

**DEPARTMENT OF INTERNATIONAL ECONOMIC AND SOCIAL AFFAIRS
STATISTICAL OFFICE OF THE UNITED NATIONS**

STATISTICAL PAPERS

Series M No. 77

**PROVISIONAL CENTRAL
PRODUCT CLASSIFICATION**

**UNITED NATIONS
New York, 1991**

CONTENTS

	<u>Paragraphs</u>	<u>Page</u>
PREFACE		
3		
<u>Part One</u>		
AN INTRODUCTION TO THE PROVISIONAL CENTRAL PRODUCT CLASSIFICATION		
I. HISTORICAL BACKGROUND	1 - 9	6
II. UNDERLYING PRINCIPLES OF THE CLASSIFICATION	10 - 36	7
A. Purpose and nature of the classification	10 - 14	7
B. The Harmonized Commodity Description and Coding System (HS)	15 - 20	8
C. Principles used in constructing CPC	21 - 27	8
D. Goods and services in CPC	28 - 29	9
E. Relationship to SNA	30 - 32	10
F. Coding system of the classification	33 - 36	10
III. APPLICATION OF THE CLASSIFICATION	37 - 42	11
A. General remarks	37	11
B. Use of different levels of the classification	38	11
C. Using CPC in establishing related national classifications	39 - 42	11
IV. RELATIONSHIP OF CPC TO OTHER CLASSIFICATIONS	43 - 53	12
A. General remarks	43 - 44	12
B. Relationship of CPC to ISIC	45	12
C. Relationship of CPC to HS and SITC	46 - 47	12
D. Relationship of CPC to other classifications of goods and services	48 - 53	12
V. INTERPRETATION OF THE CPC SYSTEM	54 - 59	13
A. Indexes to the classification	54 - 55	13
B. Explanatory notes	56 - 57	13
C. Rules of interpretation	58 - 59	14
VI. RELATED TOPICS	60 - 61	15
A. Annexes to CPC	60	15
B. Correlation tables	61	16

Part Two

STRUCTURE OF THE PROVISIONAL CENTRAL PRODUCT CLASSIFICATION

I. BROAD STRUCTURE: SECTIONS, DIVISIONS AND NUMBER OF SUBDIVISIONS		18
--	--	----

II.	DETAILED STRUCTURE: SECTIONS, DIVISIONS, GROUPS, CLASSES AND SUBCLASSES	22
-----	--	----

Annexes. CATEGORIES FOR SPECIAL PURPOSES

I.	ENERGY RELATED PRODUCTS	22
II.	TOURISM RELATED SERVICES	22
III.	CATEGORIES IN BALANCE OF PAYMENTS OF INCOME AND TRANSFERS	22

Part Three

EXPLANATORY NOTES FOR THE SERVICES LISTED IN CPC

5.	Construction work and constructions; land	24
6.	Trade services; hotel and restaurant services	34
7.	Transport, storage and communications services	48
8.	Business services; agricultural, mining and manufacturing services	59
9.	Community, social and personal services	83

Part Four

CORRESPONDENCE TABLES BETWEEN ISIC, REV.3, AND CPC

1.	ISIC, REV.3, TO CPC	101
2.	CPC TO ISIC, REV.3	105

PREFACE

The newly developed provisional Central Product Classification (CPC) constitutes a complete product classification covering goods and services. In developing CPC, the main intention was to provide a general framework for international comparison of data from various types of statistics that present data by kinds of product. Therefore, one of the main characteristics of CPC as a general-purpose classification is that it provides less detail than the other specific classification systems in areas or for applications for which such systems are available.

The final draft of the provisional Central Product Classification was considered and approved by the Statistical Commission at its twenty-fifth session in February 1989./1/ In approving the final draft of the provisional CPC, the Statistical Commission recommended to the Economic and Social Council that the Council adopt the following resolution, which the Council, then adopted on 22/May/1989, as its resolution 1989/3. It is reproduced below in its parts relevant to CPC.

"The Economic and Social Council,

Recalling resolution 4/(XV) adopted by the Statistical Commission at its fifteenth session, in 1968,

Considering:

...

(g) The proposed new Central Product Classification, as described in the report of the Secretary-General, to be known as the provisional Central Product Classification,

1. Recommends that Member States:

...

(b) Make use of the provisional Central Product Classification in order to gain experience in obtaining international comparability for data classified according to goods and services;

2. Requests the Secretary-General:

...

(b) To prepare a publication on the provisional Central Product Classification, together with the explanatory notes for the services part of the Classification, based on the provisional text before the Statistical Commission at its twenty-fifth session and in the light of the conclusions of the Commission;

(c) To publish and circulate/... the provisional Central Product Classification and to bring [it] to the attention of States Members of the United Nations or members of the specialized agencies for adoption."

CPC is a classification that is intended to play a central role in relating different types of international economic classifications and to serve a variety of purposes. Indeed, it has already become an important tool in the decade-long programme on harmonization of international economic classifications. Other United Nations classifications included in the programme were the third revision of the Standard International Trade Classification (SITC, Rev.3) which was approved by the Statistical Commission at its twenty-third session in 1985 and published in 1986./2/ and the International Standard Industrial Classification of All Economic Activities (ISIC, Rev.3), which was approved by the Statistical Commission at its twenty-fifth session in 1989, together with CPC, and published in 1990./3/ One of the basic aims in developing CPC was to combine the main classification principle following ISIC, Rev.3 (i.e. classification by principal industry of origin of the products considered), with criteria applied in the Harmonized Commodity Description and Coding System/(HS) of the Customs Cooperation Council/4/ and in SITC, Rev.3 (i.e. classification according to physical properties of the products). Criteria of the type used in HS and SITC, Rev.3, have been especially important in developing the part of CPC dealing with transportable goods, which is based completely on the most detailed subdivisions of the HS as building blocks. As SITC is also based on HS, all these classifications are completely compatible.

The name "Central Product Classification" is intended to indicate that the purpose of CPC is to provide a framework for international comparison of various kinds of statistics dealing with goods, services and assets. Basically, CPC is intended to be used for different types of statistics, for example, industrial statistics and national accounts, price statistics, foreign trade statistics (including trade in services) and balance-of-payments statistics.

Another main characteristic of CPC is that it contains a description of services. No international classification of services covering the whole spectrum of outputs of heterogeneous service industries and serving the different analytical needs of the various types of statistics has been available until now. Rapid technological progress in many service industries has led to new services and service packages being offered, such as financial services, computer services, consultancy and advisory services in many fields, technical services and other business services. For data collection and compilation on such outputs, it is essential to attempt to describe these services as accurately as possible to clarify the

basic underlying concepts. Therefore, in the final stage of the long-term process leading to the third revision of ISIC and the development of CPC, the importance of improving service classifications as a precondition for improving service statistics in general was fully recognized and given high priority in international meetings.

Development of service classifications and related explanatory notes was the main agenda item at the early meetings of the Voorburg Group on Service Statistics. In this Group a number of countries constituted themselves to share the workload and volunteer resources for advancing work on the various aspects of service statistics. As far as classification work was concerned, this meant contributing proposals for service classifications and related explanatory notes. Without these voluntary contributions by countries, it would hardly have been possible to complete the part of CPC dealing with services. Particular acknowledgements go to the National Statistical Offices of a number of countries for preparing selected listings of services for CPC with the explanatory notes pertaining in the context of the Voorburg Group on Service Statistics. They are Australia: divisions 82/(Real estate services) and 83/(Leasing or rental services without operator); Canada: divisions 75/(Telecommunications services), 86/(Legal, accounting, auditing and bookkeeping services; taxation services; market research and public opinion polling services; management and consulting services; architectural, engineering and other technical services) and 87/(Business services n.e.c.); Hungary: divisions 96/(Recreational, cultural and sporting services) and 97/(Other services); Japan: divisions 84/(Computer and related services), 85/(Research and development services), 87/(Business services n.e.c.) and 96/(Recreational, cultural and sporting services); the Netherlands: division 93/(Health and social services); Sweden: divisions 75/(Post and telecommunications services) and 84/(Computer and related services); and the United Kingdom of Great Britain and Northern Ireland: division 81/(Financial intermediation services and auxiliary services therefor). In some cases, these contributions have been subject to editorial amendments. Some other parts of the explanatory notes were developed by the United Nations Secretariat.

Together with the third revision of ISIC, the development of CPC is the outcome of a decade-long review process during which experts from countries with various types of economic systems and at various stages of development from all regions of the world, as well as experts from international organizations, endeavoured to solve the outstanding issues. The central role during the process of harmonization of international economic classifications was played by the Joint Working Group on World Level Classifications of the Statistical Office of the United Nations Secretariat and the Statistical Office of the European Communities, which met six times, and the three meetings of the United Nations Expert Group on Harmonization of Economic Classifications. All the experts and organizations involved in the development process of CPC deserve credit and acknowledgements. Among them, Walter/Neece of the United States Bureau of the Census made particular contributions in the final stage of work by commenting in detail on the Introduction to CPC, on the classification structure, and on those parts of the explanatory notes that were circulated during the twenty-fifth session of the Statistical Commission in February/1989.

