

1994 Philippine Standard Industrial Classification

As Amended



Republika ng Pilipinas
PAMBANSANG LUPON SA UGNAYANG PANG-ESTADISTIKA
(NATIONAL STATISTICAL COORDINATION BOARD)
<http://www.nscb.gov.ph>

<i>GROUP</i>	<i>CLASS</i>	<i>SUB- CLASS</i>	<i>INDUSTRY DESCRIPTION</i>	<i>PSIC 1994</i>	<i>PSIC 1977</i>	<i>ISIC 3.1</i>
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SECTION A. AGRICULTURE, HUNTING AND FORESTRY

DIVISION 01. Growing of crops

This division includes growing of temporary and permanent crops: growing of cereal grains such as rice, wheat, corn and grain sorghum, etc.; growing of sugar beets and sugarcane or sweet sorghum; growing of tobacco, including its preliminary processing; growing of oil seeds or oleaginous fruit and nuts; production of seeds of a kind used for sowing, of sugar beet and forage plants (including grasses); growing of yams, potatoes, sweet potatoes, cassava (manioc), chicory roots or roots and tubers with a high starch or inulin content; growing of cotton or other vegetable textile materials and retting of plants bearing vegetable textile fibers (jute, flax, coir); growing of plant materials for plaiting, padding or stuffing or for brushes or brooms; growing of rubber trees; harvesting of latex and treatment on the plantation of the liquid latex for purposes of transport or preservation; growing of vegetables (including leguminous); growing of plant materials used chiefly in medical/pharmaceutical or for insecticidal, fungicidal or similar purposes.

011			Growing of palay			
	0111	01110	Growing of palay, lowland, irrigated	01110	11101	0111
	0112	01120	Growing of palay, lowland, rainfed	01120	11102	0111
	0113	01130	Growing of palay, upland/kaingin	01130	11103	0111
012	0120	01200	Growing of corn, except young corn (vegetable)	01200	11200	0111
013	0130	01300	Growing of coconut, including copra-making, tuba-gathering and coco-shell charcoal making in the farm	01300	11500	0113
014			Growing of banana			
	0141	01410	Growing of banana, cavendish	01410	11410	0113
	0149	01490	Growing of other banana	01490	11410	0113
015	0150	01500	Growing of sugarcane, including muscovado sugar-making in the farm	01500	11600	0111
016			Growing of fruits (except banana) and nuts			

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This group includes growing of fruits such as citrus, tropical pome or stone fruit; small fruit such as berries; growing of fruits such as avocados, grapes, guavas, olives, dates or bread fruit, small fruit such as berries; growing of fruits such as avocados, grapes, guavas, olives, dates or bread fruit, small fruit such as berries; manufacture of wine when done at the same location where the grapes are grown; and growing of edible nuts.

0161	01610	Growing of pineapple	01610	11420	0113
0162	01620	Growing of mango	01620	11430	0113
0163		Growing of citrus			
	01631	Growing of calamansi	01631	11441	0113
	01632	Growing of orange	01632	11442	0113
	01633	Growing of pomelo	01633	11443	0113
	01634	Growing of mandarin	01634	11449	0113
	01639	Growing of citrus, n.e.c.	01639	11449	0113
0164	01640	Growing of groundnut (peanut)	01640	11311	0111
0165		Growing of edible nuts, except groundnut (peanut)			
	01651	Growing of pili	01651	11490	0113
	01652	Growing of cashew nut	01652	11490	0113
	01659	Growing of other edible nuts	01659	11490	0113
0166	01660	Growing of papaya	New	11490	0113
0169		Growing of other fruits			
	01691	Growing of grapes	01691	11490	0113
	01692	Growing of guavas	New	11490	0113
	01699	Growing of other fruits, n.e.c.	01699	11490	0113

017 Growing of vegetables, roots and tuber crops, horticultural specialties and nursery products

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This group includes growing of the following crops, in the open or under cover: growing of vegetables including young corn; growing or gathering of mushrooms or truffles; capers; marrows, pumpkins, eggplant (aubergines); fruits of the genus capsicum orpimenta (i.e., "peppers"); or fennel, parsley, chervil, tarragon, cress or sweet marjoram; growing of fruit bearing vegetables, e.g., cucumbers, tomatoes, etc.; growing of flowers or flower buds; growing or production of horticultural specialties including: seeds for flowers, fruit or vegetables; unrooted cuttings or slips; bulbs, tubers, tuberous roots, corns, crowns or rhizomes; and growing of living plants for planting or ornamental purposes

0171			Growing of root, bulb and tuberous vegetables			
	01711		Growing of onion	01711	11321	0112
	01712		Growing of garlic	01712	11322	0112
	01713		Growing of carrot	01713	11323	0112
	01719		Growing of root, bulb and tuberous vegetables, n.e.c.	01719	11329	0112
0172			Growing of fruit- and flower-bearing vegetables			
	01721		Growing of tomato	01721	11331	0112
	01722		Growing of eggplant	01722	11339	0112
	01729		Growing of fruit- and flower-bearing vegetables, n.e.c.	01729	11339	0112
0173	01730		Growing of leafy and stem vegetables	01730	(11341 (11342)	0112
0174	01740		Growing of mongo	01740	11313	0111
0175	01750		Growing of soya bean	01750	11312	0111
0176	01760		Growing of peas, beans and other leguminous vegetables	01760	(11314 (11315) (11319 (11399)	0111
0177			Growing of root and tuber crops			
	01771		Growing of cassava	01771	11351	0112
	01772		Growing of potato	01772	11353	0112
	01773		Growing of sweet potato (camote)	01773	11352	0112
	01779		Growing of root and tuber crops, n.e.c.	01779	11359	0112
0178			Production or growing of horticultural specialties and nursery products			

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		01781	Growing of orchids	01781	11952	0112
		01782	Growing of flowers or flower buds (except orchids)	01782	11952	0112
		01789	Production or growing of horticultural specialties and nursery products, n.e.c.	01789	11952	0112
018			Growing of beverage crops and spice crops			
			This group includes : growing of beverage crops such as coffee or cocoa beans; tea or mate leaves; growing of spice crops including spice leaves (e.g., bay, thyme, basil); spice seeds (e.g., anise, coriander, cumin); spice flowers (e.g., cinnamon); spice fruit (e.g., cloves); or other spices (e.g., nutmeg, ginger).			
		0181	01810 Growing of coffee	01810	11910	0113
		0182	01820 Growing of cacao	01820	11920	0113
		0183	01830 Growing of tea and other beverage crops	01830	11990	0113
		0184	Growing of spice crops			
		01841	Growing of ginger	01841	11391	0113
		01842	Growing of pepper	01842	11392	0113
		01849	Growing of other spice/condiment crops (e.g., chili)	01849	11392	0113
019			Growing of crops, n.e.c.			
		0191	01910 Growing of abaca	01910	11810	0111
		0192	Growing of fiber crops (except abaca)			
		01921	Growing of cotton	01921	11892	0111
		01922	Growing of ramie	01922	11891	0111
		01923	Growing of piña	01923	11899	0111
		01924	Growing of jute	01924	11899	0111
		01925	Growing of kenaf	01925	11899	0111
		01929	Growing of fiber crops, n.e.c.	01929	(11893) (11899)	0111
0193			Growing of tobacco, including its preliminary processing			
		01931	Growing of Virginia tobacco including flue-curing done in the farm	01931	11701	0111

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		01932	Growing of native tobacco including flue-curing done in the farm	01932	11702	0111
0194		01940	Growing of rubber tree	01940	11940	0111
0199			Growing of other crops			
		01991	Growing of oil-producing crops (palm oil tree, sunflower, etc.)	01991	11990	0111
		01992	Growing of plant materials used chiefly in medical/pharmaceutical or for insecticidal, fungicidal of similar purposes	01992	11951	0111
		01993	Growing of crops chiefly for construction purposes (e.g., nipa, bamboo, buri, etc.)	01993	11990	0111
		01994	Growing of forage crops and other grasses	01994	11990	0111
		01999	Growing of other crops, n.e.c.	01999	(11930) (11990)	0111

DIVISION 02. Farming of Animals

This division includes : farming of domestic animals, such as carabao, cattle, sheep, goats, horses, asses, mules or hinnies, etc.; farming of domestic animals, such as carabao, cattle, sheep, goats, horses, asses, mules or hinnies, etc.; farming of poultry such as chicken, ducks, quails, etc.; provision of feed lot services; production of raw milk, bovine semen; production of butter, cheese, other dairy products in the farm; sheep shearing by the sheep owner; and stud farming.

This division excludes : *Animal boarding, care and breeding are classified in Division 03 (Agricultural and animal husbandry service activities, except veterinary activities). Sheep shearing on a fee or contract basis is also classified in group 039. Pulled wool is a product of slaughterhouse operation which is classified in class 1511 (Slaughtering and meat packing). Processing of milk outside the farm is classified in group 152 (Manufacture of dairy products).*

021	0210	02100	Hog farming	02100	12130	0122
022			Livestock farming (except hog)			
	0221	02210	Beef cattle farming (including feed lot fattening)	02210	12110	0121
	0222	02220	Carabao farming	02220	12120	0121
	0223	02230	Horse/stud farming	02230	12191	0121
	0224	02240	Sheep farming including sheep shearing by the owner	02240	12199	0121

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	0225	02250	Goat farming	02250	12192	0121
	0229	02290	Livestock farming (including feed lot services), n.e.c.	02290	12909	0122
023	0230	02300	Chicken broiler production (including operation of chicken hatcheries)	02300	12211	0122
			This group includes broiler and layer chicken farming			
024			Poultry farming (except chicken)			
	0241	02410	Duck broiler farming	02410	12220	0122
	0242	02420	Quail farming	02420	12291	0122
	0243	02430	Turkey farming	02430	12299	0122
	0244	02440	Pigeon farming	02440	12299	0122
	0245	02450	Game fowl farming	02450	12299	0122
	0249	02490	Poultry farming, n.e.c.	02490	12299	0122
025			Egg production			
	0251	02510	Chicken egg production	02510	12212	0122
	0252	02520	Duck egg production	02520	12220	0122
	0253	02530	Quail egg production	02530	12291	0122
	0259	02590	Egg production, n.e.c.	02590	12299	0122
026	0260	02600	Dairy farming	02600	(12110 (12120)	0121
			This class includes :			
			- processing of dairy products done in the farm such as milk, butter, cottage, cheese, etc.			
029			Animal farming, n.e.c.			
			This group includes : raising in captivity of semi-domesticated or wild live animals including birds, reptiles, insects, minks; operation of dog and cat farms, worm farms, land mollusk farms, frog farms; and production of live animal products such as honey and silkworm cocoons.			
			This group excludes : Production of hides and skins originating from hunting and trapping is classified in Division 04 (Hunting, trapping and game propagation including related service activities), and from slaughterhouses in class 1511 (Slaughtering and meat packing), respectively.			

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0291	02910		Sericulture (silkworm culture for the production of cocoon)	02910	12902	0122
0292	02920		Apiary (bee culture for the production of honey)	02920	12901	0122
0293	02930		Vermiculture	02930	12909	0122
0294	02940		Frog farming	02940	12909	0122
0295	02950		Rabbit farming	02950	12292	0122
0296	02960		Crocodile/alligator farming	02960	12909	0122
0297	02970		Raising of semi-domesticated or wild animals including birds, reptiles, insects and turtles	02970	12909	0122
0299	02990		Other animal farming, n.e.c.	02990	12909	(0122 (0130

DIVISION 03. Agricultural and Animal Husbandry Service Activities, Except Veterinary Activities

This division includes : specialized activities on a fee or contract basis, mostly performed on the farm, such as providing agricultural machinery with drivers and crew; activities establishing a crop, promoting its growth or protecting it from pests and diseases; harvesting and activities related to harvesting such as preparation of the crop for primary markets, by cleaning, trimming, grading, drying, decorticating, retting, cooling or bulk packaging; cotton ginning; transplantation of rice in rice fields; activities of farm labor contractors;

This division also includes : landscape planning and design in connection with planting, stocking, trimming, supervising, lawn and garden installation and maintenance and tree surgeons' activities (for the care of ornamental trees and shrubs); operation of irrigation systems for agricultural purposes; animal boarding, care and breeding; activities to promote propagation, growth and output of animals and to obtain animal products; activities such as artificial insemination, herd testing, droving, agistment, poultry caponizing, coop, cleaning, dung gathering, etc.; sheep-dipping and shearing, egg-cleaning and grading, animal skinning and related activities; and activities carried on for special farm operators such as reptile farms or frog farm.

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This division excludes : Provision of feed lot services is classified in group 022 (Livestock farming except hog). Service activities to promote commercial hunting and trapping are classified in Division 04 (Hunting, trapping and game propagation including related service activities). Preparation of vegetable fibers is classified in class 1711 (Preparation and spinning of textile fibers; weaving of textiles). Marketing activities of commission merchants and cooperative associations are classified in division 51 (Wholesale trade and commission trade, except of motor vehicles and motorcycles). Activities of agronomists and agricultural economists are classified in class 7414 (Business and management consultancy activities). Land scape architecture is classified in class 7421 (Architectural and engineering activities and related technical consultancy). Veterinary activities are classified in class 8520.

031			Operation of irrigation systems through cooperatives and non-cooperatives			
	0311	03110	Operation of irrigation systems through cooperatives	03110	13014	0140
	0312	03120	Operation of irrigation systems through non-cooperatives	03120	13014	0140
032	0320	03200	Planting, transplanting and other related services	03200	(13011 (13090)	0140
033			Services to establish crops, promote their growth and protect them from pests and diseases			
	0331	03310	Plowing, seeding, weeding, thinning, pruning and similar services	03310	13011	0140
	0332	03320	Fertilizer application	03320	13012	0140
	0333	03330	Chemical and mechanical weed control, disease and pest control services	03330	13013	0140
	0339	03390	Services to establish crops, promote their growth and protect them from pests and diseases, n.e.c.	03390	13090	0140
034	0340	03400	Harvesting, threshing, grading, bailing and related services	03400	13020	0140
035	0350	03500	Rental of farm machinery with drivers and crew	03500	13040	0140
036	0360	03600	Cotton ginning	03600	13090	0140
037			Services to promote propagation, growth and output of animals			
	0371	03710	Artificial insemination services	03710	13031	0140
	0372	03720	Contract animal growing services on a fee basis	03720	13032	0140

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	0373	03730	Egg-hatching, sex determination and other poultry services	03730	13033	0140
	0379	03790	Services to promote propagation, growth and output of animals, n.e.c.	03790	13039	0140
038	0380	03800	Farm management services	03800	13050	0140
039	0390	03900	Agricultural and animal husbandry service activities, except veterinary activities, n.e.c.	03900	13090	0140

DIVISION 04. Hunting, Trapping and Game Propagation Including Related Service Activities

This division includes : hunting and trapping of animals on a commercial basis; taking of animals, dead or alive, for food, fur, skin, or for use in research, in zoos or as pets; catching of sea mammals, e.g., walruses, seals; production of furskins, reptile or bird skins from hunting and trapping activities; game propagation and breeding; and service activities to promote commercial hunting and trapping.

***This division excludes :** Production of furskins, reptile or bird skins from ranching operation is classified in group 029 (Animal farming, n.e.c.). Whale catching is classified in Division 06 (Fishing). Production of hides and skins originating from slaughterhouses is classified in class 1511 (Slaughtering and meat packing). Hunting practiced for sport or recreation and related service activities are classified in class 9241 (Sporting activities)*

041	0410	04100	Hunting and trapping wild animals in the forest	04100	16001	0150
042	0420	04200	Production of reptile skins or bird skins and othe animal skins from hunting activities	04200	16001	(0122, 0150)
043	0430	04300	Game propagation and breeding activities	04300	16001	0150
049	0490	04900	Hunting and trapping, including other related service activities, n.e.c.	04900	(16001 (16002)	0150

DIVISION 05. Forestry, Logging and Related Activities

050			Forestry, logging and related service activities			
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This group includes : growing of standing timber, including industrial forest species (e.g., Gemelina, Eucalyptus, etc.) planting, replanting, transplanting, thinning and conserving of forests and timber tracts; operation of tree nurseries; ogging: logging camps, logging contractors and loggers primarily engaged in felling timber and producing woods in the rough such as pitprops, split poles, pickets, hewn railway ties or fuel wood; gathering of wild growing forest materials: balatta and other rubber-like gums; Manila Copal from Almaciga, Manila Elemi and other resin products; cork; lac, resins and balsams; vegetable hair and eel grass; acorns and horse-chestnuts; mosses, lichens and cut evergreen trees used for festive occasions; or other wild growing materials; and other lesser known species; forestry service activities: timber cruising, timber evaluation, firefighting and forest management including afforestation and reforestation; and logging service activities: transport of logs on association with logging chiefly within the forest

This group excludes : *Tapping of trees for natural rubber latex is classified in group 019 (Growing of crops,n.e.c.). Growing and gathering of mushrooms or truffles are classified in group 017 (Growing of vegetables, root and tuber crops, horticultural specialties and nursery products). Activities producing berries or edible nuts are classified in class 0165 (Edible nuts farming,except groundnut (peanut farming). Production of wood chips, coniferous or non-coniferous, is classified in class 2011(Sawmilling and planing of wood)*

0501	05010	Logging operations	05010	15100	0200
0502	05020	Growing of timber: forest species (e.g., Gemelina, Eucalyptus, etc.), planting, replanting, transplanting, thinning and conserving of forest and timber tracts	05020	15903	0200
0503	05030	Operation of forest tree nurseries	05030	15904	0200
0509		Other forestry activities			
	05091	Firewood cutting and charcoal making in the forest	05091	15901	0200
	05099	Other forestry activities, n.e.c.	05099	(15902 (15905	0200

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SECTION B. FISHING

DIVISION 06. Fishing, Aquaculture and Service Activities Incidental to Fishing

Fishing is defined as the use of fishery resources from marine or fresh water environments, with the goal of capturing or gathering fish, crustaceans, molluscs and other marine products (e.g., pearls, sponges, etc.).

Division 06 also includes fish farming and aquaculture activity which produces similar products. It includes activities, which are normally integrated in the process of production for own account (e.g., seeding oysters for pearl production).

Division 06 does not include building and repairing of ships and boats (3511, 3512) and sport or recreational fishing (9249). Processing of fish, crustaceans or molluscs are excluded, whether at land based plants or on factory ships (fish industry, 1512). However, processing of fish, crustaceans and molluscs taking place on board ships is also classified in this division.

061			Ocean and coastal fishing			
	0611	06110	Ocean fishing, commercial (using vessels over 3 tons)	06110	14111	0501
	0612	06120	Coastal fishing, municipal (using vessels of less than 3 tons)	06120	14121	0501
	0613	06130	Fish corral fishing	06130	14122	0501
062			Inland fishing			
	0621	06210	Catching fish, crabs and crustaceans in inland waters	06210	14201	0501
	0622	06220	Gathering shells and clams, edible, in inland waters	06220	14202	0501
	0629	06290	Inland fishing, n.e.c.	06290	14209	0501
063			Prawn culture	06300	14392	0502
064			Operation of fish farms and nurseries			
	0641	06410	Fishpond Operation (except fish breeding farms and nurseries)	06410	14310	0502
	0642	06420	Fishpen and fishcage operation	06420	14320	0502
	0643	06430	Operation of fish breeding farms and nurseries	06430	(14399 (14905 (14906	0502

065		Mollusks and other crustacean farm operations (except prawn farm operations)			
	0651	06510	Oyster and mussel farm operation	06510	14391 0502
	0659	06590	Other mollusk and crustacean farm operations, n.e.c.	06590	14392 0502
066		Pearl culture and pearl shell gathering			
	0661	06610	Pearl culture	06610	14902 0502
	0662	06620	Pearl shell gathering	06620	14901 0502
067	0670	06700	Seaweeds farming	06700	14903 0502
068	0680	06800	Service activities incidental to fishing	New	New 0501
			<i>This group excludes : Service activities incidental to aquaculture, classified in its appropriate heading.</i>		
069		Fishing activities, n.e.c.			
	0691	06910	Gathering of laver and other edible seaweeds	06910	14901 0502
	0692	06920	Catching and culturing ornamental (aquarium) fishes	06920	14904 0502
	0693	06930	Gathering fry	06930	14907 0501
	0699	06990	Other fishing activities, n.e.c.	06990	(14119 0501 (14909

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SECTION C. MINING AND QUARRYING

Mining and quarrying are used here in a broad sense encompassing extraction of minerals occurring naturally as solids, such as coal and ores; liquids, such as crude petroleum; or gases, such as natural gas.

Underground or surface mining, well operation, and all supplemental activities aimed at preparing the crude materials, done generally near or at the mine site, such as milling, dressing and beneficiating, are classified here. Also included is preparatory work needed to render the material marketable.

Mining activities are classified into divisions, groups, classes, and sub-classes on the basis of the principal mineral produced.

This section excludes : *Bottling of natural spring and mineral waters at springs and wells is classified in class 1564 (Manufacture of softdrinks; bottling of mineral waters). Crushing, grinding or otherwise treating certain earths, rocks, and minerals not carried on in conjunction with mining and quarrying is included in class 2699 (Manufacture of other non-metallic mineral products, n.e.c.). Collection, purification and distribution of water are classified in class 4100. Mineral prospecting is classified in class 7421 (Architectural and engineering activities and related technical consultancy).*

DIVISION 10. Metallic Ore Mining

This division includes: the extraction of metal ores. The term "ores" applies to metalliferous minerals associated with the substance in which they occur and with which they are extracted from the mine; it also applies to native metals in their gangue (e.g., metalliferous sands). Preparation of ores for subsequent metallurgical operations, most important by concentrating. The term "concentrates" applies to ores which have had all or part of the foreign matter removed by special treatments.

With the exception of changes resulting from the calcination, roasting or firing operations which do not alter the chemical composition of the basic compound which furnishes the desired metal : crushing; grinding; magnetic separation; gravimetric separation; flotation; screening; grading; agglomeration of powders (e.g., by sintering or pelleting) into grains, balls or briquettes; drying; calcination; roasting to oxidize or magnetize the ore; chemical processes aimed at eliminating the unwanted matter (e.g., dissolution).

This division excludes : *Mining of ores valued chiefly for their chemical content, e.g., pyrites, is classified in class 1191 (Chemical and fertilizer mineral mining).*

101	1010	10100	Gold ore mining	10100	21100	1320
102	1020	10200	Copper ore mining	10200	21300	1320
103	1030	10300	Chromite ore mining	10300	(21501 (21502))	1320
109			Metallic ore mining, n.e.c.			
	1091	10910	Iron ore mining	10910	(21601 (21602))	1310

This class includes:

- mining of ores valued chiefly for iron content such as hematite, magnetite, limonite, siderite or taconite;

- production of sintered iron ores.

This class excludes : *Pyrites and pyrrhotite mining are classified in class 1191 (Chemical and fertilizer mineral mining)*

	1092	10920	Manganese ore mining	10920	21906	1320
	1093	10930	Nickel ore mining	10930	21400	1320
	1099	10990	Other metallic ore mining, n.e.c.	10990	(21210 (21220 (21909)	1320

DIVISION 11. Non-Metallic Mining and Quarrying

111	1110	11100	Coal mining	11100	22100	1010
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Mining companies primarily engaged in producing anthracite, bituminous coal, brown coal and lignite; crushing, pulverizing, cleaning, screening, and sizing plants, whether or not operated with the mines served. Included also are prospecting for coal and preparing sites for the extraction of coal; the agglomeration of coal and lignite into briquettes and other packaged fuels at mining site.

This division excludes : *The manufacture of briquettes and other packaged fuels from purchased coal or lignite and the production of coke and coke by-products are classified in group 3540 (Manufacture of miscellaneous products of petroleum and coal). Extraction and agglomeration of peat is classified in class 1199 (Other non-metallic mining and quarrying, n.e.c.).*

112	1120	11200	Extraction and production of crude petroleum and natural gas	11200	(22220 (22230))	1110
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This group includes : extraction of crude petroleum oils and bituminous minerals, i.e., natural products, whatever their composition, whether obtained by extraction using oil wells from normal or condensation oil-deposits or by mining of bituminous minerals; the following processes in order to obtain crude oils: decantation; de-salting; dehydration; stabilization; elimination of very light fractions; any other minor processes, provided it does not change the essential character of the product; production of crude gaseous hydrocarbon (natural gas); operation for the same purpose of mines containing bituminous or oil shale or tar sands (such operations include drilling, completing and equipping wells when not performed on a fee or contract basis; and, the liquefaction and regasification of natural gas for purposes of transport and the production of liquefied hydrocarbons from oil or gas field gases.

This group excludes: Oil and gas extraction service activities on a fee or contract basis are classified in class 1192; oil and gas exploration on contract basis are classified in class 1193. Production of refined petroleum products or the recovery of liquefied petroleum gases in the refining of petroleum are classified in class 2320 (Manufacture of refined petroleum products). Manufacture of industrial gases is classified in class 2411 (Manufacture of basic chemicals, except fertilizers and nitrogen compounds).

113

Stone quarrying, clay and sand pits

This group includes : operation of quarries producing monumental and building stone in the rough, roughly trimmed, or cut by sawing or by other means typically done at the quarry, such as slate, marble, granite, porphyr or basalt; mining of chalk and dolomite; crushing and breaking stone for use as a flux or raw material in lime or cement manufacture or as building material, road metal or ballast; gypsum and anhydrite mining; mining of clays for the ceramic or refractory industries, for drilling mud, or as a filter medium; operation of sand or gravel pits.

This group excludes : Mining of materials valued chiefly for chemical content is classified in class 1191 (Chemical and fertilizer mineral mining). Other non-metallic mining and quarrying, n.e.c., is classified in class 1199. Mining of natural asphalt or bitumen is also classified in class 1199. Stone finishing is classified in class 2696 (Cutting, shaping and finishing of stone); processing of clays (e.g., expanded clays) is classified in class 2699 (Manufacture of other non-metallic mineral products, n.e.c.).

1131	11310	Marble quarrying	11310	22320	1410
1132	11320	Limestone quarrying	11320	22310	1410
1133	11330	Stone quarrying, except limestone and marble	11330	22330	1410
1134	11340	Clay quarrying	11340	22350	1410

1135	11350	Sand and gravel quarrying	11350	22360	1410
1136	11360	Silica sand and silica stone quarrying	11360	22340	1410
1139	11390	Stone quarrying, clay and sand pits, n.e.c.	11390	22399	1410
119		Non-metallic mining and quarrying, n.e.c.			
1191		Chemical and fertilizer mineral mining			
		This class includes:			
		- mining of minerals valued chiefly for nitrogen, potassium or phosphorus;			
		- mining of native sulphur or pyrites and pyrrhotites valued chiefly for sulphur;			
		- mining of natural barium bearing ores (barytes, witherite); natural borates and concentrates containing compounds of boron; natural magnesium sulphates (kieserite);			
		- mining of other minerals valued chiefly as a source of chemicals, e.g., earth colors and fluorspar; and guano mining.			
		<i>This class excludes :</i> <i>Manufacture of iron pyrites is classified in class 2411 (Manufacture of basic chemicals, except fertilizers and nitrogen compounds). Manufacture of fertilizers and nitrogen compounds are classified in class 2421.</i>			
	11911	Baryte mining	11911	22911	1421
	11912	Guano gathering	11912	22912	1421
	11913	Pyrite mining	11913	22913	1421
	11914	Rock phosphate mining	11914	22914	1421
	11915	Sulphur mining	11915	22915	1421
	11919	Other chemical and fertilizer mineral mining	11919	22919	1421
1192	11920	Oil and gas extraction activities on a fee or contract basis	11920	22210	1120
1193	11930	Oil and gas extraction activities not performed on a fee or contract basis	11930	22210	1110
		This class includes : geological and prospecting activities to utilize surface measurements and observation designed to yield information on subsurface structure and the location of petroleum, natural gas and mineral deposits and of ground water. This may involve airborne geophysical surveys, hydrological surveys, etc.			
1194	11940	Extraction of salt	11940	(22921	1422
		This class includes:		(22922	
		- salt mining, crushing and screening;			
		- salt production by solar evaporation of sea water, lake brine or other natural brines.			

This class excludes: Processed salt is classified in class 2429 (Manufacture of other chemical products, n.e.c.). Potable water production by solar evaporation of seawater, lake brine or other natural brines is classified in class 4100 (Collection, purification and distribution of water).

1199 11990 Other non-metallic mining and quarrying, n.e.c. 11990 22999 **(1030**
(1429

This class includes:

- mining and quarrying of minerals or other materials not elsewhere classified, such as peat, abrasive materials;
- gem stones;
- asbestos;
- siliceous fossil meals;
- vermiculite and similar materials valued for high-volume-to-weight ratios ;
- natural graphite;
- quartz;
- mica;
- steatite (talc);
- feldspar and other natural fluxes; and
- mining of natural asphalt or bitumen

<i>GROUP</i>	<i>CLASS</i>	<i>SUB-CLASS</i>	<i>INDUSTRY DESCRIPTION</i>	<i>PSIC</i> <i>1994</i>	<i>PSIC</i> <i>1977</i>	<i>ISIC</i> <i>3.1</i>
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SECTION D. MANUFACTURING

Manufacturing is defined as the physical or chemical transformation of materials or components into new products, whether the work is performed by power-driven machines or by hand, whether it is done in a factory or in the worker's home, and whether the products are sold at wholesale or retail.

Assembly of the component parts of manufactured products is considered manufacturing, except in cases where the activity is appropriately classified in any class of division 45 (Construction). Assembly on the site of prefabricated, integral parts into bridges, water tanks, storage and warehouse facilities, railroad and elevated rights-of-way, lift and escalator, plumbing, sprinkler, central heating, ventilating and air conditioning, lighting and electrical wiring, etc., systems of buildings, and all kinds of structures, is classified in Construction.

Assembly and installation of machinery and equipment in mining, manufacturing, commercial or other establishments, when carried out as a specialized activity, is classified in the same class of manufacturing as manufacture of the item installed.

Assembly and installation of machinery and equipment which is performed as a service incidental to the sale of the goods by a unit primarily engaged in manufacturing, wholesale trade or retail trade, is classified with its main activity.

Activities of units primarily engaged in maintenance and repair of industrial, commercial office and similar machinery and equipment are, in general, classified in the same class of manufacturing as those specializing in manufacturing the goods. However, units engaged in repair of office and computing machinery are classified in group 726. Units, the main activity of which is repair of household appliances, equipment and furnishings, motor vehicles and other consumer goods are, as a general rule, classified in the appropriate class of division 50 (Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel) or 52 (Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods) in accordance with the kind of goods which are repaired. Substantial alteration, renovation or reconstruction of any type of goods is generally considered to be manufacturing and not repair.

Manufacture of specialized components and parts of, and accessories and attachments to, machinery and equipment is, as a general rule, classified in the same as the manufacture of the machinery and equipment for which the parts and accessories are intended. However, making specialized components and accessories by molding or extruding plastic materials is included in group 252 (Manufacture of plastic products).

Manufacture of unspecialized components and parts of machinery and equipment, e.g., engines, pistons, electric motors, electrical assemblies, valves, gears, roller bearings, is classified in the appropriate group of manufacturing, without regard to the machinery and equipment in which these items may be included.

Also included is the recycling of waste materials.

DIVISION 15. Manufacture of Food Products and Beverages

151	Production, processing and preservation of meat, fish and other seafoods, fruit, vegetables, oils and fats, including slaughtering and meat packing.			
1511	15110	Slaughtering and meat packing	15110	(31111 1511 (31112 (31113

This class includes :

- operation of slaughterhouses, killing, dressing or packing meat of cattle, hogs, sheep, goats, horses, poultry, rabbits, game or other animals including whales processed on land or on vessels specialized for this work;
- production of by-products such as raw hides and skins, pulled wool, feathers or down, teeth or bones.

1512	15120	Production, processing and preserving of meat and meat products	15120	(31113 1511 (31114
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This class includes:

- production of fresh, chilled or frozen meat or poultry;
- preservation and preparation of meat and meat products by such processes as drying, smoking, salting, immersing in brine or canning;
- sausage production;
- rendering and refining of lard and other edible animal fats;
- production of flours and meals of meat or meat offal.

This class excludes : *Manufacture of soup containing meat is classified in class 1599 (Manufacture of other food products, n.e.c.).*

1513	Processing and preserving of fish and fish products and other seafoods			
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This class includes:

- preservation of fish and fish products by such processes as drying, smoking, salting, immersing in brine, or canning;
- production of cooked fish;
- production of fresh, chilled or frozen fish fillets or roes including caviar and caviar substitutes;
- production of frozen fish including fish which has been cut-up, minced or ground into flour for human consumption;
- production of fermented fish, fish paste or fish balls;
- production of fishmeal for human consumption or animal feed;
- preservation of crustaceans or mollusks by freezing or by other means such as drying, smoking, salting, immersing, in brine, cooking in sauces or immersing in vinegar;
- production of meals and solubles from fish, crustaceans and mollusks and other aquatic animals, unfit for human consumption; and,
- activities of vessels engaged in processing and preserving fish, crustaceans and mollusks.

This class excludes : *Fishing and processing of the catch aboard the fisherboats are classified in group 061 (Ocean and coastal fishing). Processing of whales on land or on special vessels is classified in class 1512 (Production, processing and preserving of meat and meat products). Production of oils and fats from marine materials is classified in class 1515 (Manufacture of vegetable and animal oils and fats). Manufacture of soups containing fish, crustaceans or mollusks is classified in class 1599 (Manufacture of other food products, n.e.c.), as is production of fish extracts.*

15131	Canning/packing of fish and other marine products	15131	31151	1512
15132	Drying of fish and other marine products	15132	31152	1512
15133	Smoking of fish and other marine products	15133	31153	1512
15134	Manufacture of fish paste (bagoong) and fish sauce(patis)	15134	31154	1512
15135	Processing of seaweeds; manufacture of agar-agar or carageenan	15135	31155	1512
15136	Production of fishmeal/prawn feeds	15136	31282	1512
15137	Manufacture of unprepared animal feeds from fish, crustaceans and mollusks and other aquatic animals	15137	31284	1512
15139	Processing, preserving and canning of fish, crustacean and other sea foods, n.e.c.	15139	31159	1512

Manufacture of fish balls is also included here.

1514 Processing and preserving of fruits and vegetables

This class includes:

- manufacture of food consisting chiefly of fruit or vegetables;
- **preserving of fruit, nuts or vegetables: freezing, drying, immersing in oil or in vinegar, canning, etc.;**
- **manufacture of fruit or vegetable food products;**
- **manufacture of fruit or vegetable juices;**
- **manufacture of jams, marmalades and table jellies;**
- processing **and preserving** of potatoes;
- manufacture of prepared meals of vegetables;
- manufacture of potato flour and meal;
- **roasting of nuts; manufacture of nut food and pastes.**

This class also includes:

- **industrial peeling of potatoes;**
- **production of concentrates.**

This class excludes : *Manufacture of flour or meal of dried leguminous vegetables is classified in class 1543 (Manufacture of grain mill products, except rice and corn). Preservation of fruit and nuts in sugar, classified in 1591 (Manufacture of cocoa, chocolate and sugar confectionery).*

15141	Canning/packing and preserving of fruits and fruit juices	15141	(31141 (31149))	1513
15142	Canning/packing and preserving of vegetables and vegetable juices	15142	(31142 (31149))	1513
15143	Manufacture of fruit and vegetable sauces (e.g., tomato sauce and paste)	15143	31143	1513
15144	Quick-freezing of fruits and vegetables	15144	31144	1513
15145	Manufacture of potato flour and meal	15145	31190	1513
15146	Roasting of nut or manufacture of nut foods and pastes	15992	31243	1513

1515 Manufacture of vegetable and animal oils and fats

This class includes:

- manufacture of oils and fats from vegetable or animal materials, except rendering and refining of lard and other edible animal fats;
- extraction of oils from fish or fish livers;
- production of vegetable oils including oils from nuts or olives;

- production of cake or meal, or other residual products of oil production, e.g., oleostearin;
- production of non- defatted flour or meal of oil-seeds, oil nuts or oil kernels;
- production of partly hydrogenated oils, margarine or other table oils or cooking fats;
- production of cotton seed oil includes cotton linters as by-products.

This class excludes : *Rendering and refining of lard and other edible animal fats are classified in class 1512 (Production, processing and preserving of meat and meat products). Wet corn milling is classified in class 1541 (Manufacture of starches and starch products). Treatment of oils and fats by chemical processes is classified in class 2429 (Manufacture of other chemical products. n.e.c.).*

15151	Production of crude vegetable oil, cake and meals, other than crude coconut oil, copra cake, meals and pellets (group 158)	15151	31171	1514
15152	Manufacture of refined coconut and other vegetable oil (including corn oil) and margarine	15152	31172	1514
15153	Manufacture of fish oil and other marine animal oils	15153	31173	1514
15154	Manufacture of unprepared animal feeds from vegetable, animal oils and fats	15154	31284	1514
15159	Manufacture of vegetable and animal oil and fats, n.e.c.	15159	31179	1514

152

Manufacture of dairy products

This group includes : milk processing: grading, filtering, testing or chilling fresh, liquid whole milk or cream; separating cream from milk; pasteurizing, sterilizing, homogenizing, peptonizing or humanizing milk; cream freezing or whipping; milk concentrating, fermenting, "culturing"; bottling or cartonizing milk or cream; production of milk or cream in solid form, i.e., in blocks, powder or granules; production of natural butter or butter that has been dehydrated, resolidified or made rancid; production of ghee; production of cheese or curd: fresh, ripened, hard or processed cheese; hard or processed cheese; production of whey: fresh, concentrated or dry; production of ice cream and other edible ice whether or not containing cream or chocolate; production of casein or lactose.

This group excludes : *Production of raw milk is classified in group 026 (Dairy farming).*

1521	15210	Processing of fresh milk and cream	15210	31121	1520
1522	15220	Manufacture of powdered milk (except for infants) and condensed or evaporated milk (filled, combined or reconstituted)	15220	31122	1520
1523	15230	Manufacture of infants' powdered milk	15230	31122	1520

1524	15240	Manufacture of butter and cheese	15240	31131	1520
1525	15250	Manufacture of ice cream and sherbet, ice drop, ice candy and other flavored ices	15250	31132	1520
1526	15260	Manufacture of milk-based infants' and dietetic foods	15260	31133	1520
1529	15290	Manufacture of dairy products, n.e.c.	15290	31139	1520
153	1530	15300 Rice/corn milling	15300	31180	1531

This group includes : rice milling: husked, milled, polished, glazed, parboiled or converted; production of rice flour; and corn milling.

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Manufacture of starches and starch products, prepared animal feeds, and grain mill products except rice and corn milling

This group includes : manufacture of starches; starches made from grains other than rice and corn, potatoes, manioc or other vegetable materials; manufacture of glucose and glucose syrup, maltose; manufacture of gluten; and manufacture of tapioca and tapioca substitutes prepared from starch.

