, insurance, education or medical services).

951 Services furnished by business, employers and professional organizations

9511 95110 Services furnished by business and employers organizations

Information dissemination services, representation services before government agencies, public relations services, labour negotiations services and other services, supplied by associations whose member interests centre on the development and welfare of business or trade in general or of a particular line.

 $\underline{\text{Exclusion}}$: Public relations services rendered by others, on a fee or contract basis, on behalf of the association are classified in subclass 86506 (Public relations services).

9512 95120 <u>Services furnished by professional organizations</u>

Information dissemination services, development and supervision services of standards of practice for particular professions, representation services before government agencies and public relations services; other services supplied by associations whose member interests centre on scholarly disciplines or professional practices of technical fields in general or of a particular field.

952 Services furnished by trade unions

9520 95200 <u>Services furnished by trade unions</u>

Representation services of members' views concerning the work situation and organizational services for concerted action, provided by associations whose members are mainly employees.

959 Services furnished by membership organizations n.e.c.

9591 95910 <u>Religious services</u>

Religious worship, training and study services provided directly to worshippers by churches, mosques, temples, synagogues and other houses of worship, and by own account ministers of religion. General religious

worship services, evangelistic and missionary services, specialized religious services such as marriage services, services for the dead, confirmation services, baptismal and christening services, etc. Religious services, including retreat services provided by houses of religious orders. Services related to religion and religious services, not elsewhere classified.

9592 95920 Services furnished by political organizations

Information dissemination services, public relations services, fund-raising services and similar services, provided by political parties and similar organizations associated with a political party or candidates. These organizations are chiefly engaged in placing members of the party, or those sympathetic to the party, in political office.

9599 Services furnished by other membership organizations n.e.c.

95991 <u>Civic betterment and community facility support services</u>

Services provided by civic betterment associations and similar organizations which are chiefly composed of individuals who have associated together for the purpose of furthering a public cause or issue by means of public education, political influence, etc. Also included are services provided by associations for the support of community, social and educational facilities.

95992 Special group advocacy services

Services provided by associations for the protection and betterment of special groups, such as ethnic and minority groups.

95993 <u>Services provided by youth associations</u>

Services provided by associations of young people and children. Services of boys', girls' and similar associations, and of student associations, clubs and fraternities.

95999 Other services provided by membership organizations n.e.c.

Services provided by fraternal societies and similar organizations, patriotic association services, cultural and non-sporting recreational club services and social and related community services, not elsewhere classified.

<u>Exclusion</u>: Services of sporting clubs are classified in class 9641 (Sporting services).

DIVISION 96 RECREATIONAL, CULTURAL AND SPORTING SERVICES

- 961 Motion picture, radio and television and other entertainment services
- 9611 Motion picture and video production and distribution services

96111 <u>Promotion or advertising services</u>

96112 Motion picture or video tape production services

Production services of theatrical and non-theatrical motion pictures, whether on film or on video tape, for direct projection in theatres, for broadcasting on television, or for sale or rental to others. The products may be full-length and short theatrical films for public entertainment, for advertising, education, training and news information as well as religious pictures, animated cartoons of any kind, etc.

 $\underline{\text{Exclusion}}$: Production services of still and slide films are classified in class 8750 (Photographic services).

96113 Motion picture or video tape distribution services

Distribution services of motion pictures and video tapes. This involves the sale or rental of movies or tapes to other industries for public entertainment, television broadcasting, or sale or rental to others.

96114 Other services in connection with motion picture and video tape production and distribution

Auxiliary services, not elsewhere classified, on a fee or contract basis, to motion picture and tape production and distribution, such as film dubbing, film title printing, editing, cutting, etc.

 $\overline{\text{Exclusions}}$: Rental services of articles and equipment (e.g. apparel, scenery, cameras) to the entertainment industries are classified in division 83 (Leasing or rental services without operator).

Agency services on behalf of individual performers are classified in subclass 87909 (Other business services n.e.c.).