The publication of the provisional CPC consists of four parts. Part/One contains the Introduction to CPC, which provides basic information on its conceptual background. Topics dealt with include background information on the Programme on Harmonization of International Economic Classifications; the purpose and nature of and classification principles used in constructing CPC; its relationship with HS and SITC, Rev.3, as well as with ISIC, Rev.3; selected issues related to the application of CPC in the System of National Accounts (SNA);/5/ applications of CPC, including its use in establishing related national classifications; and a brief description of supplementary materials of importance for the interpretation of CPC. Part/Two shows (a)/the broad structure at the one- and two-digit levels together with a synoptic table giving the number of further subdivisions at the more detailed levels of classification; and (b)/the detailed classification, covering transportable goods (sects./0-4), non-transportable goods (part of sect./5), and services (part of sect./5, sects./6-9). For the part dealing with transportable goods, the correspondence with HS and SITC, Rev.3, is also shown in separate columns for each subclass (five-digit category) of CPC, whereas the industrial origin in terms of ISIC, Rev.3, is indicated throughout. Part/Two also includes three annexes: for energy related products (annex/I) and tourism related services (annex/II). These are the product-side counterparts of the annexes included in the ISIC, Rev.3, publication. Annex/III contains categories of income and transfers, as requested by producers and users of balance-of-payments statistics. Part/Three consists of the explanatory notes for the services part of CPC (sects./5-9) that have been developed either by countries in the context of the Voorburg Group on Service Statistics or by the Secretariat. Part/Four comprises correspondence tables between ISIC, Rev.3, and CPC showing the linkage that exists between activities and their outputs at a broad level of aggregation. These correspondence tables are presented using the ISIC, Rev.3 and CPC framework as a starting point. More detailed information on these subjects can be found in the Introduction to CPC, and for Part/Four, in brief separate introductions.

Notes

- 1/ Official Records of the Economic and Social Council, 1989, Supplement No./3 (E/1989/21), para./95.
- 2/ Standard International Trade Classification, Revision 3, Statistical Papers, Series/M, No./34, Rev.3 (United Nations publication, Sales No./E.86.XVII.12).
- 3/ International Standard Industrial Classification of All Economic Activities, Statistical Papers, Series/M, No./4, Rev.3 (United Nations publication, Sales No./E.90.XVII.11).
- 4/ Customs Cooperation Council (Brussels, 1983).

5/ A System of National Accounts, Studies in Methods, Series/F, No./2, Rev.3 (United Nations publication, Sales No./E.69.XVII.3).

Part One

AN INTRODUCTION TO THE PROVISIONAL CENTRAL PRODUCT CLASSIFICATION

I. HISTORICAL BACKGROUND

1. At the seventeenth session of the Statistical Commission in 1972, 1/ the twenty-first session of the Conference of European Statisticians in 1973 and meetings of members of both bodies with the secretariats of international organizations, there was general agreement on the need to improve harmonization among the various classifications in the economic field (and, where appropriate, in other fields) that had been prepared under the auspices of the United Nations and other international bodies.

2. In May 1973 the Customs Cooperation Council (CCC) undertook responsibility for the revision of its nomenclature (CCCN) and its extension from a four-digit system, containing 1,011 headings, to a six-digit system now containing 1,241 four-digit headings, which are further subdivided into 5,019/six-digit subheadings. The new nomenclature is called the Harmonized Commodity Description and Coding System (HS). 2/ At the request of the Statistical Commission and the invitation of the CCC the Statistical Office of the United Nations Secretariat participated intensively in the development of the HS, mainly in order to ensure that when making dissections the HS would take into account as much as possible continuity with the Standard International Trade Classification (SITC), Revision 2./3/ and the industrial origin of the goods. The HS was approved by CCC in June 1983 and entered into force in January 1988.

3. In 1974 the Statistical Office of the United Nations Secretariat, at the request of the Statistical Commission at its seventeenth session, 1/ convened an Expert Group to make recommendations to enhance the harmonization of international statistical classifications and to frame recommendations in the form of a work programme. On the basis of the Group's report, the Commission, at its nineteenth session, approved a programme to harmonize the existing activity classifications of the United Nations, the European Communities (EC) and, if possible, the Council for Mutual Economic Assistance (CMEA) and, simultaneously, to develop a system of different but interrelated classifications of economic activities and goods and services. 4/ Development of a new classification covering both goods and services (products)/- the Central Product Classification (CPC)/- was intended to provide a basic tool in this programme. The product classifications were to use the detailed subheadings of the HS as building blocks for the part dealing with transportable goods and to take into account the basic categories of economic supply and use as specified in A System of National Accounts (SNA),/5/ namely, intermediate consumption, final consumption, capital formation and imports and exports. Also SITC, when being revised, was to become part of this programme of harmonization. The Statistical Commission endorsed the programme and supported its continuation at subsequent sessions with the provision that existing systems were to maintain their essential character. 6/

4. In 1977 the Statistical Office of the United Nations Secretariat and the Statistical Office of the European Communities (EUROSTAT) convened a Joint Working Group on World Level Classifications, which met six times in Brussels and Luxembourg during the period 1977-1987. It was agreed that this Group would develop an Integrated System of Classifications of Activities and Products (SINAP) which would serve as an interim classification, its categories being used as building blocks for the revision of the International Standard Industrial Classification of All Economic Activities (ISIC), Revision/2;/7/ the General Industrial Classification of Economic Activities within the European Communities (NACE), 8/ and, if possible, the Classification of Branches of the National Economy (CBNE) 9/ of the State members of the CMEA; and for related classifications of goods and services. In the course of its work, the Group also contributed some proposals for the Standard International Trade Classification, Revision 3./10/ especially on the relationship between SITC and CPC.

5. Subsequently, the Statistical Office of the United Nations Secretariat organized a series of related expert group meetings dealing with economic classifications, which met at United Nations Headquarters in New York in December/1983, April and May 1986 and April 1988. 11/ The composition of the Expert Group was roughly the same as that of the United Nations Statistical Office/Statistical Office of the European Communities Joint Working Group, so that continuity of work was ensured. In both groups, experts from countries in different parts of the world and from countries at various stages of development were represented, as well as regional commissions and international organizations. The main task of the meetings was to review the drafts of ISIC, Rev.3, and the related CPC prepared by the Statistical Office, and to advise the Statistical Office and the Statistical Commission on how to improve these drafts.

6. At its twenty-third session in 1985 the Statistical Commission approved the third revision of SITC and confirmed that the degree of harmonization reached between SITC, CPC and ISIC was in accordance with its strategy previously approved (see para. 3 above). The Commission recommended that Member States should report internationally data on external trade statistics according to the SITC, Rev.3, as far and as soon as possible and requested the Secretary-General to arrange that, beginning not later than with data for the full year 1988, the publication of external trade data by United Nations bodies should be, as far as possible, in the form of SITC, Rev.3./12/

7. At its twenty-fourth session in 1987, the Statistical Commission reviewed the first complete draft of the CPC. It endorsed the continuation of work on CPC by the Statistical Office of the United Nations Secretariat in conjunction with appropriate international organizations, in particular EUROSTAT, the Organisation for Economic Cooperation and

Development (OECD) and the CMEA. It requested that the final draft be submitted to the Statistical Commission at its twenty-fifth session in 1989.

8. The Joint Working Group on World Level Classifications at its sixth session, in December 1987, and a United Nations Expert Group meeting in April/1988 reviewed subsequent drafts of the CPC. The Expert Group on Harmonization of Economic Classifications recommended that the acronym CPC for Central Product Classification be included in the title regardless of the language so that for example the French title could read "Classification Centrale de Produits (CPC)". This would facilitate international understanding when referring to the classification.

9. On the basis of recommendations made at these meetings the final draft was then prepared by the Secretariat for submission to the Statistical Commission with the request that the Commission approve the draft provisionally so that it could be published and used around the world. The Commission, at its twenty-fifth session, approved the final draft of the provisional CPC, modified to take into account comments by the Commission, and recommended that member States make use of the classification as a provisional classification in order to gain experience in obtaining international comparability for data according to goods and services. ^{13/} In this way a sound basis for any needed revisions in the CPC would be achieved. At the same session the Statistical Commission approved the third revision of ISIC.

II. UNDERLYING PRINCIPLES OF THE CLASSIFICATION

A. Purpose and nature of the classification

10. The purpose of CPC is to provide a framework for international comparison of statistics dealing with goods, services and assets and to serve as a useful guide for countries developing or revising an existing scheme in order to make it compatible with the international standard.

11. The Expert Group Meeting on the Harmonization of Statistical Classifications in 1976 considered that CPC as a standard central product classification was not developed for a single programme but was meant to be designed as an instrument for assembling and tabulating all kinds of statistics that needed product detail. ^{14/} Such statistics may cover production, intermediate and final consumption, capital formation and foreign trade and may refer to commodity flows, stocks or balances and may be compiled in the context of input-output tables, balance-of-payments and other analytical presentations.