This group excludes : *Manufacture of potato flour and meal is classified in class 1514 (Processing and preserving of fruits and vegetables). Manufacture of milk sugars (lactose) is classified in group 152 (Manufacture of dairy products). Processing sugarcane in sugar centrals or producing sucrose sugar in refineries is classified in group 157 (Manufacture of sugar). Manufacture of artificial honey, caramel and inulin are classified in class 1599 (Manufacture of other food products, n.e.c.).*

1541	15410	Manufacture of starches and starch products	15410	31291	1532
1542	15420	Production of prepared animal feeds	15420	(31281 (31283)	1533

This class includes:

- production of prepared pet foods;
- preparations consisting of mixtures of materials or of materials specially treated or packaged to make them suitable as feed for dogs, cats, birds, fish or other pet animals;
- manufacture of prepared feeds chiefly for farm concentrates, sweetened forage or feed supplements.

This class excludes : *Production of fishmeal for animal feed is classified in class 1513 (Processing and preserving of fish and fish products). Activities which result in the production of by-products useful as animal feed without special treatment or further processing are classified to those industries in which the by-products arise, e.g., production of oil seed cake is classified in class 1515 (Manufacture of vegetable and animal oils and fats) and production of grain milling residues is classified in groups 153 and 154.*

1543 Manufacture of grain and vegetable mill products, except rice and corn

This class includes:

- flour, groats, meal or pellets of wheat, rye, oats, or other cereal grains;
- vegetable milling: flour or meal of dried leguminous vegetables, of roots or tubers, or of edible nuts;
- manufacture of breakfast foods obtained by roasting or swelling cereal grains or by rolling, pearling, flaking or polishing grains;
- manufacture of prepared, blended flour and dough for bread, cake, biscuits or pancakes.

This class excludes : *Manufacture of potato flour and meal is classified in class 1514 (Processing and preserving of fruits and vegetables).*

15431	Cassava flour milling	15431	31211	1532
15432	Flour milling except cassava flour milling	15432	31190	1532
15433	Manufacture of breakfast foods obtained by roasting or swelling, etc.	15433	31212	(1531 (1532
15434	Manufacture of unprepared animal feeds from grainmilling residues	15434	31284	1533
15439	Manufacture of grain and vegetable mill products, n.e.c.	15439	31219	1533

155 Manufacture of beverages

1551 Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials

This class includes:

- manufacture of distilled, potable, alcoholic beverages such as whisky, brandy, gin, "mixed drinks," cordials, liquors or other alcoholic beverages containing distilled ethyl alcohol;
- manufacture of compound alcoholic preparations of a kind used to make beverages;
- ethyl alcohol production by processes involving fermentation of vegetable materials and distillation of the resulting liquors;
- production of neutral spirits.

This class excludes : *Manufacture of wine of fresh grapes including fortified wine such as marsala and sherry is classified in class 1552 (Manufacture of wines). Manufacture of other fermented, but not distilled alcoholic beverages, such as cider, perry or mead, is also classified in class 1552. Manufacture of malt liquors is classified in class 1553. Merely bottling and labelling distilled liquors is classified in class 5122 (Wholesale of food, beverages and tobacco), if performed as a part of buying and selling at wholesale, and in class 7495 (Packaging activities), if performed on a fee or contract basis.*

15511	Manufacture of distilled, potable alcoholic beverages(e.g., whisky, brandy, gin, etc.)	15511	31311	1551
15512	Production of ethyl alcohol	15512	31312	1551
1552	<p>Manufacture of wines</p> <p>This class includes:</p> <ul style="list-style-type: none"> - manufacture of wine from grapes not grown by the same unit, including sparkling and flavored wines; - manufacture of fortified wine such as sherry and marsala; - manufacture of other fermented but not distilled alcoholic beverages such as perry, cider, mead or sake. <p>This class excludes : <i>Growing of grapes and manufacture of wine at the same location are classified in class 0169 (Growing of other fruits). Brewing of malt liquors is classified in class 1553. Merely bottling and labelling wines is classified in class 5122 (Wholesale of food, beverages and tobacco) if performed as a part of buying and selling at wholesale, and in class 7495 (Packaging activities), if performed on a fee or contract basis.</i></p>			
15521	Fruit wine manufacturing	15521	31321	1552
15529	Wine manufacturing, n.e.c.	15529	31329	1552
1553	<p>15530 Manufacture of malt liquors and malt</p> <p>This class includes manufacture of malt liquors such as beer, ale, porter and stout; manufacture of malt.</p> <p>This class excludes : <i>Manufacture of yeast is classified in class 1599 (Manufacture of other food products, n.e.c.) Merely bottling and labelling malt liquors is classified in class 5122 (Wholesale of food, beverages and tobacco), if performed as a part of buying and selling at wholesale, and in class 7495 (Packaging activities), if performed on a fee or contract basis.</i></p>	15530	31330	1553
1554	<p>Manufacture of soft drinks</p> <p>This class includes:</p> <ul style="list-style-type: none"> - manufacture of non-alcoholic beverages commonly known as soft drinks; 			

- manufacture of drinks flavored with fruit juices, syrups, or other materials.

This class excludes : *Bottling of simple (tap) water without further processing is classified in class 7495 (Packaging activities). Merely bottling and labelling simple (tap) water is classified in class 5122 (Wholesale of food, beverages and tobacco), if performed as a part of buying and selling at wholesale, and in class 7495 (Packaging activities), if performed on a fee or contract basis. Manufacture of drinking water is classified in class 1555.*

	15541	Manufacture of soft drinks	15541	31340	1554
	15542	Manufacture of drinks flavored with fruit juices, syrups or other materials	15542	31141	1554
1555	15550	Manufacture of drinking water	15543	31340	1554

This class includes production, i.e., bottling at the source, of spa or mineral waters.

156 Manufacture of bakery products

This group includes manufacture of fresh, frozen or dry bakery products: fresh bread or rolls; pastry cakes, pies, tarts or other fine bakers' wares; biscuits and other "dry" bakery products.

This group excludes : *Manufacture of prepared, blended dough is classified in class 1543 (Manufacture of grain and vegetable mill products, except rice and corn). Manufacture of dry, fresh or cooked farinaceous products of the kind known as pasta is classified in class 1592 (Manufacture of macaroni, noodles, couscous and similar farinaceous products).*

	1561	15610	Baking of bread, cakes, pastries, pies and similar "perishable" bakery products, including hopia and doughnut making	15610	31221	1541
	1562	15620	Baking of biscuits, cookies, crackers, pretzels and similar dry bakery products	15620	31222	1541
	1563	15630	Manufacture of ice cream cones (apa) and wafers (barquillos)	15630	31224	1541
	1564	15640	Manufacture of snack products such as corn curls, wheat crunchies and similar products	15640	31225	1541

157 Manufacture of sugar

This group includes : production of cane or beet sugar: raw cane sugar, syrup made of beet or cane sugar, other sugars and sugar syrups, (maple sugar, invert sugar, palm sugar); molasses production.

This group excludes : *Manufacture of glucose and other sugars made from starches is classified in class 1541 (Manufacture of starches and starch products).*

	1571	15710	Sugarcane milling	15710	31231	1542
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1572	15720	Sugar refining	15720	31232	1542	
1573	15730	Manufacture of muscovado sugar not carried on in the farm	15730	31233	1542	
1579	15790	Manufacture of sugar, n.e.c.	15790	39099	1542	
158	1580	15800	Production of crude coconut oil, copra cake, meals and pellets	15800	31160	1514
159		Manufacture of other food products				
1591		Manufacture of cocoa, chocolate and sugar confectionery				
		This class includes:				
		- manufacture of cocoa in the form of paste, powder or blocks;				
		- manufacture of cocoa butter, fat or oil;				
		- manufacture of chocolate or other chocolate preparations;				
		- manufacture of sugar confectionery such as boiled sweets, caramels, cachous, nougat, fondants, white chocolate; manufacture of chewing gum;				
		- preserving in sugar of fruit, nuts, fruit-peels and other parts of plants.				
		<i>This class excludes :</i> Production of solid or liquid sucrose sugar is classified in group 157 (Manufacture of sugar). Nut roasting is classified in class 15146 .				
	15911	Manufacture of chocolate and cocoa products including chocolate candies	15911	31241	1543	
	15912	Manufacture of candies (excluding chocolate candies) and chewing gum	15912	31242	1543	
	15913	Manufacture of popcorn and poprice	15913	31244	1549	
	15919	Manufacture of chocolate and sugar confectionery products, n.e.c.	15919	31249	1543	
1592	15920	Manufacture of macaroni, noodles, couscous and similar farinaceous products	15920	31223	1544	
		This class includes :				
		- manufacture of uncooked farinaceous products:				
		- spaghetti, macaroni, noodles or other pasta products shaped for use in the preparation of lasagne, cannelloni, ravioli, etc.;				
		- manufacture of couscous;				
		- manufacture of stuffed pasta whether or not cooked;				
		- manufacture of other cooked pasta products;				
		- manufacture of canned or frozen pasta products.				

This class excludes : *Soup manufacture, in particular dry or powdered soups containing pasta, are classified in class 1599 (Manufacture of other food products, n.e.c.).*

1593	15930	Manufacture of desiccated coconut	15930 31250	1549
1594	15940	Manufacture of "nata de coco"	15940 31299	1549
1595	15950	Coffee roasting and processing	15950 31270	1549

This class includes:

- coffee roasting, grinding, decaffeinating or packing;
- manufacture of coffee substitutes containing coffee;
- manufacture of extracts, essences or concentrates of coffee and preparations with a basis of these products;
- chicory roasting and preparation of other roasted coffee substitutes and their essences, extracts or concentrates.

1596	15960	Manufacture of ice, except dry ice	15960 31260	1549
1599		Manufacture of other food products, n.e.c.		

This class includes:

- manufacture of tea or mate extracts, essences or concentrates or preparations with a basis of these essences, extracts or concentrates or with a basis of tea or mate;
- production of liquid, powdered or frozen whole eggs, egg whites, egg yolks, reconstituted eggs and preserved eggs;
- production of infants' or dietetic foods containing homogenized ingredients including meat, fish, fruit, vegetables, milk or malt extracts;
- manufacture of artificial honey, caramel and inulin;
- manufacture of soups in liquid, powder or solid form including frozen soups and soup tablets;
- manufacture of soups containing meat, fish, crustaceans, mollusks or pasta; and,
- manufacture of vinegar, yeast or other food products not elsewhere classified including extracts and juices of meat, fish, crustaceans or mollusks.

This class excludes : *Growing of spice crops is classified in class 0184. Activities of tea factories associated with tea plantations are also classified in class 0183. **Roasting of nuts or manufacture of nut foods and pastes are classified in 15146.***

15991		Manufacture of soup containing meat, fish, crustaceans, mollusks or pasta	15991 (31115 (31159)	1549
15993		Manufacture of infant or dietetic foods containing homogenized ingredients	15993 31299	1549

15994	Egg processing including fertilized egg (balut) and salted eggs	15994	31292	1549
15995	Manufacture of flavoring extracts and food coloring	15995	31293	1549
15996	Manufacture of mayonnaise, salad dressing, sandwich spread and similar products	15996	31294	1549
15997	Manufacture of vinegar	15997	31295	1549
15998	Manufacture of table salt	15998	31296	1549
15999	Manufacture of food products, n.e.c.	15999	31299	1549

DIVISION 16. Manufacture of Tobacco Products

160 Manufacture of tobacco products

This group includes : manufacture of tobacco products such as cigarettes or cigars, pipe tobacco, chewing tobacco or snuff; manufacture of "homogenized" or "reconstituted" tobacco.

This group excludes : *Growing and preliminary processing oftobacco leaves are classified in class 0193 (Tobacco farming, including its preliminary processing).*

1601	16010	Manufacture of cigarettes	16010	31410	1600
1602	16020	Manufacture of cigars	16020	31420	1600
1603	16030	Manufacture of chewing and smoking tobacco, snuff	16030	31430	1600
1604	16040	Curing and redrying tobacco leaves	16040	31440	1600
1609	16090	Tobacco manufacturing, n.e.c.	16090	31490	1600

DIVISION 17. Manufacture of Textiles

171 Spinning, weaving and finishing of textiles

1711 Preparation and spinning of textile fibers; weaving oftextiles

This class includes:

- preparatory operations on textile fibers such as: reeling and washing of silk; degreasing, carbonizing or fleece dyeing of wool; any other preparatory operations including carding or combing on these fibers and on jute, sisal, flax or ramie, Manila hemp, coir or other animal or vegetables fibers and of all kinds of man-made fibers; by-products like waste and wool grease;

- production of garnetted stock if as part of an integrated production process;

- spinning, manufacture of yarn or thread for weaving or sewing, for retail sale, wholesale or further processing; (This yarn or thread may consist of any textile material including mixtures);

- manufacture of paper yarn;

- weaving, manufacture of broad woven fabrics of all the above mentioned materials, including their mixtures;

- woven fabrics and the manufacture of special fabrics such as pile or chenille fabrics, terry towelling, gauze, etc.;

- finishing operations such as bleaching, dyeing, calendering, napping, shrinking or printing, as long as they are done as part of the above mentioned processes.

This class excludes : Preparatory operations carried out in combination with agriculture or farming are classified in the appropriate group of division 01 to 05 (Agriculture, hunting and forestry) according to the main activity. Cotton ginning is classified in division 03 (Agricultural and animal husbandry services activities, except veterinary activities). Finishing of textiles of class 1711 by units not manufacturing such textiles is classified in class 1712 (Finishing of textiles). Manufacture of textile floor covering is classified in class 1722 (Manufacture of carpets and rugs). Manufacture of narrow fabrics and special fabrics is classified in class 1729 (Manufacture of other textiles, n.e.c.).

Knitting and crocheting is classified in group 173 (Manufacture of knitted and crocheted fabrics and articles). Manufacture of glass fibers is classified in group 261 (Manufacture of glass and glass products). Spinning of yarn of asbestos is classified in class 2699 (Manufacture of other non-metallic mineral products, n.e.c.). Production of garnetted stock as a separate activity is classified in group 372 (Recycling of non-metal waste and scrap).

	17111	Spinning		17111	32113	1711
	17112	Texturizing		17112	32114	1711
	17113	Machine and hand weaving		17113	(32115 32117)	1711
	17119	Preparation of textiles, n.e.c		17119	32119	1712
1712	17120	Finishing of textiles		17120	32116	1712

This class includes : finishing of textiles of class 1711 not made in some unit by such operations as bleaching, dyeing, calendering, napping, shrinking or printing (no distinction is to be made between these activities carried out on a fee or contract basis or by purchasing the materials and selling the finished products).

This class excludes : Finishing of textiles produced in the same unit is classified in class 1711 (Preparation and spinning of textile fibers; weaving of textiles), class 1729 (Manufacture of other textiles, n.e.c.) or group 173 (Manufacture of knitted and crocheted fabrics and articles), as appropriate.

	1713	17130	Preparation and finishing of textiles (integrated)		17130	32111	(1711 1712)
172			Manufacture of other textiles				
	1721		Manufacture of made-up textile articles, except wearing apparel				

This class includes :

- manufacture, from fabrics not made in the same units, of made-up articles of any textile material including manufacture of articles such as:
- blankets, travelling rugs and all kinds of bed, table or other household linen;
- made-up furnishing articles like curtains, valances, blinds, bedspreads;
- some stuffed articles like quilts, eiderdowns, cushions, pouffes, pillows and sleeping bags;
- tarpaulins, tents, camping goods, sails, sun blinds, loose covers for cars, machines or furniture, sunblinds;
- flags, banners, pennants;
- dust-cloth, dish-cloth, life jackets, etc.;
- parachutes;
- hand-woven tapestry;
- manufacture of the textile part of electric blankets.

This class excludes : *If characteristics of the articles of this class are produced in the same unit that makes the fabrics, then the activity is considered to be an ancillary activity of either weaving, class 1711 (Preparation and spinning of textile fibers; weaving of textiles), knitting or crocheting, group 173 (Manufacture of knitted and crocheted fabrics and articles), or manufacture of other textiles not elsewhere classified. class 1729.*

17211	Manufacture of textile industrial bags	17211	32131	1721
17212	Manufacture of made-up textile goods for housefurnishings	17212	32132	1721
17213	Manufacture of canvas products	17213	32133	1721
17219	Manufacture of made-up textile articles, exceptwearing apparel, n.e.c.	17219	32139	1721

1722 Manufacture of carpets and rugs

This class includes manufacture of textile floor covering either in the piece or made to measure such as carpets, rugs and mats produced by weaving, tufting, braiding, flocking, needle punching, etc., from yarns of wool, cotton, man-made fibers, jute, coco coir, sisal and similar fibers.

This class excludes : Manufacture of mats and matting or plaiting materials is classified in class 2022 (Manufacture of articles of cork, straw, and plaiting materials). Manufacture of floor coverings of cork, rubber or plastic materials, even when textile backed, is classified by primary materials, also in class 2022 (Manufacture of articles of cork, straw, and plaiting materials), 2519 (Manufacture of other rubber products) or group 252 (Manufacture of plastic products), respectively. Manufacture of linoleum and other hard surface floor coverings are classified in group 399 (Other manufacturing, n.e.c.).

17221	Manufacture of carpets and rugs	17221 32141 1722
17222	Manufacture of mats (including mattings) of textile materials	17222 32142 1722
1723	Manufacture of cordage, rope, twine and netting	

This class includes:

- manufacture of cordage, rope, twine and cables of textile fibers, whether or not impregnated, coated, covered or sheathed with rubber or plastics;
- manufacture of netting of cordage, rope or twine and manufacture of products of rope or netting such as made-up nets, fishing nets, ship's fenders, unloading cushion, loading slings, rope or cable fitted with metal rings;
- nets used in sports included here, can, however, be a product of activities classified in group 393 (Manufacture of sports goods).

This class excludes : *Manufacture of hair nets is classified in group 189 (Manufacture of wearing apparel, n.e.c.).*

17231	Manufacture of cordage, rope and twine	17231 32151 1723
17232	Manufacture of fishing nets and other nettings (excluding mosquito and hair nets)	17232 32152 1723
17233	Manufacture of cordage, rope, and twine products	17239 32159 1723
1729	Manufacture of other textiles, n.e.c.	

This class includes :

- all activities related to textiles or textile products, not specified elsewhere in Division 17 (Manufacture of textiles) or 18 (Manufacture of wearing apparel) or anywhere else in this classification. A great variety of goods are produced such as:
- narrow woven fabrics including fabrics consisting of warp without weft assembled by means of an adhesive;
- labels, badges and similar articles of textile materials;
- ornamental trimmings: braids, tassels, pompons and similar articles;
- felt, including impregnated, coated, covered or laminated felt, and other non-woven fabrics including those in which plastics or rubber form the bonding substance but which are not the chief constituent;

- fabrics impregnated, coated, covered or laminated with plastics;
- wadding of textile materials and articles of wadding such as sanitary towels or tampons;
- metallized yarn or gimped yarn; rubber thread or cord covered with textile material; textile yarn or strip covered, impregnated, coated or sheathed with rubber or plastics;
- tire cord fabric of high-tenacity man-made yarn; other treated or coated fabrics; tracing cloth; canvas prepared for use by painters; buckram and similars tiffened textile fabrics; fabrics coated with gum or amylaceous substances;
- textile wicks (woven, plaited or knitted); incandescent gas mantles and tubular gas mantle fabric; hosepiping and similar textile tubing with or without lining, armor or accessories of other materials, transmission or conveyor belts or belting whether or not reinforced with metal or other material;
- other textile products or articles for technical uses such as bolting cloth, straining cloth, fabrics for felts used in paper making, and other special fabrics.

This class excludes : *Manufacture or transmission or conveyor belts or belting of textile fabric or of textile yarn or cord impregnated, coated, covered or laminated with rubber is classified in class 2519 (Manufacture of other rubber products) when rubber is the chief constituent. Manufacture of plates, sheets or strips of cellular rubber or cellular plastics combined with felt or non-wovens where the textile is present merely for reinforcing purposes, is classified in class 2519 (Manufacture of other rubber products) and 2520 (Manufacture of plastic products), respectively. Manufacture of cloth of woven metal wire is classified in class 2899 (Manufacture of other fabricated metal products, n.e.c.)*

17291	Manufacture of narrow fabrics, laces, tulle and other net fabrics	17291	32118	1729
17292	Manufacture of felt and non-woven fabrics	17292	32199	1729
17293	Manufacture of fabrics, impregnated, coated, covered or laminated with plastics	17293	32160	1729
17294	Manufacture of fabrics, impregnated, coated, covered or laminated other than with plastic and rubber	17294	32160	1729
17295	Manufacture of fabrics for industrial use (wicks and gas mantles)	17295	32199	1729
17296	Manufacture of wadding of textile materials and articles of wadding (e.g., sanitary towels, tampons, etc.)	17296	39040	1729
17297	Manufacture of fiber batting, padding and upholstery filling including coir	17297	32170	1729
17299	Manufacture of miscellaneous textiles, n.e.c.	17299	32199	1729

Manufacture of knitted and crocheted fabrics and articles

This group includes activities in which products are actually knitted or crocheted whether by hand or with more or less complicated machines: manufacture of knitted or crocheted fabrics and of articles that are knitted or crocheted directly into shape; production of warp knit and weft knit fabrics, flat or circular, with or without elastomeric yarn or rubber thread and also pile or terry fabrics; knitting or crocheting of wearing apparel and other made-up articles directly to shape (this involves articles such as jerseys, pullovers, cardigans, T-shirts and other vests, panty hoses, tights, stockings, socks and other hosiery); manufacture of wearing apparel of fabric knitted in the same unit.

This group excludes : *Manufacture of knitted clothing from fabric not knitted in the same unit is classified in division 18 (Manufacture of wearing apparel). Manufacture of orthopedic appliances is classified in class 3311 (Manufacture of medical and surgical equipment and orthopedic appliances).*

1731	17310	Manufacture of knitted and crocheted fabrics	17310	32121	1730
1732	17320	Manufacture of knitted or crocheted hosiery, underwear and outerwear when knitted or crocheted directly into shape	17320	32122	1730
1739	17390	Manufacture of knitted and crocheted articles, n.e.c.	17390	32122	1730
174	1740	17400 Manufacture of embroidered fabrics	17400	32230	1729

This group includes manufacture of embroidered tulles and other net fabrics, lace in the piece, in strips or in motifs.

DIVISION 18. Manufacture of Wearing Apparel

This division includes : manufacture of wearing apparel made of materials not made in the same unit. The material used may be of any kind such as fabric, woven, knitted or crocheted, non-wovens, lace or other textile material, leather or imitation leather, plaited materials, etc. It may be coated, impregnated or rubberized. In principle the raw material is cut and sewn together. Both regular and contract activities are included. Also included is the activity that just performs the entrepreneurial functions of producing, such as buying raw materials, designing and preparing samples, arranging for manufacture of garments from their materials by contract factories and selling the finished apparel. Custom tailoring is included as well.

More specifically, this division includes the manufacture of: wearing apparel for men, women, children and babies; outerwear, underwear, and nightwear; normal, formal, work or sport clothing; hats and caps; all kinds of clothing accessories such as gloves, belts, shawls, ties, cravats, hair nets, etc.; and, footwear of textile material without applied soles, and the manufacture of parts of these products.

***This division excludes :** manufacture of clothing or fabrics knitted in the same unit is classified in group 173 (Manufacture of knitted and crocheted fabrics and articles). Manufacture of footwear is classified in group 192. Manufacture of wearing apparel of rubber or plastics which is not assembled by stitching but is merely sealed together is classified in class 2519 (Manufacture of other rubber products) and 2520 (Manufacture of plastic products), respectively. Manufacture of safety headgear except sports headgear is classified in group 252 (Manufacture of plastic products) or 2899 (Manufacture of other fabricated metal products, n.e.c.) according to their constituent material. Manufacture of asbestos apparel (including headgear) is classified in class 2699 (Manufacture of other non-metallic mineral products, n.e.c.) Manufacture of sports gloves and sports headgear is classified in group 393 (Manufacture of sports goods). Repair of wearing apparel is classified in group 526 (Repair of personal and household goods)*

181		Ready-made garments manufacturing			
	1811	18110	Men's and boys' garment manufacturing	18110	32221 1810
	1812	18120	Women's and girls' and babies' garment manufacturing	18120	32222 1810
	1813	18130	Ready-made embroidered garments manufacturing	18130	32230 1810
182		Custom tailoring and dressmaking			
	1821	18210	Custom tailoring	18210	32211 1810
	1822	18220	Custom dressmaking	18220	32212 1810
183	1830	18300	Manufacture of articles of fur		323 1820
189		Manufacture of wearing apparel, n.e.c.			
	1891	18910	Manufacture of raincoats by cutting or sewing except rubber or plastics	18910	32291 1810
	1892	18920	Manufacture of hats, gloves, handkerchiefs, neckwear and belts regardless of material	18920	32292 1810
	1899	18990	Manufacture of other wearing apparel, n.e.c.	18990	32229 1810

DIVISION 19. Tanning and Dressing of Leather; Manufacture of Luggage, Handbags and Footwear

191		Tanning and dressing of leather; manufacture of luggage and handbags			
	1911	19110	Tanning and dressing of leather	19110	32310 1911

This class includes:

- production of tanned or dressed leather; vegetable, mineral or chemical tanning;
- manufacture of chamois-dressed, parchment dressed, or patent and metallized leathers and of composition leather, i.e., slabs, sheets or strip of a material with a basis of leather or leather fiber.

This class excludes : Production of raw hides and skins as par of the activity of slaughtering is classified in class1512 (Production, processing and preserving of meat and meat products). Manufacture of leather apparel is classified in division 18 (Manufacture of wearing apparel).

1912 Manufacture of products of leather and imitation leather

This class includes manufacture of:

- luggage, handbags and other articles not elsewhere classified, of leather or composition leather;

- these articles when made of other materials (mostly imitation leathers), such as plastics, textile materials, vulcanized fiber or paperboard.

This class excludes : Manufacture of leather apparel and hats is classified in division 18 (Manufacture of wearing apparel). Manufacture of footwear is classified in group 192.

19121 Manufacture of luggage, handbags and wallets of leather and imitation leather 19121 32321 1912

19129 Manufacture of products of leather and imitation leather,n.e.c. 19129 32329 1912

192 Manufacture of footwear

This group includes manufacture of : footwear for all purposes (other than orthopedic footwear), of any material (other than of asbestos or of textile material lacking applied soles), by any process including molding. (The materials used maybe leather, rubber, plastics, textile materials, wood or other materials and the processes applied: cutting and sewing, gumming, molding or any other process); gaiters, leggings and similar articles and of parts of footwear such as uppers and parts of uppers, outer and inner soles, etc., of any material.

This group excludes : Manufacture of footwear of textile material without applied soles is classified in group 173 (Manufacture of knitted and crocheted fabrics and articles). Manufacture of footwear of asbestos is classified in class 2699 (Manufacture of other non-metallic mineral products, n.e.c.). Manufacture of orthopedic shoes is classified in class 3311(Manufacture of medical and surgical equipment and orthopedic appliances).

1921 19210 Manufacture of leather shoes 19210 32410 1920

1922 19220 Manufacture of rubber shoes 19220 35520 1920

1923 19230 Manufacture of plastic shoes 19230 35602 1920

1924 19240 Manufacture of shoes made of textile materials with applied soles 19240 32499 1920

1925 19250 Manufacture of wooden footwear and accessories 19250 33193 1920

1929 Manufacture of footwear, n.e.c.

19291 Manufacture of rubber slippers 19291 35520 1920

19292	Manufacture of slippers and sandals, other than rubber	19292	(32491 (35602)	1920
19293	Manufacture of footwear parts	19293	32492	1920
19299	Manufacture of other footwear, n.e.c.	19299	32499	1920

DIVISION 20. Manufacture of Wood, Wood Products and Cork, Except Furniture; Manufacture of Articles of Bamboo, Cane, Rattan and the Like; Manufacture of Plaiting Materials

201 Manufacture of wood and wood products, except furniture

This group includes : tools, tool bodies, handles and bodies for brooms or brushes; boot or shoe lasts and trees of wood; statuettes and other ornaments of wood; clothes hangers; wood marquetry and inlaid wood; caskets and cases for jewelry and cutlery and similar articles of wood; household utensils and kitchenware of wood; articles of furniture such as coat and hat racks, but not standing furniture; manufacture of wooden spools, caps, bobbins, sewing thread reels and similar articles of turned wood; manufacture of other articles of wood not elsewhere classified.

2011 Sawmilling and planing of wood

This class includes:

- operation of sawmills and planing mills, whether or not mobile, in the forest or elsewhere;
- sawing rough lumber or timber from logs and bolts or resawing cants and flitches into lumber;
- planing combined with sawing or separately, producing surfaced lumber and timber and standard workings or patterns of lumber;
- slicing, peeling or chipping logs;
- impregnating or chemical treatment of wood with preservatives or other materials; manufacture of wood wool, wood flour, chips, particles, when done as a primary activity;
- manufacture of unassembled wood flooring including parquet flooring;
- manufacture of wooden railway sleepers.

This class excludes : Logging, production of wood in the rough (debarked and simply squared), is classified in division 05 (Forestry, logging and related service activities). Manufacture of veneer sheets thin enough for use in plywood, boards and panels is classified in class 2012 (Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and boards). Manufacture of shingles and shakes, beadings and moldings, etc., is classified in class 2013 (Manufacture of builders' carpentry and joinery).

20111	Manufacture of rough lumber	20111	33111	2010
20112	Manufacture of worked lumber	20112	33112	2010
20113	Wood preserving and drying	20113	33140	2010
20119	Sawmilling and planing of wood products, n.e.c.	20119	33111	2010
2012	Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and boards			

This class includes manufacture of:

- veneer sheets thin enough to be used for veneering or making plywood or for other purposes. The sheets may be obtained by sawing, slicing or peeling (rotary cutting) and may be smoothed, dyed, coated or impregnated or reinforced with paper or fabric backings or made in the form of motifs;

- plywood, veneered panels and similar laminated wood and manufacture of particle board and fiberboard (characteristic for the production of these goods is that they are obtained by using high pressure presses, whether or not in combination with glues);

- production of densified wood.

This class excludes : Manufacture of sliced or peeled wood of a thickness greater than that commonly found in plywood is classified in class 2011 (Sawmilling and planing of wood).

20121	Manufacture of veneer sheets and plywoods	20121	33120	2021	
20122	Manufacture of laminboard, particle board and other panels and board	20122	33130	2021	
2013	20130	Manufacture of builders' carpentry and joinery; millworking	20130	(33150 33112)	2022

This class includes :

- manufacture of wooden goods intended to be used primarily in the construction industry. The output of these activities consists of a large variety of products such as:

- builders' carpentry including beams, rafters, roof struts and similar goods used for structural purposes or in arch supports, scaffoldings or other temporary supports;

- natural cork processing to obtain such products as debarked or roughly squared cork or cork products blocks, sheets, plates or strip;
- manufacture of agglomerated cork;
- manufacture of articles of natural or agglomerated cork;
- manufacture of plaits, plaiting materials and similar products thereof;
- manufacture of baskets, wickerwork and other articles made directly to shape from plaiting materials or made up from sheets, strands or plaits.

2029

Manufacture of products of bamboo, cane, rattan, and the like, **and plaiting materials** except furniture, **n.e.c.**

This class includes :

- manufacture of **bamboo, cane, rattan, and the like, and plaiting materials**, not elsewhere classified such as:
- manufacture of similar products bound together in parallel strands or woven together in sheet form;
- manufacture of mats, matting or screens.

***This class excludes :** Manufacture of luggage or cases of wood covered with another material, e.g., plastic sheeting, is classified in class 1912 (Manufacture of products of leather and imitation leather). Manufacture of footwear and parts of footwear is classified in group 192. Manufacture of lamps and lighting fittings is classified in group 315 (Manufacture of lighting equipment and electric lamps). Manufacture of clock cases is classified in group 333 (Manufacture of watches and clocks). Manufacture of furniture is classified in group 360. Manufacture of imitation jewelry is classified in group 399 (Other manufacturing, n.e.c.). Manufacture of walking sticks and wooden umbrella handles is also classified in group 399.*

20291	Manufacture of sawali, nipa and split canes	20293	33196	2029
20292	Manufacture of mats, matting or screen	20294	(32142) (33196)	2029
20293	Manufacture of small cane wares	20295	33162	2029
20299	Manufacture of other products of bamboo, cane, rattan and the like and plaiting materials, n.e.c.		(32153) (33162) (33196)	2029

DIVISION 21. Manufacture of Paper and Paper Products

210 2101

Manufacture of pulp, paper and paperboard

This group includes : manufacture of wood pulp: mechanical, chemical (dissolving or non-dissolving, bleached, semi-bleached or unbleached) or semi-chemical; manufacture of cotton linters pulp; manufacture of pulps of other fibrous cellulosic semi-chemical processes; making pulp from waste paper; operation of paper mills and manufacture of uncoated or machine coated paper or paperboard in rolls or sheets; manufacture of newsprint, other printing or writing paper, stock papers intended for conversion into towels, napkins, facial tissues, etc., cellulose wadding and webs of cellulose fibers, papers used for packaging, as corrugating medium, or in cigarette manufacture; manufacture of vegetable parchment, grease proof, tracing or other glazed, transparent or translucent papers; manufacture of multiply paper and paperboard including corrugated paper and paperboard;

Also includes : further processing of paper and paperboard (manufacture of "off-machine" papers and paperboard) producing such products as coated, covered or impregnated paper, creped or crinkled paper, composite paper and paperboard (e.g., paper laminated with bitumen or other adhesive).

This group excludes : *Manufacture of other articles of pulp, paper or paperboard is classified in class 2109. Manufacture of abrasive paper is classified in class 2699 (Manufacture of other non-metallic mineral products, n.e.c.). Manufacture of coated or impregnated paper in which the coating or impregnation is the main ingredient (e.g., paper impregnated with soap) is classified in that group in which manufacture of the coating or impregnant is classified.*

21011	Integrated pulp , paper and paperboard milling	21011	34111	2101
21012	Pulp milling	21012	34112	2101
21013	Paper and paperboard milling	21013	34113	2101
21014	Manufacture of hand-made paper		34139	2109
21019	Manufacture of pulp, paper and paperboard, n.e.c.		34130	2109
2102	21020 Manufacture of containers and boxes of paper and paperboard	21020	34120	2102

This class includes manufacture of:

- containers of paper or paperboard;
- folding or set-up cartons, boxes and cases of non-corrugated paper or paperboard;
- sacks and bags;
- other packing containers including box files, record sleeves, and so forth.

This class excludes : *Manufacture of envelope is classified in class 2109 (Manufacture of other articles of paper and paperboard).*

2109	Manufacture of other articles of paper and paperboard
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This class includes manufacture of:

- carbon paper, self-copy paper and other copying or transfer papers in sizes or packings sold to consumers; envelopes, letter cards, correspondence cards of plain post- cards, boxes, pouches, wallets and writing compendium containing an assortment of paper stationery;

- toilet paper, handkerchiefs, cleansing tissues, towels, serviettes, and other paper, paperboard or molded paper articles found about the house, e.g.,trays, dishes, cups, sanitary towels and tampons, napkins and napkin liners for babies, articles of apparel and clothing accessories and other paper articles found on the person;

- filter blocks, slabs and plates of paper pulp;

- other articles of paper, paperboard or molded paper pulp such as bobbins, spools or caps;

- filter paper and paperboard, rolls, sheets and dials printed for self-recording apparatus, writing or other graphic papers cut to size or shape or printed embossed, or perforated, gummed or adhesive paper in strips or rolls and labels.

This class excludes : *Manufacture of paper or paperboard in bulk whether in rolls or sheets is classified in class 2101 (Manufacture of pulp, paper and paperboard).*

21091	Manufacture of other articles of paper	21091	(34130	2109
			(39070	
21092	Manufacture of other articles of paperboard	21092	34140	2109

DIVISION 22. Publishing, Printing and Reproduction of Recorded Media

This division includes : printing and publishing whether or not connected with printing. Publishing involves financial, technical, artistic, legal and marketing activities, among others, but not predominantly. The primary breakdown of this division is by units engaged in publishing, whether or not division is by units engaged in publishing, whether or not connected with printing, (group 221) versus units engaged in printing only (group 222). The breakdown of publishing activities into classes is based on the type of printed matter or recorded media published.

This division also includes units engaged in the publishing of newspapers, magazines, other periodicals, and books. In general, these units, which are known as publishers, issue copies of works for which they usually possess copyright. Works may be in one or more formats including traditional print form and electronic form. Publishers may publish works originally created by others for which they have obtained the rights and/or works that they have created in-house.

The printing activities print products, such as newspapers, books, periodicals, business forms greeting and other materials, and perform support activities, such as bookbinding, platemaking services, and data imaging. The support activities included here are an integral part of the printing industry, and a product (a printing plate, abound book, or a computer disk or file) that is an integral part of the printing industry is almost always provided by these operations.

Processes used in printing include a variety of methods used to transfer an image from a plate, screen, or computer file to some medium, such as paper, plastics, metal, textile articles, or wood. The most prominent of these methods is to transfer the image from a plate or screen to the medium (lithographic, gravure, screen, and flexographic printing). A rapidly growing new technology uses a computer file to directly "drive" the printing mechanism to create the image and new electrostatic and other types of equipment (digital or non-impact printing).

Though printing and publishing can be carried out by the same unit (a newspaper, for example), it is less and less the case that these distinct activities are carried out in the same physical location. When publishing and printing are done in the same unit, the unit is classified in group 221 Publishing even if the receipts for printing exceed those for publishing.

Units engaged in both on-line publishing of other publishing are included here, e.g., a newspaper publisher who also publishes a non-line version of the newspaper.

This division excludes units engaged exclusively in on-line publishing, classified in 7240. Also excludes, publishing of software, classified in 7221 and the publishing of motion picture and video tape, classified in 9211.

221

Publishing

This group includes mainly publishing whether or not connected with printing. Publishing involves financial, technical, artistic, legal and marketing activities, among others, but not predominantly. The breakdown into classes is based on the type of printed matter or recorded media published.

This group excludes : *Printing is classified in class 2221. Reproduction of recorded media is classified in group 2240. Publishing of motion pictures and video tapes is classified in class 9211 (Motion picture and video production and distribution) and publishing of software in class 7221. Preparation and production on a fee or contract basis of master copies for records or audio material are classified in class 9249 (Other recreational activities).*

2211	22110	Publishing of books, brochures, and other publications	22110 34220	2211
		<p>This class includes publishing of books, atlases and maps, brochures, leaflets, and similar publications, including publishing of dictionaries and encyclopedias ;publishing of audio books and publishing of encyclopedias etc., on CD-ROM.</p> <p><i>This class excludes : Publishing of musical book is classified in sub-class 22130.</i></p>		
2212	22120	Publishing of newspapers, journals and periodicals	22120 34210	2212
		<p>This class includes publishing of newspapers (including advertising newspapers), and periodicals, trade journals, and comic books, etc.</p> <p><i>This class excludes : Exclusive publishing of these products on-line, is classified in 7240.</i></p>		
2213	22130	Publishing of music	22130 34220	2213
		<p>This class includes:</p> <ul style="list-style-type: none"> - publishing of gramophone records, compact discs and tapes with music or other sound recordings; - publishing of printed music; - publishing of sound recordings. <p><i>This class excludes : Publishing of software, classified in 7221; exclusive publishing of these products on-line, classified in 7240; publishing of motion pictures, video tapes and movies on DVD or similar media, classified in 9211; and production of master copies for records or audio visual material, also classified in 9211.</i></p>		
2219	22190	Other publishing	22190 34299	2219
		<p>This class includes : publishing of photos, engravings and postcards, timetables; forms, posters, reproduction of works of art, or other printed matters. This group also includes all micropublishing.</p>		
222		Printing and service activities related to printing		
2221	22210	Printing	22210 (34210 (34220 (34230	2221

This class includes : printing of newspapers, magazines, periodicals, journals, books, music pamphlets, maps, atlases, posters, playing cards and other materials for others on a fee or contract basis, e.g., catalogs on account of machinery producers; postage, revenue stamps or currency on account of governments; books, albums, diaries, business forms etc., on account of stationers. Printing includes reproducing material by means of duplicating machines, computer controlled reproduction, embossers, photocopiers or thermocopiers.