Film and tape duplicating services are classified in subclass 88442 (Publishing and printing, on a fee or contract basis).

Casting and booking agency services are classified in subclass 96499 (Other recreational services n.e.c.).

9612 Motion picture projection services

96121 <u>Motion picture projection services</u>

Motion picture projection services in cinemas or in the open air and in private screening rooms or other projection facilities.

96122 <u>Video tape projection services</u>

Video tape projection services in cinemas or in the open air and in private screening rooms or other projection facilities.

9613 Radio and television services

96131 Radio services

Production services of radio programmes whether live or on tape or other recording medium for subsequent broadcast. These programmes may be for entertainment, for promotion, education or training or news dissemination, including plays that are normally produced in radio studios. Also included are productions such as sport covering, weather forecasting, interviews, etc.

 $\overline{\text{Exclusion}}$: Transmission services for radio programmes produced by others are classified in class 7524 (Programme transmission services).

96132 Television services

Production of television programmes whether live or on tape or other recording medium for subsequent broadcast. These programmes may be for entertainment, for promotion, education or training or news dissemination, including pictures or plays that are normally produced in television studios. Also included are productions such as sport covering, weather forecast, interviews, etc.

 $\underline{\text{Exclusion}}$: Transmission services for television programmes produced by others are classified in class 7524 (Programme transmission services).

96133 Combined programme making and broadcasting services

Combined services of both producing and transmitting radio and television programmes.

9619 Other entertainment services

96191 <u>Theatrical producer, singer group, band and orchestra entertainment services</u>

Live theatrical presentation services, including concert, opera and dance production services, whether on professional or amateur basis and whether set up for only a single attraction or multiple attractions.

- 96192 <u>Services provided by authors, composers, sculptors, entertainers</u> <u>and</u> <u>other individual artists</u>
- 96193 <u>Ancillary theatrical services n.e.c</u>.

Ancillary services to entertainment, not elsewhere classified, including the operation of scenery and backdrops, lighting and sound equipment, ticket agencies, and design services of scenery and lighting.

- 96194 Circus, amusement park and similar attraction services
- 96195 Ballroom, discotheque and dance instructor services
- 96199 Other entertainment services n.e.c.

- 962 News agency services
- 9621 News agency services to newspapers and periodicals

96211 Printed news supply services

Gathering, investigating and supply services of news in the form of manuscripts to printed media businesses such as for newspapers, periodicals and books.

96212 <u>Picture supply services</u>

Supply services of news pictures to printed media businesses, such as newspapers, periodicals and books.

9622 96220 News-reporting agency services to radio stations

Gathering, investigating and supply services of news to radio stations in news reports or in on-the-spot broadcasts from actual spots of news source.

9623 News agency services to television stations

96231 News-reporting agency services to television stations

Gathering or investigating news to supply them in news manuscripts, or news photos/images to television stations.

96232 <u>Live-coverage reporting agency services to television stations</u>

Live-coverage reporting agency services of news photos/images by relay telecasting from actual spots of news source to television stations.

9629 96290 Other news agency services

Supplying services of news manuscripts, news photos/images to other mass-media businesses, such as motion picture companies.

- 963 Library, archive, museum and other cultural services
- 9631 Library and archive services

96311 <u>Library services</u>

Services of libraries of all kinds. Documentation services, i.e. collection, cataloguing, whether manually or computer-aided, and retrieval services of documents. The services may be provided to the general public or to a special clientele, such as students, scientists, employers, members, etc.

96312 <u>Archive services</u>

Services of archives. Documentation services, i.e. collection, cataloguing, whether manually or computer-aided, conservation and retrieval services of documents, mainly for historical and other scientific purposes.

9632 $\,$ Museum services including preservation services of historical sites and buildings

96321 Museum services except for historical sites and buildings

Services of museums of all kinds such as art museums, museums of jewellery, furniture, costumes, ceramics, silverware, etc., science museums such as geological, botanical, zoological, anthropological, etc., technological museums and all kinds of other specialized museums, except historical sites and buildings.