12. CPC is seen as supplementary to other recommended classifications (such as SITC, Rev.3, for foreign trade statistics); it provides a basis for recompiling basic statistics for analytical use from their original classifications into a standard classification (CPC). CPC was developed primarily to enhance harmonization among various fields of economic and related statistics and to strengthen the role of the national accounts and balances as an instrument for coordination of economic statistics.

13. CPC includes categories for all products that can be the object of a domestic or international transaction or that can be entered into stocks. Furthermore, not only products that are an output of economic activity are represented, including transportable goods and non-transportable goods and services, but also non-produced assets, including land and assets that arise from legal contracts, such as patents, licences, trademarks and copyrights (intangible assets). Although the non-produced assets are not regarded as products in the System of National Accounts (SNA), it was considered useful to include them in the CPC because there is substantial national and international trade in them, and many users are interested in such data.

14. In the long run CPC may contribute to a reduction of the number of product classifications used internationally. As a general-purpose product classification, it may serve as a guideline for future product-type classifications for specific areas in the economy. Such specific classifications should be compatible with the general framework of CPC so that comparability of data will be ensured.

B. The Harmonized Commodity Description and Coding System (HS)

15. The CPC categories for transportable goods are defined in such a way that each consists of the goods of one or more complete HS six-digit category. It is thus essential to describe the HS briefly.

16. The HS evolved from the customs tariff nomenclature of the Customs Cooperation Council. The original customs tariff nomenclature of the Council was the 1955 Brussels Tariff Nomenclature (BTN). The main requirements for the classification were that goods should be classified according to objective criteria and that the classes be simple, precise and objective in application. In particular, the following criteria were used: classification according to raw or basic material, classification according to the degree of processing, classification by use or function and classification according to economic activities. These principles were maintained in all subsequent revisions of the nomenclature. In 1974 the nomenclature was renamed the Customs Cooperation Council Nomenclature (CCCN). From 1961 onwards efforts were made to harmonize BTN/CCCN and SITC; these led to an improvement of the correlation. At each revision of either nomenclature the correlation was improved, with the result that in 1978 the Council introduced in CCCN/1,083 statistical subheadings within 262 of its 1,011 headings which were in perfect correlation with SITC, Rev.2.

17. In 1970 the Council set up a study group to explore the feasibility of developing a harmonized commodity description and coding system that could simultaneously meet the needs of customs, external trade statistics and carriers. The Group reported in 1973 that such a system was not only feasible, but was essential in the longer-term interests of facilitating international trade. The Council provided for creation of a Harmonized System Committee, which then developed the System based largely on CCCN and SITC, Rev.2. HS is a revision and extension of CCCN, modifying existing four-digit headings and introducing six-digit subheadings in many cases.

18. The HS was implemented in accordance with a Convention adopted by the Council in June 1983, which entered into force as of 1 January 1988. The system contains 21 sections, 97 chapters and 1,241 headings at the four-digit level, 930 of which are further divided into subheadings. In total there are 5,019 separate categories of goods identified by a six-digit code. Besides the nomenclature itself, the International Convention on the Harmonized System contains legal rules of interpretation and the principles agreed to by contracting parties for administering the system. In addition, the CCC has developed a very elaborate set of explanatory notes and an alphabetical index to aid in use and interpretation. It should be noted that the Convention, in article/3.1(b), requires that "each Contracting Party shall ... make publicly available its import and export trade statistics in conformity with the six-digit codes of the Harmonized System, or, on the initiative of the Contracting Party, beyond that level, to the extent that publication is not precluded for exceptional reasons such as commercial confidentiality or national security". 15/

19. In developing HS the Customs Cooperation Council agreed, in principle, to introduce the industrial origin criterion in its construction 16/ i.e. each subheading of the HS, ideally, should contain only goods that are normally produced by a single industry. This principle was followed as far as possible. Exceptions occurred for many reasons. In some cases it was considered impossible for customs to make this distinction on the basis of the physical properties of a good, or the distinction would lead to categories that were too unimportant in international trade. In others the historical and legal distinctions administering customs and trade requirements took precedence over what might have been more useful from the standpoint of industrial origin. In some cases it was not clear where products would fall in the HS. It was also important that different countries, with different industrial organizations, could differ on what was necessary to meet the intention.

20. During the twenty-third session of the Statistical Commission in 1985 there was strong support for the recommendation to the Customs Cooperation Council to ensure that its future revision of HS would take into account, to the extent possible, the industrial origin of goods and the representative of the Council promised cooperation in that field. 17/ The Council plans to allow for updating the HS every three or four years, and has recommended that statisticians become involved as much as possible in the work of the Harmonized System Committee both through their national delegations and through international organizations. In this context, the Council invited statisticians from member States and the Statistical Office of the United Nations Secretariat to participate in the meetings of the Review Subcommittee for updating HS in order to ensure that the updating of the HS will not create a loss of relationship between itself and other international classifications./18/

C. Principles used in constructing CPC

21. The CPC is a system of categories covering both goods and services that is both exhaustive and mutually exclusive. Consistent with the other principles used, homogeneity within categories is maximized. CPC categories for transportable goods are based on the physical properties and the intrinsic nature of the products, as in the HS. To some extent this also applies to their aggregations, but additionally a close relationship with the ISIC (industrial origin criterion) is maintained. Moreover, for the part dealing with transportable goods, the CPC, with one exception, uses the headings and subheadings of the HS as building blocks, i.e., each CPC subclass is an aggregate of one or more headings or subheadings of the HS. An advantage of this relationship is that since the HS is used in many countries for international trade statistics and in some countries for production statistics, the introduction of the CPC in those countries is facilitated.

22. The one exception is the subdivisions of CPC group 333 (refined petroleum products). The entire group equals HS heading 2710 which is not further subdivided into subheadings because no agreement could be reached on how to do so and no definitions could be made which satisfied customs requirements. The CPC has subdivided this group into eight non-divided classes. These classes are the same as those existing in SITC, Rev.2, and SITC, Rev.3.

23. The expression "physical properties and intrinsic nature" means criteria that are proper to the goods themselves, e.g., the raw materials of which they are made, their stage of production, the way in which they are produced, the purpose or user category for which they are intended, the prices at which they are sold, whether or not they can be stored etc. The way products are produced is not necessarily the same as the industrial origin, although they very often coincide. Sometimes an industry produces goods of a totally different nature, for example meat and hides, which are both produced by slaughterhouses. These products are not put together in one category or even in the same section of the CPC. Thus, unprocessed hides are considered raw animal materials and are classified in section/0 (Agriculture, forestry and fishery products), whereas meat is classified in section 2 among food products.

24. Similar problems concerning industrial origin arise when industries produce both goods and services. Examples of such services are repair, maintenance and manufacturing on a fee or contract basis. Although the industrial origin of these services is often the same as the origin of the goods themselves, it should be clear that the nature of the services

involved may be markedly different from that of the goods, so that the goods and services should be classified under different parts of the CPC. These services are therefore given a separate division (88) in the classification.

25. The ISIC itself provides a framework for structuring production activities according to industries, and in doing so it uses the industrial origin of products as one criterion among others for classifying activities. Accordingly, there is no one-to-one correspondence between CPC and ISIC. It has often been suggested that such a relationship should exist because it would link the products directly to their producers. Such a relationship, however, has a number of disadvantages as well. It would lead to inadequate description of CPC categories, especially at the higher levels, and to unrealistic aggregates; it would also make harmonization with the SITC more difficult than necessary. It was also recognized that the relationship between industries and their products is a complex one and is not always stable. Lastly, the CPC is meant to be used not only for production statistics but also for other kinds of statistics, as was mentioned above (paras./11 and 12). For these reasons it was decided to give priority to the nature of the products rather than to their industrial origin.

26. Although not the sole criterion used, the industrial origin of goods and services was, nevertheless, considered to be important in developing the CPC. Its importance was recognized by attempting to group into one CPC subclass only those products that are produced by a single industry. However, since all CPC categories in the goods area are aggregates of HS subheadings, and since the criterion of origin was not always taken into account in the HS, the industrial origin principle could only be applied in so far as the HS allowed it. Through its linkage to the ISIC such criteria as the input structure, the technology and the organization of production are also reflected in the CPC.

27. With a view to accommodating users of CPC who want to identify a direct relationship between CPC and ISIC, each CPC subclass is accompanied in this publication by a reference to the ISIC industry in which most of the goods or services in question are generally produced. By rearranging the CPC according to this ISIC reference one finds the main goods or services that are the output of a certain industry. It should be realized, however, that this ISIC code refers to the principal producing industry of the CPC category. In some cases, some products are included in the CPC category even if they have a different industrial origin. Additionally, where the HS does not follow the industrial origin criterion, products with different industrial origin may be included in a single CPC subclass. Also, not all ISIC classes can be cross-classified with CPC. This will arise when some goods or services are produced in a way that their industrial origin is no longer recognizable in the products themselves, or the HS may not make such a distinction. For instance, in only a very few cases does the HS distinguish between metal products of cast iron and other metal products. Moreover, many products made by casting are classified in the HS as parts of machinery or other goods. As a result, the CPC does not have a separate category for products of cast iron and no reference is made to ISIC group 273 (Casting of metals). Such products are included in categories that contain similar products whether or not cast. Similarly, identical retail trade services are provided by both non-specialized stores and specialized stores and identical products are also sold by non-store retailers. In the CPC, the ISIC codes shown next to these service categories refer to the specialized stores only, because such reference is more specific. As a result no ISIC reference to non-specialized stores (ISIC group 521) will be found in CPC.