This class excludes : *Printing of labels of paper or paperboard is classified in class 2109 (Manufacture of other articles of paper and paperboard). Publishing of printed matters is classified in group 221. Producing original material by authors, musicians, engineers, architects and others is classified in the industry appropriate to their technical or artistic activity.*

2222 Service activities related to printing

This group includes production of composed type, prepared printing plates or cylinders, impressed lithographic stones or other impressed media for use in printing in another unit. Also includes bookbinding.

This group excludes : *Manufacture of type chests or type-faces are classified in class 2929 (Manufacture of other special purpose machinery). Production of printing media which have not been impressed is classified in an appropriate group by material.*

22221 Electrotyping, stereotyping and photoengraving 22221 34291 2222

22222 Bookbinding and related work 22222 34292 2222

22229 Service activities related to printing, n.e.c. 22229 34299 2222

223 2230 22300 Publishing and printing activities 22300 (34210 2211
(34220 2212

This group includes establishment involved in both printing and publishing activities.

224 2240 Reproduction of recorded media

This group includes : reproduction of records, audio, video and computer tapes from master copies, reproduction of floppy, hard or compact disks, reproduction of non-customized software and film duplicating.

This group excludes : *Reproduction of printed matters is classified in class 2221 (Printing). Production on a fee or contract basis of intermediate products such as master record is classified in class 9249 (Other recreational activities).*

22401 Reproduction of video and computer tapes from mastercopies 22401 New 2230

22402 Reproduction of floppy, hard or compact disks 22402 New 2230

22403 Film and video reproduction 22403 New 2230

DIVISION 23. Manufacture of Coke, Refined Petroleum and other Fuel Products

231	2310	23100	Manufacture of coke oven products	23100	35400	2310
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This group includes operation of coke ovens chiefly for the production of coke or semi-coke from hard coal and lignite, of retort carbon and residual products such as coal tar or pitch. Agglomeration of coke is included.

This group excludes : *Distillation of coal tar is classified in class 2411 (Manufacture of basic chemicals, except fertilizers and nitrogen compounds). Production of town gas and other manufactured gases such as water gas or producer gas is classified in group 402 (Manufacture of gas; distribution of gaseous fuels through mains).*

232	2320	23200	Manufacture of refined petroleum products	23200	35300	2320
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This group includes : production of liquid or gaseous fuels (e.g., ethane, butane or propane), illuminating oils, lubricating oils or greases or other products from crude petroleum or bituminous minerals or their fractionation products; manufacture or extraction of such products as petroleum jelly, paraffin wax, other petroleum waxes and such residual products as petroleum coke, petroleum bitumen, etc.

This group excludes : *Operation of oil or gas field properties to obtain crude petroleum or natural gas is classified in group 112 (Extraction and production of crude petroleum and natural gas).*

239	2390	23900	Manufacture of other fuel products	23900	35400	2330
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DIVISION 24. Manufacture of Chemicals and Chemical Products

241	Manufacture of basic chemicals
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2411	Manufacture of basic chemicals except fertilizers and nitrogen compounds
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This class includes manufacture of :

- industrial gases, including elemental gases; liquid or compressed air, acetylene, refrigerant gases, mixed industrial gases, etc.;
- other chemical elements, except base metals, precious metals or radioactive elements, isotopes and compounds for nuclear fuel;
- inorganic acids, except nitric acid;

- basic organic chemicals: saturated and unsaturated acyclic and cyclic hydro-carbons, benzene, toluene, xylene and other coal tar or mineral oil distillation products; acyclic alcohols; phenols and phenol-alcohols; methanol and higher alcohols (except ethyl alcohol), ketones or quinones; mono- or polycarboxylic acids, including acetic acid; amine-function compounds, nitrile-function compounds, or other organic compounds;

- coloring matter of vegetable or animal origin, synthetic organic dyestuffs;

- extraction of volatile products by the distillation of wood;

- synthetic tanning agents;

- lyes and other basic chemicals not elsewhere classified;

- iron pyrites.

This class excludes : *Extraction of methane, ethane, butane or propane at a mine is classified in group 112 (Extraction and production of crude petroleum and natural gas). Ethyl alcohol production is classified in class 1551 (Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials). Production in a petroleum refinery of ethane, butane or propane is classified in group 232 (Manufacture of refined petroleum products). Manufacture of nitrogenous fertilizers and nitrogen compounds is classified in class 2421 (Manufacture of fertilizers and nitrogen compounds), even though such products may have uses other than as fertilizers. Manufacture of plastics in primary forms and of synthetic rubber is classified in class 2412. Manufacture of crude glycerol is classified in class 2425 (Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations). Manufacture of essential oils is classified in class 2429 (Manufacture of other chemical products, n.e.c.).*

24111	Manufacture of inorganic acids, alkalies and chlorine	24111	35111	2411
24112	Manufacture of inorganic salts and compounds	24112	35112	2411
24113	Manufacture of industrial (compressed and liquefied) gases	24113	35113	2411
24114	Manufacture of alcohol except ethyl	24114	35114	2411
24115	Manufacture of organic acids and organic compounds	24115	35115	2411
24119	Manufacture of basic chemicals, except fertilizers and nitrogen compounds, n.e.c.	24119	35119	2411

2412 Manufacture of plastics in primary forms and of synthetic rubber

This class includes manufacture of:

- plastics in primary forms, including polymers of ethylene, of polypropylene or of other olefins, of styrene, of vinyl chloride or other halogenated olefins, of vinyl acetate or of other vinyl esters, other vinyl polymers;

- polyacetals, other polyethers and epoxide resins, polycarbonates, alkyd resins, polyallyl esters and other polyesters, polyamides, amino resins, phenolic resins and polyurethanes, silicones, petroleum resins, polyterpenes, polysulphides, polysulphones, cellulose and its chemical derivatives, natural polymers (e.g., alginic acid), modified natural polymers such as hardened proteins, or ion exchangers based on the above polymers;

- synthetic rubber and factice derived from oils, in primary forms;

- production of mixtures of synthetic rubber and natural rubber of rubber-like gums (e.g., balata), in primary forms.

24121	Manufacture of synthetic rubber and factice derived from oils, in primary forms	24121	35132	2413
24122	Production of mixtures of synthetic rubber and natural rubber or rubber-like gums (e.g., balata), in primary forms	24122	35132	2413
24123	Manufacture of plastic synthetic resins	24123	35131	2413
24124	Manufacture of plastic materials except man-made fiber and glass fiber	24124	35133	2413

242

Manufacture of other chemical products

2421	24210	Manufacture of fertilizers and nitrogen compounds	24210	35120	2412
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This class includes manufacture of : straight, mixed, compound or complex nitrogenous, phosphatic or potassic fertilizers; urea; products of the nitrogenous fertilizer industry: nitric acid, ammonia, commercial ammonium chloride, nitrates of potassium.

This class excludes : Guano mining is classified in class 1191 (Chemical and fertilizer mineral mining). Manufacture of pesticides and other agro-chemical products is classified in class 2422.

2422	24220	Manufacture of pesticides and other agro- chemical products	24220	35140	2421
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This class includes manufacture of insecticides, rodenticides, fungicides, herbicides, anti-sprouting products, plant growth regulators, disinfectants and other agro-chemical products not elsewhere classified.

This class excludes : Manufacture of fertilizers and nitrogen compounds is classified in class 2421.

2423	Manufacture of paints, varnishes and similar coatings, printing ink and mastics
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This class includes manufacture of:

- paints, varnishes, enamels or lacquers;

- prepared pigments, prepared opacifiers and prepared colors, vitrifiable enamels, and glazes, engobes or similar preparations of a kind used in the ceramic, enamelling or glass industry;

- pigments and other coloring matter of a kind used in the manufacture of paints or by artists or other painters;

- mastics, caulking compounds or similar non-refractory filling or surfacing preparations;

- organic composite solvents and thinners not elsewhere classified; prepared paints or varnish removers;

- printing ink.

This class excludes : *Manufacture of dyes or dyestuffs is classified in class 2411 (Manufacture of basic chemicals, except fertilizers and nitrogen compounds). Manufacture of pigments such as titanium oxide, compounds of chromium, cadmium or other color-bearing chemical compounds is also classified in class 2411. Manufacture of writing and drawing ink is classified in class 2429 (Manufacture of other chemical products, n.e.c.).*

24231	Manufacture of paints	24231	35211	2422
24232	Manufacture of varnishes, lacquers, shellac and stains	24232	35212	2422
24233	Manufacture of paint removers, thinners, and brush cleaners	24233	35213	2422
24234	Manufacture of pigments and other coloring matter of a kind used in the manufacture of paints or by artists or other painters	24234	(35219 (39070)	2422
24235	Manufacture of printing ink	24235	35295	2422
24239	Manufacture of paint products, n.e.c.	24239	35219	2422
2424	Manufacture of pharmaceuticals, medicinal chemicals and botanical products			

This class includes manufacture of:

- pharmaceutical preparations for human or veterinary use: generic or proprietary preparations, preparations available to the general public or controlled by the health system, ampules, tablets, capsules, vials, ointments, powders or solutions, botanical products, ground, graded milled or otherwise prepared;

- surgical dressings, medicated wadding, fracture bandages, catgut, and other prepared sutures;

- cements used in dentistry;

- chemical substances used in the manufacture of pharmaceuticals: antibiotics, endocrine products, basic vitamins, opium derivatives, sulpha drugs, sera and plasmas, salicylic acid, its salts and esters, glycosides and vegetable alkaloids, chemically pure sugar, etc.

This class excludes : *Packaging of pharmaceuticals for own account is classified in class 5139 (Wholesale of other household goods) or 5231 (Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles) and packaging on a fee or contract basis in class 7495 (Packaging activities).*

24241	Manufacture of drugs and medicines including biological products such as bacterial and virus vaccines, sera and plasma	24241	35220	2423
24242	Manufacture of surgical dressings, medicated wadding, fracture bandages, catgut, and other prepared sutures	24242	39040	2423
24243	Manufacture of cement used in dentistry	24243	39040	2423
2425	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations			

This class includes manufacture of:

- soap in the form of bars, cakes, moulded pieces, shapes, liquids, pastes or in other forms, organic surface-active products in like forms, paper, wadding, felt or other material impregnated, coated or covered with soap or detergent, crude glycerol;

- organic surface-active agents or preparations for use as washing or cleaning preparations;

- tonsorial preparations including shampoos, hair lacquers, waving or straightening preparations, pre-shave, shaving or after-shave preparations or depilatories;

- odoriferous preparations for use on the person such as perfumes, cologne water or toilet water;

- beauty or make-up preparations including manicure or pedicure preparations;

- preparations for oral or dental hygiene including denture fixative pastes and powders;

- other perfumery, cosmetic or toilet preparations not elsewhere classified such as personal deodorants or bath salts;

- polishes and creams for footwear, floors, coachwork, glass or metal, scouring pastes and powders and similar goods in the form of paper, felt, wadding, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with polishes or creams, scouring pastes or powders;

- artificial waxes and prepared waxes consisting of mixtures of waxes;

- preparation for perfuming or deodorizing room.

This class excludes : *Manufacture of separate, chemically defined compounds is classified in class 2411(Manufacture of basic chemicals, except fertilizers and nitrogen compounds). Extraction and refining of essential oils are classified in class 2429 (Manufacture of other chemical products, n.e.c.).*

24251	Manufacture of soap and detergents	24251	35231	2424
24252	Manufacture of cleaning preparations, except soap and detergents	24252	35232	2424
24253	Manufacture of waxes and polishing preparations	24253	35291	2424
24254	Manufacture of perfumes, cosmetics and other toilet preparations	24254	35233	2424

2429 Manufacture of other chemical products, n.e.c.

This class includes manufacture of:

- explosives, pyrotechnic products (torches, firelighters and the like), propellant powders, other prepared explosives, detonating or safety fuses, caps, fireworks, signalling flares and the like;

- gelatin and gelatin derivatives, glues of animal origin, prepared glues and other prepared adhesives including adhesives based on rubber or plastics;

- peptones, peptone derivatives, other protein substances and their derivatives not elsewhere classified;

- essential oils; modification by chemical processes (e.g., by oxidation, polymerization etc.) of oils and fats;

- materials used in the finishing of textiles;

- substances used to pickle metal;

- activated carbon, lubricating oil additives, prepared rubber accelerators, catalysts and other chemical products for industrial use;

- anti-knock preparations, anti-freeze preparations, liquids for hydraulic transmission, composite diagnostic or laboratory reagents etc.;

- photochemical products such as photographic plates, films, sensitized paper, other sensitized unexposed materials, and chemical preparations for photographic uses;

- writing and drawing ink;

- prepared unrecorded media for sound recording or similar recording of other phenomena;

- processed salt, except table salt.

This class excludes : *In general manufacture of chemically defined products in bulk is classified in class 2411 (Manufacture of basic chemicals, except fertilizers and nitrogen compounds). Manufacture of table salt is classified in class 1599. Manufacture of printing ink is classified in class 2423.*

24291	Manufacture of explosives and fireworks	24291	35294	2429
24292	Manufacture of matches	24292	35293	2429
24293	Manufacture of writing and drawing ink	24293	35295	2429
24294	Manufacture of glues and adhesive	24294	35296	2429
24295	Manufacture of activated carbon	24295	35299	2429
24299	Manufacture of miscellaneous chemical products, n.e.c.	24299	35299	2429

243

Manufacture of man-made fibers

This group includes manufacture of:artificial or synthetic filament tow and staple fibers, not carded or combed; synthetic or artificial filament yarn, whether or not textured, high tenacity, multiple or cabled; synthetic or artificial non-filament or strip (e.g.,artificial straw).

This group excludes : *Manufacture of yarns of man-made staple is classified in class 1711 (Preparation and spinning of textile fibers, weaving of textiles). Manufacture of textured, plied, cabled or otherwise processed yarns from filaments, tow, staple or yarn not made in the same unit is also classified in class 1711. Manufacture of glass fibers is classified in group 261.*

2431	24310	Manufacture of synthetic or artificial filament yarns	24310	32112	2430
2432	24320	Manufacture of man-made filament tow or staple fibers, except glass fiber	24320	35132	2430

DIVISION 25. Manufacture of Rubber and Plastic Products

251

Manufacture of rubber products

2511

Manufacture of rubber tires and tubes; retreading and rebuilding of rubber tires

This class includes:

- manufacture and retreading of vehicle tires of rubber including tires for equipment o mobile machinery;

- manufacture of pneumatic tires and solid or cushion tires;

- manufacture of tires designed for use on off-the-road vehicles or equipment such as aircraf tor bulldozers or on toys, furniture or for other uses;

- manufacture of inner tubes for the tires described above;
- manufacture of tire parts such as interchangeable tire treads, or tire flaps;
- manufacture of "camel-back" strips for retreading tires;
- tire rebuilding; replacing of tread on used pneumatic tires.

This class excludes : *Manufacture of tube repair materials is classified in class 2519 (Manufacture of other rubber products). Repair of punctured tires is classified in group 502 (Maintenance and repair of motor vehicles).*

25111	Manufacture of rubber tires (including parts) and tubes	25111	35511	2511
25112	Retreading and rebuilding of rubber tires	25112	35512	2511

2519 Manufacture of other rubber products

This class includes manufacture of:

- rubber products not elsewhere classified;
- manufacture of semi-finished or finished rubber products, unvulcanized, vulcanized or hard rubber products, products wholly or partly of synthetic or natural rubber or rubber-like gums;
- manufacture of plates, sheets, strip, rods and profile shapes, tubes, pipes and hoses, conveyor or transmission belts or belting, hygienic or pharmaceutical articles, articles of apparel, floor covering, etc.

This class excludes : *Production of rubber by plantations is classified in group 019 (Growing of crops, n.e.c.). Manufacture of apparel of elastic fabrics is classified in group 181 (Ready-made garments manufacturing). Manufacture of footwear is classified in group 192. Manufacture of "camel-back" strips for retreading rubber tires is classified in class 2511 (Manufacture of rubber tires and tubes, retreading and rebuilding of rubber tires). Manufacture of medical, dental and surgical appliances is classified in class 3311 (Manufacture of medical and surgical equipment and orthopedic appliances). Manufacture of scientific instruments is classified in class 3312 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment).*

This class also excludes : Manufacture of inflatable rafts or inflatable pleasure boats is classified in class 3511 (Building and repairing of ships) and 3512 (Building and repairing of pleasure and sporting boats), respectively. Manufacture of uncovered cellular rubber mattresses is classified in group 360 (Manufacture and repair of furniture). Manufacture of sports requisites is classified in group 393 (Manufacture of sports goods). Manufacture of games and toys is classified in group 394. Reclaiming of rubber is classified in group 372 (Recycling of non-metal waste and scrap).

25191	Manufacture of rubber garments	25191	35591	2519
25192	Manufacture of industrial and other molded rubber products, excluding tires and tubes	25192	35592	2519
25199	Manufacture of other rubber products, n.e.c.	25199	35599	2519

252 2520 Manufacture of plastic products

This group includes manufacture of : plastic products such as plates, sheets, film, foil and strip; tubes, pipes and hoses, hose and pipe fittings; self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes; plastic floor, wall or ceiling coverings in rolls or in the form of tiles; or other primary plastic products; manufacture of plastic articles; sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns, etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds and other articles, such as headgear, insulating fittings, parts of lamps and lighting fittings; office or school supplies, fasteners, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

This group excludes : *Manufacture of footwear is classified in group 192. Manufacture of plaits or wickerwork is classified in class 2029 (Manufacture of other products of wood, bamboo, canes, rattan and the like). Manufacture of plastics in primary forms is classified in class 2412. Manufacture of medical, dental and surgical appliances is classified in class 3311 (Manufacture of medical and surgical equipment and orthopedic appliances). Manufacture of scientific instruments is classified in class 3312 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment). Manufacture of uncovered cellular plastic mattresses is classified in group 360 (Manufacture and repair of furniture). Manufacture of sports requisites is classified in group 393 (Manufacture of sports goods). Manufacture of games and toys is classified in group 394. Manufacture of linoleum and hard-surface floor coverings is classified in group 399 (Other manufacturing, n.e.c.).*

25201	Manufacture of plastic articles for packing goods (e.g., boxes, bags, sacks, etc.)	25201	35609	2520
25202	Manufacture of plastic household wares	25202	35609	2520

25203	Manufacture of plastic furniture fittings	25203	35601	2520
25204	Manufacture of plastic pipes and tubes	25204	35603	2520
25205	Manufacture of other plastic, industrial /office/school supplies	25205	35603	2520
25206	Manufacture of primary plastic products (e.g., sheets, film, plates, etc.)	25206	35609	2520
25207	Manufacture of plastic window and doorscreens, shades and venetian blinds		33250	2520
25209	Manufacture of plastic products, n.e.c.	25209	35609	2520

DIVISION 26. Manufacture of Other Non-Metallic Mineral products

261 2610

Manufacture of glass and glass products

This group includes manufacture of : glass in all its forms and articles of glass; glass in the mass and in other states whether or not worked, including sheets, plates, tubes or rods; manufacture of glass of different chemical composition, including fused quartz and other fused silica; manufacture of glass of different physical characteristics including wired, colored, tinted, toughened or laminated; glass by casting, drawing, blowing, rolling or by the float or other processes; articles of glass used in construction such as glass blocks, glass containers, including lids and stoppers, glass envelopes, including inner for various vessels, glass kitchen or tableware and glass used in the toilet, office or other places, laboratory, hygienic or pharmaceutical glassware, clock or watch glasses, optical glass and optical glass elements not optically worked, etc.; glassware used in imitation jewelry (but not made-up imitation jewelry); glass fibers (including glass wool) and yarn of glass fibers. Manufacture of non-woven glass fabrics, mats, mattresses, boards and similar non-woven products.

This group excludes : *Manufacture of woven fabric of glass yarn is classified in class 1711 (Preparation and spinning of textile fibers, weaving of textiles). Manufacture of products of glass wool for heat-insulating is classified in class 2699 (Manufacture of other non-metallic mineral products, n.e.c.). Manufacture of optical fiber cables made up of individually sheathed fibers is classified in group 313 (Manufacture of insulated wires and cables) and made up of not individually sheathed fibers in group 332 (Manufacture of optical instruments and photographic equipment), respectively. Manufacture of medical laboratory equipment, including syringes, is classified in class 3311 (Manufacture of medical and surgical equipment and orthopedic appliances). Manufacture of optical elements optically worked is classified in group 332 (Manufacture of optical instruments and photographic equipment). Manufacture of glass toys is classified in group 394 (Manufacture of games and toys).*

26101	Manufacture of flat glass (including float glass)	26101	36201	2610
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	26102	Manufacture of glass containers	26102	36202	2610
	26103	Manufacture of glass fibers (including glass wool) and yarn of glass fibers	26103	36209	2610
	26109	Manufacture of glass and glass products, n.e.c.	26109	36209	2610
262	2620	26200 Manufacture of cement	26200	36300	2694
		This group includes manufacture of hydraulic cements, including portland, aluminous slag and superphosphate, whether or not in the form of clinkers.			
		<i>This group excludes : Manufacture of cements used in dentistry is classified in class 2424 (Manufacture of pharmaceuticals, medicinal chemicals and botanical products). Manufacture of refractory cements is classified in class 2692 (Manufacture of refractory ceramic products).</i>			
269		Manufacture of non-metallic mineral products, n.e.c.			
	2691	Manufacture of non-structural, non-refractory ceramic ware			
		This class includes :			
		- manufacture of non-structural, non-refractory ceramic articles, including:			
		- articles of porcelain or china, stoneware, earthenware, imitation porcelain or common pottery;			
		- tableware and other articles of a kind commonly used for domestic or toilet purposes; manufacture of statuettes and other ornamental ceramic articles;			
		- ceramic laboratory, chemical, industrial goods or ceramics used in agriculture;			
		- electrical insulators of ceramics;			
		- manufacture of insulating fittings, for electrical machines, appliances or equipment, of ceramics.			
		<i>This class excludes : Manufacture of refractory ceramic goods or ceramics building materials is classified in class 2692 (Manufacture of refractory ceramic products) and class 2693 (Manufacture of structural non-refractory clay and ceramic products), respectively. Manufacture of artificial teeth is classified in class 3311 (Manufacture of medical and surgical equipment and orthopedic appliances). Manufacture of toys is classified in group 394. Manufacture of imitation jewelry is classified in group 399 (Other manufacturing, n.e.c.).</i>			
	26911	Manufacture of articles of porcelain or china, stoneware, earthenware, imitation porcelain or common pottery	26911	36109	2691
	26912	Manufacture of vitreous china tableware and other kitchen articles of a kind commonly used for domestic or toilet purposes	26912	36101	2691

26913	Manufacture of sanitary ware, vitreous china plumbing fittings and fixtures	26913	36103	2691
26914	Manufacture of coarse clay products	26914	36102	2691
26919	Manufacture of non-structural, non-refractory ceramicware, n.e.c.	26919	36109	2691
2692	26920 Manufacture of refractory ceramic products	26920	36910	2692
	This class includes manufacture of:			
	- heat-insulating ceramic products made by shaping and subsequently firing siliceous fossil meals;			
	- refractory bricks, blocks, tiles and similar refractory ceramic building materials;			
	-ceramic products that can withstand the high temperatures encountered in metallurgical operations;			
	- refractory cements;			
	- retorts, crucibles, muffles, nozzles, tubes, pipes,etc.			
	<i>This class excludes :</i> <i>Manufacture of ceramic articles other than refractory products is classified in class 2691(Manufacture of non-structural, non-refractory ceramic ware) and class 2693 (Manufacture of structural, non-refractory clay and ceramic products).</i>			
2693	26930 Manufacture of structural, non-refractory clay and ceramic products	26930	36910	2693
	This class includes manufacture of:			
	- ceramic building materials such, as bricks, flooring blocks, roofing tiles and chimney-pots;			
	- manufacture of ceramic flags and paving, hearth or wall tiles, mosaic cubes and the like, whether or not glazed.			
	- manufacture of ceramic flags and paving, hearth or wall tiles, mosaic cubes and the like, whether or not glazed.			
	<i>This class excludes :</i> <i>Manufacturing of refractory ceramicproducts is classified in class 2692.</i>			
2694	Manufacture of lime and plaster			
	This class includes the manufacture of : quicklime, slaked lime and hydraulic lime; plasters consisting of calcined gypsum or calcium sulphate.			
26941	Manufacture of lime	26941	36991	2694
26942	Manufacture of plaster	26942	36992	2694
2695	Manufacture of articles of concrete, cement and plaster			
	This class includes manufacture of:			

- concrete, cement or plaster articles for use in construction, such as tiles, flagstones, bricks, boards, sheets, panels, pipes and posts;

- other articles of concrete, cement or plaster, e.g. statuary, furniture, bas- and haut-reliefs, vases, flower- pots, etc.

- ready-mixed concrete and mortars;

- building materials of vegetable substances (e.g., wood wool, straw, reeds, rushes) agglomerated with cement or the like, corrugated sheets, other sheets, panels, tiles, tubes, pipes, reservoir, troughs, basins, sinks, jars, furniture, window frames and other articles.

26951	Manufacture of structural concrete products	26951	36920	2695
26959	Manufacture of articles of concrete, cement and plaster, n.e.c.	26959	36999	2695
2696	26960 Cutting, shaping and finishing of stone	26960	36993	2696

This class includes:

- cutting, shaping and finishing stone for use in construction, in cemeteries, on roads, as roofing and in other applications;

- operations carried out on rough stone delivered by quarries.

This class excludes : *Activities carried out by operators of quarries, e.g., production of rough-cut stone, are classified in class 2699 (Manufacture of other non-metallic mineral products, n.e.c.).*

2699	Manufacture of other non-metallic mineral products, n.e.c.
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This class includes manufacture of:

- asbestos yarn and fabric, and articles of asbestos yarn or fabric such as clothing, headgear, footwear, cord, string, paper or felt;

- friction materia with a basis of asbestos or other mineral substances or of cellulose whether or not combined with other materials; manufacture of unmounted articles of such friction materials;

- mineral insulating materials; slag wool, rockwool and similar mineral wools, exfoliated vermiculite, expanded clays and similar heat-insulating or sound absorbing materials;

- products of glass wool for heat- insulating;

- articles of asphalt or of similar material, e.g., coal, tar, pitch;

- millstones, sharpening or polishing stones and natural or artificial abrasive products, including abrasive powder or grain on a base of textile material, paper, paperboard or other material;

- articles of other mineral substances not elsewhere classified, including worked mica and articles of mica, of graphite (other than electrical articles) or of other mineral materials.

This class excludes : *Manufacture of glass wool is classified in group 261 (Manufacture of glass and glass products).*

26991	Manufacture of asphalt products	26991	35400	2699
26992	Manufacture of asbestos products	26992	36995	2699
26993	Manufacture of marble products	26993	36993	2699
26994	Manufacture of abrasive products	26994	36994	2699
26999	Manufacture of miscellaneous non-metallic mineral products, n.e.c.	26999	36999	2699

DIVISION 27. Manufacture of Basic Metals

271

Manufacture of basic iron and steel

This group includes: operation of blast furnaces, steel converters, rolling and finishing mills; manufacture of primary iron and steel products, i.e., production of primary ferrous metal products in granular or powder form or in the form of pigs, blocks, lumps or liquids from ore or scrap; iron of exceptional purity by electrolysis or other chemical processes; pig iron, including spiegeleisen and ferro-alloys, and of sponge iron; steel by pneumatic or hearth processes; steel or alloy steel ingots; blooms, billets, slates, or other forms of semi-finished iron, steel or alloy steel; rolled, drawn, extruded or forged iron, steel or alloy steel products.

(The products may be subjected to treatment while hot or cold or may start hot and end cold. Products of the rolling, finishing and tube mills are sheets, plates, strip coils, bars and rods, hollow drillbars and rods, angles, shapes, sections and wire, tubes, pipes and hollow profiles of iron or steel, seamless, including cast, tubes, pipes and hollow profiles, open seam or welded, riveted or similarly closed, railway and tramway track construction material, e.g., unassembled rails, and other finished iron or steel products).

This group excludes : *Production of sintered iron ores is classified in class 1091 (Iron ore mining). Operation of independent coke ovens is classified in group 231 (Manufacture of coke oven products). Forging or casting operations carried out as part of the fabrication of a given type of goods are classified in the group manufacturing such type of goods.*

2711	27110	Operation of blast furnaces and steel making furnaces	27110	37110	2710
2712		Operation of steel works and rolling mills			
	27121	Operation of rolling mills	27121	37121	2710
	27122	Pipes and tubes manufacturing, iron or steel	27122	37122	2710

27123	Manufacture of pipe fittings of iron or steel	27123	38191	2710
27124	Manufacture of galvanized steel sheets, tinplates and other coated metal products made in steel works or rolling mills	27124	37123	2710
27129	Steel works, n.e.c.	27129	37129	2710

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Manufacture of basic precious and non-ferrous metals

This group includes manufacture of : the precious metals, gold, silver, and metals of the platinum group; refining of the above mentioned precious metals; production of wrought or unwrought precious metals: silver in lumps, grains, ingots, cast bars, pellets, etc., or in rolled bars, rods, sections, wire, plates, sheets and strip, or in tubes, pipes, hollow bars, foil, powder etc., gold or platinum and platinum group metals in forms similar to that given for silver; production of clad precious metals: silver rolled on to base metals in the form of bars, rods, sections, sheets, tubes etc., gold rolled on to base metals or onto silver in forms similar to that given for silver; platinum and platinum group metals rolled on to gold, silver or base metals in forms similar to that given for silver;

This group also includes : production of non-ferrous base metals from ore, mattes, other raw materials intermediate between ore and the metal (e.g., alumina) or from scrap; operations carried on by smelters, by electrolytic refiners, or by other means to produce unwrought non-ferrous base metals; smelters and refiners of copper, lead, chrome, manganese, zinc, aluminum, nickel, tin or other non-ferrous base metals and alloys of such metals; production of alumina and mattes of nickel or of copper; manufacture of non-ferrous base metal products by rolling, drawing or extruding; manufacture of powders or flakes, foil, plates, sheets or strip, bars, rods or profiles, wire, tubes, pipes and tube or pipe fittings; and production of monetary gold.

This group excludes : *Manufacture of precious metal watch cases is classified in group 333 (Manufacture of watches and clocks). Manufacture of precious metal jewelry or coins is classified in group 391 (Manufacture of jewelry and related articles). Forging or casting operations carried out as part of the fabrication of a given type of goods are classified in the class manufacturing such type of goods.*

2721	27210	Gold and other precious metal refining	27210	37210	2720
2722	27220	Non-ferrous smelting and refining, except precious metals	27220	37220	2720
2723	27230	Non-ferrous rolling, drawing and extrusion mills	27230	37230	2720
2724	27240	Manufacture of pipe fittings of non-ferrous metal	27240	38191	2720
2729	27290	Manufacture of basic precious and non-ferrous metal, n.e.c.	27290	37290	2720

273

Casting of metals

2731 **Casting/foundry of Iron and steel**

This class includes foundry/casting finished or semi-finished products of cast iron or cast steel. Each of the activities classified here produces a wide variety of goods, all characteristic of other activity groups.

27311	Casting/foundry of Iron	27311	(37131	2731
			(37190	

27312	Casting/foundry of steel	27312	(37132	2731
			(37190	

2732 Non-ferrous metal casting

This class includes casting finished or semi-finished products of non-ferrous metals. Each of the activities classified here produces a wide variety of goods, all characteristic of other activity groups.

27321	Aluminum and aluminum base alloy casting	27321	37241	2732
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27322	Copper and copper base alloy (brass, bronze) casting	27322	37242	2732
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27323	Zinc and zinc alloy casting	27323	37243	2732
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27329	Casting of non-ferrous metal, n.e.c.	27329	37249	2732
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**DIVISION 28. Manufacture of Fabricated Metal Products,
Except Machinery and Equipment**

281 Manufacturing of structural metal products, tanks, reservoirs and steam generators

2811 Manufacture of structural metal products

This class includes manufacture of:

- metal structures, parts of metal structures, fabricated structural steel and similar products, including bridges and bridge parts, towers, masts, columns, girders, trusses, arches, rafters, pit-heat frames, telescopic props, sluice gates, piers, jetties;

- prefabricated buildings predominantly of metal; metal doors, windows and their frames, shutters, fire-escapes, gates, and similar metal work used on buildings.

(Manufacture of the articles classified here is predominantly of iron, steel or aluminum. The articles are transportable goods ready for assembly, installation or erection (e.g., at a building site by a construction establishment). Erection of metal structures from self-manufactured parts, however, remains classified here).

This class excludes : *Manufacture of parts for marine or power boilers is classified in class 2813 (Manufacture of steam generators, except central heating hot water boilers). Manufacture of assembled railway and tramway track fixtures and fittings is classified in class 2899 (Manufacture of other fabricated metal products, n.e.c.). Manufacture of sections for ships or floating structures is classified in class 3511 (Building and repairing of ships).*

28111	28111	Manufacture of structural steel products and metal components of bridges, smoke stacks and buildings	28111	38121	2811
28112	28112	Manufacture of other architectural and related metal work (e.g., doors, windows, shutters, etc.)	28112	38122	2811
28119	28119	Manufacture of structural metal products, n.e.c.	28119	38129	2811
2812	28120	Manufacture of tanks, reservoirs and containers, of metal	28120	38123	2812

This class includes manufacture of:

- containers of metal for compressed or liquefied gas;

- reservoirs, tanks and similar containers of types normally installed as fixtures for storage or manufacturing use of metal, whether or not fitted with tops, closures, or lined with materials other than iron, steel or aluminum.

This class excludes : *Manufacture of casks, drums, cans, pails, boxes and so forth, of a kind commonly used for the conveyance or packing of goods, even of large size, is classified in class 2899 (Manufacture of other fabricated metal products, n.e.c.).*

2813	28130	Manufacture of steam generators, except central heating hot water boilers	28130	New	2813
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This class includes manufacture of:

- nuclear reactor for all purposes other than isotope separators. (The term "nuclear reactor" covers, in general, all the apparatus and appliances inside the area screened off by the biological shield, including, where appropriate, the shield itself). The term also includes any other apparatus or appliances outside that area provided they form an integral part of those contained inside the screen;

- steam or other vapor generating boilers even if capable also of producing low pressure steam;

- auxiliary plant for use with boilers, such as economizers, super-heaters, steam collectors and accumulators;

- soot removers, gas recoverers and sludge scrapers.

This class excludes : *Manufacture of boiler-turbine set or a stationery steam engine with an integral boiler is classified in class 2911 (Manufacture of engines and turbines, except aircraft, vehicle and cycle engines); and, manufacture of steam railway locomotives is classified in group 352 (Manufacture of railway and tramway locomotives and rolling stock).*

289		Manufacture of other fabricated metal products; metal working service activities			
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2891		Forging, pressing, stamping and roll-forming of metal;			
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This class includes :

- manufacture of a wide variety of finished or semi-finished metal products by forging, pressing, stamping, roll-forming: deformation of metal by compressive forces exerted by rolls, or powder metallurgy;

- production of metal objects directly from metal powders, by heat treatment (sintering) or under pressure;

- manufacture of a range of products which, individually, would be characteristically produced in other activity classes.

This class excludes : *Manufacture of metal powders is classified in groups 271 (Manufacture of basic iron and steel) and 272 (Manufacture of basic precious and non-ferrous metals), respectively.*

28911	Forging, pressing, stamping and roll-forming of metal products	28911	(37129 (37249 (38141	2891
28912	Powder metallurgy	28912	New	2891
2892	28920 Treatment and coating of metals; general mechanical engineering on a fee or contract basis	28920	(38142 (38199	2892

This class includes plating, polishing, anodizing, coloring, engraving, printing, hardening, buffing, deburring, sand blasting, tumbling, cleaning, welding, grinding or other specialized operations on metal and metal articles on a fee or contract basis. The units classified here generally do not take ownership of the goods nor do they sell them to third parties.

2893 Manufacture of cutlery, hand tools and general hardware

This class includes the manufacture of:

- metal articles for use in and about the house: knives and knife blades, other articles of cutlery, including cleavers and choppers, razors and razor blades, scissors and secateurs, hair clippers and nail clippers, spoons, forks, ladles, skimmers, fishknives, tongs and other utensils for use at table or in the kitchen;

- hand tools of a kind used in agriculture, horticulture or forestry;

- hand tools of a kind used in carpentry, cabinet work or other woodwork;

- hand tools of a kind used for mechanical assembly work;

- hand tools of a kind used in sheet metal work and in other trades;

- saws and sawblades, including circular sawblades and chainsaw blades;

- knives and cutting blades for machines or for mechanical appliances;

- interchangeable tools for hand tools, whether or not power operated, or for machine tools; drills, punches, dies, milling cutters, unmounted tool tips, plates or sticks of sintered metal carbides or cermets, etc.;

- blacksmiths' tools including forges and anvils;

- vices, clamps, blow lamps and the like; locks, padlocks, clasps, keys and other hardware for buildings, furniture, vehicles or other applications.

This class excludes : *Manufacture of hollow-ware, dinnerware or flatware is classified in class 2899 (Manufacture of other fabricated metal products, n.e.c.) or, if of precious metal, in group 391 (Manufacture of jewelry and related articles). Manufacture of power-driven hand tools is classified in class 2922 (Manufacture of machine-tools).*

28931	Manufacture of cutlery	28931 38111	2893
28932	Manufacture of hand tools	28932 (38112 (38233	2893
28933	Manufacture of general hardware	28933 (38113 (38233	2893
28934	Manufacture of blacksmithing tools and welding shop operation	28934 38114	2893
2899	Manufacture of other fabricated metal products, n.e.c.		

This class includes manufacture of:

- metal fasteners, **including zippers (slide fasteners)**; nails, rivets, tacks, pins, staples, washers and similar non-threaded products, and nuts, bolts, screws and other non-threaded products;

- screw machine products;

- metal cable, plaited bands and similar arm articles made of iron, steel, aluminum or copper; articles made of wire, barbed wire, wire fencing, grill, netting, cloth, etc.;

- containers used for the packing or conveyance of goods, casks, drums, pails, cans, boxes, etc.;

- springs, including semi-finished springs for all purposes other than watch springs; leaf springs, helical springs, torsion bar springs, etc.;

- cutlasses, swords, bayonets and similar arms;

- hollow-ware, dinnerware or flatware whether or not of base metal plated with precious metal; fry-pans, sauce-pans and other metal cooking utensils; small hand-operated kitchen appliances used in preparation, conditioning or serving of food;

- metal sanitary ware, including baths, sinks, washbasins and other metal sanitary and toilet articles whether or not enamelled;

- metal goods for office use, but not metal furniture;

- metal safety headgear; armored or reinforced safes, strong-boxes, strong-room gates and doors and the like;

- railway or tramway track fixtures or fittings (e.g., assembled track, turntables, platform buffers, etc.);

- other metal goods not elsewhere classified including chain except power transmission chain, ships' propellers and blades therefor, anchors, bells, picture frames, flexible tubing, clasps, buckles, books, metal scouring pads, sign plates and so forth regardless of the metal employed other than precious metal.