96322 <u>Preservation services of historical sites and buildings</u>

Services for the preservation of historical sites and buildings.

9633 Other cultural services

96331 <u>Botanical and zoological garden services</u>

Services for maintaining botanical and zoological gardens, except nature reserves.

96332 Nature reserve services including wildlife preservation services

- 964 Sporting and other recreational services
- 9641 Sporting services

96411 Sports event promotion services

96412 Sports event organization services

Organization services of any kind of sports events outdoor or indoor for professionals or amateurs. Included here are services provided by different sports clubs, e.g. football clubs, bowling clubs, etc.

96413 Sports facility operation services

Operation services of the facilities in which any kind of sports events are performed.

Such facilities may be arenas or stadia, enclosed or covered, with or without provision for spectator seating or viewing.

96419 Other sporting services

Services related to sporting events, such as judges, time keepers, etc., and services provided by sport and game schools and other sporting services, not elsewhere classified.

9649 Other recreational services

- 96491 Recreation park and beach services
- 96492 Gambling and betting services
- 96499 Other recreational services n.e.c.

DIVISION 97 OTHER SERVICES

970 Other services

9701 Washing, cleaning and dyeing services

97011 <u>Laundry collection services</u>

Laundry services involving the receipt or delivery of clothes without performing working or cleaning services.

97012 <u>Textile and fur product cleaning services</u>

Washing and other cleaning services, except dry cleaning, of apparel and other textile articles, including underwear, outerwear, curtains, table linens, bed linens and rugs. Such services may be performed on customer premises. They may also consist of the provision of coin-operated machines which are used by the customer. Also included are washing and rental of textile articles, such as diapers, linens and industrial work uniforms.

97013 <u>Dry cleaning services</u>

Dry cleaning services of apparel and other textile articles. Such services may consist of the provision of coin-operated machines which are used by the customer.

97014 <u>Pressing services</u>

Pressing services of apparel and other textile articles, including bed linens and table linens after the cleaning process.

97015 Dyeing and colouring services

Dyeing and colouring services of apparel and other textile articles.

 $\underline{\text{Exclusion}}$: Dyeing and colouring services of yarns and cloth are classified in class 8842 (Manufacture of textiles, wearing apparel and leather products on a fee or contract basis).

9702 Hairdressing and other beauty services

97021 <u>Hairdressing and barbers' services</u>

Hair-cutting and hairdressing services for males, females and children, including shaving and the care of beards.

97022 <u>Cosmetic treatment, manicuring and pedicuring services</u>

Face and beauty treatment, cosmetic treatment, manicure and pedicure services.

97029 Other beauty treatment services n.e.c.

Personal hygiene, body care, depilation, massage, excluding therapeutical massage, treatment with ultraviolet rays and infra-red rays, solarium and other hygienic services.

9703 97030 <u>Funeral, cremation and undertaking services</u>

Arrangement of a traditional funeral and cremation and funeral ceremony services. Maintenance services of cemeteries, care of graves, graveyards, carriage of corpses, cremation, disinterment services.

9709 97090 Other services n.e.c.

DIVISION 98 PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS

980 Private households with employed persons

9800 98000 Private households with employed persons

Services provided by private households in their capacity of employing all kinds of household personnel, such as maids, cooks, babysitters and tutors.

<u>Exclusion</u>: Independent units (including individuals) providing services to households are classified according to their principal activity.

DIVISION 99 SERVICES PROVIDED BY EXTRATERRITORIAL ORGANIZATIONS AND BODIES

990 Services provided by extraterritorial organizations and bodies

9900 99000 <u>Services provided by extraterritorial organizations and bodies</u>

Services provided by the United Nations, its specialized agencies, regional bodies, etc., the Organization of American States, the Council for Mutual Economic Assistance, the European Communities, the Organisation for Economic Cooperation and Development, the Organization of African Unity, the League of Arab States, the Customs Cooperation Council, the Organization of Oil Producing and Exporting Countries, and other international bodies or extraterritorial units.