D. Goods and services in CPC

28. Much has been written and stated about the difference between goods and services. Several criteria are used in different circumstances: e.g.,/tangible versus intangible, storable versus non-storable or transportable versus non-transportable. Most of these criteria hold in the majority of cases, but there are always exceptions or borderline cases which cannot be simply resolved. Based on the variety of criteria used and the diverse experience around the world, it appears that no single criterion provides a valid, practical and unambiguous basis for distinguishing between goods and services in all cases. Examples of borderline situations are photographs, computer tapes and meals or drinks in restaurants. In these cases as well as others, a bundle, i.e. a combination or mixture of products, is sold and more often than not this bundle consists of a tangible and an intangible component. In the case of meals or drinks consumed in a restaurant, for example, the tangible component would be the foods and beverages consumed, and the intangible component the cooking and serving services, the seating and the locality of the restaurant. The purchaser of such a "mixed product" usually does not give much thought to whether a good or a service is purchased. The customer in a bookshop wants to buy a good and is probably not aware of the services provided by the author, the publisher, and the retail salesman. On the other hand, the person who has a pair of shoes resoled probably regards the transaction as a purchase of a service and does not think of the pieces of leather that are involved. In the case of a restaurant meal the situation is more ambiguous and varied with respect to the goods portion of the transaction compared to the service portion.

29. The precise distinction between goods and services is interesting from a theoretical point of view and may be relevant for the compilation and analysis of certain economic statistics. However, there is no need to embody such a distinction into a classification such as the CPC, which is intended to be for general purpose and to cover both goods and services. If an object does not fit into a category for goods, it must automatically fit into another category of the CPC, because everything that can be the object of a transaction is covered by the CPC.

E. Relationship to SNA

30. Within the framework of the SNA there is no distinction between goods and services, but there is a very elaborate

definition of "goods and services". From this definition in conjunction with the definition of the production boundary it can be concluded that services within households are excluded from the services area. Services within establishments are also excluded. Again these limitations may be important from a statistical point of view, but less from a classification point of view. In so far as such services are never objects of transactions there is no need to specify them in the CPC.

31. SNA clearly separates payments for non-factor services from remunerations of the production factors (salaries, interest, property etc.). Unrequited current transfers are also excluded from the goods and services definition. The CPC follows the same line: payments for factor services and transfers are not included in the classification. For practical reasons, however, they are added as an annex to the CPC (see para./60).

32. For international trade statistics a different distinction is made, i.e.,/between merchandise and non-merchandise. Merchandise is defined as "goods that add to or subtract from the stock of material resources of a country as a result of their movement into or out of the country". 19/ This definition coincides more or less with the CPC sections 0 through 4, although there are many exceptions. It should be realized that when discussing international trade in services what is often meant is not only non-factor services, but everything that is non-merchandise, even including payments for factor services and transfers.

F. Coding system of the classification

33. The coding system of CPC is hierarchical and purely decimal. The classification consists of sections (identified by the first digit), divisions (identified by the first and second digits), groups (identified by the first three digits), classes (identified by the first four digits) and subclasses (identified by all five digits, taken together). The codes for the sections range from 0 through 9 and each section may be divided into nine divisions. At the third digit of the code each division may, in turn, be divided into nine groups which then may be further divided into nine classes and then again into nine subclasses. In theory, this allows for 65,610 categories. In practice, however, there are 10 sections, 69 divisions, 293 groups, 1,050/classes and 1,811 subclasses. The code numbers in CPC consist of five digits without separation of any kind between digits. This coding system was chosen to avoid possible confusion with code numbers used in the SITC that uses a point to the right of the third digit.

34. At some point it was suggested that code numbers for CPC be made identical with those of ISIC at least at the two-digit level, using the same tabulation codes (letters) for the sections. This was, however, intentionally not done for fear that CPC would be perceived as a mere extension of ISIC, i.e.,/a list of goods and services, produced by a certain ISIC industry. This perception would greatly detract from the intended purpose of CPC, which is to be a classification in its own right. In addition, it would enforce the erroneous impression that all products covered by the related CPC categories were products of the ISIC to which they were numerically tied.

35. Where a given level of classification is not further subdivided, a "0" is used in the position for the next more detailed level. For example, the code for subclass "Unmanufactured tobacco" is 01700, since the group "Unmanufactured tobacco (code 017) is divided neither into classes nor into subclasses. The subclass "Bituminous or oil shale and tar sands" is coded 12030, as the division "Crude petroleum and natural gas" (code 12) is not divided into groups but directly into classes. The class "Bituminous or oil shale and tar sands" (code 1203) is then again not further subdivided.

36. For use in computers the "0" can also indicate that the code is used for a total of all more detailed categories. Thus, the code 2610 could indicate the total of all categories 2611 through 2619, while 34600 could represent the total of all categories 34611 through 34620.

III. APPLICATION OF THE CLASSIFICATION

A. General remarks

37. At its twenty-fifth session in 1989 the Statistical Commission requested that the Statistical Office of the United Nations Secretariat publish and circulate CPC and that it be called to the attention of the States Members of the United Nations and the specialized agencies. The Commission also recommended that Member States make use of CPC as a provisional classification in order to gain experience in obtaining international comparability for data according to goods and services.

B. Use of different levels of the classification

38. Different uses and types of statistics are best served by presenting statistics in terms of different levels of aggregation. Thus it may be necessary or desirable to use a classification such as CPC at different levels of detail for different purposes; for example, it may not be necessary for the purposes of national accounting to classify data at the level of detail required for industrial statistics purposes. Similarly, data on production obtained from establishment inquiries can usually be classified in far more detail than data on capital formation obtained from administrative reporting systems. The CPC furnishes a framework for comparable classifications of data at differing levels of detail, because of its hierarchical structure.

C. Using CPC in establishing related national classifications

39. Many countries that do not have the experience or resources to develop their own national product classifications, or that want their national product classifications to be related to the relevant international classifications as closely as possible, may choose to use CPC as their national classification. In such cases CPC may be used as is or it may be expanded or contracted, depending on the economy and other circumstances of the country.

40. For a national product classification to be convertible to CPC, the most detailed categories of classification in the national scheme should coincide with, or be subdivisions or combinations of, the individual subclasses of the CPC. In other words, each of the most detailed categories of the national product classification should not cover selected portions of two or more subclasses of the CPC, but should in general be part of the same class of the CPC. As long as these requirements are observed, the convertibility of the national product classification to the CPC would not be affected by the position of the categories at the most detailed level of classification in the national scheme or the manner of their grouping.

41. If it is so desired, classifications based on the CPC may be constructed by subdividing each subclass into as many as nine subcategories. This may be done by appending one decimal place to the CPC five-digit code. Alternatively, the subdivision of classes into subclasses in the CPC may, in some cases, be expanded by replacing the subclasses with a greater number of more detailed categories. Where this approach is employed, the more detailed subclasses may be identified by means of five digits as long as no more than nine subclasses are required for each class of the CPC. In order to preserve comparability with the subclasses of the CPC, the more detailed subcategories should be so delineated that they may be aggregated into subclasses of the CPC. It is preferable that the additional subdivisions of the expanded classification be part of the same class of the international classification.

42. Some countries may wish to contract the CPC detail. Some categories may be relatively unimportant in that country or cannot be distinguished through statistics that are routinely available; for example, some countries may find it impracticable to establish categories in their national classifications which are similar to the individual categories of divisions 43 through 46 (machines). They may find it appropriate for their purposes to combine some, or all, of the subclasses or classes in each of these divisions into single categories at the most detailed level of classification of their national scheme. Contractions should ideally (a) combine complete CPC categories, (b)/combine categories at the same CPC level, and (c) combine categories within the existing CPC hierarchical structure.

IV. RELATIONSHIP OF CPC TO OTHER CLASSIFICATIONS

A. General remarks

43. The Statistical Commission requested the preparation of statistical classifications that together would form an integrated system for measurement of activities, goods and services and which could be used in various kinds of economic and related statistics. The work resulted in the revision of ISIC and SITC and the development of CPC. ISIC represents the activity side of the system; CPC is the general classification for goods and services and SITC is a special statistical classification for transportable goods in international trade. All three classifications are strongly interrelated.