This class excludes : *Manufacture of containers for the storage or processing of materials is classified in class 2812 (Manufacture of tanks, reservoirs and containers of metal). Manufacture of power transmission chain is classified in class 2913 (Manufacture of bearings, gears, gearing and driving elements). Manufacture of metal furniture is classified in group 360 (Manufacture and repair of furniture). Manufacture of sports goods is classified in group 393. Manufacture of games and toys is classified in group 394.*

28991	Manufacture of small hand-operated kitchen appliances	28991 (38111 (38112)	2899
28992	Manufacture of needles (except for knitting and sewing machines), pins and fasteners including zippers	28992 39094	2899
28993	Manufacture of metal sanitary ware and plumbing fixtures	28993 38191	2899
28994	Manufacture of metal containers used for the packing or conveyance of goods	28994 (38131 (38139)	2899
28995	Manufacture of wire nails, not in steel rolling	28995 38151	2899
28996	Manufacture of fabricated wire products	28996 38159	2899
28997	Manufacture of aluminum window and door screens, shades and venetian blinds	33250	2899
28999	Manufacture of miscellaneous fabricated metal products, n.e.c.	28999 (38159 (38199)	2899

**DIVISION 29. Manufacture of Machinery and Equipment,
n.e.c.**

291 Manufacture of general purpose machinery

2911 Manufacture of engines and turbines, except aircraft, vehicle and cycle engines

This class includes manufacture of:

- reciprocating or rotary spark-ignition or compression-ignition internal combustion piston engines for use in moving or stationery applications other than for motor vehicle or aircraft propulsion;

- parts for the engines described above, e.g., valves;

- steam turbines and other vapor turbines;

- hydraulic turbines, water wheels, and their regulating machinery;

- gas turbines other than turbo-jets or turbo-propellers intended for use in aircraft propulsion. The turbines included here are used in marine propulsion and as prime movers of electric generators of pumps;and,

- boiler-turbine set or stationary steam engine with integral boiler.

This class excludes : *Manufacture of electrical and electronic aircraft engine parts is classified in group 319 (Manufacture of other electrical equipment,n.e.c.). Manufacture of electrical and electronic equipment and components of internal combustion engines is also classified in group 319. Manufacture of motor vehicle, aircraft and cycle propulsion engines, including reaction engines, is classified in group 353 (Manufacture of aircraft and spacecraft) and class 3591(Manufacture of motorcycles), respectively.*

29111	Manufacture of internal combustion engines (gas and diesel)	29111	38211	2911
29112	Manufacture of engines and turbines for marine propulsion	29112	(38212 (38412)	2911
29113	Manufacture of parts of engines and turbines, except for aircraft, vehicle and cycle engines	29113	38412	2911
29119	Manufacture of engines and turbines, except for transport, n.e.c.	29119	(38212 (38219)	2911

2912 Manufacture of pumps, compressors, taps and valves

This class includes manufacture of:

- hydraulic power engines and motors which consist of powerful pumps;

- pumps for liquids whether or not fitted with measuring devices, including hand pumps and pumps designed for fitting to internal combustion piston engines, concrete pumps and others;

- air or vacuum pumps, air or other gas compressors; and,

- taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like including pressure reducing valves and thermostatically controlled valves.

This class excludes : *Manufacture of taps, cocks, valves and similar appliances made of unhardened vulcanized rubber, ceramic materials or of glass is classified according to materials in class 2519 (Manufacture of other rubber products), class 2691 (Manufacture of non-structural non-refractory ceramicware) and group 261 (Manufacture of glass and glass products). Manufacture of household-type fans, including floor fans, is classified in group 293 (Manufacture of domestic appliances, n.e.c.). Manufacture of machine parts known as valves is generally classified in the same place as the machine, e.g., manufacture of inlet and exhaust valves of internal combustion engines for aircraft is classified in group 353 (Manufacture of aircraft and spacecraft).*

29121	Manufacture of hydraulic power engines and motors	29121	38291	2912	
29122	Manufacture of pumps for liquids, vacuum pumps, air or other gas compressors	29122	38291	2912	
29123	Manufacture of taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like	29123	(38191 (38212 (38299	2912	
2913	29130	Manufacture of bearings, gears, gearing and driving elements	29130	38299	2913

This class includes manufacture of:

- ball and roller bearings, including balls, needles, rollers, races, retaining rings and other parts of bearings;
- manufacture of mechanical power transmission equipment of any material: cam shafts, bearing housings, pillow blocks, plain shaft and other bearing housings;
- gears and gearing, including friction gears, gear boxes and other variable speed drives, clutches, including automatic centrifugal clutches and compressed air clutches, flywheels, shaft couplings; and manufacture of articulated link chain.

This class excludes : *Manufacture of electro-magnetic clutches is classified in group 319 (Manufacture of other electrical equipment, n.e.c). Manufacture of sub-assemblies of power transmission equipment identifiable as parts of vehicles or aircraft is classified in the appropriate group of division 34 (Manufacture of motor vehicles, trailers and semi-trailers) and 35 (Manufacture of other transport equipment), respectively.*

2914	29140	Manufacture of ovens, furnaces and furnace burners	29140	(38160 (38295	2914
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This class includes : manufacture of electric and non-electric furnaces and ovens for roasting, melting or other heat-treatment of ores, pyrites, non-metallic minerals, metals or other materials.

This class excludes : *Manufacture of plant and equipment designed to raise the temperature of food, beverages or tobacco is classified in class 2925 (Manufacture of machinery for food, beverage and tobacco processing). Manufacture of non-electric bakery ovens is also classified in class 2925. Manufacture of plant and equipment designed to raise the temperature of pulp, paper, or other industrial materials is classified in class 2929 (Manufacture of other special purpose machinery). Manufacture of medical, surgical or laboratory sterilizers is classified in class 3311(Manufacture of medical and surgical equipment and orthopedic appliances).*

2915 Manufacture of lifting and handling equipment

This class includes manufacture of:

- machines for the mechanical handling of materials, goods or people other than over-the-road vehicles;
- simple as well as complex machinery, continuous or intermittent action machines, and machines integrally mounted on a wheeled chassis;
- pulley tackle and hoists, winches and capstans, and jacks;
- derricks, cranes, including cable cranes, mobile lifting frames, straddle carriers, works trucks whether or not fitted with a crane or other lifting or handling equipment, whether or not self-propelled, such as are found in factories, warehouses, dock areas, station platforms and elsewhere, including tractors for railway platforms;
- other lifting, handling, loading or unloading machinery (e.g., lifts, elevators, liquid elevators, conveyors, teleferics); and,
- parts specialized for lifting and handling equipment including buckets, shovels, grabs, butnot bulldozer or angledozer blades.

This class excludes : *Manufacture of internal combustion engines for lifting and handling equipment is classified in class 2911 (Manufacture of engines and turbines, except aircraft, vehicle and cycle engines). Manufacture of tractors used in agriculture is classified in class 2921 (Manufacture of agricultural and forestry machinery). Manufacture of construction equipment is classified in class 2924 (Manufacture of machinery for mining, quarrying and construction). Manufacture of materials handling equipment specifically designed for underground use is also classified in class 2924.*

29151	Manufacture of derricks; lifting and handling equipment for construction and mining	29151 (38245 (38246	2915
29152	Manufacture of lifting and hoisting machinery, cranes, elevators, industrial trucks, tractors, stackers; specialized ports for lifting and handling equipment	29152 (38292 (38299	2915
29153	Manufacture of marine capstans, pulleys, tackle, etc.	29153 38412	2915

Manufacture of other general purpose machinery

This class includes manufacture of:

- weighing machinery (other than sensitive laboratory balances);
- household and shop scales, portable or mobile platform scales, scales for continuous weighing of goods, scales for weighing a continuous flow of liquid, weigh bridges and so forth;
- weighing machinery incorporating calculators, converting weight to counts, or performing other operations based on weight;
- refrigerating or freezing equipment for commercial purposes such as display and dispensing cases;
- refrigerating or freezing equipment for other purposes; assemblies of major components of the refrigerators and freezers classified here, e.g., compressors and condensers mounted on a common base even though motor, evaporator or cabinet is absent;
- furniture designed to accommodate refrigeration or freezing equipment;
- unit air-conditioning;
- filtering or purifying machinery or apparatus for liquids or gases (such equipment varies greatly in size, function and operating characteristics, and therefore the processes employed in their manufacture also vary greatly);
- equipment for projecting, dispersing or spraying liquids or powders, whether or not hand-operated;
- fire extinguishers, sand blasting machines, steam cleaning machines and similar jet projecting machines;
- packing and wrapping machinery including machines which perform one or more of such functions as filling, closing, sealing, capsuling or labelling containers such as bottles, cans, boxes or bags;
- machinery for cleaning or drying bottles or other containers or for aerating beverages;
- distilling or rectifying plant; heat exchangers; and machinery for liquefying air or gas;
- producer gas or water gas and acetylene gas generators;
- fans intended for industrial applications, exhaust hoods for commercial, laboratory or industrial use;

- calendering or other rolling machines other than for metals or glass;
- centrifuges other than cream separators or clothes driers;
- gaskets and similar joints made of a combination of materials or layers of the same material; and,
- other general purpose machinery not elsewhere classified including manufacture of specialized parts for general purpose machinery and equipment.

This class excludes : *In general, manufacture of machinery or equipment chiefly employed by a particular industry or by a number of related industries (e.g., machine tools used in metal working units) is classified in the appropriate class of group 292 (Manufacture of special purpose machinery). Manufacture of spraying machinery specialized for use in agriculture is classified in class 2921(Manufacture of agricultural and forestry machinery). Manufacture of metal or glass rolling machinery is classified in class 2923 (Manufacture of machinery for metallurgy) and 2929 (Manufacture of other special purpose machinery), respectively.*

This class also excludes : *Manufacture of cream separators is classified in class 2925 (Manufacture of machinery for food, beverage and tobacco processing). Manufacture of apparatus for filtering or purifying food is also classified in class 2925. Manufacture of industrial clothes driers is classified in class 2929 (Manufacture of other special purpose machinery). Manufacture of domestic refrigerating or freezing equipment is classified in group 293 (Manufacture of domestic appliances, n.e.c.). Manufacture of fans used chiefly in homes or offices is also classified in group 293. Manufacture of sensitive balances is classified in class 3312 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment).*

29191	Manufacture of weighing machines except scientific weighing apparatus used for laboratories	29191	38254	2919
29192	Manufacture of refrigerating or freezing equipment for commercial purposes	29192	38298	2919
29193	Manufacture of unit air-conditioners	29193	38291	2919
29194	Manufacture of packing and wrapping machinery	29194	38249	2919
29195	Manufacture of machinery for cleaning or drying bottles or other containers or for aerating beverages	29195	(38299 (38241	2919
29196	Manufacture of fans intended for industrial applications, exhaust hoods for commercial, laboratory or industrial use	29196	(38299 (38291	2919
29197	Manufacture of calendering or other rolling machines other than for metals or glass	29197	38249	2919

29199	Manufacture of other general purpose machinery, n.e.c. (including manufacture of specialized parts for general purpose machinery and equipment	29199 (38249 (38299	2919
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292 Manufacture of special purpose machinery

2921 Manufacture of agricultural and forestry machinery

This class includes manufacture of:

- tractors used in agriculture or forestry, walking (pedestrian controlled) tractors; tractors fitted with winches or devices to facilitate attachment or control of implements or power take-off units, earth moving or other material handling equipment;

- self-loading or self-unloading trailers or semi-trailers designed for agricultural purposes;

- agricultural, horticultural or forestry machinery for soil preparation, planting or fertilizing the crop, including: plows, harrows, weeders, hoes, seeders, manure spreaders, thinner, etc., whether or not self-propelled.

- manufacture of animal drawn machinery is also included:

- harvesting or threshing machinery: combined harvester-threshers; harvesters for cotton, maize(corn), fruit, roots or tubers; mowers (lawn, hay or other mowers including cutter bars); balers; cleaning, sorting or grading machines for eggs, fruit or other crops. Manufacture of self-propelled tractor or animal-drawn machinery;

- milking machines;

- spraying machinery for agricultural use; and, other machinery used in agriculture, animal husbandry, horticulture or forestry: poultry keeping machinery, equipment for preparing fodder, bee-keeping machinery, etc.

THIS CLASS EXCLUDES : *Manufacture of hand tools used in agriculture, horticulture and forestry is classified in class 2893 (Manufacture of cutlery, hand tools and general hardware). Manufacture of conveyors for farm use is classified in class 2915 (Manufacture of lifting and handling equipment). Manufacture of works trucks and platform tractors is also classified in class 2915, whereas manufacture of tractors used in construction or mining is classified in class 2924 (Manufacture of machinery for mining, quarrying and construction). Manufacture of cream separators is classified in class 2925 (Manufacture of machinery for food, beverage and tobacco processing). Manufacture of over-the-road tractors for semi-trailers is classified in group 341 (Manufacture of motor vehicles)*

29211	Manufacture of farm tractors	29211 38221	2921
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29212	Manufacture of mechanical implements for crop production	29212 38222	2921
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29213	Manufacture of animal husbandry machinery and equipment	29213 38223	2921
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2922 Manufacture of machine-tools

This class includes manufacture of:

- machine-tools for working metal or other material such as wood, stone, cork, bones, hardened rubber, hard plastics, cold glass, etc.;
- machine-tools for turning, drilling, milling, shaping, planing, boring, grinding or performing other operations;
- stamping or pressing machine-tools; punch presses hydraulic presses, shears, slitters, breaks, drop-hammers, forging machines and so forth;
- draw-benches, thread rollers or machines for working wire;
- machine-tools of simple design (e.g., foot-operated kick-presses), of traditional design (e.g., manually controlled motor-driven), of advanced design (e.g., numerically controlled, multi-station transfer machines);
- machine tools for working any material by removal of material by laser beam or similar processes;
- machines nailing, stapling, glueing or otherwise assembling wood, cork, bone, hard rubber, hard plastics or similar hard materials;
- gas or electric welding, brazing or soldering machines whether or not capable also of cutting metal;
- machines which use a laser or other light or photon beam, ultrasonic waves, an electron beam, amagnetic pulse or a plasma arc;
- tools for working in the hand with self-contained electric or non-electric motor or with pneumatic drive;
- rotary or rotary percussion drills, chain saws, filing machines, wire brush machines, hammers, riveters, sheet metal cutters among others;
- presses for the manufacture of particle board or iber building board of wood or other ligneous materials and other machinery for treating wood or cork; and,
- parts and accessories for the machine- tools classified here such as work holders (chucks, face plates), dividing heads and other special attachments for machine-tools.

This class excludes : *Manufacture of interchangeable tools for hand tools or machine-tools (drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives, and plates, sticks, tips and the like of sintered metal, carbides or cermets) is classified in class 2893 (Manufacture of cutlery, hand tools and general hardware). Manufacture of machinery used in metal mills or foundries is classified in class 2923. Manufacture of machinery for mining and quarrying is classified in class 2924. A rock drill that cannot be held in the hand during operation is considered to be manufactured in activity class 2924 (Manufacture of machinery for mining, quarrying and construction) but manufacture of a hand held pneumatic rock drill remains classified here*

	29221	Manufacture of machine-tools for working metal	29221	38232	2922
	29222	Manufacture of hand-held, power-driven tools	29222	38235	2922
	29223	Manufacture of machine tools and accessories including precision measuring tools	29223	38233	2922
	29224	Manufacture of gas or electric welding, brazing or soldering machines whether or not capable also of cutting metals	29224	38232	2922
	29225	Parts and accessories for the machine tools classified in this group	29225	38233	2922
	29229	Manufacture of machine tools, n.e.c.	29229	38233	2922
2923	29230	Manufacture of machinery for metallurgy	29230	(38232 (38234	2923

This class includes manufacture of:

- machines and equipment for handling hot metals: converters, ingot molds, ladles and casting
- machines of a kind used in metallurgy or in metal foundries;
- metal-rolling mills and rolls for such mills.

This class excludes : *Manufacture of draw-benches for bars,tubes, profiles, wire or the like is classified in class 2922 (Manufacture of machine-tools). Manufacture of molding boxes and molds (except ingot molds) and of machines for forming foundry molds is classified in class 2929 (Manufacture of other special purpose machinery).*

2924		Manufacture of machinery for mining, quarrying and construction			
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This class includes manufacture of:

- lifting and handling machinery specially designed for use underground, e.g., conveyors. Manufacture of boring or sinking machinery, whether or not intended for use underground;

- machinery for treating minerals by screening, sorting, separating, washing, crushing, grinding, mixing, kneading or similar processes including concrete or mortar mixers, molders, extruders, etc.;

- track-laying tractors and tractors used in construction or mining;

- bulldozers and angledozers;

- other earth moving machinery, whether or not self-propelled: graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers; pile-drivers and pile-extractors, and compacting machines;

- machines used in construction not elsewhere classified or included: mortar spreaders, road building equipment (e.g., bitumen spreaders) smoothing, checkering) etc.;

- bulldozer and angledozer blades and other parts specialized for the machines mentioned above.

This class excludes : *Manufacture of agricultural tractors is classified in class 2921 (Manufacture of agricultural and forestry machinery). Manufacture of machine-tools for working stone, including machines for splitting or clearing stone, is classified in class 2922 (Manufacture of machine-tools).*

29241 Manufacture of heavy machinery and equipment used **for** 29241 38246 2924
mining and quarrying

29242 Manufacture of heavy machinery and equipment used for 29242 38245 2924
construction

2925 Manufacture of machinery for food, beverage and tobacco processing

This class includes manufacture of:

- machinery chiefly employed by the dairy industry: cream separators, milk processing machinery (homogenizers and irradiators), milk converting machinery (butter churns, butter workers and molding machines), cheese-making machines (homogenizers, molders, presses);

- machinery chiefly employed by the grain milling industry: machinery to clean, sort or grade seed, grain or dried leguminous vegetables (winnowers, sieving belts, cyclone separators, aspirator separators, grain brushing machines and the like), machinery used to produce flour, meal or other ground products (grinding mills, "breaking" rolls or mills, feeders, sifters, bran cleaners, blenders, rice hullers, pea splitters etc.);

- presses, crushers and similar machinery used to make wine, cider, fruit juices or similar beverages;

- machinery specialized for use in the bakery industry or for making macaroni, spaghetti or similar products: dough mixers, dough-dividers, molders, slicers, cake depositing machines, etc.;

- machinery plant or equipment, including electrically heated, for the treatment of food or drink by a change of temperature: milk pasteurizing, concentrating or cooking plant, vats for processing or curing cheese; for mashing, for concentrating or other operations involving heating or cooling, autoclaves and plant for steaming, boiling, cooking, frying or drying food, non-electric bakery ovens;

- machinery for the extraction or preparation of animal or fixed vegetable fats or oils;

- machinery for the preparation of tobacco and for the making of cigarettes or cigars, or for pipe or chewing tobacco or snuff; and,

- machines and equipment to process food not elsewhere classified: machinery to make confectionery, cocoa or chocolate; to manufacture sugar; for breweries; to process meat or poultry (de-hairing or plucking, cutting or chopping, mincing or dicing, meat beating machines, etc.); to prepare fruit, nuts or vegetables, to prepare fish, shell fish or other sea-food, filtering or purifying machinery or other machinery for the industrial preparation or manufacture of food or drink.

This class excludes : *Manufacture of vats and tanks not fitted with thermal or mechanical equipment is classified in class 2812 (Manufacture of tanks, reservoirs and containers of metal). Manufacture of general purpose machinery is classified in the appropriate class of group 291: pumps or compressors - 2912, packing and wrapping machinery, weighing machinery - 2919 (Manufacture of other general purpose machinery). Manufacture of cleaning, sorting or grading machinery for eggs, fruit or other crops is classified in class 2921 (Manufacture of agricultural and forestry machinery).*

29251	Manufacture of machinery for food processing	29251	38241	2925
29252	Manufacture of presses, crushers and similar machinery used to make wine, cider, fruit juices or similar beverages	29252	38241	2925
29253	Manufacture of machinery for the preparation of tobacco and for the making of cigarettes or cigars, for pipe or chewing tobacco or snuff	29253	38249	2925

2926 Manufacture of machinery for textile apparel and leather production

This class includes manufacture of:

- machines for preparing, producing, extruding, drawing, texturing or cutting man-made textile fibers, materials or yarns;

- machines for preparing textile fibers (natural or short man-made) up to the spinning stage and similar machines which prepare fibers for use as stuffing or for manufacture of felt or wadding: cotton gins, bale breakers, garnetters, cotton spreaders, woolscourers, wool carbonizers, combs, carders, roving frames, etc.;

- spinning machines for converting rovings into yarn including machines to form double, multiple or cabled yarns;

- machines for preparing textile yarns to use on weaving machines (looms) or knitting machines: reelers, warpers and related machines; weaving machines (looms) including hand looms; knitting machines (flat or circular); machines for making knotted net, tulle, lace, braid and other special fabrics, including gimped yarn;

- auxiliary machines or equipment for the machines described above; warp beam stands or creels, dobbies and Jacquards, shuttle changing mechanisms, automatic spool changers, wool degreasing agitators; and parts for the above machines such as slides, combs and slide bars;

metallic healds, needles for knitting machines; shuttles for weaving machines; warping beams; spindles for braiding machines etc.;

- machinery for washing, bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns or fabrics or made up textile articles;

- machines for applying paste to the base fabric or other support used in the manufacture of linoleum or similar floor coverings; machines for reeling, unreeling, folding, cutting or pinking textile fabrics;

- ironing machines including fusing presses;

- laundry-type washing and drying machines and dry-cleaning machines;

- sewing machines and sewing machine heads, whether or not for household use; machines for sewing together textile material, leather, furskins etc., to produce apparel, shoes, embroidery, luggage, headgear, sacks, etc.;

- sewing machine needles;

- machines for producing or finishing felt or non-wovens in the piece or in shape, including machines for making felt hats;

- machinery for preparing, tanning or working hides, skins or leather, including de-hairing machines, fleshing machines, hammer mills and hammering machines, shaving machines, and finishers such as machines that brush, glaze or grain leather; and,

- machinery for making or repairing footwear or other articles of hides, skins, leather or furskins.

This class excludes : *Manufacture of paper or paperboard cards for use on Jacquard machines is classified in class 2109 (Manufacture of other articles of paper and paperboard). Manufacture of machines for producing wire net or wire cloth that operate on principles different from textile looms, is classified in class 2922 (Manufacture of machine-tools). Manufacture of sewing machines used in bookbinding is classified in class 2929 (Manufacture of other special purpose machinery).*

29261	Manufacture of textile machinery	29261	38242	2926
29262	Manufacture of sewing machines	29262	38293	2926
29263	Manufacture of washing, laundry, dry-cleaning and pressing machines	29263	38296	2926
29264	Manufacture of needles for knitting, sewing machines	29264	39094	2926
29269	Manufacture of machinery for textile apparel and leather production, n.e.c.	29269	(38242 (38293	2926

2927

Manufacture of weapons and ammunition

This class includes manufacture of:

- tanks and other fighting vehicles including armored cars, tank recovery vehicles and armored supply vehicles;

- heavy weapon, artillery, mobile guns including railway mounted guns; rocket projectors and launchers; torpedo tubes, depth charge throwers; heavy machine guns, rifles, carbines, shot guns, revolvers or pistols;

- small arms designed for use by the defense forces, the police, other organized services, or by hunters or sports persons;

- air or gas guns and pistols;

- firearms which fire blank cartridges, signal flares, captive-bolts and other non-projected firing pistols or other "guns"; and,

- munitions for the weapons described above and for delivery by other means: bombs, grenades, torpedoes, mines, rocket and similar munitions of war; cartridges; hotgun shells and other ammunition, projectiles; military ballistics and guided missiles.

This class excludes : *Manufacture of percussion caps, detonators or signalling flares is classified in class 2429 (Manufacture of other chemical products, n.e.c.). Manufacture of cutlasses, swords, bayonets and similar arms is classified in class 2899 (Manufacture of other fabricated metal products, n.e.c.). Manufacture of vehicles for the transport of banknotes or valuables, sometimes called "armored cars", is classified in group 341 (Manufacture of motor vehicles). Missile silos are considered structures produced at the construction site and are therefore classified in group 452 (Building of complete constructions or parts thereof; civil engineering).*

29271 Manufacture of small arms and accessories 29271 **38294** 2927

29279 Manufacture of weapons and ammunitions, n.e.c. 29279 35294 2927

2929 Manufacture of other special purpose machinery

This class includes : manufacture of special purpose machinery and equipment not elsewhere classified such as :

- machines for extruding, drawing, texturizing, manufacturing or cutting man-made textile fibres, materials or yarns;

- machinery for working rubber or plastic or for the manufacture of products of these materials: extruders, molders, pneumatic typemaking or retreading machines and other machines for making a specific rubber or plastic product such as gramophone records;

- machinery for the pulp, paper and paperboard industries: machinery employing heat specially designed for the pulp, paper and paperboard industries (e.g., digesters); cutters, grinders or crushers specially designed for preparing wood, bamboo, esparto, straw, rags, waste paper, etc., for pulp, paper or paperboard making machinery;

- corrugating machinery;

- machinery for finishing paper or paperboard (e.g., coating machines, ruling machines, creping machines);

- machinery for producing paper of a given size or shape or for producing articles such as envelopes, paper bags, boxes or cartons (e.g., slitters, rulers, perforators, die-cutters, folders, stockers, winders, paper cup making machines, paper pulp molders);

- type-founding machinery (e.g., automatic typefounders, type casting machines);

- type-setting machinery (e.g., monotype machines, other keyboard machines for casting and setting type);

- printing type of wood, metal or plastics;

- machines for making impressed flongs, stereotyping plates, machines for acid etching plates and phototype-setting and composing machines;
- blocks, plates, cylinders and other printing components treated to render them suitable for engraving or impressing or engraved or impressed (e.g., lithographic stones, polished or grained metal cylinders, metal or plastic masters for use on offset machines, photogravure plates);
- printing machinery (e.g., ordinary presses, platen presses, cylinder presses, rotary presses and special printing machines such as screen printers, yarn printers, machine for printing on cork, clothing or other unusual materials); machines for uses ancillary to printing (e.g., stockers, feeders, folders, gummers, staplers);
- book-binding machinery including book-sewing machines and machines for assembling paper by means of metal or plastic spirals and page numbering machines;
- machinery for producing tiles, bricks, shaped ceramic pastes, pipes, graphite electrodes, blackboard chalk, foundry molds, etc.;
- molding boxes for metal foundry; mold bases; molding patterns; molds for metal (other than ingot molds), metal carbides, glass, mineral materials, rubber or plastics;
- centrifugal clothes driers; machines to assemble electric or electronic lamps, tubes, (valves) or bulbs in glass envelopes; machines for production or hot-working of glass or glassware, glass fiber or yarn, e.g., glass rolling machinery; machinery or apparatus for isotopic separation; and,
- other special purpose machinery such as metal treating machinery, wood-treating machinery, other metal and wood-working machinery, and other equipment not elsewhere classified.

This class excludes : *Manufacture of calendars (other than rolls for metal or glass) even if specially designed to work a particular material, is classified in class 2919 (Manufacture of other general purpose machinery). Manufacture of machinery or equipment to work hard rubber, hard plastic or cold glass (chiefly machine-tools) is classified in class 2922 (Manufacture of machine tools). Manufacture of household appliances is classified in group 293 (Manufacture of domestic appliances, n.e.c.). Manufacture of office duplicating equipment is classified in group 300 (Manufacture of office, accounting and computing machinery). **Manufacture of machines for preparing, producing, extruding, drawing, texturing or cutting man-made textile fibers, materials or yarns.***

29292	Manufacture of machinery for working rubber or plastic or for the manufacture of products of these materials	29292	38248	2929
29293	Manufacture of printing-trade machinery and equipment	29293	38244	2929
29294	Manufacture of machinery for pulp, paper and paperboard industries	29294	38243	2929
29295	Manufacture of machinery for producing tiles, bricks, shaped ceramic pastes, pipes, graphite, electrodes, blackboard chalk, foundry molds, etc.	29295	38247	2929
29296	Manufacture of molding boxes for metal foundry	29296	38234	2929
29297	Manufacture of centrifugal clothes driers	29297	38296	2929
29298	Manufacture of machines for production or hot-working of glass; glassware or yarn	29298	38247	2929
29299	Manufacture of other special purpose machinery,n.e.c.	29299	(38231 (38236 (38237 (38239	2929

293 2930

Manufacture of **household** appliances, n.e.c.

This group includes manufacture of:

- domestic electric appliances: electric blankets, refrigerators and freezers, dishwashers, laundry equipment (clothes washers, washer-dryers, dryers), vacuum cleaners, floor polishers, waste disposals, appliances to prepare or process food (grinders, blenders, juice squeezers, tin openers, and so forth), and other domestic electric appliances (electric razors, electric toothbrushes, knife sharpeners, ventilating or recycling hoods, etc.);

- electro-thermic domestic appliances such as electric instantaneous storage or immersion heaters;

- electro-thermic hair dressing appliances (dryers, combs, brushes, curlers);

- electric smoothing irons; space heaters, and household type fans; cooking appliances, and plate warmers.

This class excludes : *Manufacture of industrial or commercial equipment similar to, but usually heavier, larger and sturdier than the appliances described above is classified in the appropriate class of group 291 (Manufacture of general purpose machinery) or 292 (Manufacture of special purpose machinery), e.g.: refrigerating or freezing equipment for commercial purposes is classified in the appropriate class of group 291 (Manufacture of general purpose machinery); fans intended for industrial applications are also classified in class 2919; laundry-type washing machines and drying machines are classified in class 2926 (Manufacture of machinery for textile, apparel and leather production). Manufacture of sewing machines, whether or not for household use, is classified in class 2926 (Manufacture of machinery for textile, apparel and leather production).*

	29301	Manufacture of domestic-type refrigerators and laundry equipment (e.g., clothes washers, washer-dryers, dryers)	29301 (38296 (38298	2930
	29302	Manufacture of domestic electric fans	29302 38332	2930
	29303	Manufacture of domestic cooking appliances (e.g., ovens, ranges, cookers, stoves, grillers, etc.)	29303 (38298 (38331 (38333	2930
	29304	Manufacture of electrothermic domestic appliances (e.g., hair dressing appliances, electric instantaneous storage, heaters, flat-irons, plate warmers, coffee or teamakers)	29304 (38333 (38339	2930
	29305	Manufacture of domestic-type water filters and/or purifiers	29305 New	2930
	29309	Manufacture of household appliances, n.e.c.	29309 (38332 (38339	2930
294	2940	29400 Rebuilding or repairing of various kinds of machinery and equipment and associated parts/accessories (machine shops)	29400 38297	2930

DIVISION 30. Manufacture of Office, Accounting and Computing Machinery

The manufacture of office machinery (e.g., photocopiers, cash registers, etc.) and computer equipment (e.g., computers, word processors and peripherals), is considered to include installation, but not maintenance (725), software design (722) or the manufacture of electronic components (321).

301 3011 Manufacture of office and accounting machinery

This group includes:

- **manufacture of manual or electric typewriters;**
- **manufacture of word-processing machines;**
- **manufacture of hectograph or stencil duplicating machines, addressing machines and sheet-fed office-type offset printing machines;**

- manufacture of calculating machines, cash registers, postage franking machines, special terminals for issuing of tickets and reservations, etc; and

- manufacture of photocopy machines;

- manufacture of diverse office machinery or equipment: machines that sort, wrap or count coins; automatic bank note dispensers; machines that stuff envelopes, sort mail;

- pencil sharpening machines; perforating or stapling machines, etc.

	30111	Manufacture of calculating machines and adding machines	30001	38251	3000
	30112	Manufacture of typewriters	30003	38253	3000
	30113	Manufacture of duplicating machines	30004	38255	3000
	30114	Manufacture of photo-copying apparatus in incorporating an optical system or of the contact type and thermo copying apparatus	30005	38521	3000
302	3020	30200	Manufacture of computers, computer peripheral equipment and accessories	30002	38252 3000

This group includes : manufacture of automatic data processing machines, including microcomputers: digital machines; analog machines; hybrid machines; manufacture of peripheral units: terminals, printer, plotters, etc.; input devices: keyboards, mice, joysticks, pens and graphic tablets, etc; magnetic or optical readers and writers; computer storage devices.

This group excludes : *Manufacture of electronic components found in computing machinery, classified in 3210; manufacture of electronic games, classified in 3694; repair and maintenance of computer systems, classified in 7250.*

309	3090	30900	Manufacture of other office, accounting and computing machinery, n.e.c.	30009	(38256) (38259)	3000
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DIVISION 31. Manufacture of Electrical Machinery and Apparatus, n.e.c.

This division includes : the manufacture of products that generate, distribute and store electrical power; manufacture of electrical lighting and signalling equipment.

This division excludes : *the manufacture of electronics products (division 32) and electric household appliances (division 29).*

311 3110

Manufacture of electric motors, generators and transformers and electric generating sets

This group includes manufacture of : alternating or direct current (DC) generator sets; alternating current (AC) generators; universal AC/DC motors; DC motors or generators; rotary converters; electrical transformers of all sizes types; static converters; apparatus based on mercury arc rectifiers, diode rectifiers, metal or crystal rectifiers, battery chargers, high tension generators, synchronous mechanical contact rectifiers and other static converters; inductors.

***This group excludes :** Manufacture of vehicles generators and cranking motors is classified in group 319 (Manufacture of other electrical equipment n.e.c.). Manufacture of diodes is classified in group 322 (Manufacture of semi-conductor devices and other electronic components).*

31101	Manufacture of electric motors and generators	31101	38311	3110
31102	Manufacture of electrical transformers	31102	(38313 (38325	3110
31103	Manufacture of electric generating sets		38312	3110

312 3120

Manufacture of electricity distribution and control apparatus

This group includes manufacture of : electrical apparatus for switching or protecting electrical circuits, or for making connection to or in electrical circuits (e.g., switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts such as are generally used in power distribution systems; apparatus for switching or protecting electrical circuits, similar to the apparatus described above, but including relays, sockets, lamp holders, etc., for a voltage not exceeding 1,000 volts, such as are generally used for dwellings, industrial equipment or household appliances;

The group also includes manufacture of : boards, panels (including numerical control panels) consoles, desks, cabinets and other bases, equipped with two or more of the apparatus described above, for electricity control or distribution of electricity, including those incorporating instruments or apparatus of class 3312 (Manufacture of instruments and appliances for measuring, checking, testing ,navigating and other purposes, except industrial process control equipment).

This group excludes : Manufacture of parts of molded plastics, of glass or of ceramic material is classified in group 252 (Manufacture of plastic products), group 261 (Manufacture of glass and glass products) and class 2691 (Manufacture of non-structural non- refractory ceramic ware) respectively. Manufacture of fuse wire or strip is classified in group 272 (Manufacture of basic precious and non-ferrous metals). Manufacture of carbon orgraphite electrodes is classified in group 319 (Manufacture of other electrical equipment, n.e.c.). Manufacture of boards, panels, consoles, etc., for use in line telephony or line telegraphy is classified in group 323 (Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy).

	31201	Manufacture of switch gear and switchboard apparatus	31201	(38314	3120
				(38315	
	31202	Manufacture of electricity distribution equipment	31202	38314	3120
	31203	Manufacture of switches, fuses, sockets, plugs, conductors and lightning arresters and other control apparatus	31203	(38315	3120
				(38362	
				(38399	
313	3130	31300 Manufacture of insulated wires and cables	31300	38361	3130

The group includes : manufacture of insulated wire, cable, strip and other insulated conductors, whether or not fitted with connectors; manufacture of optical fiber cables for coded data transmission: telecommunications, video, control,data, etc.

The group excludes : Manufacture of uninsulated non-ferrous metal, classified in 272; manufacture of uninsulated metal cable or insulated cable not capable of being used as a conductor of electricity, classified in 2899; manufacture of wiring sets, classified in 3190; manufacture of optical fibers and optical fiber cables for live transmission of images: endoscopy, lighting, live images, classified in 3320.

314	3140	Manufacture of accumulators, primary cells and primary batteries			
		This group includes manufacture of : primary cells and primary batteries; cells containing manganese dioxide, mercuric oxide, silver oxide or other material; electric accumulators including parts of accumulators such as separators, containers, covers, lead plates and grids; lead-acid, nickel-cadmium, nickel-iron or other accumulators.			
	31401	Manufacture of accumulators (storage batteries) including parts	31401	38350	3140
	31402	Manufacture of primary cells and batteries	31402	38340	3140
315	3150	Manufacture of lighting equipment and electric lamps			

This group includes manufacture of : electric filament lamps including sealed beam lamp units; discharge lamp: fluorescent, hot cathode or other discharge lamps; arc lamps; lighting equipment, including non- electric; flash-bulbs used in photography; illuminated signs, illuminated name- plates and the like; and lighting sets of a kind used in Christmas trees.

This group excludes : *Manufacture of lighting equipment for cycles and motor vehicles is classified in group 319 (Manufacture of other electrical equipment, n.e.c.).*

31501	Manufacture of lighting equipment and parts, except for use on cycle and motor equipment	31501	(38391 (39099)	3150
31502	Manufacture of electric lamps, fluorescent and fixtures	31502	38391	3150
31503	Manufacture of lighting sets used for Christmas trees and the like	31503	38391	3150

319 3190

Manufacture of other electrical equipment, n.e.c.

This group includes manufacture of : electrical ignition or starting equipment of a kind used for spark-ignition or compression - ignition,internal combustion engines; ignition magnetos, magneto-dynamos, ignition coils, sparking plugs, glow plugs, starter motors, generators (dynamos, alternators), cut-outs, voltage regulators, etc.; cranking motors; ignition wiring sets of a kind used in vehicles, aircraft, ships and other machinery; electrical lighting or signalling equipment specialized for use on cycles and motor vehicles: head lamps (other than sealed beam lamp units) and lamps and light for parking, warning, turning, inspecting interior lighting, external indicators for taxis, police, ambulance, etc.; sound signalling devices such as horns, sirens and other electrical sound signalling appliances; other electrically activated or sound visual signalling apparatus (e.g., bells, indicator panels, burglar or fire alarms); windscreen wipers and electrical defrosters and demisters; dynamos for cycles.

This group also includes manufacture of : electrical signalling, safety or traffic control equipment for motorways, roads or streets; railways and tramways; inland waterways, ports and harbors; and airports; electro-magnets; electro-magnetic or permanent magnet chucks, clutches, brakes, couplings, clamps or lifting heads; electrical insulators, except of glass or ceramics, insulating fittings for electrical machines or equipment, except of ceramics or plastics; carbon or graphite electrodes; electrical conduit tubing and joints for such tubing, of base metal lined with insulating material; electrical machines and apparatus not elsewhere classified: particle accelerators, signal generators, defrosters and demisters with electrical resistors for aircraft, ships, trains, and other vehicles, and other electrical machines and apparatus; electronic engine parts; and electronic equipment not elsewhere classified.