44. CPC also interrelates with a number of other classifications, either directly or indirectly. These other classifications include the HS, the Classification by Broad Economic Categories (BEC),^{20/} and the Combined Nomenclature (CN) ^{21/} of the European Communities which meets at one and the same time the requirements both of the Common Customs Tariff and of the external trade statistics. SITC also interrelates in a precise way with these classifications; the BEC is in fact defined in terms of the SITC. There is no direct relationship with the Classification of the Functions of Government (COFOG), ^{22/} the International Standard Classification of Education (ISCED)/^{23/} or the International Standard Classification of Occupations (ISCO)/^{24/} because the units of classification used in these classifications are not goods or services. It may be noted, however, that ISIC is sometimes used to classify employed persons in terms of the industry in which they work. In terms of this use of ISIC, ISCED and particularly ISCO are closely related. In any case, COFOG, ISCED and ISCO served as background information when drafting the CPC.

B. Relationship of CPC to ISIC

45. Each subclass of the CPC consists of goods or services that are predominantly produced in one class of ISIC. This predominant ISIC class is shown in the first column next to each CPC subclass. By using this kind of correlation table in the reverse way, i.e., from ISIC to CPC, one can usually find which products are the characteristic outputs of a certain industry. This procedure, however, will not always be successful for the reasons explained in paragraphs 19 and 27.

C. Relationship of CPC to HS and SITC

46. A very strong relationship exists between the CPC and the HS for transportable goods where the CPC is almost always a grouping and rearrangement of complete categories of the HS. In the present publication this relationship is indicated in the second column by a reference next to each CPC subclass to the HS headings or subheadings which define the CPC category. In all but one case the headings or subheadings of the HS are not further divided. The only exception to this is the category for refined petroleum oils, CPC 333 (see para. 22 above).

47. The relationship between CPC and SITC is very similar to the one between CPC and HS. For transportable goods, all 5-digit items of the SITC are equal to or an exact part of a single CPC subclass. In this case there is also a reverse relationship in that each subclass of the CPC is part of only one SITC 3-digit group. In other words, complete CPC subclasses can be aggregated into one SITC group. The correlation between CPC and SITC, Rev.3, is shown in the third column of the classification. Since the SITC deals only with transportable goods, no correspondence between CPC and SITC exists for the remainder of the CPC.

D. Relationship of CPC to other classifications of goods and services

48. The remaining major United Nations classifications dealing with goods and services are the Classification by Broad Economic Categories (BEC) and the classifications contained in tables 6.1 and 6.3 of the SNA, Rev.3.

49. The BEC is designed to serve as a means for converting external trade data compiled on the SITC into end-use categories that are meaningful within the framework of the System of National Accounts (SNA), namely categories approximating the three basic classes of goods in the SNA, capital goods, intermediate goods and consumption goods./25/ These three main end-use categories are further subdivided in BEC into a total of 19/categories. Through the correlations between CPC and SITC and between SITC and BEC it generally becomes possible to rearrange whole CPC subclasses into BEC categories.

50. The current version of SNA (Rev.3) was developed long before the CPC. Therefore, it does not include specifically a classification by type of product similar to CPC. It may include breakdowns that may be related to CPC; for example, table/6.1 of the present SNA contains a scheme to be used for classifying the outlays on goods and services by households in the domestic market for purposes of final consumption according to the major object (i.e., the purpose) for which the goods and services are acquired. Table 6.3 provides for a classification of gross fixed capital formation by type of fixed assets. A fourth revision of the SNA is being prepared. It is expected that the new version will include explicitly a product classification harmonized with the CPC, either by using its categories directly or by referring to them.

51. For many years the European Communities used the nomenclature of goods for the external trade statistics of the Community and statistics of trade between Member States (NIMEXE) as a classification for external and intra-community trade statistics. From the beginning this classification used the CCCN as its basis to which some divisions for customs purposes as well as some statistical subdivisions were added. After the introduction of the HS this approach was continued. Since the beginning of 1988 the European Communities have been using a new international trade classification, the Combined Nomenclature (CN), which follows the principles used in developing the NIMEXE. Therefore, there is a straightforward relationship between the CPC and the CN, i.e., whole categories of the latter can always be rearranged into CPC subclasses. This is also the case with SITC, Rev.3.

52. From the beginning of the work on harmonization of economic classifications, the Statistical Commission emphasised that efforts be made to harmonize the United Nations classifications with those of the European Communities and, if possible, with those of the Council for Mutual Economic Assistance. Through the United Nations Statistical Office/Statistical Office of the European Communities Joint Working Group and the cooperation of all parties concerned, it was agreed that the revised NACE and the related product classification of the European Communities will be identical with or an extension of ISIC and CPC, respectively. The coding systems used in the classifications of the United Nations and the European Communities will be, as far as possible, the same. As a result, data of both organizations will be widely compatible.

53. In developing the structure of the CPC categories for section 5, "Construction work and constructions; land", and in defining their content, use has been made of the United Nations International Recommendations for Construction Statistics, 26/ and for "land", of the Standard Statistical Classification of Land Use,/27/ developed by the Economic Commission for Europe.

V. INTERPRETATION OF THE CPC SYSTEM

A. Indexes to the classification

54. To facilitate the use of a statistical classification such as CPC, e.g., for production statistics, it is essential to provide users with numerical and alphabetical indexes. Such indexes are of assistance not only in the process of classification itself, but also in adapting the classification to the requirements of individual countries and users, and in comparing it with other classifications of goods and services. It is intended that both numerical and alphabetical indexes to the CPC will be published separately upon completion. The numerical index will list entries according to the subclass of the CPC in which they are classified. The alphabetical index will list goods or services in alphabetical order together

with entries composed of such modifications or rearrangements of the wording of the original titles as are thought likely to be of use.

55. Until the numerical and alphabetical indexes become available, users of CPC can refer to the index that exists for HS and the planned index for SITC, Rev.3, for the transportable goods part of the CPC. The CCC prepared the former index. The latter is being prepared by the Statistical Office of the United Nations Secretariat with assistance of the Customs Cooperation Council and other international organizations. Through the correlation between these two classifications and the CPC, it should be possible to determine the correct CPC categories for most goods. It is intended to integrate the alphabetical indexes to CPC and SITC, Rev.3./28/ A new index will have to be developed for the part of the CPC dealing with services.

B. Explanatory notes

56. Since the CPC part covering transportable goods is defined in terms of HS, the texts, the legal notes, the interpretative rules and the explanatory notes of the HS also apply to the CPC. The texts of the CPC categories are often based on the HS, although in several instances these texts were somewhat shortened. When there is doubt about the contents of a goods category of the CPC the reference to the HS and thus to its heading text and explanatory material should help to resolve the matter. 29/ This should simplify operations related to the use of these classifications as well as enhance the comparability of the resulting data. Moreover, national experience in applying the HS is directly applicable for carrying out classification operations using the CPC.

57. At its twenty-fourth session in 1987 the Statistical Commission agreed that the explanatory notes of the HS should apply to the part of the CPC dealing with transportable goods, because those notes were well elaborated and because it might create confusion in the light of the reference material associated with the HS if new notes were drawn up. 30/ However, no such ready source of explanatory notes exists for the part of CPC dealing with non-transportable goods and services. At its twenty-fifth session in 1989 the Statistical Commission requested that a publication be prepared, with explanatory notes for the services part of the CPC classification, as a provisional document. With the help of experts and countries that also assisted in drafting this part of the CPC some interim notes have been developed. However, as the explanatory notes as a whole have not been subject to the international review process, they are to be considered tentative at this stage.

C. Rules of interpretation

58. As is the case with any widely used statistical classification, numerous situations can be expected to arise in the use of the CPC when it will be unclear as to which of two or more CPC categories a particular good or service should be assigned. These ambiguities may arise when the output of a transaction involves only a good (see A, below) or a service (see B, below), as well as when a combination of goods and services is involved (see C, below). In the next paragraph it is explained how to deal with such classification problems.

59. The following rules shall apply when classifying products according to the CPC:

A. Classification of goods in the categories of Sections 0 to 4 inclusive shall be determined by the corresponding classification in the Harmonized Commodity Description and Coding System (hereinafter referred to as the "Harmonized System"), which is governed by the Rules reproduced below.

General rules for the interpretation of the harmonized system

Classification of goods in the nomenclature shall be governed by the following principles:

1. The titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions:
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished but in an unassembled or disassembled state.
- (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance.
3. When by application of Rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:

- (a) The heading, which provides the most specific description, shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(a), or 3(b), they shall be classified under the heading that occurs last in numerical order among those which equally merit consideration.
4. Goods or services, which cannot be classified in accordance with the above Rules, shall be classified under the heading appropriate to the goods to which they are most akin.
 5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. The rule does not, however, apply to containers that give the whole its essential character;
 - (b) Subject to the provisions of rule 5(a), packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.
 6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of the Rule the relative section and chapter notes also apply, unless the context otherwise requires."
- B. Classification of services in the categories of Sections 5 to 9 inclusive shall be determined according to the terms of the categories as described in the sections, divisions, groups, classes or subclasses of the CPC.
1. When services are, *prima facie*, classifiable under two or more categories, classification shall be effected as follows, on the understanding that only categories at the same level (sections, divisions, groups, classes or subclasses) are comparable:
 - (a) The category, which provides the most specific description, shall be preferred to categories providing a more general description.
 - (b) Composite services consisting of a combination of different services that cannot be classified by reference to 1(a) shall be classified as if they consisted of the service that gives them their essential character, in so far as this criterion is applicable.
 - (c) When services cannot be classified by reference to 1(a) or 1(b), they shall be classified under the category that occurs last in numerical order among those which equally merit consideration.
 2. Services, which cannot be classified in accordance with the above rules, shall be classified under the category appropriate to the services to which they are most akin.
- C. Products comprising a bundle (combination) of goods and services shall be classified according to their main component (value added), in so far as the criterion is applicable.

VI. RELATED TOPICS

A. Annexes to the CPC

60. At its twenty-fourth session the Statistical Commission welcomed the inclusion of annexes to ISIC, covering

cross-classifications of industries for particular purposes. 31/ The purpose of these annexes is to come to an international understanding on which combination of categories could be regarded as useful for international compilation and analysis. When discussing this in expert group meetings, it was suggested that if annexes were to be made for the ISIC, they could be made for CPC as well. Accordingly, annexes for energy products, tourism and income and transfer categories are included (annexes I-III). In the annexes for energy products and for tourism, entire CPC categories are rearranged into product groups that relate to these two industries. The CPC annexes currently specify primary products of industries listed in the corresponding ISIC annex and, in addition, in the case of energy products, some trade and transport services. Secondary products of other industries are not included. The annex for income and transfer categories was added to the CPC at the request of experts involved in balance of payments and in national accounts statistics (see para./31). It was felt that for these kinds of statistics it would be convenient to be able to refer to an international classification such as the CPC even for their categories that do not deal with goods or services. Note that income and transfer categories belong neither to goods nor to services and are therefore not part of the CPC strictly speaking. For convenience, all categories in that annex (annex III) have been given the alphabetical prefix/"A".

B. The correlation tables

61. When drafting the CPC, efforts were made to establish a strong link with ISIC, Rev.3, and to ensure correspondence with the HS and with SITC, Rev.3. This is indicated in the present publication in three separate columns showing correspondences for each CPC subclass. It is intended that the correspondence tables among ISIC, Rev.3, CPC, SITC, Rev.3, and HS, from each of them to the other three classifications will be made available in a separate publication.

Notes

- 1/ Official Records of the Economic and Social Council, 1972, Supplement No./2 (E/5236), para. 104.
- 2/ Customs Cooperation Council (Brussels, 1983).
- 3/ Standard International Trade Classification, Statistical Papers, Series/M, No./34, Rev.2 (United Nations publication, Sales No. E.75.XVII.6).
- 4/ Official Records of the Economic and Social Council, 1976, Supplement No./2 (E/5910), para. 128/(c).
- 5/ A System of National Accounts, Studies in Methods, Series F, No./2, Rev.3 (United Nations publication, Sales No. E.69.XVII.3).
- 6/ Official Records of the Economic and Social Council, 1981, Supplement No./2 (E/1981/12), para. 87; *ibid.*, Supplement No./2 (E/1983/12), para./75/(a); *ibid.*, Supplement No. 6 (E/1985/26), paras. 45 and 57/(a); *ibid.*, Supplement No. 6 (E/1987/19), para./75/(a).
- 7/ International Standard Industrial Classification of All Economic Activities, Statistical Papers, Series/M, No./4, Rev.2 (United Nations publication, Sales No. E.68.XVII.8).
- 8/ Statistical Office of the European Communities (Luxembourg, 1970).
- 9/ Council for Mutual Economic Assistance, Standing Commission on Statistics (Moscow, 1975).
- 10/ Standard International Trade Classification, Rev.3, Statistical Papers, Series/M, No./34, Rev.3 (United Nations publication, Sales No./E.86.XVII.12).
- 11/ For reports of the Expert Group Meetings, see documents ESA/STAT/AC.19/10, ESA/STAT/AC.25/10 and ESA/STAT/AC.32/9, respectively.
- 12/ Official Records of the Economic and Social Council, 1985, Supplement No. 6 (E/1985/26), para. 1 (draft resolution on international economic classifications) and para./57/(e).
- 13/ Official Records of the Economic and Social Council, 1989, Supplement No. 3 (E/1989/21), para./95/(b) and (f).
- 14/ For more details see the report of the Expert Group Meeting on the Harmonization of Statistical Classifications, 1976 (ST/ESA/STAT/78), paras./38-55.
- 15/ International Convention on the Harmonized Commodity Description and Coding System, article 3.1(b), in The Harmonized Commodity Description and Coding System (Brussels, Customs Cooperation Council, 1983).
- 16/ Official Records of the Economic and Social Council, 1976, Supplement No. 2 (E/5910), para. 124.
- 17/ Official Records of the Economic and Social Council, 1985, Supplement No. 6 (E/1985/26), para. 51.

18/ ESA/STAT/AC.32/9, para. 12; and Official Records of the Economic and Social Council, 1989, Supplement No. 3 (E/1989/21), para. 93.

19/ International Trade Statistics: Concepts and Definitions, Statistical Papers Series/M, No./52, Rev.1 (United Nations publication, Sales/No.E.82.XVII.14), para./9.

20/ Industrial Statistics Yearbook, 1987, vol./II (United Nations publication, Sales No.E.89.XVII.14).

21/ European Communities (Luxembourg, 1987).

22/ Classifications of the Functions of Government, Statistical Papers, Series/M, No./70 (United Nations publication, Sales No. E.80.XVII.17).

23/ United Nations Educational, Scientific and Cultural Organization publication Com.75/WS/27 (Paris, March 1976).

24/ International Labour Organisation publication ISCO/88 (Geneva, 1988).

25/ Classification by Broad Economic Categories in terms of SITC, Rev.3 (United Nations publication, Sales No.E.89.XVII.4), para./7.

26/ International Recommendations for Construction Statistics, Statistical Papers, Series/M, No./47 (United Nations publication, Sales No./E.68.XVII.11).

27/ Economic Commission for Europe, Standard Statistical Classification of Land Use publication CES/637 (Geneva, 1989).

28/ See report of the Secretary-General on the revision and harmonization of international economic classifications, 1988 (E/CN.3/1989/8), para./62.

29/ Customs Cooperation Council (Brussels, 1986).

30/ Official Records of the Economic and Social Council, 1987, Supplement No. 6 (E/1987/19), para. 69.

31/ Ibid., para./67.

Part Two

STRUCTURE OF THE PROVISIONAL CENTRAL PRODUCT CLASSIFICATION

I. BROAD STRUCTURE: SECTIONS, DIVISIONS AND NUMBER OF SUBDIVISIONS

<u>Division code</u>		<u>Groups</u>	<u>Classes</u>	<u>Sub-classes</u>
0	AGRICULTURE, FORESTRY AND FISHERY PRODUCTS			
01	Products of agriculture, horticulture and market gardening	9	36	41
02	Live animals and animal products	2	11	21
03	Forestry and logging products	3	10	10
04	Fish and other fishing products	<u>3</u>	<u>8</u>	<u>8</u>
		17	65	80
1	ORES AND MINERALS; ELECTRICITY, GAS AND WATER			
11	Coal and lignite; peat	1	4	4
12	Crude petroleum and natural gas	1	3	3
13	Uranium and thorium ores	1	1	1
14	Metal ores	2	6	6
15	Stone, sand and clay	4	8	8
16	Other minerals	3	8	8
17	Electricity, town gas, steam and hot water	3	3	3
18	Water	<u>1</u>	<u>1</u>	<u>1</u>
		16	34	34
2	FOOD PRODUCTS, BEVERAGES AND TOBACCO; TEXTILES, APPAREL AND LEATHER PRODUCTS			
21	Meat, fish, fruit, vegetables, oils and fats	8	34	47
22	Dairy products	2	11	11
23	Grain mill products, starches and starch products; other food products	8	30	39
24	Beverages	4	9	11
25	Tobacco products	1	2	2
26	Yarn and thread; woven and tufted textile fabrics	8	53	53
27	Textile articles other than apparel	4	18	29
28	Knitted or crocheted fabrics; wearing apparel	3	11	30
29	Leather and leather products; footwear	<u>6</u>	<u>17</u>	<u>17</u>
		44	185	239
3	OTHER TRANSPORTABLE GOODS, EXCEPT METAL PRODUCTS, MACHINERY AND EQUIPMENT			