This group excludes : Manufacture of glass envelopes for lamps is classified in group 261 (Manufacture of glass and glass products). Manufacture of electric lawn-mowers is classified in class 2921 (Manufacture of agricultural and forestry machinery). Manufacture of electric razors is classified in group 293 (Manufacture of domestic appliances, n.e.c.). Manufacture of electronic valves and tubes (including cold cathode valves) is classified in group 321. Manufacture of electrically operated hand-held medical or dental instruments is classified in class 3311 (Manufacture of medical and surgical equipment and orthopedic appliances).

31901	Manufacture of bicycle lighting equipment	31901	38160	3190
31902	Manufacture of apparatus for electroplating, electrolysis and electrophoresis	31902	38319	3190
31903	Manufacture of electric ignition or starting equipment for internal combustion engines	31903	38325	3190
31904	Manufacture of motor vehicle lighting equipment	31904	38392	3190
31905	Manufacture of accelerators (cyclotrons, betatrons)	31905	38450	3190
31909	Manufacture of other electrical equipment, n.e.c.	31909	(38399 (38316) (38317) (38329) (38362) (38363) (38369)	3190

DIVISION 32. Manufacture of Radio, Television and Communication Equipment and Apparatus

321	3210	32100	Manufacture of electronic valves and tubes	32100	(38252) (38325) (38329)	3210
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This group includes manufacture of thermionic, cold cathode or photo-cathode valves or tubes, (e.g., television picture tubes, television camera tubes, image converters and intensifiers, microwave tubes, receiver or amplifier valves or tubes, etc.).

322	3220	32200	Manufacture of semi-conductor devices and other electronic components	32200	(38252) (38325)	3210
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This group includes : diodes, transistor and similar semi-conductor devices; photosensitive semi-conductor devices including photo-voltaic cells; mounted piezo-electric crystals; electronic integrated circuits and micro-assemblies: monolithic integrated circuits, hybrid integrated circuits and electronic micro-assemblies of moulded module, micro module or similar types; printed circuits, i.e., circuit which are made by forming on an insulating base, by conventional or non-conventional printing process, conductor elements, contacts or other printed "passive" elements such as inductances, resistors and capacitors, among others; electrical capacitors (or condensers); fixed, variable or adjustable; and, resistors including rheostats and potentiometers, other than heating resistors

This group excludes : *Manufacture of an assembly consisting of a number of electronic microcircuits mounted on an appropriate carrier, e.g., one designed as a part of a digital data processing machine, is generally classified in the same class as the complete machine. Manufacture of transformers is classified in group 311 (Manufacture of electric motors, generators and transformers). Manufacture of switches is classified in group 312 (Manufacture of electricity distribution and control apparatus).*

323	3230	32300	Manufacture of apparatus for line telephony and line telegraphv	(38323	3220 (38324
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This group includes manufacture of : apparatus for radio-broadcast by means of electromagnetic waves without any line connection; apparatus for television transmission whether or not by line; relay transmitters and television transmitters for industrial use; transmission apparatus for radio-telephony, radio-telegraphy, whether or not incorporating reception apparatus or sound recording or reproducing apparatus: fixed transmitters and transmitter-receivers, radio-telephony apparatus for transport equipment, radio-telephones, other transponders, "facsimile" radio-telegraphic apparatus, etc.; television cameras of all kinds.

This group also includes manufacture of : apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems; reception apparatus for radio-telephony o rradio-telegraphy including apparatus combined with sound recording or reproducing apparatus or a clock;telephone sets, automatic and non-automatic switchboards and exchanges; and Morse or Morse-type keys, other telegraphic transmitters, Morse-type recorders, printer-type receivers, picture telegraphic transmitters and receivers, etc.

This group excludes : *Manufacture of general purpose parts (e.g., primary batteries or insulated wire) is classified in the appropriate class of division 31 (Manufacture of electrical machinery and apparatus, n.e.c.) or in group 321 (Manufacture of electronic valves and tubes).*

324	3240	32400	Manufacture of television and radio transmitters , receivers, sound or video recording or reproducing apparatus, and associated goods	32400 (38321	3230 (38322 (38324 (38325
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This group includes manufacture of : television receivers (including video monitors and video projectors), whether or not combined in the same housing with radio-broadcast receivers or sound or video recording or reproducing apparatus; reception apparatus for radio- broadcasting including apparatus with sound recording or reproducing apparatus or a clock; magnetic tape recorders and other sound recording generators including those incorporating a soundre producing device: telephone answering machine, cassette-type recorders, etc.;v ideo recording or reproducing apparatus.

This group also includes manufacture of : turntables (record decks), record players, cassette players, disc players and other sound reproducing apparatus, including gramophone records, pre-recorded magnetic tapes and cassette tapes; microphones, loudspeaker, headphones, earphones, amplifiers and sound amplifier sets regardless of the particular purpose for which the apparatus may be designed; and specialized parts for the equipment resulting from the activities classified in this class: pick-ups, tone arms, sound-heads, tables for turntables, record cutters, aerials of all kinds and aerial reflectors and aerial rotors.

DIVISION 33. Manufacture of Medical, Precision and Optical Instruments, Watches and Clocks

331 Manufacture of medical appliances and instruments and appliances for measuring, checking, testing, navigating and other purposes, except optical instruments

3311 Manufacture of medical and surgical equipment and orthopedic appliances

This class includes manufacture of:

- instruments and appliances used in medical, surgical, dental or veterinary practice or science including electro-diagnostic apparatus such as electro-cardiographs, dental drill engines, ophthalmic instruments including sight testing sets, syringes, with or without needles, needles used in medicine and other instruments and appliances, including optical instruments such as mirrors and reflectors, endoscopes, etc.;

- apparatus based on the use of X-rays or alpha, beta or gamma radiations, whether or not for use in human or animal medicine;

- X-ray tubes, high-tension generators, control-panels, desks, screens and the like;

- sterilizers;

- mechano-therapy appliances; massage apparatus; psychological testing apparatus; ozone therapy, oxygen therapy, artificial respiration or other therapeutic respiratory apparatus; other breathing appliances and gas masks other than simple protective masks;

- orthopedic appliances including crutches, surgical belts and trusses, orthopedic corsets and shoes; splints and other fracture appliances; appliances worn, carried or implanted (e.g., hearing aids or pace-makers);

- artificial teeth, artificial limbs and other artificial parts of the body; and,

- medical, surgical, dental or veterinary furniture such as operating tables, hospital beds with mechanical fittings, dentists' chairs and barbers' chairs with the same or similar movement capability.

This class excludes : *Manufacture of surgical dressings, medicated wadding, fracture bandages, catgut, and other prepared sutures is classified in class 2424 (Manufacture of pharmaceuticals, medicinal chemicals and botanical products). Manufacture of thermometers is classified in class 3312 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment). Manufacture of corrective spectacle lenses and of their frames or of compound optical microscopes is classified in group 332 (Manufacture of optical instruments and photographic equipment). The activity of denture fitting by dentists or spectacles fitting by optometrists is classified in the appropriate class of group 851 (Hospital activities and medical and dental practices).*

33111	Manufacture of medical, surgical, dental furniture and fixtures	33111	38516	3311
33112	Manufacture of X-ray apparatus	33112	38329	3311
33113	Manufacture of electrotherapeutic apparatus	33113	38329	3311
33114	Manufacture of prosthetic appliances, artificial teeth made to order	33114	39040	3311
33115	Manufacture of medical and precision instruments		38516	3311
33119	Manufacture of other surgical, medical, dental and orthopedic equipment, excluding equipment for optical use	33119	38516	3311

3312 Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment

This class includes:

- **manufacture of laboratory-type sensitive balances;**

- **manufacture of drawing, marking-out or mathematical calculating instruments: measuring rods and tapes, micrometers, callipers and gauges, etc.**

- **manufacture of microscopes other than optical microscopes and diffraction apparatus;**

- **manufacture of apparatus for measuring and checking electrical quantities: oscilloscopes, spectrum analysers, crosstalk meters, instruments for checking current voltage, resistance, etc.;**

- **manufacture of apparatus for measuring or checking non-electrical quantities: radiation detectors and counters, apparatus for testing and regulating vehicle motors, etc.;**

- manufacture of navigational, meteorological geophysical and related instruments and apparatus: surveying instruments, oceanographic or hydrological instruments, seismometers, range-finders, automatic pilots, sextants, ultrasonic sounding instruments, etc., air navigation instruments and systems, radar apparatus, radio navigational aid apparatus;

- manufacture of electricity supply meters and supply meters for water, gas, petrol, etc.;

- manufacture of machines and appliances for testing the mechanical properties of materials;

- manufacture of instruments and apparatus for carrying out physical or chemical analyses: polarimeters, photometers, refractometers, colorimeters, spectrometers, pH-meters, viscometers, surface tension instruments, etc.

- manufacture of instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases: flow meters, level gauges, manometers, heat meters, etc.

- manufacture of diverse measuring, checking or testing instruments, apparatus or machines: hydrometers, thermometers, barometers, revolution counters, taximeters, pedometers, tachometers, balancing machines, test benches, comparators, etc.

- manufacture of automatic regulating or controlling instruments and apparatus (except industrial process control equipment): thermostats, pressure controller, humidity regulators, regulators of electrical quantities.

This class excludes :** Manufacture of pumps incorporating measuring devices is classified in class 2912 (Manufacture of pumps, compressors, taps and valves). Manufacture of medical and surgical instruments is classified in class 3311 (Manufacture of medical and surgical equipment and orthopedic appliances). Manufacture of industrial process control equipment is classified in class 3313. Manufacture of binoculars, monoculars and similar optical devices is classified in class 3320 (Manufacture of optical instruments and photographic equipments). **Manufacture of optical microscopes is also classified in class 3320

33121	Manufacture of radar equipment, radio remote control apparatus	33121	38325	3312
33122	Manufacture of electrical quantities measuring and controlling instruments	33122	38512	3312
33123	Manufacture of temperature measuring and controlling hygrometric instruments	33123	38511	3312

33124	Manufacture of pressure measuring and controlling instruments and gauges	33124	38513	3312
33125	Manufacture of flow of liquids or gases measuring and controlling instruments	33125	38514	3312
33126	Manufacture of mechanical motion, measuring and controlling, timing and cycle instruments	33126	38515	3312
33129	Manufacture of professional and scientific and measuring and controlling equipment, n.e.c.	33129	38519	3312

3313	33130	Manufacture of industrial process control equipment	33130	38519	3313
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This class includes manufacture of instruments and apparatus used for automatic continuous measurement and control of variables such as temperature, pressure, viscosity and the like of materials or products as they are being manufactured or otherwise processed.

332 3320

Manufacture of optical instruments and photographic equipment

This group includes manufacture of:

- optical elements of glass or of any other material(e.g., quartz, flourspar, plastic or metal);

- prisms and lenses, mirrors constituting optical elements, color filters, polarizing elements, etc.;

- ophthalmic lenses, including contact lenses;

- optical fibers and cables of optical fibers not individually sheathed;

- mounted optical elements;

- spectacle frames and frames fitted with lenses whether or not the lenses are optically worked: sunglasses, protective sunglasses and corrective glasses;

- optical instruments such as binoculars, monoculars, other optical telescopes and their mountings; optical astronomical instruments;

- compound optical microscopes, including those for photomicrography and micro-projection;

- other optical appliances and instruments (e.g., telescopic sights for fitting to arms, machines or appliances; laser other than laser diodes; hand magnifying glasses and magnifiers; mounted, optically worked, glass mirrors, door eyes);

- still or cinematographic cameras; cameras of all types for all purposes, including those used to prepare printing plates for underwater or aerial photography, or for producing microfilm or microfiche; cinema- tographic sound cameras;

- image projectors, enlargers and reducers including microfilm, microfiche or other microfilm readers;
- cinematographic projectors, including those incorporating sound reproducing apparatus;
- discharge lamp ("electronic") and other flashlight apparatus, but not flashbulbs;
- apparatus and equipmen for photographic (including cinematographic) laboratories;
- apparatus for the projection of circuit patterns on sensitive semi-conductor materials; projection screens.

This class excludes : *Manufacture of photochemical products is classified in class 2429 (Manufacture of other glass optical elements is classified in group 261 (Manufacture of glass and glass products), but unworked optical elements of other materials remain classified in this group. Manufacture of photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus are classified in group 300 (Manufacture of office, accounting and computing machinery). Manufacture of optical fiber cables made up of individually sheathed fibers is classified in group 313 (Manufacture of insulated wire and cable). Manufacture of photographic flash bulbs is classified in group 315 (Manufacture of electric lamp and lighting equipment). Manufacture of television cameras is classified in group 323 (Manufacture of television and radio transmitters and apparatus for line telephony and linetelegraphy).*

This class also excludes : *Manufacture of video cameras is classified in group 324 (Manufacture of television and radio receivers, soundor video recording or reproducing apparatus, and associated goods). Manufacture of medical and surgical instruments containing optical elements (e.g.,endoscopes) is classified in class 3311 (Manufacture of medical and surgical equipment and orthopedic appliances) and manufacture of measuring or checking appliances containing optical elements in class 3312 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment), if for other uses (e.g., theodolites).*

33201	Manufacture of optical instruments and lenses	33201 (38522 (39050)	3320
33202	Manufacture of photographic equipment and accessories	33202 38521	3320
333	3330	Manufacture of watches and clocks	

This group includes manufacture of : watches and clocks of all kinds; watch and clock cases including cases of precious metals; parts of watches and clocks including watch and clock movements; time of day recording apparatus, and apparatus for measuring, recording or otherwise indicating intervals of time, with watch or clock movement or with synchronous motor; metal watch straps, watch bands and watch bracelets including those of precious metal; watch and clock parts such as springs, jewels, dials, plates, bridges and other parts.

This group excludes : *Manufacture of watch bands of materials other than metal is classified in class 1912 (Manufacture of products of leather and imitation leather).*

33301	Manufacture of watches and clocks of all kinds including cases of precious metals	33301	(38530 (39019))	3330
33302	Manufacture of watch bands and bracelets of precious metals	33302	39019	3330
33309	Manufacture of other watch and clock parts, n.e.c	33309	38530	3330

DIVISION 34. Manufacture of Motor Vehicles, Trailers and Semi-Trailers

341	3410	34100	Manufacture of motor vehicles	34100	38430	3410
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This group includes manufacture of : motor cars and other motor vehicles principally designed for the transport of persons: personal passenger motor cars, passenger motor vehicle designed to negotiate unusual terrain (snow mobiles, golf carts, cross-country cars, amphibian motor vehicles) and public-transport type passenger motor vehicles, i.e., buses; motor vehicles for the transport of goods: ordinary lorries and vans (flat, tarpaulin covered, closed,etc.); lorries with automatic discharging devices, tankers, drop frame lorries, refuse collectors, etc.; special purpose motor lorries and trucks (motor breakdown lorries, armored cars, fire-engines, street sweepers, mobile medical and dental clinics, travelling libraries, etc.); over-the-road tractors for semi- trailers; chassis fitted with engines for the motor vehicles described above; and, compression-ignition or spark-ignition reciprocating or rotary internal combustion piston engines of types chiefly used to power motor vehicles.

This group excludes : *Manufacture of electrical equipment for motor vehicles is classified in group 319 (Manufacture of other electrical equipment n.e.c.).*

342	3420		Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers			
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This group includes manufacture of : bodies (including cabs) designed to be mounted on motor vehicle chassis, bodies for vehicles without chassis and unit construction bodies; bodies for passenger vehicles, lorries and special purpose vehicles; bodies of metal, wood, plastics or combinations of these or other materials; trailers and semi-trailers designed to be drawn by motor vehicles; trailers and semi-trailers of the caravan type used for housing or camping, for transport of goods (e.g., tankers, removal trailers, motor car carriers, ammunition limbers, etc.), for transport of passengers and for other purposes including road-rail trailers; parts of trailers and semi-trailers; containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.

This group excludes : *Manufacture of trailers and semi-trailers specially designed for use in agriculture is classified in class 2921 (Manufacture of agricultural and forestry machinery). Trailers of that type are frequently provided with couplings permitting attachment of choppers, spreaders, or other devices or are fitted with attachments. Manufacture of trailer mounted agricultural machinery is also classified in class 2921. Manufacture of parts and accessories of bodies for motor vehicles is classified in group 343.*

	34201	Manufacture of bodies (coachwork) for motor vehicles	34201	38440	3420	
	34202	Manufacture of trailers and semi-trailers	34202	(38299 (38430)	3420	
343	3430	34300	Manufacture of parts and accessories for motor vehicles and their engines	34300	38450	3430

This group includes manufacture of parts and accessories for motor vehicles including their bodies and engines: brakes, gear boxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, clutches, steering wheels, steering columns and steering boxes and other parts and accessories not elsewhere classified.

This group excludes : *Manufacture of motor vehicle engines is classified in group 341 (Manufacture of motor vehicles). Manufacture of chassis fitted with engines is also classified in group 341. Manufacture of bodies for motor vehicles is classified in group 342.*

DIVISION 35. Manufacture of Other Transport Equipment

351		Building and repairing of ships and boats
	3511	Building and repairing of ships and boats
		This class includes:

- ship building and repairing (other than yachts and other vessels for pleasure or sports) and the construction and repair of floating structures; manufacture of sections for ships or floating structures; building of vessels used in commerce, in pursuits related to commerce or in the carriage of passenger including multi-purpose vessels;
- building of vessels designed for ocean, coastal or inland waters;
- building of passengers vessels;
- building of fishing boats and fish processing factory vessels; building of tugs and pusher craft; building of non-motorized vessels (e.g. barges);
- building of vessels designed to be stationary (e.g., light-ships). building of vessels the main activity of which is not navigation (e.g., dredges, floating docks, floating or submersible drilling platforms); building of hovercraft;
- building of boats with hulls resembling pleasure boats but specially equipped for commercial services or services related to commerce; building of warships and auxiliary naval vessels (e.g., troop ships and hospital ships); building of vessels built or equipped for scientific navigation;
- construction of floating structures: pontoons, inflatable rafts, coffer-dams, landing stages, buoys, floating tanks, etc.;
- maintenance, overhaul and repairing of ships or floating structures. Ship breaking-up.

This class excludes : *Manufacture of parts of vessels, other than major hull assemblies, is classified either according to material employed (e.g., sails, class 1721 (Manufacture of made-up textile articles, except apparel), iron or steel anchors, class 2899 (Manufacture of other fabricated metal products, n.e.c.) or according to type of article (e.g., compression ignition engines, class 2911(Manufacture of engines and turbines, except aircrafts, vehicle and cycle engines)). Manufacture of navigational and other instruments used for aboard ships is classified in class 3312 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment). Manufacture of amphibian motor vehicles is classified in group 341 (Manufacture of motor vehicles).*

35111	Building of ships and boats , other than sport and pleasure boats	35111	(38411	3511
			(38413	
35112	Repairing of ships and boats , other than sports and pleasure boats	35112	38414	3511
35113	Manufacture of floating or submersible drilling platforms	35113	38249	3511
35114	Manufacture of inflatable rafts	35114	(35603 (35592	3511

	35115	Manufacture of metal sections for ships and barges	35115	38129	3511
3512		Building and repairing of pleasure and sporting boats			
		This class includes :			
		- building and repairing of yachts and other vessels for pleasure or sports including rowing boats, canoes and inflatable boats;			
		- building of pleasure boats designed to accept inboard or outboard motors or to be propelled by wind, paddles or oars;			
		building of yachts, cabin cruisers, sport, fisherman and other pleasure boats, some of which may be quite large, although boats are generally smaller than ships; and,			
		- building of dories, skiffs, oared life-boats, cutters, kayaks, canoes, racing shells, pedalos, etc.			
		<i>This class excludes : Manufacture of boats with hulls resembling pleasure boats but different from pleasure boats in being specially equipped for commercial service is classified in class 3511 (Building and repairing of ships). See also exclusions to class 3511.</i>			
	35121	Manufacture of inflatable boats (rubber)	35121	(35592 (35599))	3512
	35122	Building and repairing of sports and pleasure boats	35122	(38411 (38419)	3512
352	3520	Manufacture of railway and tramway locomotives and rolling stock			
		This group includes manufacture of : rail locomotive: rail locomotives powered from an external source of electricity or by electric accumulators; diesel-electric locomotives; rail locomotives powered by compression ignition engines or rail locomotives powered by other means (e.g., gas turbine, steam engine, spark-ignition engine), and locomotive tenders; self-propelled railway or tramway coaches, vans and trucks regardless of power source. Included also is the manufacture of self-propelled railway or tramway maintenance or service vehicles (e.g., workshops, cranes, testing coaches); railway or tramway rolling stock, not self-propelled: passenger coaches, goods vans, tank wagons, self-discharging vans and wagons, and workshop vans, crane vans, etc.;			

This group also includes manufacture of : specialized parts of railway or tramway locomotives or of rolling-stock: bogies, axles and wheels; brakes and parts of brakes; hooks and coupling devices, buffers and buffer parts; shock absorbers (but not springs); wagon and locomotive frames; bodies; corridor connections, etc.;mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.(The activities classified here result in apparatus in which the signal, etc., is operated from a control point, generally at some distance, by movement of cranks, levers, rods, wires, chains, etc., by hydro-pneumatic devices or electric motors (e.g., signal box equipment, point locks, railbrakes, automaticfog-signalling apparatus, level crossing control gear).

This group excludes : *Manufacture of unassembled rails is classified in group 271 (Manufacture of basic iron and steel). Manufacture of engines and turbines is classified in class 2911. Manufacture of electric motors is classified in group 311 (Manufacture of electric motors, generators and transformers). Manufacture of electrical signalling, safety or traffic control equipment is classified in group 319 (Manufacture of other electrical equipment, n.e.c.).*

35201	Building and rebuilding of locomotives of any type of gauge, and railroad and tramway cars for freight and passenger service	35201	38421	3520
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35202	Production of specialized parts for locomotives, railroad and tramway cars	35202	38422	3520
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353	3530	35300	Manufacture of aircraft and spacecraft	35300	38470	3530
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This group includes manufacture of : heavier-than-air airplanes, whether or not motorized, lighter-than-air flying machines, balloons, spacecraft and spacecraft launch vehicles; fixed-wing, manned motorized airplanes for the transport of goods or passengers, for use bythe defense forces, for sport or other purposes; rotary-wing aircraft for all purposes; gliders, hang gliders and other non-powered aircraft;dirigibles; balloons used in aeronautics andmeteorology;spacecraft, whether or not equipped to sustain life in space; spacecraft launch vehicles other than military launch vehicles; aircraft launching gear; deck-arrest or similar gear, ground flying trainers;

This group also includes manufacture of : parts and accessories of the aircraft of this class; major assemblies such as fuselages, wings, doors, control surfaces, landing gear including seaplane floats, fuel tanks, nacelles, etc.; parts of the major assemblies specialized for installation on aircraft; parts of balloons and airships, and parts of spacecraft and launch vehicles; airscrew, helicopter rotors and propelled rotor blades; motors and engines of a kind typically found on aircraft; spark-ignition reciprocating or rotary internal combustion aircraft engines; turbo-jets or turbo-propellers for aircraft; reaction engines: ram jets and pulse jets, and rocket engines; parts of turbo-jets and turbo- propellers. Included also are maintenance, repair and alteration of aircraft or aircraft engines.

This group excludes : *Manufacture of military ballistic missiles is classified in class 2927 (Manufacture of weapons and ammunition). Manufacture of ignition parts and other electrical parts for such engines is classified in group 319 (Manufacture of other electrical equipment, n.e.c.). Manufacture of navigational and other instruments used on aircraft is classified in class 3312 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment).*

359 Manufacture of transport equipment, n.e.c

3591 Manufacture of motorcycles

This group includes manufacture of : motorcycles (including mopeds) and cycles fitted with an auxiliary engine, whether or not with attached side-car; "delivery" or "sporting" motorcycles; engines for motorcycles; side-cars; parts and accessories of motorcycles.

This group excludes : *Manufacture of bicycles or of motorized invalid carriages is classified in class 3592.*

35911	Manufacture and assembly of motorcycles	35911	38461	3591
35912	Manufacture of motorcycle engines and parts thereof	35912	38463	3591
35913	Manufacture of tricycles and parts thereof	35913	38462	3591
35914	Manufacture of side cars, parts and accessories of motorcycles	35914	38462	3591

3592 Manufacture of bicycles and invalid carriages

This class includes manufacture of:

- non-motorized cycles, i.e., pedal operated vehicles equipped with one or more wheels;

- delivery tricycles, bicycles with side-car, tandem bicycles, racing bicycles and children's bicycles, but not other types of children's cycles;

- invalid carriages, whether or not motorized or otherwise mechanically propelled;

- parts of bicycles (including saddles) and invalid carriages.

This class excludes : *Manufacture of bicycles with auxiliary motor is classified in class 3591 (Manufacture of motorcycles). Manufacture of bicycle side-car is also classified in class 3591. Manufacture of children's cycles (other than bicycles) is classified in group 394 (Manufacture of games and toys).*

35921	Manufacture of invalid carriages, motorized and non-motorized	35921	38430	3592
35922	Manufacture of bicycles and bicycle parts	35922	38462	3592

3599 Manufacture of other transport equipment, n.e.c.

This class includes manufacture of vehicles not elsewhere classified: manufacture of hand propelled vehicles: wheelbarrows, luggage trucks, sledges, wheeled baskets, hand-carts, trucks and trolleys of various sorts, including those specialized for particular industries; and manufacture of vehicles drawn by animals: sulkies, donkey-carts, spraying and sprinkling carts, hearses, etc.

35991	Manufacture of hand-propelled vehicles	35991	38492	3599
35992	Manufacture of animal drawn vehicles	35992	38491	3599

DIVISION 36. Manufacture and Repair of Furniture

360 Manufacture and repair of furniture

This group includes : manufacture and repair of furniture of all kinds (household, office, hotel, restaurant and institutional furniture; fixtures; bed springs and mattresses), of any material (wood, osier, bamboo, base metal, glass, leather, plastics, etc., other than of stone, concrete or ceramics), for any place (dwellings, hotels, theaters, offices, churches, schools, restaurant, hospitals, ships, aircraft, motor vehicles, etc., other than furniture to which scientific, medical or laboratory equipment is attached) or for such purposes as cooking or dining, sitting or sleeping, storing (including filing cabinets) or displaying, working or resting; manufacture of the different kinds of mattresses: mattresses fitted with spring or stuffed or internally fitted with a supporting material; uncovered cellular rubber or plastic mattresses.

This group excludes : *Manufacture of furniture of ceramics, concrete or stone is classified in class 2691 (Manufacture of non-structural non-refractory ceramics ware), 2695 (Manufacture of articles of concrete, cement and plaster) and 2696 (Cutting, shaping and finishing of stone), respectively. Manufacture of lighting fitting or lamps is classified in group 315 (Manufacture of lighting equipment and electric lamps). Manufacture of medical, surgical, dental or veterinary furniture is classified in class 3311 (Manufacture of medical and surgical equipment and orthopedic appliances).*

3601	36010	Manufacture and repair of wood furniture	36010	33210	3610
3602	36020	Manufacture and repair of rattan furniture (reed, wicker, and cane)	36020	33220	3610
3603	36030	Manufacture of box beds and mattresses	36030	33230	3610
3604	36040	Manufacture of partitions, shelves, lockers and office and store fixtures	36040	33240	3610
3605	36050	Manufacture of plastic furniture	36050	35601	3610
3606	36060	Manufacture and repair of furniture and fixtures of metal	36060	(38601 (38602	3610

3609	36090	Manufacture and repair of other furniture and fixtures,n.e.c.	36090	(33290 (38609	3610
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DIVISION 37. Recycling

371	3710	37100	Recycling of metal waste and scrap	37100	New	3710
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This group includes processing of metal waste and scrap and of metal articles, whether or not used, into a form which is readily transformed into new raw materials.

(Typical is that, in terms of commodities, both input and output consist of waste and scrap, the input being sorted or unsorted but always unfit for further direct use in an industrial process, whereas the output is made fit for further processing and is to be considered then as an intermediate good. A more or less "industrial" process is required, either mechanical or chemical. Characteristic products are all metal waste and scrap, although it should be recognized that, as a matter of course, waste and scrap belong to the characteristic output of all industries manufacturing metals, metal products and machines and equipment).

This group excludes : *Manufacture of new materials from waste and scrap is classified in the appropriate class of division 27 (Manufacture of basic metals). Wholesale in waste and scrap is classified in division 51 (Wholesale trade and commission trade, except of motor vehicles and motorcycles). This may include collecting, sorting, packing, dealing, etc., without an industrial process; Wholesale or retail trade in second hand goods is classified in division 50 (Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel), division 51 (Wholesale trade and commission trade, except of motor vehicles and motorcycles) and group 524 (Retail sale of second-hand goods) respectively*

372	3720	Recycling of non-metal waste and scrap
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This group includes *mutatis mutandis* the same types of activities as those classified in group 371.

The recycling process should not be carried out as part of or in the same unit as the further processing of the products into new materials, in which case the whole activity should be classified in the appropriate place. The characteristic products of this class can be a large variety of goods. The products can might as well be characteristic of many industries.

The group excludes : Treatment of food, beverages' and tobacco waste is classified in the appropriate class of divisions 15 (Manufacture of food products and beverages) and 16 (Manufacture of tobacco products), respectively. Production of new materials or products from waste and scrap, such as spinning of yarn from garnetted stock or making pulp from wastepaper or retreading tires is classified in the appropriate class of manufacturing, e.g., 1711 (Preparation and spinning of textile fibers; weaving of textiles), 2511 (Manufacture of rubber tires and tubes; retreading and rebuilding of rubber tires). Processing of depleted thorium or uranium is classified in group 239 (Manufacture of other fuel products). Wholesale in waste and scrap is classified in division 51 (Wholesale trade and commission trade, except of motor vehicles and motorcycles).

This may include collecting, sorting, packing, dealing, etc. without an industrial process. Wholesale or retail trade in second hand goods is classified in division 50 (Sale maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel). 51 (Wholesale trade and commission trade, except of motor vehicles and motorcycles) and group 524 (Retail sale of second-hand goods), respectively.

37201	Recycling of textile fibers	37201	32199	3720
37202	Recycling of rubber	37202	35599	3720
37209	Recycling of products, n.e.c.	37209	61904	3720

DIVISION 39. Manufacturing , n.e.c.

391

Manufacture of jewelry and related articles

This group includes : production of worked pearls, i.e., pearls that have been ground to remove defects, drilled or sawn; production of precious and semi- precious stones (including diamonds) in the worked state (i.e., in a state beyond simply sawn, cleaned or bruted); the working of industrial quality stones and synthetic or reconstructed precious or semi-precious stones; manufacture of jewelry of precious metal, of precious or semi-precious stones;

This group also includes : manufacture of goldsmiths' articles of precious metals: dinnerware, flatware, hollowware, toilet articles, stationary articles for religious use, etc.; manufacture of part of jewelry or goldsmiths' wares; manufacture of technical or laboratory articles of precious metal (but not instruments or parts of instruments); crucibles, cupels, spatulas, platinum grill for use as a catalyst, electro-plating anodes; and coin (including coin for use as legal tender), other coin, and medals and medallion, whether or not of precious metal.

This group excludes : Manufacture of dental fillings and sterile suture materials is classified in class 2423 (Manufacture of pharmaceuticals, medicinal chemicals and botanical products). Manufacture of abrasives is classified in class 2699 (Manufacture of other non-metallic mineral products, n.e.c.). Manufacture of articles of base metal plated with precious metal is classified in the appropriate class of division 28 (Manufacture of fabricated metal products, except machinery and equipment). Manufacture of watch cases and jewels for watches is classified in group 333 (Manufacture of watches and clocks). Manufacture of imitation jewelry is classified in group 399 (Other manufacturing, n.e.c.).

3911	39110	Manufacture of jewelry	39110	39011	3691
3912	39120	Manufacture of silverware and plated ware	39120	39012	3691
3919	39190	Manufacture of articles related to jewelry	39190	39019	3691

392 Manufacture of musical instruments

This group includes manufacture of : keyboard stringed instruments, including automatic pianos, and other stringed instruments; keyboard pipe organs, and harmoniums and similar keyboard instruments with free metal reeds; accordions and similar instruments including mouth organs; wind instruments including woodwind and brass instruments; percussion musical instruments such as drums, xylophones, castanets; musical instruments, the sound of which is produced or must be amplified electrically; musical boxes, fair ground organs, singing birds, musical saws and other instruments not elsewhere classified; whistle, call horns, and other mouth blown sound signalling instruments; instruments parts and accessories including metronomes, tuning forks, pitch pipes, and cards, discs and rolls for mechanical instruments.

This group excludes : Manufacture of microphones, loudspeaker, head-phones and similar components is classified in group 324 (Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods). Manufacture of toy instruments is classified in group 394 (Manufacture of games and toys).

3921	39210	Manufacture of pianos	39210	39021	3692
3922	39220	Manufacture of guitars	39220	39022	3692
3923	39230	Manufacture of string instruments, other than guitars	39230	39022	3692
3924	39240	Manufacture of wind and percussion instruments	39240	39023	3692
3925	39250	Manufacture of musical organs (all types)	39250	39024	3692
3929	39290	Manufacture of musical instruments, n.e.c.	39290	39029	3692

393 Manufacture of sports goods

This group includes manufacture of : articles and equipment for gymnastics, athletics, outdoor and indoor games, and swimming and paddling pools; hard, soft and inflatable balls; rackets, bats and clubs; nets used in sports; requisite for sports fishing including landing nets; requisite for hunting, mountain climbing and other sporting activities; and, sports gloves and sports safety headgear.

This group excludes : *Manufacture of boat sails is classified in class 1721 (Manufacture of made-up textile articles, except apparel). Manufacture of sports clothing is classified in group 181 (Ready-made garments manufacturing). Manufacture of saddlery and harness is classified in class 1912 (Manufacture of products of leather and imitation leather). Manufacture of sports footwear is classified in group 192 (Manufacture of footwear). Manufacture of arms is classified in class 2927 (Manufacture of weapons and ammunition). Manufacture of sports vehicles other than toboggans and the like is classified in the appropriate class of division 34 (Manufacture of motor vehicles, trailers and semi-trailers) or 35 (Manufacture of other transport equipment). Manufacture of boats is classified in class 3512 (Building and repairing of pleasure and sporting boats). Manufacture of billiard tables or bowling equipment is classified in group 394. Manufacture of whips and riding crops is classified in group 399 (Other manufacturing, n.e.c.).*

3931	39310	Manufacture of sporting gloves and mitts	39310	39031	3693
3932	39320	Manufacture of sporting balls	39320	39032	3693
3939	39390	Manufacture of sporting and athletic goods, n.e.c.	39390	39039	3693

394

Manufacture of games and toys

This group includes manufacture of :dolls representing people or other creatures and doll garments and accessories; wheeled toys designed to be ridden (other than bicycles but including tricycles); toy instruments; articles for fun-fair, table or parlor games, including pin-tables, billiards, special tables for casino games and automatic bowling alley equipment; electronic games (video games, checkers); reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds: other toys.

This group excludes : *Manufacture of children's bicycles is classified in class 3592 (Manufacture of bicycles and invalid carriages). Manufacture of jokes and novelties is classified in group 399 (Other manufacturing, n.e.c.)*

3941	39410	Manufacture of dolls and doll garments	39410	(35592 39060)	3694
3942	39420	Manufacture of wheeled toys	39420	(39060 39099)	3694
3943	39430	Manufacture of billiard, pool, bowling alley and similar games equipment	39430	39033	3694
3944	39440	Manufacture of electric games (video games, checkers)	39440	New	3694
3949	39490	Manufacture of toys and games, n.e.c.	39490	39060 (39099)	3694

Other manufacturing, n.e.c.

This group includes manufacture of :pens and pencils of all kinds, whether or not mechanical; pencil leads; date, sealing or numbering stamps (including hand-operated devices for printing or embossing labels and hand-printing sets); prepared typewriter ribbons and inked pads; baby carriages; umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops; buttons, press-fasteners, snap-fasteners, press-studs and slide fasteners; cigarette lighters, whether or not mechanical or electrical:

This group also includes manufacture of : articles for personal use: smoking pipes; combs, hair slides and similar articles; scent sprays; vacuum flasks and other vacuum vessels for personal or household use; articles of human hair (wigs, false beards, eyebrows); brooms and brushes (including brooms constituting parts of machines); hand operated mechanical floor sweepers; mops and feather dusters, brooms, mops, etc. roundabout, swings, shooting galleries and other fairground amusements; linoleum and hard surface floor coverings; imitation jewelry; candles, tapers and the like; skins and other parts of birds with their feathers and down; artificial flowers, fruit and foliage; rotorchutes; jokes and novelties ; hand sieves and hand riddles; tailors' dummies; and other articles not elsewhere classified.

This group excludes : *Manufacture of lighter wicks is classified in class 1729 (Manufacture of other textiles, n.e.c.)*

3991	39910	Manufacture of pens and pencils of all kinds	39910	39070	3699
3992	39920	Manufacture of baby carriages	39920	38492	3699
3993	39930	Manufacture of umbrellas, walking sticks, canes, whips and riding crops	39930	39091	3699
3994	39940	Manufacture of articles for personal use, e.g., smoking pipes, combs, slides and similar articles	39940	39099	3699
3995	39950	Manufacture of linoleum and hard surface floor coverings	39950	32191	3699
3996	39960	Manufacture of candles	39960	35292	3699
3997	39970	Manufacture of artificial flowers, fruits and foliage	39970	(35609 (39099))	3699
3998	39980	Manufacture of imitation jewelry	39980	39099	3699
3999		Manufacture of other articles, n.e.c.			
	39991	Manufacture of buttons, except of plastic	39991	39092	3699
	39992	Manufacture of brooms, brushes and fans	39992	39093	3699
	39993	Manufacture of identification plates, badges, emblems and tags	39993	39095	3699
	39994	Manufacture of signs and advertising displays	39994	39096	3699
	39995	Manufacture of cigarette lighters	39995	39099	3699

39999 Manufacture of miscellaneous articles,n.e.c.

(39070 3699
(39099

GROUP	CLASS	SUB-CLASS	INDUSTRY DESCRIPTION	PSIC 1994	PSIC 1977	ISIC 1990
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SECTION E. ELECTRICITY, GAS AND WATER SUPPLY

DIVISION 40. Electricity, Gas, Steam and Hot Water Supply

401	4010	40100	Generation, collection and distribution of electricity	40100	(41100 41200)	4010
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This group includes : generation, collection, transmission and distribution of electric energy for sale to household, industrial and commercial users. (Electricity generation may be hydraulic, conventional, thermal, nuclear, geothermal, solar, tidal, etc., in origin); operation of electric power plants/cooperatives which sell a significant amount of electricity to others, as well as produce electricity for their parent enterprise and which can be reported separately from the other units of the parent enterprise.

402	4020	40200	Manufacture of gas; distribution of gaseous fuels through mains	40200	42100	4020
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This group includes : gaseous fuels; production of gas by carbonation of coal or by mixing manufactured gas with natural gas or petroleum or other gases; distribution of gaseous fuels through a system of mains to household, industrial, commercial or other users.

403	4030	40300	Steam and hot water supply	40300	42200	4030
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This group includes : production, collection and distribution of steam and hot water for heating, power and other purposes; operation of geothermal and nuclear power plants.