31	Products of wood, cork, straw and plaiting materials	8	16	21
32	Pulp, paper and paper products; printed matter and related articles	7	22	45
33	Coke oven products; refined petroleum products; nuclear fuel	7	19	19
34	Basic chemicals	8	37	44
35	Other chemical products; man-made fibres	5	28	33
36	Rubber and plastics products	5	24	28
37	Glass and glass products and other non-metallic products n.e.c.	7	33	50
38	Furniture; other transportable goods n.e.c.	8	41	58
39	Wastes or scraps	<u>3</u> 58	<u>24</u> 244	<u>32</u> 330
4 METAL PRODUCTS, MACHINERY AND EQUIPMENT				
41	Basic metals	6	23	86
42	Fabricated metal products, except machinery and equipment	4	15	35
43	General purpose machinery	6	27	57
44	Special purpose machinery	9	39	98
45	Office, accounting and computing machinery	2	15	15
46	Electrical machinery and apparatus	6	25	35
47	Radio, television and communication equipment and apparatus	5	15	25
48	Medical appliances, precision and optical instruments, watches and clocks	4	26	52
49	Transport equipment	<u>7</u> 49	<u>22</u> 207	<u>50</u> 453
5 CONSTRUCTION WORK AND CONSTRUCTIONS; LAND				
51	Construction work	8	48	54
52	Constructions	2	10	31
53	Land	<u>4</u> 14	<u>4</u> 62	<u>4</u> 89
6 TRADE SERVICES; HOTEL AND RESTAURANT SERVICES				
61	Sale, maintenance and repair services of motor vehicles and motorcycles	3	6	7
62	Commission agents' and wholesale trade services, except of motor vehicles and motorcycles	2	9	66
63	Retail trade services; repair services			

	of personal and household goods	3	8	45
64	Hotel and restaurant services	<u>3</u>	<u>9</u>	<u>15</u>
		11	32	133
7 TRANSPORT, STORAGE AND COMMUNICATIONS SERVICES				
71	Land transport services	3	9	28
72	Water transport services	2	8	15
73	Air transport services	4	7	7
74	Supporting and auxiliary transport services	9	22	22
75	Post and telecommunications services	<u>4</u>	<u>16</u>	<u>27</u>
		22	62	99
8 BUSINESS SERVICES; AGRICULTURAL, MINING AND MANUFACTURING SERVICES				
81	Financial intermediation services and auxiliary services therefor	4	10	45
82	Real estate services	2	2	12
83	Leasing or rental services without operator	2	2	14
84	Computer and related services	6	14	14
85	Research and development services	3	3	12
86	Legal, accounting, auditing and book-keeping services; taxation services; market research and public opinion polling services; management and consulting services; architectural, engineering and other technical services	7	16	54
87	Business services n.e.c.	7	9	37
88	Agricultural, mining and manufacturing services	7	33	39
89	Intangible assets	<u>2</u>	<u>5</u>	<u>5</u>
		40	94	232
9 COMMUNITY, SOCIAL AND PERSONAL SERVICES				
91	Public administration and other services to the community as a whole; compulsory social security services	3	17	32
92	Education services	5	10	10
93	Health and social services	3	6	18
94	Sewage and refuse disposal, sanitation and other environmental protection services	1	7	7
95	Services of membership organizations	3	6	9
96	Recreational, cultural and sporting services	4	13	34
97	Other services	1	4	10

98	Private households with employed persons			1	1	1
99	Services provided by extraterritorial organizations and bodies			$\frac{1}{22}$	$\frac{1}{65}$	$\frac{1}{122}$
						Sub-
		<u>Sections</u>	<u>Divisions</u>	<u>Groups</u>	<u>Classes</u>	<u>classes</u>
<u>Totals:</u>						
	Manufactured products (sects. 2-4)	3		27	151	636
	Transportable goods (sects. 0-4)	5		39	184	735
	Non-transportable goods and services (sects. 5-9)	5		30	109	315
	Overall total	10		69	293	1 050
						1 811

pp 32-179 were stripped and go after this right-hand-page (120 pp)

II. DETAILED STRUCTURE: SECTIONS, DIVISIONS, GROUPS, CLASSES AND SUBCLASSES

Annexes

CATEGORIES FOR SPECIAL PURPOSES

Pursuant to the recommendation of the United Nations Statistical Commission at its twenty-fourth session in 1987 to develop annexes to ISIC, Rev.3, for special purposes, and as a reflection of discussions at expert group meetings, annexes for energy related products, tourism related services and categories in balance of payments of income and transfers have been developed for CPC as well. As a general principle, the CPC annexes for energy related products and tourism related services follow the corresponding annexes to ISIC, Rev.3, the one for energy products being, however, slightly more expanded. The annex for income and transfer categories was added to CPC at the request of experts involved in balance of payments and national accounts, in order to extend the analysis to financial flows.

- I. ENERGY RELATED PRODUCTS
- II. TOURISM RELATED SERVICES
- III. CATEGORIES IN BALANCE OF PAYMENTS OF INCOME AND TRANSFERS

Annex I

ENERGY RELATED PRODUCTS

Efforts to delimit an integrated energy sector can be extended to the analysis of output categories of relevance to that industry as well, as defined by CPC. The following annex for energy related products covers first the outputs of activities included in the annex to ISIC, Rev.3, for energy related activities, i.e. products such as coal and lignite, crude petroleum and natural gas and uranium and thorium ores; electricity, town gas, steam and hot water; and coke oven products, refined petroleum products and nuclear fuel. Furthermore, as some services can be related more specifically to the energy sector than the activities from which they originate, owing to the more detailed breakdown in CPC, trade and transport services have also been included in the annex for energy related products. As excerpting the relevant categories from the main body of CPC has produced the annex, the same column headings also apply to annex I.

Annex II

TOURISM RELATED SERVICES

The growing importance of the tourism sector in many developing as well as developed countries has created a need for specific analysis of that sector from both the demand-side (surveys of visitors) and the supply-side (surveys of tourism enterprises). One possible approach for integrating the two sides of analysis is the use of output categories, as provided by CPC, for defining the tourism sector.

The OECD Tourism Committee and the World Tourism Organization (WTO) have carried out recent methodological work on tourism statistics. In cooperation with WTO an annex for tourism related services has been developed. The following annex constitutes the almost exact output-side counterpart of the annex to ISIC, Rev.3, for tourism related activities. It therefore includes hotel and restaurant services, transport, storage and communications services, and some recreational, cultural and sporting services. Additionally, some agricultural, mining and manufacturing services and some administrative services of the Government that relate specifically to the tourism sector are also covered in the annex. Again, as excerpting the relevant categories from the main body of the CPC has produced the annex, the same column headings also apply to annex II.

Annex III

CATEGORIES IN BALANCE OF PAYMENTS OF INCOME AND TRANSFERS

In order to extend the analysis and comparability of international transactions as recorded in the balance of payments to transactions other than those in goods and services, i.e. to financial flows as well, and in order to promote the use of CPC in national accounts and balance of payments statistics, a classification of income and transfer categories based on recommendations in the Balance of Payments Manual, fourth edition, is being presented below as annex III. As income and transfer categories belong neither to goods nor to services, and in order to indicate that in that annex a different coding system is being used, all categories in annex III have been given the alphabetical prefix "A". In the

process of ongoing work on the revision of the United Nations System of National Accounts and revision of the Balance of Payments Manual, the latter being carried out by the IMF, changes are likely to affect the classification of income and transfers that may be reflected in a possible later version of CPC.

Part Three

EXPLANATORY NOTES FOR THE SERVICES LISTED IN CPC

SECTION 5 CONSTRUCTION WORK AND CONSTRUCTIONS; LAND

DIVISION 51 CONSTRUCTION WORK

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

511 Pre-erection work at construction sites

5111 51110 Site investigation work

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

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

5112 51120 Demolition work

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

5113 51130 Site formation and clearance work

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

5114 51140 Excavating and earthmoving work

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

Exclusion: Foundation digging work is classified in subclass 51510 (Foundation work, incl. pile driving).

5115 51150 Site preparation work for mining

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

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

5116 51160 Scaffolding work

Scaffold erecting and dismantling work.

512 Construction work for buildings

5121 51210 For one- and two-dwelling buildings

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

5122 51220 For multi-dwelling buildings

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

- 5123 51230 For warehouses and industrial buildings
- Construction work (incl. new work, additions, alterations and renovation work) of warehouses and industrial buildings such as manufacturing and light industrial buildings.
- Exclusion: Construction work on certain specialized facilities for manufacturing is classified in subclass 51360.
- 5124 51240 For commercial buildings
- Construction work (incl. new work, additions, alterations and renovation work) of commercial buildings such as office buildings, bank buildings, parking garages, petrol and service stations, shopping centres and air, rail or road transport terminals.
- 5125 51250 For public entertainment buildings
- Construction work (incl. new work, additions, alterations and renovation work) of public entertainment buildings such as cinemas, theatres, concert halls, dance halls and nightclubs.
- Exclusion: Construction work on sport and recreation facilities is classified in class 5137.
- 5126 51260 For hotel, restaurant and similar buildings
- Construction work (incl. new work, additions, alterations and renovation work) of hotels, motels, inns, hostels, restaurants and similar buildings.
- 5127 51270 For educational buildings
- Construction work (incl. new work, additions, alterations and renovation work) of educational buildings such as schools, colleges, universities, libraries, archives and museums.
- 5128 51280 For health buildings
- Construction work (incl. new work, additions, alterations and renovation work) of health buildings such as hospitals and sanatoria.
- 5129 51290 For other buildings
- Construction work (incl. new work, additions, alterations and renovation work) of non-residential buildings not elsewhere classified, such as religious buildings and prison buildings.
- 513 Construction work for civil engineering
- 5131 51310 For highways (except elevated highways), streets, roads, railways and airfield runways
- Construction work of highways (except elevated highways), streets, roads, other vehicular and pedestrian ways, guardrails, railways and airfield runways.
- Exclusion: Construction work of elevated highways and of subways is classified in subclass 51320.
- 5132 51320 For bridges, elevated highways, tunnels and subways
- Construction work of bridges, viaducts, elevated highways, highway, pedestrian and railway tunnels, and subways.
- 5133 51330 For waterways, harbours, dams and other waterworks
- Construction work of waterways, harbours and riverworks, dams, irrigation and other waterworks.
- Exclusions: Construction work on pipelines and on water and sewer mains are classified in subclasses 51340 (For long distance pipelines, communication and power lines (cables)) and 51350 (For local pipelines and cables; ancillary works), respectively.
- 5134 51340 For long distance pipelines, communication and power lines (cables)
- Construction work of long distance overland or submarine pipelines and power and telecommunication transmission lines (cables).
- Exclusion: Construction work of local gas pipelines, water mains or communication transmission lines (cables) are classified in subclass 51350 (Construction work for local pipelines and cables; ancillary works).