DIVISION 41. Collection, Purification and Distribution of Water

410	4100	41000	Collection, purification and distribution of water	41000	43000	4100
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This group includes collection, purification and distribution of water to household, industrial, commercial or other users.

This group excludes : *Irrigation system operation for agricultural purposes which is classified in division 03 (Agricultural and animal husbandry service activities, except veterinary activities) and treatment of waste water in order to prevent pollution which is classified in division 90 (Sewage and refuse disposal, sanitation and similar activities).*

SECTION F. CONSTRUCTION

DIVISION 45. Construction

451	4510	45100	Site preparation	45100	(50110	4510	(50120
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This group includes : demolition or wrecking of buildings and other structures, clearing of building sites and sale of materials from demolished structures; blasting, test drilling, landfill, levelling, earthmoving, excavating, land drainage and other and preparation; tunnelling, overburden removal and other development and preparation of mineral properties and sites.

452	4520		Building of complete constructions or parts thereof; civil engineering
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This group includes general construction as well as special trade construction for buildings and for civil engineering, regardless of the kind of materials used. It includes new work, additions, alterations and repair, the erection of pre-fabricated buildings or structures on the site and also construction of temporary nature.

General construction is mostly involved in the construction of entire dwellings, office buildings, stores and other public and utility buildings, farm buildings, etc., or the construction of heavy constructions such as highways, streets, bridges, tunnels, railways, airfields, harbors and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, sports facilities, etc. This work can be carried out on own account or on a fee or contract basis. Portions of the work and sometimes even the whole practical work can be subcontracted out to trade contractors.

This group excludes : *Landscape planning and design, lawn and garden installation and maintenance and tree surgeon activities which are classified in division 03 (Agricultural and animal husbandry services activities, except veterinary activities); construction activities directly related to extraction of oil and natural gas which are classified in class 1192 (Oil and gas extraction activities on contract basis). However, the construction of buildings, roads, etc., on the mining site remains in this group. The erection of complete pre fabricated buildings or structures from self-manufactured parts is classified in the relevant category in manufacturing, depending on the material chiefly used, except if the chief material is concrete, in which case it remains classified here. The erection of metal structures from self-manufactured parts is classified in class 2811 (Manufacture of structural metal products).*

Building installation and building completion (finishing) are classified in groups 453 and 454, respectively. Architectural and engineering activities are classified in class 7421 (architectural and engineering activities and related technical consultancy). Project management for construction is also in class 7421.

45201	Residential (dwelling) building construction	45201	50110	4520
45202	Non-residential building construction	45202	50120	4520
45203	General engineering construction	45203	50200	4520

453

Building installation

This group includes : installation of all kinds of utilities that do the construction function as such (these activities are usually performed at the site of the construction, although parts of the job may be carried out in a special shop); activities such as plumbing, installation of heating and air-conditioning systems, antennas, alarm systems and other electrical work, sprinkler systems, elevators and escalators, etc.; insulation work (water, heat, sound), sheet metal work, industrial process piping work, commercial refrigerating work, the installation of illumination and signalling systems for roads, railways, airports, harbors, etc., and the installation of certain plants such as electric power and transformer plants, telecommunication and radar plants, etc.; repair of the same type of the above mentioned activities.

4531	45310	Plumbing and related work	45310	50302	4530
4532	45320	Building components installation contractors	45320	50307	4530
4533	45330	Electrical and mechanical work at site of construction	45330	50304	4530
4534	45340	Water well drilling and water pump installation	45340	50306	4520
4539	45390	Building installations, n.e.c.	45390	50304	4530

Building completion

This group includes many different activities that contribute to the completion or finishing of a construction such as: glazing, plastering, painting and decorating, floor and wall tiling or covering with other materials like parquet, carpets, wallpaper, etc., floor sanding, finish carpentry, acoustical work, cleaning of the exterior, etc.; repair of the same type as the above mentioned activities.

This group excludes : *The installation of self-manufactured carpentry or joinery is classified in the relevant category in manufacturing, depending on the material used, e.g., of wood in class 2013 (Manufacture of builders' carpentry and joinery). Cleaning of windows, inside as well as outside, chimneys, boilers, interiors, etc., is classified in class 7493 (Building-cleaning activities).*

4541	45410	Painting and related work	45410	50305	4540
4542	45420	Floor and wall tiling or covering with other material	45420	50303	4540
4543	45430	Interior decoration	45430	50309	4540
4544	45440	Carpentry	45440	50301	4540
4549	45490	Other building completion activities	45490	50309	4540
455	4550	45500 Renting of construction or demolition equipment with operator	45500	50200	4550

This group includes the rental of construction machinery and equipment (including crane lorries) with operator.

This group excludes : *Renting of construction machinery and equipment without operator is classified in class 7122 (Renting of construction and civil engineering machinery and equipment).*

GROUP	CLASS	SUB-CLASS	INDUSTRY DESCRIPTION	PSIC 1994	PSIC 1977	ISIC 3.1
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**SECTION G. WHOLESALE AND RETAIL TRADE;
REPAIR OF MOTOR VEHICLES,
MOTORCYCLES AND PERSONAL AND
HOUSEHOLD GOODS**

**DIVISION 50. Sale, Maintenance and Repair of Motor
Vehicles and Motorcycles, Retail Sale of Automotive Fuel**

The division includes : resale (sale without transformation) of new and used goods to retailers, to industrial, commercial, institutional or professional users; or to other wholesalers; or acting as agents in buying merchandise for, or selling merchandise to, such persons or companies: activities of wholesale merchants, jobbers, industrial distributors, exporters, importers, cooperative buying associations, merchandise and merchant and agents and assemblers, buyers and cooperative associations engaged in the marketing of farm products.

This division also includes : the usual manipulations involved in wholesale such as assembling, sorting and grading of goods in large lots, break bulks, repacking and bottling, redistribution in smaller lots, e.g., pharmaceuticals, storage, refrigeration, delivery and installation of goods on own account; packing of solid goods and bottling of liquid orgaseous goods, including blending and filtering on own account.

This division excludes : Wholesale of motor vehicles, caravans and motorcycles, classified in 5010 and 5040; wholesale of motor accessories, classified in 5030 and 5040; renting and leasing of goods, division 71; packing of solid goods and bottling ofl iquid gaseous goods, including blending and filtering for third parties, classified in 7495.

501 Sale of motor vehicles

This group includes wholesale and retail sale of new and used passenger motor vehicles including specialized passenger motor vehicles (ambulances, caravans, minibuses, etc.), motor vehicles to negotiate unusual terrain (jeeps, land-rovers, etc.), other passenger motor vehicles with motorcar type steering mechanisms, and lorries, trailers and semi-trailers.

5011 **Wholesale of** motor vehicles

50111 **Wholesale of** passenger motor vehicles 50111 61606 5010

	50112	Wholesale of lorries, trailers and semi-trailers	50112	61606	5010
	50119	Wholesale of other motor vehicles	50119	61606	5010
5012		Retail sale of motor vehicles			
	50121	Retail sale of passenger motor vehicles	50121	62601	5010
	50122	Retail sale of lorries, trailers and semi-trailers	50122	62609	5010
	50129	Retail sale of other motor vehicles	50129	62609	5010
502	5020	Maintenance and repair of motor vehicles			
		This group includes the maintenance and repair of motor vehicles, including related parts and accessories, washing, polishing, etc.			
	50201	Repairing of motor vehicles, including overhauling	50201	(97110 (97120)	5020
	50202	Repairing of batteries for motor vehicles	50202	97140	5020
	50203	Vulcanizing or preparing of tires for motor vehicles	50203	(35512 (97150)	5020
	50209	Maintenance of motor vehicle, n.e.c.	50209	(97110 (97120)	5020
503	5030	Sale of motor vehicles parts and accessories			
		This group includes wholesale and retail sale of all kinds of parts, components and accessories for motor vehicles, when not combined with sale of such vehicles themselves.			
	50301	Wholesale of motor vehicles parts and accessories	50301	61606	5030
	50302	Retail sale of motor vehicles parts and accessories	50302	(62603 (62604)	5030
	50303	Wholesale of motor vehicle tires and batteries	50303	61606	5030
	50304	Retail sale of motor vehicle tires and batteries	50304	(62602 (62603)	5030
	50309	Sale of motor vehicle parts and accessories, n.e.c.	50309	(62603 (61606)	5030
504	5040	Sale, maintenance and repair of motorcycles and related parts and accessories			
		This group includes wholesale and retail sale of motorcycles and their parts and components. Maintenance and repair are also included.			
	50401	Sale of motorcycles and their parts and components	50401	(61606) (62604)	5040
	50402	Maintenance and repair of motorcycles and their parts and components	50402	97130	5040

This group includes retail sale of fuel (motor spirit, gasoline, petrol, liquefied petroleum gas) for motor vehicles and motorcycles, or of the same fuels for use in boats. (This activity is often combined with sales of lubricating products, cooling products, cleaning and all other kinds of products for motor vehicles or even for other purposes, e.g., kerosene. If the main object, however, is the sale of automotive fuel or lubricants, they remain classified here).

This group excludes : Wholesale of fuel is classified in class 5141 (Wholesale of solid, liquid and gaseous fuels and related products). Retail sale of liquefied petroleum gas for cooking or heating purposes is classified in class 5237 (Liquefied petroleum gas and other fuel products, retailing).

DIVISION 51. Wholesale Trade and Commission Trade, Except of Motor Vehicles and Motorcycles

This division includes the resale (sale without transformation) of new and used goods to retailers, to industrial, commercial, institutional or professional users, or to other wholesalers, or acting as agents or brokers in buying merchandise to, such persons or companies. The principal types of businesses included are merchant wholesalers, i.e., wholesalers who take title to the goods they sell, such as wholesale merchants or jobbers, industrial distributors, exporters, importers, terminal elevators, and cooperative buying associations, sales branches and sales offices (but not retail stores) which are maintained by manufacturing or mining units apart from their plants or mines for the purpose of marketing their products and which do not merely take orders to be filled by direct shipments from the plants or mines. Also included are merchandise and commodity brokers, commission merchants and agents and assemblers, buyers and cooperative assemblers, buyers and cooperative associations engaged in the marketing of farm products.

Wholesalers frequently assemble physically, sort and grade goods in large lots, break bulk, re-pack, redistribute in smaller lots, e.g., pharmaceuticals, store, refrigerate, deliver and install goods, engage in sales promotion for their customers and label design.

This division excludes : Wholesale of motor vehicles, **caravans** and motorcycles is classified in groups 501 (Sale of motor vehicles) and 504 (Sale, maintenance and repair of motorcycles and related parts and accessories), respectively. (Activities of dealers and brokers of commodity futures contracts, and exchanges for trading in such contracts, are classified in the appropriate class of group 681 (Activities auxiliary to financial intermediation, except insurance and pension funding). Renting and leasing of goods, classified in division 71 (**Renting of machinery and equipment without operator and of personal and household goods**). **Packing of solid goods and bottling of liquid or gaseous goods, including blending and filtering for third parties, classified in 7495 (Packing activities).**

511

Wholesale on a fee or contract basis

This group includes commission agents, commodity brokers and auctioneers and all other wholesalers who trade on behalf and on the account of others. They usually make it their business to bring sellers and buyers together or undertake commercial transactions on behalf of a principal, **including on the internet.**

This group excludes : Activities of commission vehicles and motorcycles are classified in division 50 (Sale, maintenance and repair of motorvehicles and motorcycles, retail sale of automotive fuels). Wholesale trade in own name, whether on own account or on the account of others, is classified in classes 5121-5190. Activities of dealers and brokers of commodity futures contracts, and exchanges for trading in such contracts, are classified in the appropriate class of group 681 (Activities auxiliary to financial intermediation, except insurance and pension funding). Activities of insurance agents are classified in group 682 (Activities auxiliary to insurance and pension funding). Activities of real estate agents are classified in division 70 (Real estate activities).

5111	51110	Wholesale on a fee or contract basis, of agricultural raw materials and live animals	61901	5110
5112	51120	Wholesale on a fee or contract basis, of food, beverages and tobacco	61901	5110
5113	51130	Wholesale on a fee or contract basis, of textile, clothing and footwear	61901	5110
5114	51140	Wholesale on a fee or contract basis, of household appliances, articles and equipment	61901	5110
5115	51150	Wholesale on a fee or contract basis, of miscellaneous consumer goods	61901	5110
5116	51160	Wholesale on a fee or contract basis, of construction materials and hardware	61901	5110
5117	51170	Wholesale on a fee or contract basis, of chemical and pharmaceutical products	61901	5110

5118	51180	Wholesale on a fee or contract basis, of machinery, equipment and supplies	61901	5110
5119	51190	Wholesale on a fee or contract basis, of other products	61901	5110
512		Wholesale of agricultural raw materials, live animals, food, beverages and tobacco		
5121		Wholesale of agricultural raw materials and live animals		
		This group includes the wholesale of grain, oleaginous fruits, flowers and plants, unmanufactured tobacco, live animals, hides and skins, leather, etc.		
	51211	Wholesale of palay, corn (unmilled) and other grains	51211	61101 5121
	51212	Wholesale of abaca and other fibers, except synthetic fibers	51212	61102 5121
	51213	Wholesale of coconut and coconut by-products	51213	61103 5121
	51214	Wholesale of oleaginous fruits (e.g., oil seeds, palm oil, sunflower seeds, etc.)	51214	61104 5121
	51215	Wholesale of tobacco leaf	51215	61105 5121
	51216	Wholesale of flowers and plants	51216	61902 5121
	51217	Wholesale of livestock and poultry and unprocessed animal products	51217	61107 5121
	51218	Wholesale of fish and other seafoods	51218	61108 5121
	51219	Wholesale of farm, forest and marine products, including seeds and animal feeds, hides and skins, leather, etc. , n.e.c.	51219	(61106 5121 (61109
5122		Wholesale of food, beverages and tobacco		
		This class includes the wholesale of fruit and vegetables, dairy products, eggs and edible oils and fats, meat, fishery products, sugar, confectionery and bakery products, beverages (liquid/powder) , coffee, tea, cocoa and spices, tobacco products, etc.		
	51221	Wholesale of fruits, nuts and vegetables	51221	61104 5122
	51222	Wholesale of sugar, confectionery and bakery products and other processed foods	51222	61201 5122
	51223	Wholesale of drinking water, juices (including powder) , coffee, tea, cocoa and other beverages	51223	(61201 5122 (61202
	51224	Wholesale of rice, corn and other cereals	61201	5122

	51225	Wholesale of meat and poultry products, including eggs		61107	5122
	51226	Wholesale of fishery products		61108	5122
	51227	Wholesale of spices		61201	5122
	51228	Wholesale of tobacco products	51224	61203	5122
513		Wholesale of household goods			
5131		Wholesale of textiles, clothing, footwear and leather goods			
		This class includes the wholesale of textiles, household linens, articles of clothing (including accessories), fur articles, footwear, and leather goods.			
	51311	Wholesale of textile fabrics, all kinds, including man-made fibers	51311	61301	5131
	51312	Wholesale of wearing apparel, except footwear	51312	61302	5131
	51313	Wholesale of made-up textile goods, except wearing apparel	51313	61303	5131
	51314	Wholesale of embroideries	51314	61304	5131
	51315	Wholesale of footwear, all kinds of materials	51315	61306	5131
	51316	Wholesale of cordage, rope and twine	51316	61307	5131
	51317	Wholesale of leather goods and travel accessories, except footwear	51317	61305	5131
	51318	Wholesale of modistes' supplies		61309	5131
	51319	Wholesale of dry goods, textiles, clothing, footwear and leather goods, n.e.c.	51319	61309	5131
5138		Wholesale of miscellaneous consumer goods			
	51381	Wholesale of medicinal and pharmaceutical products	51394	61705	5139
	51382	Wholesale of surgical and orthopedic instrument and devices		(61604 61909)	5139
	51383	Wholesale of photographic and optical goods		(61604 61909)	5139
	51384	Wholesale of musical instrument/sporting goods (including bicycles) and toys	51397	(61606 61905)	5139
	51385	Wholesale of paper and paper products (including stationeries)	51396	61906	5139
	51386	Wholesale of books, magazines and newspapers		(61906 61909)	5139
	51387	Wholesale of watches, clocks and jewelries		61909	5139

	51388	Wholesale of perfumeries, cosmetics and soaps		(61705 61909)	5139
	51389	Wholesale of miscellaneous consumer goods, n.e.c.		61909	5139
5139		Wholesale of other household goods			
	51391	Wholesale of household-type appliances, except radio and television equipment	51391	61503	5139
	51392	Wholesale of household furniture, furnishing and fixtures	51392	61502	5139
	51393	Wholesale of radio and television including parts and accessories		61909	5139
	51394	Wholesale of chinaware, glassware, earthenware woodenware, plasticware, cutlery and utensils	51393	61501	5139
	51395	Wholesale of wallpaper and floor coverings		61502	5139
	51396	Wholesale of handicraft products	51395	61903	5139
	51397	Wholesale of lighting equipment		61909	5139
	51399	Wholesale of other household goods, n.e.c.	51399	(61509 61909)	5139
514		Wholesale of non-agricultural intermediate products, waste and scrap			
	5141	51410 Wholesale of solid, liquid and gaseous fuels and related products	51410	61800	5141
	5142	51420 Wholesale of metals and metal ores	51420	61701	5142
		This class includes the wholesale of metal ores and of metals in primary or mill forms.			
5143		Wholesale of construction materials, hardware, plumbing and heating equipment and supplies			
		This class includes the wholesale of wood in the rough and products of primary processing of wood, paints, varnishes and lacquers, construction materials, fittings and fixtures and flat glass.			
	51431	Wholesale of lumber and planing mill products, wood in the rough	51431	61401	5143
	51432	Wholesale of cement, hydraulic	51432	61402	5143
	51433	Wholesale of electrical materials	51433	61403	5143
	51434	Wholesale of hardware, paints, varnishes and lacquers, plumbing materials, including fittings and fixtures	51434	61404	5143

	51435	Wholesale of masonry materials, except cement	51435	61405	5143
	51436	Wholesale of flat glass	51436	61409	5143
	51439	Wholesale of construction materials and supplies, n.e.c.	51439	61409	5143
5149		Wholesale of other intermediate products, waste and scrap This class includes the wholesale of goods such as basic industrial chemicals, fertilizers and plastic materials in primary forms, textile fibers, waste and scrap and materials for recycling, etc.			
	51491	Wholesale of industrial chemical products	51491	61704	5149
	51492	Wholesale of non-metallic products except cement, sand and gravel	51492	61702	5149
	51493	Wholesale of scrap metals, waste and junk	51493	61703	5149
	51494	Wholesale of scraps, except metal	51494	61904	5149
	51495	Wholesale of fertilizers and agro-chemical products		61909	5149
	51499	Wholesale of other intermediate products, n.e.c.	51499	61709	5149
515	5150	Wholesale of machinery, equipment and supplies (excluding computers, computer peripheral equipment, electronic parts and equipment, and other machinery and supplies) This group includes the wholesale of goods such as agricultural machinery and equipment, transport equipment (except motor vehicles, motorcycles and bicycles), construction and civil engineering machinery and equipment, office machinery and equipment, machinery and equipment for the textile, wood and metal industries, etc., as well as wholesale of related supplies.			
	51501	Wholesale of agricultural machinery, equipment and accessories	51501	61601	5159
	51502	Wholesale of commercial machinery and equipment	51502	61602	5159
	51503	Wholesale of industrial machinery and equipment	51503	61603	5159
	51504	Wholesale of professional and scientific and measuring and controlling equipment	51504	61604	5159
	51505	Wholesale of transport equipment and supplies, except land motor vehicles	51505	61605	5159
516	5160	51600 Wholesale of computers, computer peripheral equipment and software This group includes wholesale of computers and computer peripheral equipment; wholesale of software.		New	5151

This group excludes : Wholesale of electronic parts, classified in 5170; wholesale of computer controlled machinery, classified in 518.

517	5170	51700	Wholesale of electronic parts and equipment	New	5152
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This group includes wholesale of electronic valves and tubes; wholesale of semi-conductor devices; wholesale of microchips and integrated circuits; wholesale of printed circuits; wholesale of blank audio and video tapes, disks and diskettes; wholesale of telephone and communication equipment.

This group excludes : Wholesale of computers and computer peripheral equipment, classified in 5160.

518	5180	51800	Wholesale of other machinery, equipment and supplies	New	5159
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519	5190	Other wholesaling
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This group includes specialized wholesale not covered in one of the previous categories and wholesale in a variety of goods without any particular specialization. The gross receipts of any of the specialized activities of groups 512-515 should not account for 50 per cent or more of the total gross receipts in wholesale.

51901	Wholesale of office furnitures, furnishings, appliances and vases	51901	(61502 (61503)	5190
51902	Wholesale of packaging materials		61909	5190
51909	Other wholesale , n.e.c.	51909	61909	5190

DIVISION 52. Retail Trade, Except of Motor Vehicles and Motorcycles, Repair of Personal and Household Goods

This division includes : the re-sale (sale without transformation) of new and used goods to the general public for personal or household consumption or utilization, by shops, department stores, stalls, mail-order houses, hawkers and peddlers, consumer cooperatives, auction houses, etc. (Most retailers take title to the goods they sell, but some act as agents for a principal and sell either on consignment or on a commission basis); establishments engaged in selling to the general public, from displayed merchandise, products such as typewriters, stationery, paint or lumber, though these sales may not be for personal or household consumption or use only. The goods sold in this group are for obvious reasons limited to so called consumer goods. Accordingly, examples of goods not normally entering retail trade include cereal grains, ores, crude petroleum, industrial chemicals, iron and steel and industrial machinery and equipment. In some instances, some processing of the goods may be involved, but this should be only incidental to selling.

Also included in this division is made in the detail of the division for retail trade between sales by stores, in groups 521-524, and sales by other methods, in group 525.

This division excludes : Sale of farmers' products by farmers is classified in divisions 01 to 04 of Major Division A (Agriculture, Hunting and Forestry). The manufacture and sale of goods (e.g., draperies, food) to the general public for personal or household consumption is generally classified as manufacturing, in divisions 15-37, even though such manufacture might be regarded as incidental to sale. Selling motor vehicles or other goods to institutional or industrial users only is classified in division 50 (Sale of motor vehicles, motorcycles and their parts and of automotive fuel) and division 51 (Wholesale trade and commission trade, except of motor vehicles and motorcycles), respectively. Sale of food and drinks for consumption on the premises is classified in group 552 (Restaurants, bars, canteens and other eating and drinking places). Renting of personal and household goods to the general public is classified in group 713.

521	Non-specialized retail trade in stores				
5211	Retail sale in non-specialized stores with food, beverages or tobacco predominating				
	This class includes retail sale of a variety of new goods of which, however, food, beverages or tobacco are predominant. This kind of activity is usually carried out by so-called general stores which have, apart from their main sales of groceries, several other lines of merchandise such as wearing apparel, furniture, appliances, hardware, cosmetics, etc.				
	52111	Retail selling in groceries	52111	62211	5211
	52112	Retail selling in supermarkets	52112	62212	5211
	52113	Retail selling in sari-sari stores	52113	62213	5211
5219	52190	Other retail sale in non-specialized stores (department stores)	52190	62301	5219
	This class includes retail sale of a variety of new goods of which food, beverages or tobacco are not predominant. This kind of activity is usually carried out in department stores carrying a general line of merchandise, including wearing apparel, furniture, appliances, hardware, cosmetics, jewelry, toys, sporting goods, etc. Such lines are normally arranged in separate departments, but are integrated under a single management.				
522	5220	Retail sale of food, beverages and tobacco in specialized stores			
	52201	Retail sale of fruits and vegetables	52201	62217	5220
	52202	Retail sale of eggs and dairy products	52202	62215	5220
	52203	Retail sale of meat and poultry products	52203	62215	5220

52204	Retail sale of bakery products	52204	62218	5220
52205	Retail sale of fish and other seafoods (fresh and dried)	52205	62216	5220
52206	Retail sale of beverages (not consumed on the spot)	52206	62219	5220
52207	Retail sale of rice, corn and other cereals	52207	62214	5220
52208	Retail sale of tobacco products	52208	62220	5220
52209	Retail sale of food products, n.e.c.	52209	62219	5220

523

Other retail trade of new goods in specialized stores (excluding computers computer peripheral equipment and software)

This group includes stores specialized in the retail sale of any one of the following merchandise lines :of pharmaceutical and medical goods and cosmetic and toilet articles; of textiles, clothing, footwear and leather goods; of household appliances, articles and equipment; of hardware, paints, varnishes and lacquers, glass and articles of glass; of office equipment, books, newspapers, magazines and stationery, and photographic, optical and precision equipment; **of packaging materials**; of other non-food products, except tobacco.

This group excludes : Retail sale of computers, computer peripheral equipment and non-customized software are classified in group 527.

5231

Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles

This class includes the specialized retail trade of pharmaceutical, medical and orthopedic goods, perfumery articles, cosmetic articles and toilet soaps.

52311	Retail sale of drugs and pharmaceutical goods	52311	62701	5231
52312	Retail sale of medical, surgical and orthopedic goods/instruments and dental supplies	52312	62702	5231
52313	Retail sale of cosmetic and toilet articles	52313	(62903 (62909	(5231 (5239

5232

Retail sale of textiles, clothing, footwear and leather goods

This class includes the specialized retail trade of textiles, articles of clothing, articles of fur and clothing accessories, footwear, leather goods and travel accessories.

52321	Retail sale of textile fabrics, all kinds	52321	62302	5232
52322	Retail sale of wearing apparel, except footwear	52322	62303	5232
52323	Retail sale of made-up textile goods	52323	62304	5232

52324	Retail sale of leather goods and travel accessories, except footwear	52324	62305	5232
52325	Retail sale of footwear, all kinds	52325	62306	5232
52326	Retail sale of modistes' supplies	52326	62308	5232
52329	Retail sale of textiles, clothing, footwear and leather goods n.e.c.	52329	62309	5232
5233	Retail sale of household appliances, articles and equipment			
	This class includes the specialized retail trade of : household furniture, household appliances, miscellaneous household utensils, cutlery, crockery, glassware, china and pottery; radio and television equipment, musical instruments and records, music scores and tapes; articles for lighting, curtains, net curtains and diverse household articles of textile materials; wood, cork goods and wicker work goods, household appliances, articles and equipment not elsewhere classified.			
52331	Retail sale of home furnishing, furniture and fixtures, including lamps and lamp shades	52331	(62502 (62504 (62507	5233
52332	Retail sale of chinaware, glassware, earthenware, woodenware, plasticware, cutlery and utensils	52332	62501	5233
52333	Retail sale of household appliances	52333	62503	5233
52334	Retail sale of radio and television, including parts and accessories	52334	62506	5233
52335	Retail sale of musical instruments and records, tapes and cartridges	52335	62505	5233
52336	Retail sale of handicrafts	52336	62905	5233
52339	Retail sale of household appliances, articles and equipment, n.e.c.	52339	62509	5233
5234	Retail sale of hardware, paints and glass			
	This class includes the specialized retail trade of hardware; paints, varnishes and lacquers, glass, construction materials, do-it-yourself materials and equipment.			
52341	Retail sale of hardware materials	52341	62401	5234
52342	Retail sale of glass and mirror	52342	62402	5234
52343	Retail sale of lumber	52343	62403	5234
52344	Retail sale of construction materials	52344	62404	5234
52345	Retail sale of masonry materials	52345	62405	5234
52346	Retail sale of nipa, bamboo and rattan	52346	62406	5234

52349	Retail sale of construction supplies, n.e.c.	52349	62409	5234
5235	52350 Retail sale of books, office and school supplies, including newspapers and magazines	52350	62100	5239
5236	Retail sale of office machines and equipment, excluding computers, computer peripheral equipment and software			
	52361 Retail sale of office machines and equipment	52361	62606	5239
	52362 Retail sale of computers, peripherals and accessories	52362	New	5239
5237	52370 Retail sale of liquefied petroleum gas and other fuel products	52370	(62802 (62809)	5239
5238	Agricultural supplies and equipment, retailing; fresh and artificial flowers and plants, retailing			
	52381 Retail sale of farm equipment and supplies	52381	62605	5239
	52382 Retail sale of feeds, fertilizers and insecticides	52382	62902	5239
	52383 Retail sale of fresh and artificial flowers and plants	52383	62904	5239
5239	Other retail sale in specialized stores			
	This class includes the specialized retail sale of:			
	- photographic, optical and precision equipment, cleaning materials, wallpaper and floor coverings;			
	- office furnitures;			
	- watches, clocks and jewelry, sports goods;			
	- games and toys;			
	- pet animals; souvenirs; coal and fuel wood;			
	- non-food products not elsewhere classified.			
	52391 Retail sale of optical goods and supplies	52391	62703	5239
	52392 Retail sale of art goods, marble products, painting and artists' supplies	52392	62508	5239
	52393 Retail sale of sporting goods and athletic supplies	52393	62307	5239
	52394 Retail sale of toys, gifts and novelty goods	52394	62901	5239
	52395 Retail sale of beauty parlor supplies and equipment	52395	62903	5239
	52396 Retail sale of jewelry, watches and clocks	52396	62906	5239
	52397 Retail sale of photographic equipment and supplies	52397	62907	5239
	52398 Retail sale of marine supplies, including nets and gears	52398	62607	5239

		52399	Other retail sale in specialized stores, n.e.c. (including sale of packaging materials)	52399	62909	5239
524	5240	52400	Retail sale of second-hand goods in stores	52400	62909	5240
			This group includes the retail sale of second-hand goods in stores.			
			<i>This group excludes : Retail sale of second-hand motor vehicles and motorcycles is classified in division 50 (Sale, maintenance and repair of motor vehicles and motorcycles, retail sale of automotive fuel). Pawnshop operation is classified in group 662.</i>			
525			Retail trade not in stores			
	5251	52510	Retail sale via mail/telephone order	52510	New	5251
			This class includes retail sale of any kind of product by catalog and mail/telephone order. Goods are sent to the buyer who made his choice on the basis of catalogs, television advertisements, models or any other offer.			
	5252	52520	Retail sale via stalls and markets	52520	62609	5252
			This class includes retail sale of any kind of product in a usually movable stall either along a public road or on a fixed market place.			
	5259		Other non-store retail sale			
			This class includes retail sale of any kind of product in any way which is not included in previous classes, such as by salespersons who go from house to house trying to sell their products (canvassers) or by vending machines or on a fee or contract basis.			
			<i>This class excludes : The sale and home delivery of new products by stores is classified in the appropriate class of groups 521-523.</i>			
		52591	Door-to-door retailing	52591	62909	5259
		52592	Selling by vending machines	52592	62909	5259
		52593	Health products retailing		62909	5259
		52594	Retail sale of water (including distribution)		62909	5259
		52599	Other non-store retail sale, n.e.c.	52599	62909	5259
526	5260		Repair of personal and household goods			
			This group includes repair of personal and household goods when not done in combination with manufacture or wholesale or retail sale of these goods.			

This also includes: repair of household appliances, e.g., repair of consumer electronics: television, radio, VCR, players, etc., telephones, including mobile phones; repair of boots, shoes, luggage and the like; repair of bicycles; repair and alteration of clothing; repair and alteration of jewelry; repair of watches; piano-tuning; and while-you-wait services.

	52601	Repair of boots and shoes	52601	97211	5260
	52602	Repair of luggage and handbags	52602	97212	5260
	52603	Repair and installation of household appliances, except television, radio and other home entertainment equipment	52603	97221	5260
	52604	Repair and installation of radio and television receivers, transmitters and antennae, and other home entertainment equipment	52604	97222	5260
	52605	Repair of watch, clock and jewelry	52605	97230	5260
	52609	Repair of personal and household goods, n.e.c.	52609	(97219 (97229 (97290	5260
527		Retail sale of computers, computer peripheral equipment and software			
	5271	52710 Retail sale of computers		New	5239
	5272	52720 Retail sale of computer peripheral equipment		New	5239
	5273	52730 Retail sale of computer softwares		New	5239
528		Retail sale of communications equipment			
	5281	52810 Retail sale of cellular phones, parts and accessories		New	5239
	5289	52890 Retail sale of other communications equipment		62909	5239
529	5290	52900 Retail sale of audio and video equipment		New	5239

GROUP	CLASS	SUB-CLASS	INDUSTRY DESCRIPTION	PSIC 1994	PSIC 1977	ISIC 3.1
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SECTION H. HOTELS AND RESTAURANTS

DIVISION 55. Hotels and Restaurants

551 Hotels, camping sites and other provisions of short-stay accommodation

This group includes : the provision on a fee basis of short term lodging, camping space and camping facilities, whether open to the general public or restricted to members of a particular organization; restaurant facilities operated in connection with the provision of lodging; the operation of sleeping cars when carried on by separate units.

Examples of activities included here are those offered usually by hotels, motels, inns, school dormitories, residence halls, rooming houses, guest homes and houses, youth hostels, shelters, etc.

This group excludes : Operation of sleeping cars as an integrated operation of railway companies is classified in class 6012 (Transport via railways). Rental of long-term furnished accommodation (e.g. apartment hotels) is classified in division 70 (Real estate activities).

5511	55110	Hotels and motels	55110 98201	5510
5512	55120	Dormitories/boarding houses	55120 98202	5510
5519		Other short-stay accommodation		
	55191	Pension houses	55191 98203	5510
	55192	Camping sites/facilities	55192 New	5510
	55199	Other short-stay accommodation, n.e.c.	55199 98209	5510

552 Restaurants, bars, canteens and other eating and drinking places

This group includes sale of prepared foods and drinks for immediate consumption in the premises such as restaurants, cafes, lunch counters and refreshment stands. Also included are catering activities and take-out activities as well as the operation of dining cars when carried on by separate units and other transport facilities.

This group excludes : Sale through vending machines is classified in class 5259 (Other non-store retail sale). The above mentioned activities carried out in connection with the provision of lodging are classified in group 551 (Hotels, camping sites and other provisions of short-stay accommodation). Operation of dining cars as an integrated operation of railway companies is classified in class 6012 (Transport via railways).

5521	55210	Restaurants, cafes and fastfood centers	55210 98101	5520
5522	55220	Refreshment stands, kiosks and counters	55220 98102	5520
5523	55230	Day and night clubs	55230 98103	5520
5524	55240	Bars and cocktail lounges	55240 98104	5520
5529		Restaurants, bars, canteens and other eating and drinking places, n.e.c.		
	55291	Dining cars (carried on separate units)	55291 98109	5520
	55292	Catering and take-out activities (carried on separate units)	55292 98109	5520
	55299	Other eating and drinking places, n.e.c.	55299 98109	5520

GROUP	CLASS	SUB-CLASS	INDUSTRY DESCRIPTION	PSIC 1994	PSIC 1977	ISIC 3.1
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SECTION I. TRANSPORT, STORAGE AND COMMUNICATIONS

Transport, storage and communication include activities related to providing passenger or freight transport, whether scheduled or not, by rail, road, water or air and auxiliary activities such as terminal and parking facilities, cargo handling, storage. Division 64 includes postal activities and telecommunications.

In particular, renting of transport equipment with driver or operator for the different transport modes is considered to be a transport activity and is therefore included in this section. Maintenance, repair and alteration of transport equipment, except motor vehicles and motorcycles, are classified in division 35 (Manufacture of other transport equipment). Construction, maintenance and repair of roads, railways, harbors, airfields, etc., are classified in group 452 (Building of complete constructions or parts thereof; civil engineering).

Maintenance and repair of motor vehicles or of motorcycles are classified in group 502 and in group 504, respectively. Renting of transport equipment without driver or operator is classified in the appropriate class of group 711, according to mode of transport.

DIVISION 60. Land Transport ; Transport Via Pipelines

601 Land transport operation

This group includes transport of passengers and freight by land.

This group excludes : *Maintenance and repair of road vehicles is classified in division 50 (Sale, maintenance and repair of motor vehicles and motorcycles, retail sale of automotive fuel) and of rail vehicles in class 6319 (Other supporting land transport activities). Passenger and freight terminal activities, cargo handling, storage and other auxiliary activities are classified under group 631 (Supporting and auxiliary activities to land transport).*

6011 Bus line operation

This class includes :

- activities providing urban, suburban or interurban transport of passengers on scheduled routes following normally a fixed time schedule, picking up and setting down passengers at normally fixed stops. They may be carried out with motor bus, tramway, streetcar, trolley bus, underground and elevated railways, etc.

- transport of accompanying luggage, animals and other items that may be carried at no extra cost;

- operation of school buses. Town-to-airport or town-to-station lines, funicular railways, aerial cableways, etc.

This class excludes : Passenger transport by interurban railways, classified in 6010.

60111	Inter-urban bus line operation	60111	71211	6021
60112	Urban and suburban bus line operation	60112	71213	6021
60113	Local bus line operation	60113	71212	6021
60114	Operation of school buses/shuttle	60114	71249	6021
60119	Bus line operation, n.e.c.	60119	71249	6021
6012	Transport via railways		71100	6010

This class includes:

- passenger transport by interurban railways; freight transport by interurban, suburban and urban railways.

- related activities such as switching and shunting;

- operation of sleeping cars as an integrated operation of railway companies.

This class excludes : Operation of sleeping cars or dining cars when operated by separate units, classified in 551 and 552; passenger transport by urban and suburban transit systems, classified in 602; passenger and freight terminal activities, cargo handling, storage and other auxiliary activities, classified in 63; maintenance and minor repair of rolling stock, classified in division 63; operation of railroad infrastructure classified also in 63.

	60121	Inter-urban passenger railway transport	71100	6010	6010
	60122	Urban and suburban railway transport	71100	6010	6010
	60123	Railway freight transport	71100	6010	6010
6013		Operation of freight transport by road			
	60131	Truck-for-hire operation (with driver)	60131	71251	6023
	60132	Freight truck operation	60132	71252	6023
	60133	Tank truck delivery services	60133	71253	6023
	60139	Freight transport operation, by road, n.e.c.	60139	(71243 (71259)	6023

602	6020	60200	Transport via pipelines	60200	71910	6030
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This group includes transport of gases, liquids, slurry and other commodities via pipelines. Included are the operation of pump stations and maintenance of the pipeline.

This group excludes : *Distribution of natural or manufactured gas, water or steam from the distributor to the final users is classified in the appropriate class of division 40 (Electricity, gas, steam and hot water supply) or 41 (Collection, purification and distribution of water).*

609			Other land transport operation			
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6091	60910	Public utility cars and taxicabs operation	60910	71220	6022
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6092	60920	Jeepney and Asian utility vehicle (AUV) operation	60920	71230	6022
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6093	60930	Tricycles and pedicabs operation	60930	71241	6022
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6094	60940	Chartered buses and cars operation (e.g., tourist buses, rent-a-car)	60940	71242	6022
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6099	60990	Other land transport operation, n.e.c.	60990	(71243	6022
				(71249	

This class includes other land transport such as tramway, rental of private cars with operator, charters, excursions and other occasional coach services, passenger transport by man- or animal-drawn vehicles, etc.

This class excludes : *Ambulance transport is classified in class 8519 (Other hospital activities and medical and dental practice, n.e.c.)*

DIVISION 61. WATER TRANSPORT

This division includes transport of passengers or freight over water. Also included are the operation of towing or pushing boats, excursion, cruise or sight seeing boats, ferries, water taxis, etc.

This division excludes: *Restaurant and bar activities on board ships are classified in group 552 (Restaurants, bars, canteens and other eating and drinking places), except when delivered as an integral part of transportation. Cargo handling, storage of freight, harbor operation and other auxiliary activities such as docking, pilotage, lighterage and vessel salvage are classified in the appropriate class of group 632 (Supporting and auxiliary activities to water transport).*

611	6110	Sea and coastal water transport			
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This group includes transport of passengers or freight overseas and coastwise.

	61101	Ocean passenger transport	61101	71310	6110
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	61102	Ocean freight transport	61102	71320	6110	
	61103	Interisland water passenger transport	61103	71330	6110	
	61104	Interisland water freight transport	61104	71340	6110	
612	6120	61200	Inland water transport	61200	71350	6120

This group includes the operation of vessels for transport of freight and passengers by rivers, canals and other inland waterways. Included are ferries operated across rivers, domestic lakes and within harbors.

613	6130	61300	Renting of ship with operator	61300	71390	6110
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614 Towing and pushing services

	6141	61410	Towing and pushing services on coastal and transoceanic waters	New	(6110 (6120 (6110
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	6142	61420	Towing and pushing services on inland waters	New	6120
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DIVISION 62. AIR TRANSPORT

This division includes transport of passengers or freight by air.

***This division excludes :** Overhaul of aircraft or aircraft engines is classified in group 353 (Manufacture of aircraft and spacecraft).*

621	6210		Scheduled air transport			
			This group includes transport of passengers or freight by air over regular routes and on regular schedules.			
		62101	Domestic air passenger and freight transport	62101	71410	6210
		62102	International air passenger and freight transport	62102	71420	6210
622	6220	62200	Non-scheduled air transport	62200	(71410 (71420	6220

This group includes non-scheduled transport of passengers or freight by air; aircraft rental.

**DIVISION 63. Supporting and Auxiliary Transport Activities;
Activities of Travel Agencies**

631			Supporting and auxiliary activities to land transport			
	6311		Cargo handling			
			This class includes the loading and unloading of goods or passengers' luggage by land transport (stevedoring).			
		63111	Containerized cargo handling	71990		6301
		63112	Non-containerized cargo handling	71990		6301

6319 Other supporting land transport activities

This class includes a great variety of activities related to transport of passengers or freight via land:

- the operation of terminal facilities such as railway stations, bus stations, stations for the handling of goods, etc.;

- operation of roads, tunnels, bridges, parking lots or garages, etc.;

- traffic control activities.

63191	Freight terminal facilities for trucking companies	63191	71254	6303
63192	Operation of parking lots	63192	71291	6303
63193	Operation of toll roads and bridges	63193	71292	6303
63199	Other supporting land transport activities, n.e.c.	63199	(71293) (71299)	6303

632	6320	63200	Supporting and auxiliary activities to water transport	63200	71390	6303
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This group includes services and activities related to water transport: maintenance and operation of piers, docks and associated buildings and facilities; pilotage, maintenance and operation of lighthouses and other aids to navigation; loading and discharging of vessels (cargo handling); maintenance and operation of canals; salvaging of distressed vessels and cargoes.

633	6330	63300	Supporting and auxiliary activities to air transport	63300	71490	6303
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This group includes the operation and maintenance of airports, flying fields, control stations and radar stations; ground service activities on airfields, etc.; cargo handling

634 Storage and warehousing

This group includes the operation of storage facilities for all kinds of goods in grain elevators, general merchandise warehouses, refrigerated warehouses, etc.; warehousing of furniture, automobiles, lumber, gas and oil, chemicals, textiles, food and agricultural products, etc.

This group excludes : Operation of parking facilities for motor vehicles is classified in class 6319 (Other supporting land transport activities).

6341	63410	General bonded warehouses except grain warehouses	63410	72010	6302
6342	63420	Customs bonded warehouses	63420	72020	6302
6343	63430	Grain warehouses	63430	72030	6302
6344	63440	Cold storage	63440	72040	6302

6349	63490	Storage and warehousing, n.e.c.	63490	72090	6302
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This class includes furniture repositories and safe deposits, when such storage is offered as an independent service.

635		Activities of tour and travel agencies and tour operators; tourist assistance activities, n.e.c.			
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This group includes furnishing travel information, advice and planning, arranging tours, accommodation and transportation for travellers and tourists, furnishing tickets, etc.; and, tourist assistance activities not elsewhere classified, such as carried on by tourist guides.

6351	63510	Activities of tour and travel agencies	63510	71920	6304
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6352	63520	Activities of booking offices	63520	(71310 (71420)	6304
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6359	63590	Tourist assistance activities (e.g., tourist guides), n.e.c.	63590	71920	6304
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639		Activities of other transport agencies			
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This group includes the forwarding of freight, organization or arrangement of transport on behalf of the shipper or consignee; receiving and acceptance of freight (including local pick-up and delivery); transportation document preparation; preparation, consolidation and break-bulk of freight, freight brokerage, customs house brokerage, bill auditing and freight rate information; brokerage for ship and aircraft space, packing and crating and unpacking and de crating, inspection, weighing and sampling of freight, etc.

This group excludes : Courier activities utilizing public transport are classified in class 6412 (Courier activities other than national post activities). Activities related to the arrangement of freight insurance are classified in group 682 (Activities auxiliary to insurance and pension funding).

6391	63910	Customs brokerage (ship and aircraft)	63910	71930	6309
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6392	63920	Freight forwarding services	63920	71990	6309
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6399	63990	Activities of other transport agencies, n.e.c.	63990	71990	6309
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DIVISION 64. Postal and Telecommunications Services

641		Postal and courier activities			
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6411	64110	National postal activities	64110	73110	6411
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This class includes the pick-up, transport and delivery (domestic or international) of mail and parcels; sale of postage stamps, collection of mail and parcels from public letter boxes or from post offices and distribution and delivery; mail sorting, mailbox rental, "posterestante", etc.

This class excludes : Postal "giro" and postal savings activities and other financial activities, sometimes carried out in combination with postal activities, are classified in group 659 (Other monetary intermediation).

6412 Courier activities other than national postal activities

This class includes the pick-up, transport and delivery of letters and mail-type, usually small, parcels and packages. One or more modes of transport maybe involved and the activity may be carried out with either self-owned (private) transport media or via public transport.

This class excludes : All postal activities carried out by the Philippine Postal Corporation are classified in class 6411 (National postal activities).

64121 Private postal service 64121 73110 6412

64122 Messenger service 64122 73120 6412

642 Telecommunications

This group includes transmission of sound, images, data or other information via cables, broadcasting, relay or satellite; telephone, telegraph and telex communications; **transmission (transport) of radio and television programs**; the maintenance of the network; **internet access provision**; **public pay-telephone services**.

This group excludes : Dissemination of information through websites (*internet publishing*), classified in 7240; production of radio and television programs, whether or not combined with broadcasting, classified in 9213.

6421 64210 Telephone, **telegraph, facsimile/telefax, and telex services** (64202 (73200 6420
(64203 (73300
(64204

6422 64220 **Transmission of radio and television broadcast** **New** 6420

6423 64230 **Internet service provider (ISP)** **New** 6420

6429 64290 Other telecommunication services, **e.g., call centers, etc.** 64209 **(73200** 6420
(73900

GROUP	CLASS	SUB-CLASS	INDUSTRY DESCRIPTION	PSIC 1994	PSIC 1977	ISIC 3.1
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SECTION J. FINANCIAL INTERMEDIATION

DIVISION 65. Banking Institutions

This division includes the obtaining of funds in the form of deposits. Deposits are defined as funds which are fixed in money terms, which are obtained on a day-to-day basis and which are, apart from central banking, obtained from non-financial sources.

This division excludes : Insurance and pension funding and other financial intermediation.

651	6510	65100	Central Banking		81100	6511
			This group includes taking deposits which are used for clearance between financial institutions; supervising banking operations and possibly holding the country's exchange reserves and issuing; managing the country's currency, and acting as banker to the Government. (The activities of central banks will vary for institutional reasons).			
659			Other monetary intermediation			
			This group includes monetary intermediation of monetary institutions other than central banks; financial leasing activities of universal and commercial banks.			
6591	65910		Expanded commercial banking (universal banking)	65910	81210	6519
6592	65920		Regular commercial banking	65920	81210	6519
6593			Thrift banking			
	65931		Savings and mortgage banking	65931	81310	6519
	65932		Private development banking	65932	81330	6519
	65933		Stock savings and loan activities	65933	81320	6519
6594			Rural banking			
	65941		Regular rural banking	65941	81220	6519
	65942		Cooperative rural banking	65942	81220	6519
6595	65950		Specialized government banking	65950	81500	6519
6599	65990		Banking activities, n.e.c.	65990	81900	6519

DIVISION 66. Non-Bank Financial Intermediation

This division includes financial intermediation other than that conducted by monetary institutions.

This division excludes : Insurance and pension funding are classified in division 67.

661		Credit granting			
		<p>This group includes financial intermediation primarily concerned with making loans by institutions not involved in monetary intermediation, including the granting of consumer credit, the provision of long-term finance to industry, and money lending outside the banking system; granting of credit for house purchase by specialized institutions that do not take deposits.</p> <p><i>This group excludes :</i> Financial leasing is classified in class 6697 and operational leasing in division 71 (Renting of machinery and equipment without operator and of personal and household goods).</p>			
6611	66110	Financing company operations	66110	82120	6592
6612	66120	Lending investor activities	66120	82180	6592
6613	66130	Credit card activities		82190	6592
6619	66190	Other credit granting, n.e.c.	66190	82190	6592
662	6620	66200 Pawnshop operations	66200	82200	6592

This group includes the business of lending money against personal property delivered as security for loans under a contract of pledge.

669 Non-bank financial intermediation, n.e.c.

This group includes other financial intermediation primarily concerned with distributing funds other than by making loans, such as: investment in securities (e.g., shares, bonds, bills, unit trust units, etc.) including dealing for own account by securities dealers, investment in property where this is carried out primarily for other financial intermediaries (e.g., property unit trusts) and writing swaps, options and other hedging arrangements; activities of financial holding companies and financial leasing.

Leasing where the term approximately covers the expected life of the asset and the lessee acquires substantially all the benefits of its use and takes all the risks associated with its ownership. The asset may or may not eventually be transferred.

This group excludes : Security dealing on behalf of others is classified in class 6812 (Security dealing activities). Leasing and renting of real property are classified in division 70 (Real estate activities). Operational leasing is classified in division 71 (Renting of machinery and equipment without operator and of personal and household goods). Fund management activity is classified in class 6702 (Pension funding/fund management). Non-financial cooperatives are classified in the major activities they are engaged in.

6691	66910	Investment company operation	66910 82110	6599
6692	66920	Investment house operation	66920 82130	6599
6693	66930	Securities dealership, own account	66930 82140	6599
6694	66940	Financial holding company activities	66940 82190	6599
6695	66950	Venture capital corporation operation	66950 82190	6599
6696	66960	Trust and investment management corporation operation	66960 82150	6599
6697	66970	Financial Leasing	66970 82309	6591
6698		Non-bank thrift institution operation		
	66981	Mutual building and loan association operation	66981 82160	6591
	66982	Non-stock savings and loan association operation	66982 82170	6591
	66983	Credit cooperative activities	66983 82170	6591
	66984	Mutual benefit association operation	66984 83920	6591
	66989	Non-bank thrift institution operations, n.e.c.	66989 82190	6591

DIVISION 67. Insurance and Pension Funding Except Compulsory Social Security

670 Insurance and Pension Funding Except Compulsory Social Security

This group includes long- and short-term risk spreading with or without a savings element.

6701	67010	Life insurance	67010 83100	6601
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This class includes life insurance (including reinsurance) and other long-term insurance, with or without a substantial savings element, involving the collection and investment of funds.

6702	67020	Pension funding/fund management	67020 82150	6602
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This class includes the provision of retirement incomes, including activities involving the collection and investment of funds.

This class excludes : Funding and administration of compulsory social security programmes are classified in group 753 (Compulsory social security activities).

6703 67030 Non-life insurance 67030 83200 6603

This class includes insurance and reinsurance of non-life business (e.g., accident, fire, property, crop, motor, marine, aviation, transport, pecuniary loss and liability insurance).

DIVISION 68: Activities Auxiliary to Financial Intermediation

This division includes the provision of services involved in or closely related to financial intermediation, but not themselves involving financial intermediation.

681 Activities auxiliary to financial intermediation, except insurance and pension funding

This group includes activities involved in or closely related to financial intermediation, other than insurance and pension funding, but not themselves involving financial intermediation.

6811 68110 Administration of financial markets 68110 82309 6711

This class includes the operation and supervision of financial markets other than by public authorities and includes the activities of stock exchanges and other bodies that regulate or supervise the activities of financial markets, including exchanges for commodity futures contracts.

6812 68120 Security dealing activities 68120 82140 6712

This class includes dealing in financial markets on behalf of others (e.g., stock broking) and related activities.

This class excludes : Dealing in markets on own account 'is classified in class 6693 (Securities dealership/brokerage).

6813 68130 Foreign exchange dealing 68130 82301 6719

6814 Pre-need plan activities

This class includes pre-need plans for health, education, memorial, life, interment, pension and travel.

68141 Pre-need plan for health 83990 6720

68142 Pre-need plan for education 83990 6720

68143 Pre-need plan for memorial and interment 83990 6720

68144 Pre-need plan for pension 83990 6720

68149 Pre-need plan activities, n.e.c. 83990 6720

6819 68190 Activities auxiliary to financial intermediation, **except foreign exchange dealing**, n.e.c. 68190 82309 6719

This class includes all activities auxiliary to financial intermediation not classified elsewhere, including financial advisers, mortgage advisers and brokers, bureaux de change, etc.

This class excludes : Insurance agents' and other activities closely related to insurance and pension funding are classified in group 682 (Activities auxiliary to insurance and pension funding).

682 6820 68200 Activities auxiliary to insurance and pension funding 68200 (83910 6720
(83990

This group includes activities involved in or closely related to the management of insurance and pension funding other than financial intermediation and includes activities of insurance agents, average and loss adjusters, actuaries, and salvage administration.

This group excludes : Marine salvage is classified in group 632 (Supporting and auxiliary activities to water transport).

GROUP	CLASS	SUB-CLASS	INDUSTRY DESCRIPTION	PSIC 1994	PSIC 1977	ISIC 3.1
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SECTION K. REAL ESTATE, RENTING AND BUSINESS ACTIVITIES

DIVISION 70. Real Estate Activities

701			Real estate activities with own or leased property			
			This group includes buying, selling, renting and operating of self-owned or leased real estate such as apartment buildings and dwellings, non-residential buildings; developing and subdividing real estate into lots, etc.; development and sale of land and cemetery lots and operation of apartelles.			
			<i>This group excludes : Development on own account involving construction is classified in group 452 (Building of complete constructions or parts thereof; civil engineering). The operation of hotels, rooming houses, camps, trailer camps and other short-term lodging places is classified in group 551 (Hotels, camping sites and other provisions of short-stay accommodation).</i>			
7011	70110		Real estate buying, selling, renting, leasing and operating of self-owned/leased apartment buildings, non-residential and dwellings	70110	84200	7010
7012	70120		Real estate buying, developing, subdividing and selling	70120	84100	7010
7013	70130		Cemetery development and sale (including burial crypt)	70130	84920	7010
7014	70140		Renting or leasing services of residential properties		84931	7010
7019	70190		Other real estate activities with own or leased property	70190	(84931) (84932) (84990)	7010
702	7020	70200	Real estate activities on a fee or contract basis	70200	84910	7020
			This group includes buying, selling, renting, managing and appraising real estate on a fee or contract basis.			

DIVISION 71. Renting of Machinery and Equipment Without Operator ; Personal and Household Goods

Throughout division 71 the term "renting" includes leasing. The machinery and equipment may be provided with or without maintenance.

711			Renting of transport equipment			
7111	71110		Renting of land transport equipment	71110	New	7111

This class includes the renting without operator of all kinds of land transport equipment, e.g., railroad vehicles, cars, trucks, trailers and semi-trailers, motorcycles, caravans and campers. Renting of containers is also included.

This class excludes : *Renting or leasing of vehicles or trucks with driver is classified in class 6099 (Other land transport operation, n.e.c.) and 6013 (Operation of freight transport by road), respectively. Financial leasing is classified in class 6697. Renting of bicycles is classified in group 713 (Renting of personal and household goods).*

7112 71120 Renting of water transport equipment 71120 New 7112

This class includes the renting of water transport equipment, i.e., commercial boats and ships, without operator.

This class excludes : *Renting of water transport equipment with operator is classified in the appropriate class of division 61 (Water transport). Financial leasing is classified in class 6697. Renting of pleasure boats and related docking facilities is classified in group 713 (Renting of personal and household goods).*

7113 71130 Renting of air transport equipment 71130 New 7113

This class includes the renting of air transport equipment, i.e., airplanes, without operator.

This class excludes : *Renting of air transport equipment with operator is classified in division 62 (Air transport). Financial leasing is classified in class 6697.*

712 Renting of other machinery and equipment

7121 71210 Renting of agricultural machinery and equipment 71210 (85301 7121
(85304

This class includes the renting of agricultural machinery and equipment without operator.

This class excludes : *Renting of this machinery or equipment with operators is classified in group 035 (Rental of farm machinery with drivers and crew). Financial leasing is classified in class 6697.*

7122 71220 Renting of construction and civil engineering machinery and equipment 71220 85303 7122

This class includes the renting of construction and civil engineering machinery and equipment (including crane lorries) without operator.

This class excludes : *Renting of this machinery or equipment with operators is classified in group 455 (Renting of construction or demolition equipment with operator). Financial leasing is classified in class 6697.*

7123 71230 Renting of office machinery and equipment (**excluding** 71230 85305 7123 computers)

This class includes the renting of all kinds of office machinery and equipment, such as:

- duplicating machines, typewriters and word processing machines;

- accounting machinery and equipment, such as electronic calculating machines, cash registers and other machines incorporating a calculating device;

7124 71240 Renting of computers and computer peripheral equipment 85305 7123

7129 71290 Renting of other machinery and equipment n.e.c. 71290 (85302 7129 (85309

This class includes the renting of all kinds of machinery, electrical or not, which is generally used as capital 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 and other commercial and industrial machinery.

This class excludes : Financial leasing is classified in class 6697. Renting of agricultural machinery and equipment is classified in class 7121. Renting of construction and civil engineering machinery and equipment is classified in class 7122. Renting of office machinery and equipment (excluding computers) is classified in class 7123.

713 7130 Renting of personal and household goods

This group includes renting of all kinds of personal and household goods, whether the customers are households or industries; such goods as textiles, wearing apparel and footwear, furniture, pottery and glass, kitchen and tableware, electrical appliances and housewares; pleasure-craft and related facilities, saddle-horses, bicycles, (water) sports equipment, jewelry, musical instruments; scenery and costumes, books, journals and magazines, video tapes and records, etc.; general goods renting.

This group excludes : Renting without operator of passenger cars and vans, motorcycles, caravans and trailers is classified in class 7111 (Renting of land transport equipment). Renting of leisure and pleasure equipment can also be undertaken by the recreational industries and is then classified in the appropriate class of division 92 (Recreational, cultural and sporting activities).

71301	Renting of wearing apparel	71301	New	7130
71302	Renting of furniture	71302	New	7130
71303	Renting of electrical appliances	71303	New	7130
71304	Renting of audio-video machines, tapes and records	71304	96122	7130
71305	Renting of sports and recreational equipment	71305	96900	7130
71306	Renting of books, journals and magazines	71306	New	7130
71307	Renting of ornamental plants	71307	New	7130
71309	Renting of personal and household goods, n.e.c.	71309	New	7130

DIVISION 72. Computer and Related Activities

This division includes activities related to the design, set up, operation and maintenance of computer systems and networks, as well as software applications. Included also are data processing activities of various kinds and the storage and distribution of electronic content. Also included is the maintenance and repair of other office, accounting and computing machinery.

721	7210	72100	Hardware consultancy	72100	New	7210
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This group includes consultancy on type and configuration of hardware with or without associated software application. The consultancy typically involves analyzing the users' needs and problems and presenting the best solution.

This group excludes : Similar activities carried out by units selling computers are classified in group 300 (Manufacture of office, accounting and computing machinery) or in divisions 51 (Wholesale trade and commission trade, except of motor vehicles and motorcycles) or 52 (Retail trade except of motor vehicles and motorcycles; repair of personal and household goods).

722			Software consultancy and supply			
	7221	72210	Software publishing		New	7221

This class includes production, supply and documentation of ready-made (non-customized) software: operating systems; business and other applications; computer games for all platforms.

This class excludes : *Reproduction of non-customized software, classified in 2240; retail sale of computer software, classified in 5273; production of customized software, classified in 7229.*

7229 72290 Other software and consultancy and supply

New 7229

This class includes:

- analysis, design and programming of custom software, including : analysis of the user's needs and problems, consultancy on the best solution, production of customized software to realize this solution;
- development, production, supply and documentation of made-to-order software based on orders from specific users;
- writing of programs of any kind following directives of the user;
- web page design.

723 7230 72300 Data processing

72400 New 7220

This group includes processing of data employing either the customer's or a propriety program: complete processing of data supplied by the customer, data entry services, scanning of documents; management and operation on a continuing basis of data-processing facilities belonging to others; time share computer services.

This group excludes : Renting and leasing of computers and computer peripheral equipment, classified in 7124. Development of computer systems readyto use, including programming is classified in group 722 (Software consultancy and supply). Maintenance and repair of computing machinery are classified in group 725.

724 7240 72400 Database activities and on-line distribution of electronic content 72500 85901 7230

The on-line distribution in this class refers to units exclusively engaged in the on-line distribution of content, but not to units where on-line publishing is done in addition to traditional forms of publishing.

This group includes assembly of compilations of data from one or more sources; provision of on-line access to proprietary databases; on-line data base publishing; on-line directory and mailing list publishing; other on-line publishing, including e-book; web search portals; internet search sites, internet gamesites, internet entertainment sites.

This group excludes : On-line publishing combined with traditional publishing, classified in 221; publishing of database software, classified in 7221; creation of database software or systems, classified in 7229. Computerized documentation activities provided by libraries and archives are classified in class 9231 (Library and archives activities).

725 7250 72500 Maintenance and repair of office, accounting and computing machinery 72600 38256 7250

This group includes maintenance and repair of: computer and computer peripheral equipment; typewriters, manual or electric; photocopy and thermo copy machines; electronic calculating machines, hand-held or desk-top; cash registers.

729 7290 72900 Other computer related activities 72900 New 7290

This group includes computer disaster recovery; software installation services; other computer related services, n.e.c.

DIVISION 73. Research and Development

This division includes the performance of the following three types of activities:

- basic research, experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without particular application or use in view;

applied research is also original investigation undertaken in order to acquire new knowledge. It is, however, directed primarily towards a specific practical aim or objective; and,

- experimental development is systematic work, drawing on existing knowledge gained from research and/or practical experience, that is directed to producing new materials, products and devices, to installing new processes, systems and services, and to improving those already produced or installed.

The basic criterion for distinguishing research and development (R & D) from related activities is the presence in R & D of an appreciable element of novelty.

This division excludes : Governmental administration of R & D and of associated funds in the various natural or social sciences are classified in the appropriate class of division 75 (Public administration and defense; compulsory social security). Administration and support of defense related applied research and experimental development are classified in class 7522 (Defense activities). Education combined with R & D is classified in the appropriate class of Major Division M (Education). The raising and management of R & D funds for medical and other social-related R & D by charities is classified in class 8532 (Social work without accommodation).

731 Research and experimental development in natural sciences and engineering (NSE)

This group includes any systematic and creative work undertaken in the three types of research and experimental development in natural sciences (mathematical, physical, environmental, biological, etc.), health sciences, agricultural sciences, and engineering and technology. They are intended to increase the stock of knowledge and to devise new applications.

7311 73110 Research and experimental development in natural sciences 73110 **95100** 7310

This class includes:

- mathematical sciences (mathematics, applied mathematics, statistics, etc.);
- physical sciences (astronomy, chemistry, physics, physical sciences, n.e.c.);
- environmental sciences (atmospheric sciences, geosciences, oceanography, environmental sciences, n.e.c.);
- biological sciences (botany, biology, bacteriology, biochemistry, biotechnology, entomology, zoology, etc.).

7312 Research and experimental development in engineering and technology 73120 **95100** 7310

This class includes civil, electrical, mechanical, metallurgical, materials, and other engineering sciences.

7313 73130 Research and experimental development in agricultural sciences 73130 **95100** 7310

This class includes agronomy, animal husbandry, aquaculture, fisheries, forestry, horticulture, and other allied sciences.

7314 73140 Research and experimental development in health sciences 73140 **95100** 7310

This class includes:

- medical sciences (anatomy, dentistry, medicine, nursing, obstetrics, optometry, osteopathy, pharmacy, physiotherapy, public health, etc.);

- nutrition (community nutrition, dietetics, nutritional products, etc.);

732 Research and experimental development in social sciences and humanities (SSH)

This group includes any systematic and creative work undertaken in the three types of research and experimental development in social sciences and humanities. They are intended to increase the stock of knowledge and to devise new applications.

This group excludes : *Market research is classified in class 7413.*

7321 73210 Research and experimental development in social sciences 73210 **95100** **7320**

This class includes economics, political science, psychology, sociology, anthropology, demography, geography, and other social sciences.

7322 73220 Research and experimental development in humanities 73220 **95100** **7320**

This class includes arts, philosophy, and other allied subjects.

733 7330 73300 Research and experimental development in information technology

This group includes any systematic and creative work undertaken in the three types of research and experimental development in information technology. They are intended to increase the stock of knowledge and to devise new applications. This group includes R & D in :

- human interface technologies, which are largely graphical in structure, facilitate communication between computer systems and their users; communication technologies which comprise the information infrastructure for improving computer-to-computer communication;

- system support technologies which include development of softwares programmed to carry out specific tasks in a system.

739 7390 73900 Research and experimental development services, n.e.c. New 73

DIVISION 74. Miscellaneous Business Activities

741

Legal, accounting, bookkeeping and auditing activities; tax consultancy; market research and public opinion polling; business and management consultancy

7411 74110 Legal activities

74110 85110 7411

This class includes:

- advice and representation in civil, criminal and other cases, i.e., representation of one party's interest against another party, whether or not before courts or other judicial bodies. These activities are generally performed by, or under supervision of, persons who are members of the bar. Civil cases involve infringements of an individual's or corporate's private or civil rights such as liability cases, divorce cases, etc., while criminal actions involve offenses against the State and are usually instigated by the Government;

- provision of advice in connection with labor disputes, general counselling and advising, preparation of legal documents which are related to articles of incorporation, partnership agreements or similar documents in connection with company formation;

- activities in connection with patents and copyrights, with the preparation of deeds, wills, trusts, etc., and the activities of notary public, arbitrators, examiners and referees.

This class excludes : Law court activities are classified in class 7523 (Public order and safety activities).

7412 74120 Accounting, bookkeeping and auditing activities; tax consultancy

74120 85120 7412

This class includes:

- the recording of commercial transactions for businesses or others;

- preparation of financial accounts;

- examination of financial accounts and the certification of their accuracy;

- preparation of personal and business income tax returns;

- related advisory activities and representation (other than legal representation) on behalf of clients before tax authorities.

This class excludes : *Data processing and tabulation activities are classified in group 724 (Data processing). Activities involving management consultancy, by units that do not provide accounting or auditing services, e.g., design of accounting systems, cost accounting programs, budgetary control procedures, etc., are classified in class 7414 (Business and management consultancy activities). Bill collection is classified in class 7499 (Other business activities, n.e.c.).*

7413 74130 Market research and public opinion polling 74130 85140 7413

This class includes:

- investigation on market potential, acceptance, and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products; and,

- investigation on collective opinions of the public about political, economic and social issues.

7414 74140 Business and management consultancy activities 74140 85905 7414

This class includes:

- the provision of advice, guidance or operational assistance to businesses;

- activities involving public relations, e.g., through image building and opinion molding, to improve the relations of the client with the public, the media or others, other than by paid advertisements, welfare and charity affairs, politics, lobbying;

- activities in connection with planning, organization, efficiency and control, management information, etc., combined management consultancy and actual management, e.g., by agronomists and agricultural economists to farms, etc.;

- arbitration and conciliation between management and labor;

- activities of management holding companies.

This class excludes : *Computer activities are classified in division 72. Legal advice and representation are classified in class 7411 (Legal activities). Accounting bookkeeping and auditing activities and tax consultancy are classified in class 7412. Market research and public opinion polling are classified in class 7413. Technical advisory activities are classified in class 7421 (Architectural and engineering activities and related technical consultancy). Advertising activities are classified in group 743.*

742 Architectural, engineering and other technical activities

7421 Architectural and engineering activities and related technical consultancy

This class includes consulting, architectural and engineering activities:

- architectural activities, i.e., building design and drafting and often supervision of construction, town and city planning and landscape architecture;

- engineering and technical activities, i.e., specialized activities related to civil engineering, hydraulic engineering, traffic engineering including project management for constructions, electrical and electronic engineering, mining engineering, chemical engineering, mechanical, industrial and systems engineering, air-conditioning, refrigerating, sanitary and pollution control engineering, acoustical engineering, etc;

- **geological and prospecting activities: surface measurements and observation designed to yield information on subsurface structure and the location of petroleum, natural gas and mineral deposits and of ground water;**

- **weather forecasting activities;**

- **geodetic surveying activities: land and boundary activities, hydrological surveying activities, subsurface surveying activities, and cartographic and spatial information activities excluding aerial photography thereof;**

- map making and related land surveying activities;

- **activities of technical consultants other than engineers.**

***This class excludes :** Test drilling and testhole boring in connection with petroleum and gas extraction on a fee or contract basis is classified in class 1192. Oil and gas exploration on contract basis is classified in class 1193. Research and development activities are lassified in division 73. Technical testing is classified in class 7422. Interior decorating is classified in class 7499 (Other business activities, n.e.c.).*

74211	Architectural and engineering activities	74211	85131	7421
74212	Land surveying services	74212	85132	7421
74213	Weather forecasting and meteorological services		85132	7421
74219	Other technical activities related to architectural and engineering	74219	85139	7421
7422	74220 Technical testing and analysis	74220	85139	7422

This class includes:

- testing of all types of materials and products, i.e., testing of their composition and purity, e.g., of minerals, food, etc.

- qualification and reliability testing, certification of products, failure analysis, materials evaluation, etc.;

- testing the physical characteristics and performance of products or materials, e.g., for their strength, thickness, durability, electrical conductivity, radio activity, etc.;

- testing of textiles, radiographic testing of welds and joints and performance testing of complete machinery, motors, automobiles, appliances or electronic equipment, whether or not with the use of models or mock-ups of ships, aircraft, dams, etc.

This class excludes : *Testing and analysis of medical and dental specimens are classified in class 8519 (Other hospital activities and medicine and dental practices,n.e.c.).*

743 7430

Advertising

This group includes provision of advertising services, such as : creating and placing advertising in periodicals, newspapers, radio and television for clients; outdoor advertising, e.g., billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding, etc.; media representation, i.e., sale of time and space for various media soliciting advertising; aerial advertising; distribution or delivery of advertising material or samples; the renting of spaces for advertising.

This group excludes : *Printing of advertising material is classified in class 2221 (Printing). Market research is classified in class 7413. Public relations activities are classified in class 7414 (Business and management consultancy activities). Direct mailing activities are classified in class 7499 (Other business activities, n.e.c.). Production of commercial messages for radio, television and film are classified in the appropriate class of group 921 (Motion picture, radio and television and other entertainment activities).*

74301 Advertising agency, except billboard and outdoor advertising 74301 85201 7430

74302 Billboard and outdoor advertising services 74302 85202 7430

74303 Media representation 74303 85209 7430

74304 Commercial art services 74304 85203 7430

74309 Advertising services, n.e.c. 74309 85209 7430

749 Business activities, n.e.c.

7491 Labor recruitment and provision of personnel

This class includes:

- personnel search, selection, referral and placement in connection with employment in any field (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.);

- executive search and placement activities;

- labor contracting activities, i.e. the supply to others, chiefly on a temporary basis, of personnel hired by, and whose emoluments are paid by the agency.

This class excludes : *Activities of farm labor contractors are classified in division 03 (Agricultural and animal husbandry service activities, except veterinary activities). Agency activities are classified in class 7499 (Other business activities, n.e.c.). Motion picture and other theatrical casting activities are classified in class 9249 (Other recreational activities).*

74911	Labor recruitment and provision of personnel, local	74911	85904	7491
74912	Labor recruitment and provision of personnel, overseas	74912	85904	7491
7492	74920 Investigation and security activities	74920	85906	7492

This class includes investigation and surveillance activities, guard and other protective activities for individuals and property, such as:

- checking of individuals' backgrounds;

- tracing of missing persons;

- investigation of thefts and embezzlements;

- patrol or other activities with primarily hired personnel to directly protect individuals or property, e.g., transport of valuables, or other means of protection with the same purpose, such as guard dogs, armored cars, etc.;

- bodyguard activities, street patrol, guard and watchman activities for apartment buildings, offices, factories, construction sites, hotels, theatres, dance halls, etc.;

- store detective activities;

- activities such as monitoring mechanical or electrical protective devices;

- consultancy in the field of industrial security, finger-printing, signature and hand writing identification, etc.

This class excludes : *Installation of alarm systems is classified in group 453 (Building installation). Investigation in connection with insurance is classified in group 682 (Activities auxiliary to insurance and pension funding).*

7493 Building-cleaning **and industrial-cleaning** activities

This class includes:

- cleaning of buildings of all types, including offices, factories, shops, institutions and other business and professional premises and residential buildings;

- building interior cleaning, e.g. floor cleaning and waxing, interior wall cleaning, furniture polishing, etc., and window cleaning, inside as well as outside, for offices, industrial plants, factories and high-rise apartment buildings, chimney cleaning and cleaning of fire-places, furnaces, incinerators, boilers, ventilation ducts and exhaust units, etc.;

- disinfecting and exterminating/ pest control activities.

This class also includes:

- **cleaning of trains, buses, planes, etc.;**

- **cleaning of inside of road and se tankers.**

This class excludes : *Steam cleaning, sand blasting and similar activities for building exteriors and cleaning of new buildings after construction are classified in group 454 (Building completion). Carpet and rug shampooing and drapery and curtain cleaning are classified in class 9301 (Washing and (dry-) cleaning of clothing and textile). Agricultural pest control, classified in 033 (Services to establish crops, promote their growth and protect them from pests and diseases). Similar activities carried out by private households employing domestics are classified in division 95 (Private households with employed persons).*

74931	Cleaning of building of all types	74931	92003	7493
74932	Pest control services, non-agricultural	74932	92002	7493
74933	Industrial cleaning activities		New	7493
74939	Other cleaning activities, n.e.c.		92003	7493

7494 Photographic activities

This class includes all commercial and consumer photograph production as well as processing photograph and motion pictures, such as:

- portrait photography, e.g., for passports, school, weddings or other occasions (**excluding coin-operated machines, classified in subclass 93095**) and photography for commercials, publishers, fashion, real estate for touristic purposes, etc.;

- **microfilming activities;**

- aerial photography;

- film processing, i.e., developing, printing and enlarging from client-taken negatives or motion pictures whether for amateur photographers or for commercial clients;

- mounting of slides and copying and restoring or transparency retouching in connection with old photographs.;

This class also includes microfilming of documents.

This class excludes : *Processing motion picture film related to the motion picture and television industries is classified in class 9211 (Motion picture and video production and distribution).*

74941	Commercial and consumer photograph production	74941	97601	7494
74942	Photograph and motion pictures processing	74942	97603	7494
74943	Aerial photography	74943	97602	7494
74944	Film developing and printing and photograph enlarging	74944	97603	7494
74945	Microfilming activities		97603	7494
74946	Underwater photography		97601	7494
74949	Photographic activities, n.e.c.	74949	97601	7494
7495	74950 Packaging activities	74950	New	7495

This class includes packaging activities on a fee or contract basis, such as:

- mixing and filling of aerosols, cans, bottles, etc.;

- packaging of pharmaceuticals, cosmetics, etc.;

- card-mounting for novelties and buttons;

- labelling, stamping and imprinting;

- parcel packing and gift wrapping, whether or not this involves an automated process.

This class excludes : *Packing activities for transport are classified in group 639 (Activities of other transport agencies).*

7496	74960	Management/administrative services	74960	New	7414
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This includes activities of head office/main office of establishments.

7499		Other business activities, n.e.c.			
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This class includes a great variety of service activities generally delivered to commercial clients. It involves:

- bill collecting, credit rating in connection with an individual's or firm's credit- worthiness or business practices;

- business brokerage activities, i.e., arranging for the purchase and sale of small and medium-sized businesses, including professional practices;

- appraisal activities other than for real estate and insurance;

- stenographic, duplicating and mailing activities, including typing and other secretarial activities such as transcribing from tapes, discs or belts, proof-reading, etc., copying, blue printing, multigraphing and similar activities; envelope addressing, stuffing, sealing and mailing, mailing list compilation, etc., including for advertising material;

- fashion design related to textiles, wearing apparel, shoes, jewelry, furniture and other interior decoration and other fashion goods;

- demonstration and exhibition activities;

- auctioning activities; editorial activities;

- translation and interpretation;

- trading stamp activities;

- telephone answering activities;

- activities carried on by agencies on behalf of individuals usually involving the obtaining of engagements in motion pictures, theatrical production or other entertainment or sports attractions and the placement of books, plays, artworks, photographs, etc., with publishers, producers, etc.

This class excludes : *Extending credit through the use of credit cards is classified in subclass 66130 (Credit card activities). Machinery and industrial design are classified in class 7421 (Architectural and engineering activities and related technical consultancy). Display of advertisement and other advertising design is classified in group 743 (Advertising).*

74991		Bill collecting and credit rating services	74991	85902	7499
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74992		Business brokerage activities	74992	New	7499
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74993		Stenographic, duplicating and mailing activities	74993	(85903)	7499
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(85905

74994 Fashion design

74994 **85909** 7499

74995 Interior decoration services other than those in class 4543

85909 7499

74999 Miscellaneous business activities, n.e.c.

74999 85909 7499

GROUP	CLASS	SUB-CLASS	INDUSTRY DESCRIPTION	PSIC 1977	PSIC 1977	ISIC 3.1
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**SECTION L. PUBLIC ADMINISTRATION AND
DEFENSE; COMPULSORY
SOCIAL SECURITY**

**DIVISION 75. Public Administration and Defense;
Compulsory Social Security**

751 Administration of the state and the economic and social policy of the community

7511 General (overall) public service activities

This class includes a variety of government administrative activities :

- executive, legislative and judicial administration by departments directly dependent on the head of State and Parliament together with all other central, regional and local government bodies, ministries and administrative departments;

- administration and supervision of financial and fiscal affairs; operation of taxation schemes;

- administration of overall (civil) research and development (R & D) policy and associated funds and of basic research policy and associated funds;

- taxation administration consisting in duty/tax collection on goods and tax violation investigation;

- customs administration; administration and operation of overall economic and social planning and statistical services at the various levels of government.

- management of public funds and public debt. (Public funds management includes raising and receiving of monies and control of their disbursement).

This class excludes : Administration of R & D policies intended to increase personal well-being and of associated funds are classified in class 7512 (Regulation of the activities of agencies that provide health care, education, cultural services and other social services excluding social security). Administration of R & D policies intended to improve economic performance and competitiveness and of associated funds are classified in class 7513 (Regulation of and contribution to more efficient operation of business). Administration of defense-related R & D and associated funds are classified in class 7522 (Defense activities). Monitoring and control of money supply activities are classified in group 651 (Central Banking).

75111	National executive and legislative administration	75111 91010	7511
75112	Public administration regional government	75112 91010	7511
75113	Public administration, local government	75113 (91021 (91022 (91023 (91024	7511
75114	Public administration and supervision of financial and fiscal affairs; operation of taxation schemes	91010	7511
75119	General public administration service activities, n.e.c.	75119 91010	7511
7512	75120 Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security	75120 91010	7512

This class includes:

- public administration of programs and administration of R & D policies and associated funds intended to increase personal well-being;
- administration of health care, promotion and protection programs;
- administration of primary, secondary, post-secondary and special retraining programs;
- administration of programs to provide recreational and cultural services, such as performing arts or fitness and amateur sport programs;
- sponsoring of recreational and cultural activities;
- distribution of grants to artists;
- administration of potable water supply programs;
- administration of refuse collection and disposal operations;
- administration of environment protection programs, such as water purification and pollution control; and, administration of housing programs.

This class excludes : *Postal activities are classified in class 6411 and telecommunications are classified in group 642. Research and experimental development activities are classified in division 73. Compulsory social security activities are classified in group 753. Education activities are classified in divisions 80 and 81. Human health related activities are classified in group 851. Sewage and refuse disposal and sanitation are classified in group 900. Activities of libraries, public archives, museums and other cultural institutions are classified in group 923. Sporting or other recreational activities are classified in class 9241 and 9249, respectively.*

7513 75130 Regulation of and contribution to more efficient operation of business 75130 91010 7513

This class includes a great variety of governmental, mainly infrastructural activities:

- agricultural land management affairs, agrarian reform and land settlement affairs and farm price and income affairs;
- regulation of agricultural marketing, subsidy allocation;
- administration of pest control affairs, commercial or sport fishing and hunting affairs;
- administration of fuel and energy affairs and services, comprising solid mineral fuels, petroleum and natural gas, nuclear fuel and other non-commercial fuels;
- support in the form of loans, grants or subsidies;
- administration of electricity affairs;
- mining and mineral resources affairs, such as discovery, exploitation, conservation, marketing and other aspects of mineral production;
- general administrative service activities in the fields of wholesale and retail trade, storage and warehousing;
- administration of hotel, restaurant and tourism affairs, tourism promotion;
- administration of multi-purpose projects;
- regulation, licensing and inspection of miscellaneous commercial sectors, trade inspection; administration of general labor affairs, such as regulation concerning labor conditions;
- administration of R & D policies and associated funds intended to improve economic performance and competitiveness;
- implementation of regional development policy measures to reduce unemployment or fight underdevelopment; and,
- regulation and administration of transportation and communication affairs, such as road and highway,
- water transport facility, railway and urban railways and air transport facility construction.

This class excludes : *Research and experimental development activities are classified in division 73.*

7514 75140 Ancillary service activities for the Government as a whole 75140 91010 7514

- provision of equipment, structures, supplies, etc., health activities for military personnel in the field;

- administration, operation and support of civil defense forces; support for the working out of contingency plans and the carrying out of exercise in which civilian institutions and populations are involved;

- administration of defense R & D policies and associated funds.

This class excludes : *Research and experimental development activities are classified in division 73. Administrative activities of the governmental defense bodies are classified in class 7511 (General (overall) public service activities). Provision of military aid to foreign countries is classified in class 7521 (Foreign affairs). Activities of military tribunals are classified in class 7523 (Public order and safety activities). Provision of supplies for domestic emergency use in case of peace-time disasters is also classified in class 7523. Educational activities of military schools, colleges and academies are classified in the relevant class of divisions 80 and 81. Activities of military hospitals are classified in group 851 (Hospital activities and medical and dental practices).*

7523 75230 Public order and safety activities

75230 (91031 7523
(91032

This class includes police and fire protection, administration and operation of law courts and prison administration and operation, such as:

- administration and operation of regular and auxiliary police forces supported by public authorities and of port, border, coast guards and other special police forces;

- police duties include traffic regulation, alien registration, operation of police laboratories and maintenance of arrest records;

- provision of equipment and supplies for police work including vehicles, aircraft and vessels;

- fire-fighting and fire-prevention;

- administration and operation of regular and auxiliary fire brigades supported by public authorities;

- administration and operation of administrative civil and criminal law courts, military tribunals and the judicial system including legal representation and advice on behalf of government or on behalf of others when provided by government in cash or in services. Rendering of judgments and interpretations of the law including arbitration of civil actions;

- prison administration and provision of correctional services (incarceration and rehabilitation services, e.g., in jails);

- provision of supplies for domestic emergency use in case of peace-time disasters.

This class excludes : Advice and representation in civil criminal and other cases are classified in class 7411 (Legal activities). Administration and operation of armed forces are classified in class 7522 (Defense activities). Activities of prison schools are classified in the relevant class of divisions 80 and 81. Activities of prison hospitals are classified in group 851 (Hospital activities and medical and dental practices).

753 7530 75300 Compulsory social security activities 75300 91010 7530

This group includes the funding and administration of government-provided social security programs.

Social security services may be defined as chiefly transfer payments to compensate for reduction or loss of income or inadequate earning capacity. Compulsory social security normally covers sickness, accident and unemployment insurance and retirement pensions. Also, more specific risks leading to loss of income may be covered: maternity, temporary disablement, widowhood, family increase.

This group excludes : Direct provision of welfare services and other social work with accommodation is classified in class 8531, and without accommodation in class 8532, respectively.

GROUP	CLASS	SUB-CLASS	INDUSTRY DESCRIPTION	PSIC 1994	PSIC 1977	ISIC 3.1
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SECTION M. EDUCATION

DIVISION 80. Public Education Services

This division includes public education of all types, provided by institutions, as a full time education or on apart-time or intensive basis, at day time or in the evening and at any level or for any profession. The first three groups cover education that may be included under "the regular school system", i.e., a system of progressive school education for children and young people from the pre-school level through the university level. The breakdown of the categories is primarily based on the level of education offered.

This division excludes : *Private education is classified in Division 81. Education primarily concerned with recreation, such as bridge or golf education is classified in class 9241 (Sporting activities) and class 9249 (Other recreational activities).*

801 Public elementary education

This group includes general school education at the elementary level. Under the Philippine education system, elementary level consists of two stages: elementary education level, first stage (pre-school education level) and elementary education level, second stage (Grade I-VII). Pre-school education which is included here is usually given in nursery schools, kindergartens or special sections attached to public elementary schools. The programs focus on group activities and are designed primarily to introduce very young children to anticipated school-type environment.

Elementary school education, second stage, includes general school education at the first level. Programs are designed to give the students a sound basic education in reading, writing and arithmetic along with an understanding of other subjects.

Specialization in instruction at this level is generally low. Literacy programs provided for children who have no opportunity to attend school are included. Also included is special school-type education for handicapped children at this level.

This group excludes : *Provision of literacy programs for adults is classified in group 805 (Public adult and other education). Child day-care activities are classified in class 8532 (Social work without accommodation).*

8011	80110	Public pre-school education	80110	93111	8010
8012	80120	Public elementary education (Grades I-VII)	80120	93112	8010
8013	80130	Public elementary education for children with special needs	80130	93140	8010

Public secondary education

This group includes general as well as public technical and vocational education at the secondary level.

Includes general secondary education at the secondary level. Subject specialization at this level often begins to have some influence even on the educational experience of those pursuing a general program. Such programs are designed to qualify students either for technical and vocational education or for university entrance without any special subject prerequisite. Also included is special school-type education for handicapped students at this level.

Also includes public technical and vocational education below the level of university. Typically, the programs emphasize a subject-matter specialization and instruction of both theoretical background and practical skills generally associated with present or prospective employment. The aim of a program can vary from preparation for a general field of employment to a very specific job. Also included are technical and vocational school-type of education for handicapped students at this level.

This group excludes : *Public technical and vocational education at post-secondary and university levels are classified in group 803. General programs provided for adults more on a volunteer basis, e.g., in evening classes, are classified in group 805.*

8021	80210	Public general secondary education	80210	93120	8021
8022	80220	Public secondary education for children with special needs	80220	93140	8021
8023	80230	Public technical and vocational secondary education	80230	93120	8022
8024	80240	Public technical and vocational secondary education for students with special needs		93140	8022
803	8030	80300 Public technical and vocational post-secondary non-degree education	80300	New	8022

This group includes post-secondary non-degree technical and vocational education designed to provide skills for self-employment and entrepreneurship. Programs under this level have varying duration lasting to three years.

804	8040	80400 Public higher education	80400	93130	8030
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This group includes baccalaureate, graduate and postgraduate education. A great variety of subject-matter programs is offered at this level, emphasizing theoretical and practical instruction.

805		Public adult and other education			
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This group includes adult education, i.e., education for people who are not in the regular school and university system. Instruction may be given in day or evening classes in public schools or in special institutions providing for adults.

Also included is instruction through radio and television broadcasts, or by correspondence. Instruction may cover both general and vocational subjects. Typically, most of these educational activities presuppose that the student volunteered to attend as he/she has a particular motivation in taking the program. Provision of literacy programs for adults is included. Also included are education at first and second levels in specific subject matters, not elsewhere classified, and all education which is not definable by level.

8051	80510	Public adult education	80510	93190	8090
8059	80590	Other public education services, n.e.c.	80590	93190	8090

DIVISION 81. Private Education Services

This division includes private education of all types, provided by institutions, as a full time education or on apart-time or intensive basis, at day time or in the evening and at any level or for any profession. The first three groups cover education that may be included under "the regular school system", i.e., a system of progressive school education for children and young people from the pre-school level through the university level. The breakdown of the categories is primarily based on the level of education offered.

This division excludes : Education primarily concerned with recreation, such as bridge or golf education is classified in class 9241 (Sporting activities) and class 9249 (Other recreation activities).

811 Private elementary education

This group includes general school education at the elementary education level, first stage (pre-school education level) and elementary education level, second stage (Grades I-VII) as defined in group 801. Also included is the special school-type education for the handicapped at this level.

8111	81110	Private pre-school education	81110	93210	8010
8112	81120	Private elementary education (Grades I-VII)	81120	93220	8010
8113	81130	Private elementary education for children with special needs	81130	(93220 93291)	8010

812 Private secondary education

As in the public secondary education, this group includes general as well as private technical and vocational education at the secondary level. Also included is the special school-type secondary education for the handicapped children, as defined in group 802.

8121	81210	Private general secondary education	81210 93230 8021
8122	81220	Private secondary education for children with special needs	81220 93291 8021
8123	81230	Private technical and vocational secondary education	81230 93230 8022
8124	81240	Private technical and vocational secondary education for students with special needs	93291 8021
813	8130	81300 Private technical and vocational post-secondary non-degree education	81300 93250 8022
814	8140	81400 Private higher education	(81410 (93240 8030 (81490 (93292

This group includes baccalaureate, graduate and post graduate education. A great variety of subject-matter programs is offered at this level, emphasizing theoretical and practical instruction.

815 Private adult and other education

This group includes adult education, i.e., education for people who are not in the regular school and university system. Instruction may be given in day or evening classes in private schools or in special institutions providing for adults. Also included is instruction through radio and television broadcasts, or by correspondence. Instruction may cover both general and vocational subjects. Typically, most of these educational activities presuppose that the student volunteered to attend as he/she has a particular motivation in taking the program. Provision of literacy programs for adults is included. Also included are education at first and second levels in specific subject matters, not elsewhere classified, and all education which is not definable by level.

8151	81510	Private adult education	81510 93299 8090
8159	81590	Other private education services, n.e.c.	81590 93299 8090

SECTION N. HEALTH AND SOCIAL WORK

DIVISION 85. Health and Social Work

This division includes the provision of health care by diagnosis and treatment, the provision of residential care for medical and social reasons, as well as the provision of social assistance, such as counselling, welfare, child protection, community housing and food services, vocational rehabilitation and child care to those requiring such assistance. Also included is the provision of veterinary services.

851 Hospital activities and medical and dental practices

This group includes the activities of general and paramedical staff, laboratory and technical facilities, rehabilitation centers, leprosaria, dental centers, and other health institutions that have accommodation facilities, including military base and prison hospitals. The activities are chiefly directed to in-patients and carried out under the direct supervision of medical doctors. They comprise the services of medical and paramedical staff, laboratory and technical facilities, including radiological and anaesthesiological services, food and other hospital facilities and resources such as emergency room services.

Also includes consultation and treatment activities of general physicians and medical specialists including dentists. It involves activities of doctors of general medicine or medical specialists or surgeons in health institutions (including hospital out-patient clinics and departments of pre-paid groups of physicians) or private practice. Included are activities carried out in clinics such as those attached to firms, schools, homes for the aged, labor organizations and fraternal organizations as well as in patients' homes.

Patients are usually ambulatory and can be referred to specialists by general practitioners. Dental activities may be of general or specialized nature and can be carried out in a private practice or in out-patient clinics including clinics attached to firms, schools, etc., as well as in operating rooms.

This group excludes : Health activities for military personnel in the field are classified in class 7522 (Defense activities). Veterinary activities are classified in group 852.

8511 Public medical, dental and other health activities

85111 Public hospitals, sanitarium and other similar activities 85111 94101 8511

85112 Public medical activities (including puericulture and laboratory activities) 85112 94102 8512

85113	Public dental and laboratory activities	85113	94103	8512
85119	Public medical, dental and other health activities, n.e.c.	85119	94109	8519
8512	Private medical, dental and other health activities			

This class includes:

- **medical consultation and treatment in the field of general and specialized medicine by general practitioners and medical specialists and surgeons;**

- **dental practice activities of a general or specialized nature;**

- **orthodontic activities.**

The activities can be carried out in private practice, group practices and in hospital out-patient clinics, as well as in clinics such as, those attached to firms, schools, homes for the aged, labor organizations and fraternal organizations as well as in patients' homes. Patients are usually ambulatory and can be referred to specialists by general practitioners.

This class also includes dental activities in operating rooms.

***This class excludes :** Production of artificial teeth, denture and prosthetic appliances by dental laboratories, classified in 3311; in-patient hospital activities, classified in 8511; paramedical activities such as those of midwives, nurses and physiotherapists, classified in 8519.*

85121	Private hospitals, sanitarium and other similar activities	85121	94201	8511
85122	Private medical activities	85122	(94202 (94205)	8512
85123	Private dental and laboratory activities	85123	(94203 (94205)	8512
85124	Private child care clinics	85124	94204	8519
85129	Private medical, dental and other health services, n.e.c.	85129	94209	8519
8519	85190 Other hospital activities and medical and dental practices, n.e.c.	85190	94209	8519

This class includes :

- all activities for human health not performed by hospitals or by medical doctors or dentist ;

- involves activities of, or under the supervision of, nurses, midwives, physiotherapist or other paramedical practitioners in the field of optometry, hydrotherapy, medical massage, occupational therapy, speech therapy, chiropody, homeopathy, chiropractic, acupuncture, etc. ;

- these activities may be carried out in health clinics such as those attached to firms, schools, homes for the aged, labor organizations and fraternal organizations, in residential health facilities other than hospitals, as well as in own consulting rooms, patients' homes or elsewhere ;

- activities of dental auxiliaries such as dental therapist, school dental nurses and dental hygienists, who may work remote from the dental but who are supervised periodically by the dentist ;

- pathological clinics and other diagnostic activities carried out by independent laboratories of any kind, activities of health facilities except hospitals, etc.

This class excludes : *Production of artificial teeth, dentures and prosthetic appliances by dental laboratories are classified in class 3311 (Manufacture of medical and surgical equipment and orthopedic appliances). Testing activities in the field of food hygiene are classified in class 7422 (Technical testing and analysis).*

852	8520	85200	Veterinary activities	85200 (94104	8520
				(94206	

This group includes the activities of veterinary hospitals where animals are confined to facilitate their medical, surgical or dental activities for animals carried out by veterinarian health institutions other than those provided by animal hospitals but performed when visiting farms, kennels, or homes, in own consulting and surgery rooms or elsewhere; activities of veterinary assistants or other auxiliary veterinary personnel; pathological clinics and other diagnostic activities pertaining to animals; animal ambulance activities, etc.

This group excludes : *Animal boarding activities without health care are classified in division 03 (Agricultural and animal husbandry service activities, except veterinary activities).*

853 Social work activities

8531 Social work with accommodation

This class includes :

- activities that are directed to provide social assistance to children, the aged and special categories of persons with some limits on ability for self-care, but where medical treatment and education or training are not important elements. They may be carried out by government offices or by private organizations. Services should be provided on an around-the-clock basis ;

- activities such as provided by orphanages, children's boarding homes and hostels, residential nurseries, juvenile correction homes, homes for handicapped including the blind, deaf and dumb, rehabilitation homes (without medical treatment) for people addicted to drugs or alcohol, etc.;

- activities of institutions that take care of unmarried mothers and their children.

This class excludes : *Funding and administration of compulsory social security programs are classified in group 753 (Compulsory social security activities). Adoption activities are classified in class 8532 (Social work without accommodation). Shelter activities for disaster victims are also classified in class 8532.*

85311	Child care services	85311 (95210 (95220)	8531
85312	Caring for unwed mothers and their children	85312 (95210 (95220)	8531
85313	Caring for the aged and orphans	85313 (95210 (95220)	8531
85314	Caring for the mentally and physically handicapped	85314 (95210 (95220)	8531
85315	Rehabilitation of people addicted to drugs or alcohol	85315 (95210 (95220)	8531
85319	Social work with accommodation, n.e.c.	85319 (95210 (95220)	8531

8532 Social work without accommodation

This class includes :

- a wide variety of social, counselling, welfare, refugee, referral and similar activities, the services of which are delivered to individuals and families in their homes or elsewhere. They may be carried out by government offices or by private organizations, such as church related welfare organizations, disaster relief organizations, also by specialists providing counselling services. It involves the following:

- child day-care activities (creches), including day-care activities for the handicapped;

- welfare and guidance activities for the prevention of cruelty to children and others;

- eligibility determination in connection with welfare aid, rent supplements or food stamps, old age visiting, household budget counselling, marriage and family guidance, guidance delivered to persons on parole or probation, community and neighborhood activities;

- activities for disaster victims, refugees, immigrants, etc., including temporary or extended shelter for them;

- vocational rehabilitation and habilitation activities for handicapped or unemployed persons provided that the education component is limited;

- charitable activities like fund raising or other supporting activities aimed at social work.

This class excludes : *Funding and administration of compulsory social security programs are classified in group 753 (Compulsory social security activities). Activities as described in this class but carried-out by units providing accommodation are classified in class 8531 (Social work with accommodation).*

85321	Child-care activities (including for the handicapped)	85321 (95210 (95220)	8532
85322	Welfare and guidance counselling activities	85322 (95210 (95220)	8532
85323	Vocational rehabilitation and habilitation activities	85323 (95210 (95220)	8532
85324	Charitable activities	85324 (95210 (95220)	8532
85329	Social work without accommodation, n.e.c.	85329 (95210 (95220)	8532

GROUP	CLASS	SUB-CLASS	INDUSTRY DESCRIPTION	PSIC 1994	PSIC 1977	ISIC 3.1
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SECTION O. OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES

DIVISION 90. Sewage and Refuse Disposal Sanitation and Similar Activities

900 Sewage and refuse disposal, sanitation and similar activities

This group includes the collection of garbage, trash, rubbish and waste whether from households or from industrial or commercial units; transportation and disposal of garbage by incineration or by other means; removal, whether via drains, sewers or by other means, of human waste products and their treatment and disposal; waste reduction, ash collection, the collection of refuse in litter boxes in public places, the removal of building debris, dumping of refuse on land or inwater, burial or plowing- under of refuse and storm sewerage;

This group also includes emptying and cleaning of cesspools and septic tanks, servicing of chemical toilets, dilution, screening and filtering, sedimentation, chemical precipitation, activated sludge treatment and other processes for sewage disposal and also the maintenance of sewers and drains; outdoor sweeping and watering of streets, paths, parking lots, etc..

This group excludes : *Pest control in connection with agriculture is classified in group 033 (Services to establish crops, promote their growth and protect them from pests and diseases). Recycling of waste is classified in the appropriate class of division 37 (Recycling). Collection, purification and distribution of water are classified in group 410. Construction and repair of sewerage systems is classified in group 452 (Building of complete constructions or parts thereof; civil engineering). Disinfecting and exterminating activities in buildings are classified in class 7493 (Building-cleaning activities).*

9001	90010	Waste collection and disposal (including human waste) on a fee or contract basis	90010	92001	9000
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9009	90090	Sanitary and similar services, n.e.c.	90090	92009	9000
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DIVISION 91. Activities of Membership Organizations, n.e.c.

911 Activities of business, employers and professional organizations

9111	91110	Activities of business and employers organizations	91110	95311	9111
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This class includes:

- the activities of organizations whose members interest center on the development and prosperity of a particular line of business or trade including farming, or on the economic growth and climate of particular geographical area or political subdivision without regard for line of business;

- activities of federations of associations whose members are in the same general line of business and also of federations of associations which have the effect of expanding the geographical area covered. The main services supplied involve dissemination of information, representation before government agencies, public relations and labor negotiations;

- activities of chambers of commerce, guilds and similar organizations.

This class excludes : *Publication of newspapers, journals, etc., by these organizations is classified in class 2212 (Publishing of newspapers, journals and periodicals). Labor negotiation on a fee or contract basis is classified in class 7414 (Business and management consultancy activities).*

9112 91120 Activities of professional organizations 91120 95312 9112

This class includes:

- activities of organizations whose members interests center chiefly on a particular scholarly discipline or professional practice or technical field;

- activities of associations of specialists engaged in cultural activities such as writers, painters, performers of various kinds, journalists, etc.;

- members of these organizations generally have a considerable educational background, frequently at the university or higher technical level, but this is not necessarily required because associations of foremen, salesmen, insurance agents, stenographers, etc., are also included;

- main services supplied involve the dissemination of information, the establishment and supervision of standards of practice, representation before government agencies and public relations.

This class excludes : *Publication of newspapers, journals etc., by these organizations is classified in class 2212 (Publishing of newspapers, journals and periodicals). Education provided by these organizations is classified in the appropriate categories of divisions 80 and 81 (Education).*

912 9120 91200 Activities of trade unions 91200 95313 9120

This group includes the activities of associations whose members are mainly employees interested chiefly in the representation of their views concerning the work situation and in concerted action through organization; involves the activities of unions of professionals, technical, cultural and farm workers and of government employees and the activities of single plant unions, of unions composed of affiliated branches and of labor organizations composed of affiliated unions on the basis of trade, region, organizational structure or other criteria.

This group excludes : *Publication of newspapers, journals, etc., by these organizations is classified in class 2212 (Publishing of newspapers, journals and periodicals). Education provided by these organizations is classified in the appropriate categories of divisions 80 and 81 (Education).*

919 Activities of other membership organizations

9191 91910 Activities of religious organizations 91910 95330 9191

This group includes:

- activities of religious organizations or individuals who provide service directly to worshippers in churches, mosques, temples, synagogues or in other places;
- activities of monasteries, convents and similar organizations as well as religious retreat activities.

This class excludes : *Publishing of newspapers, journals, etc., by these organizations is classified in class 2212 (Publishing of newspapers, journals and periodicals). Education by these organizations is classified in the appropriate categories of divisions 80 and 81 (Education). Health activities by religious organizations are classified in group 851 (Hospital activities and medical and dental practices). Social activities by these organizations are classified in group 853 (Social work activities). Astrological and spiritualists' activities are classified in class 9309 (Other service activities. n.e.c.).*

9192 91920 Activities of political organizations 91920 95320 9192

This class includes activities of political organizations and auxiliary organizations such as young people auxiliaries, associated with a political party. These organizations chiefly engage in placing members of the party or those sympathetic to the party in political office and may involve the dissemination of information, public relations, fund raising, etc.

9199 91990 Activities of other membership organizations, n.e.c. 91990 95320 9199

This class includes a large variety of activities such as:

- furthering a public cause or issue by means of public education, political influence, fund raising, etc.; supporting of community and educational facilities, protection and betterment of special groups, e.g., ethnic and minority groups;

- associations for the purpose of social acquaintanceship such as rotary clubs, masonic lodges, young persons Christian or Hebrew associations;
- associations for patriotic purposes including war veterans' associations;
- associations of youths, e.g., Boy Scouts, GirlScouts, student associations, clubs and fraternities,etc.;
- associations for the pursuit of a cultural or recreational activity or hobby (other than sports or games), e.g., poetry, literature and book clubs, historical, gardening, film and photo, music and art, craft and philatelic clubs; and many others.

This class excludes : *Activities of scholarly and professional associations are classified in class 9112 (Activities of professional organizations).*

DIVISION 92. Recreational, Cultural and Sporting Activities

- 921 Motion picture, radio, television and other entertainment activities
- 9211 Motion picture and video production and distribution
- This class includes:
- the production of theatrical and non-theatrical motion pictures, whether on film or on video tape, for direct projection in theaters or for broadcasting on television;
 - production in a motion picture studio or in special laboratories for animated films or cartoons;
 - the products may be full-length theatrical films, documentaries, shorts, etc., for public entertainment, for advertising, education, training and news information as well as religious pictures, animated cartoons of any kind, etc.;
 - auxiliary activities on a fee or contract basis such as film editing, cutting, dubbing, etc.;
 - distribution of motion pictures and video tapes to other industries but not to the general public (this involves the sale or rental of movies or tapes to other industries, as well as activities allied to the distribution of films and video tapes such as film and tape booking, delivery, storage, etc.).

This class excludes : *Film duplicating as well as audio and video tape reproduction from master copies are classified in group 224 (Reproduction of recorded media). Retail trade of tapes is classified in group 523 (Other retail trade of new goods in specialized stores) or 525 (Retail trade not in stores). Renting of tapes to the general public and renting of scenery and costumes are classified in group 713 (Renting of personal and household goods). Film processing other than for the motion picture industry is classified in class 7494 (Photographic activities). Agency activities are classified in class 7499 (Other business activities, n.e.c.). Production of films or tapes normally produced in television studios is classified in class 9213 (Radio and television activities). Activities of own account actors, cartoonists, directors, consultants and other technical specialists, etc., are classified in class 9219 (Other entertainment activities, n.e.c.).*

92111	Motion picture and video production (excluding animation)	92111	96110	9211
92112	Animated films and cartoons production	92112	96110	9211
92113	Motion picture, video tape and compact disk distribution		(96122	9211 (96129
92114	Sound recording activities		96129	9211
9212	92120 Motion picture, audio and video projection	92120	96121	9212

This class includes motion picture or video tape projection in theaters or in the open air and in private screening rooms or other projection facilities.

This class excludes : *Renting of space in theaters, etc., is classified in division 70 (Real estate activities). Agency and casting activities are classified in classes 7499 (Other business activities, n.e.c.) and 9249 (Other recreational activities), respectively.*

9213 Radio and television activities

This class includes:

- production of radio and television programs, whether live or on tape or other recording medium and whether or not combined with broadcasting. The programs produced and broadcasted may be for entertainment, for promotion, education or training or news dissemination;

- production of programs generally results in a permanent tape which may be sold, rented or stored for broadcast or re-broadcast; productions such as sports covering, weather forecasting, interviews, etc.

This class excludes : *Cable television is classified in group 642 (Telecommunications). Radio and television transmission by relay or satellite are also classified in group 642. Agency activities are classified in class 7499 (Other business activities, n.e.c.). Production of movies and video tapes in movie studios is classified in class 9211 (Motion picture and video production and distribution).*

	92131	Radio broadcasting and relay stations and studios	92131	96131	9213
	92132	Television broadcasting and relay stations and studios including closed circuit television services	92132	96132	9213
	92133	Radio and television program production	92133	96133	9213
9214		Dramatic arts, music and other arts activities			
		This class includes:			
		- the production for the general public, of live theatrical presentation, concerts and opera or dance production, summer theater and burlesque acts, whether set up for only a single attraction or multiple attractions;			
		- activities of groups or companies, orchestras or bands, but also of individual artists such as actors, musicians, authors, lecturers or speakers, sculptors, painters, cartoonists, engravers, etchers, etc.;			
		- related activities, e.g., the operation of scenery and backdrops, lighting and sound equipment, ticket agencies, concert and theater halls and other facilities and the design of scenery and lighting.			
	92141	Dramatic arts presentations	92141	96140	9214
	92142	Concert and opera or dance production	92142	96140	9214
	92143	Individual artist activities	92143	(96151 96152)	9214
	92144	Ancillary theatrical activities	92144	96140	9214
	92149	Other arts activities, n.e.c.	92149	96160	9214
9219		Other entertainment activities, n.e.c.			
		This class includes the production of other kinds of entertainment not elsewhere classified such as activities of ballrooms, discotheques and dance instructors, activities of amusement parks and similar attractions, circus production, puppet shows, rodeos, activities of shooting galleries, etc.			
		<i>This class excludes :</i> <i>Other recreational activities are classified in class 9249.</i>			
	92191	Dance instruction	92191	96900	9219
	92192	Operation of ballrooms, discotheques (disco's)	92192	96900	9219
	92193	Operation of amusement parks and similar attractions	92193	96900	9219
	92199	Miscellaneous entertainment activities	92199	(96140 96900)	9219
922	9220	92200 News agency activities	92200	85909	9220

This group includes news syndicates and news agency activities consisting in furnishing news, pictures, features to the media and news reporting services to newspapers, periodicals, and radio and television broadcasters.

923		Library, archives, museums and other cultural activities			
9231	92310	Library and archives activities	92310	96160	9231
		This class includes:			
		- a wide variety of documentation and information activities provided by libraries and archives; activities of libraries of all kinds, reading, listening and viewing rooms, public archives, etc.;			
		- the organization of a collection whether specialized or not, making catalogs, lending and storage of, e.g., books, maps, periodicals, films, records, tapes, retrieval activities in order to comply with information requests, etc.;			
		- services may be provided to the general public or to a special clientele, such as students, scientists, staff, members, etc.			
		<i>This class excludes :</i> <i>Data base activities are classified in group 725. Shooting galleries are classified in class 9219 (Other entertainment activities, n.e.c.).</i>			
9232	92320	Museum activities and preservation of historical sites and buildings	92320	96160	9232
		This class includes:			
		- the operation of museums of all kinds such as art museums, museums of jewelry, furniture, costumes, ceramics, silverware, etc., natural history and science museums, technological museums, historical museums including military museums and historic houses and all kinds of other specialized museums;			
		- the preservation of historical sites and buildings.			
9233	92330	Botanical and zoological gardens and nature reserves activities	92330	96160	9233
		This class includes the operation of botanical and zoological gardens and of nature reserves including wildlife preservation, etc.			
9234	92340	Art galleries	92340	96160	9232
9239	92390	Other cultural activities, n.e.c.	92390	96160	9232
924		Sporting and other recreational activities			
9241	92410	Sporting activities	92410	96900	9241
		This class includes:			

- organization and operation of any kind of sports events outdoor or indoor for professionals or amateurs, as well as the operation of the facilities in which these sports are performed. This may involve organizations, such as football clubs, bowling clubs, swimming clubs, golf clubs, boxing, wrestling, health or body building clubs, chess, card clubs, etc., and the operation of the facilities for all these sports if they are especially used and designed for them;

- activities related to promotion and production of sporting events and the activities of individual own-account sportsmen and athletes, judges, timekeepers, instructors, teachers, coaches, etc.;

- activities of sport and game schools and those of racing stables, kennels and garages;

- hunting for sport or recreation;

- **fishing for sport or recreation; and**

- **other related service activities.**

This class excludes : *Rental of sporting equipment is classified in group 713 (Renting of personal and household goods, n.e.c.). Park and beach activities are classified in class 9249 (Other recreational activities).*

9249

Other recreational activities

This class includes all activities related to recreation not elsewhere classified in this division. This includes among others:

- casting activities for motion pictures, television productions or theater production;

- booking agency activities in connection with theatrical productions or other entertainment attractions;

- recording or taping of sound (music, etc.) on a fee or contract basis;

- activities of recreation parks and beaches (including renting of facilities such as bath houses, lockers, chairs, etc.);

- activities related to gambling and betting activities, fairs and shows of a recreational nature, recreational transport facilities, etc.

This class excludes : *Training of dogs for security reasons is classified in class 7492 (Investigation and security activities). Agency activities are classified in class 7499 (Other business activities, n.e.c.). Other entertainment activities of ballrooms and production or activities of ballrooms and discotheques, are classified in class 9219.*

92492 Theatrical booking agency activities 92492 96140 9249

92499 Other amusement and recreational activities, n.e.c. 92499 96900 9249

DIVISION 93. Other Service Activities

930 Other service activities

9301 93010 Washing and (dry-) cleaning of clothing and textile 93010 97300 9301

This class includes:

- laundering and (dry-) cleaning, pressing, etc., of all kinds of clothing and textiles, provided by mechanical equipment, by hand or by self-service coin-operated machine, whether for the general public or for industrial or commercial clients; renting of linens, industrial work uniforms, and related items by laundries;

- laundry collection and delivery;

- repair and minor alteration of garment or other textile articles when done in connection with cleaning;

- repair and minor alteration of garment or other textile articles when done in connection with cleaning;

- carpet and rug shampooing and drapery and curtain cleaning in clients' premises.

This class also includes:

- pet care services such as boarding, grooming, sitting and training pets;

- coin-operated personal service machines (photo booths, weighing machines, machines for checking blood pressure, coin-operated lockers, etc.).

This class excludes : *Repair and alteration of clothing, etc., as an independent activity is classified in group 526 (Repair of personal and household goods). Renting of clothing or household textiles is classified in group 713 (Renting of personal and household goods n.e.c.), even if cleaning of these goods is an integral part of the activity.*

9302 Hairdressing and other beauty treatment 9302

This class includes:

- hair washing, trimming and cutting, setting, dyeing, tinting, waving, straightening and similar activities for men and women as well as shaving and beard trimming;

- facial massage, manicure and pedicure, make-up and other beauty treatment.

This class excludes : *Manufacture of wigs, etc., is classified in group 399 (Other manufacturing, n.e.c.).*

93021	Barber shops activities	93021	97501	9302
93022	Beauty parlor activities	93022	97502	9302
93029	Beauty treatment and personal grooming activities, n.e.c.	93029	97909	9302
9303	93030 Funeral and related activities	93030	97901	9303

This class includes activities such as:

- burial and incineration of human or animal corpses and related activities;

- preparing the dead for burial or cremation, providing burial or cremation services; rental of equipped space in funeral parlors, embalming and morticians' services, rental or sale of graves, upkeep and maintenance of grave and mausoleums, etc.

This class excludes : *Religious funeral service activities are classified in class 9191 (Activities of religious organizations).*

9304	93040 Domestic services	97400	9309
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This class includes maids, drivers, cooks, houseboys, gardeners, including governesses, tutors, and personal secretaries, etc., employed in private households.

9309	Other service activities, n.e.c.
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This class includes:

- activities related to physical well-being and comfort, such as delivered by Turkish baths, sauna and steam baths, solariums, spas, reducing and slendering salons, massage salons, comfort stations and rest-rooms, etc.;

- astrological and spiritualists' activities;

- **pet care services such as boarding, grooming, sitting and training of pets;**

- **coin-operated photo machines service machines (photo booths, weighing machines, machines for checking blood pressure, coin-operated lockers, etc.)**

- **social activities such as escort services, dating services, services of marriage bureau, genealogical organizations, shoppers, shoe shiners, porters, valet car parkers, etc.**

93091	Social escort service activities (excluding tourist guides)	93091	97902	9309
93092	Sauna and steam bath activities	93092	97909	9309

93093	Slendering and body building activities	93093	97909	9309
93094	Pet boarding activities		13090	9309
93095	Coin-operated photo machines services		97909	9309
93096	Coin operated machines services other than photo machines services		New	9309
93099	Miscellaneous service activities	93099	97909	9309

<i>GROUP</i>	<i>CLASS</i>	<i>SUB-CLASS</i>	<i>INDUSTRY DESCRIPTION</i>	<i>PSIC 1994</i>	<i>PSIC 1977</i>	<i>ISIC 1990</i>
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SECTION P. ACTIVITIES OF PRIVATE HOUSEHOLDS AS EMPLOYERS AND UNDIFFERENTIATED PRODUCTION ACTIVITIES OF PRIVATE HOUSEHOLDS

This section includes activities within households, where the same household is the consumer of the products produced. This can be done through the employment of domestic personnel (division 95) or through the production of goods or services for own use (division 95 and 97).

DIVISION 95. Activities of Private Households As Employers of Domestic Staff

950	9500	95000	Activities of private households as employers of domestic staff	95000	97400	9500
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This group includes the activities of households as employers of domestic personnel such as, maids, cooks, waiters, valets, butlers, laundresses, gardeners, gatekeepers, stable-lads, chauffeurs, caretakers, governesses, babysitters, tutors, secretaries, etc. It allows the domestic personnel employed to state the activity of their employer in censuses or studies, even though the employer is an individual. The product, which is self-consumed, is considered non-market and assessed according to the cost of the personnel in the national accounts. These services cannot be provided by companies.

DIVISION 96. Undifferentiated Goods-Producing Households for Own Use

960	9600	96000	Undifferentiated goods-producing activities of private households for own use	-	-	9600
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This group contains the undifferentiated subsistence goods-producing activities of households, that is the activities of households that are engaged in a variety of activities that produce goods for their own subsistence. These activities include hunting and gathering, farming, the production of shelter and clothing, and other goods produced by the household for its own subsistence.

DIVISION 97. Undifferentiated Service-Producing Activities of Private Households For Own Use

970	9700	97000	Undifferentiated service-producing activities of private households for own use	-	-	9700
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This group contains the undifferentiated subsistence services-producing activities of households. These activities include cooking, teaching, caring for household members and other services produced by the household for its own subsistence. In application, if households are also engaged in the production of multiple goods for subsistence purposes, they are classified to the undifferentiated goods-producing subsistence activities of households.

GROUP	CLASS	SUB-CLASS	INDUSTRY DESCRIPTION	PSIC 1994	PSIC 1977	ISIC 3.1
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SECTION Q. EXTRA - TERRITORIAL ORGANIZATIONS AND BODIES

DIVISION 99. Extra-Territorial Organizations and Bodies

990	9900	Extra-territorial organizations and bodies
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This group includes the activities of international organizations such as the United Nations and its specialized agencies, regional bodies, etc., the Organization of American States, Association of Southeast Asian Nations (ASEAN), the Council for Mutual Economic Assistance, the European Economic Communities, the Organization for Economic Cooperation and Development, the Organization of Oil Producing and Exporting Countries, the International Monetary Fund, the World Bank, etc.

***This group excludes :** Administration and operation of diplomatic and consular missions stationed abroad or at offices of international organizations are classified in class 7521 (Foreign affairs) of the country to which they belong.*

99001	Foreign diplomatic missions		99001	99001	9900
99002	International organizations		99002	99002	9900
99009	International organizations and extra-territorial organizations and bodies, n.e.c.		99009	99009	9900



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