- 5135 51350 For local pipelines and cables: ancillary works
- Construction work of local gas pipelines and water and sewer mains and local power and communication transmission lines (cables). Construction work of ancillary works such as transmission towers including antennas and transformer stations and substations for distribution within local boundaries.
- Exclusion: Construction work of long distance pipelines and cables are classified in subclass 51340.
- 5136 51360 For constructions for mining and manufacturing
- Construction work of constructions for mining and manufacturing not elsewhere classified, e.g. loading and discharging stations, winding-shafts, power plants, chemical plants, iron foundries, blast furnaces and coke ovens.
- Exclusion: Construction work for warehouses and industrial buildings is classified in subclass 51230.
- 5137 For constructions for sport and recreation
- 51371 For stadia and sports grounds
- Construction work of stadia and other grounds for sports generally played in the open air such as football, baseball, rugby, track and field, car or bicycle races and horse-races.
- 51372 For other sport and recreation installations (e.g. swimming pools, tennis courts, golf courses)
- Construction work of other sport and recreation installations. The sport installations classified here are mostly for indoor sports and provide less space for spectators, e.g. basketball courts, ice hockey rinks, swimming pools, tennis courts, gymnastic halls and boxing rings. Construction work of recreation installations, e.g. golf courses, beach installations, mountain refuges, marinas for pleasure boats, park grounds and recreational park facilities.
- 5139 51390 For engineering works n.e.c.
- Construction work for engineering works not elsewhere classified, such as mine site construction.
- 514 Assembly and erection of prefabricated constructions
- 5140 51400 Assembly and erection of prefabricated constructions
- Installation on site of complete prefabricated buildings or other constructions, or the assembly and erection of prefabricated sections on sites into buildings or other constructions except erection work of prefabricated steel parts.
- Exclusion: Erection work of prefabricated steel parts for buildings and other structures is classified in subclass 51550 (Steel bending and erection (incl. welding)).
- 515 Special trade construction work
- 5151 51510 Foundation work (incl. pile driving)
- Special trade foundation work and pile driving and related work.
- Exclusions: Excavating, digging and other earthmoving work is classified in subclass 51140.
- Concrete work is classified in subclass 51540.
- Masonry block foundation work is classified in subclass 51560 (Masonry work).
- 5152 51520 Water well drilling
- Special trade construction work involving drilling or digging water wells; installation and repair work of water well pumps and well piping systems.
- Exclusion: Installation and repair work of piping systems within buildings are classified in subclass 51620 (Water plumbing and drain laying work).
- 5153 51530 Roofing and water proofing

- Special trade construction work involving the installation of roofing, guttering and spouting, roof shingling and metal roof work. Roof painting work. Included is other water proofing work for buildings.
- 5154 51540 Concrete work
- Special trade construction work involving concreting, concrete pouring and other concrete work, including portland cement and asphalt, on construction projects.
- Exclusions: Construction work involving the paving of streets, highways and public sidewalks is classified in subclass 51310 (Construction work for highways (except elevated highways), streets, roads, railways and airfield runways).
- Block laying work is classified in subclass 51560 (Masonry work).
- 5155 51550 Steel bending and erection (incl. welding)
- Special trade construction work involving steel bending, construction work on steel frameworks, erection work from purchased or self-manufactured structural steel components for buildings or other structures such as bridges, overhead cranes or electricity transmission towers, and steel reinforcing work. Welding work is also included.
- 5156 51560 Masonry work
- Special trade construction work involving bricklaying, block laying, stone setting and other masonry work.
- Exclusions: Concrete work is classified in subclass 51540.
- Interior fitting decoration work is classified in subclass 51770.
- 5159 51590 Other special trade construction work
- Other special trade construction work not elsewhere classified, e.g./grave excavation, house moving.
- 516 Installation work
- 5161 51610 Heating, ventilation and air conditioning work
- Special trade construction work involving electric or non-electric heating, ventilation, refrigeration or air conditioning equipment. Duct work and other related sheet-metal work performed as an integral part of such work is included.
- Exclusion: Electric heating appliance installation work is classified in subclass 51649 (Other electrical construction work).
- 5162 51620 Water plumbing and drain laying work
- Special trade construction work involving primary hot and cold water piping systems (i.e. plumbing), including sprinkler installation, draining (except sewerage or stormwater drains construction work) and septic tank installation. Plumbing work arising from the installation of appliances is included.
- Exclusions: Sewerage or stormwater drains construction work is classified in subclass 51330 (General construction work for waterways, harbours, dams and other waterworks).
- Installation work of space heating is classified in subclass 51610 (Heating, ventilation and air conditioning work).
- 5163 51630 Gas fitting construction work
- Special trade construction work involving natural gas fitting and dry heating systems, except electric heating and duct work.
- Exclusion: Space heating, ventilating and air conditioning work is classified in subclass 51610, whether or not for use with gas.
- 5164 Electrical work
- 51641 Electrical wiring and fitting work
- Special trade construction work involving the installation of the basic electrical wiring network or of fittings in

buildings or other construction projects.

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

51642 Fire alarm construction work

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

Exclusions: Sprinkler installation work is classified in subclass 51620 (Water plumbing and drain-laying work).

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

51643 Burglar alarm system construction work

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

51644 Residential antenna construction work

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

51649 Other electrical construction work

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

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

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

Exclusion: Water proofing work to roofs is classified in subclass 51530 (Roofing and water proofing).

5166 51660 Fencing and railing construction work

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

5169 Other installation work

51691 Lift and escalator construction work

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

51699 Other installation work n.e.c.

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

517 Building completion and finishing work

5171 51710 Glazing work and window glass installation work

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

5172 51720 Plastering work

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

5173 51730 Painting work

Special trade painting and related construction work on building interiors and exteriors, and painting work of

heavy (engineering) structures, including road surface and parking lot marking work.

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

5174 51740 Floor and wall tiling work

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

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

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

Paperhanging work of wallpaper. Related finishing work is included.

Exclusions: Installation work of concrete floors (except tile) is classified in subclass 51540 (Concrete work).

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

5176 51760 Wood and metal joinery and carpentry work

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

5177 51770 Interior fitting decoration work

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

Exclusions: Exterior decoration work is classified in subclass 51560 (Masonry work).

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

5178 51780 Ornamentation fitting work

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

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

5179 51790 Other building completion and finishing work

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

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

5180 51800 Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator

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

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

DIVISION 52 CONSTRUCTIONS

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

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

521 Buildings

- 5211 Residential buildings
- 52111 One- and two-dwelling buildings
- Residential buildings with one or two dwellings.
- 52119 Other residential buildings
- Residential buildings with three or more dwellings.
- 5212 Non-residential buildings
- 52121 Warehouses and industrial buildings
- Buildings used to house warehousing activities and the production and assembly activities of industrial establishments, e.g./factories, plants, workshops.
- Exclusion: Non-residential farm buildings are classified in subclass 52129 (Other buildings).
- 52122 Commercial buildings
- Commercial buildings, including office buildings, bank buildings, buildings used primarily in wholesale and retail trades, e.g. shops, air, rail or road transport terminals, parking garages and petrol and service stations.
- 52123 Buildings for public entertainment
- Buildings for public entertainment, e.g. theatres, concert halls, motion-picture theatres, dancehalls and nightclubs.
- Exclusions: Museums, art galleries, libraries and similar buildings are classified in subclass 52125 (Educational buildings).
- Constructions for sport and recreation are classified in class 5227.
- 52124 Hotel, restaurant and similar buildings
- Hotels, restaurants and other buildings used in providing short-term lodging, food and beverages.
- 52125 Educational buildings
- Buildings used directly in instructional activities, e.g. schools, universities, museums, art galleries, libraries.
- 52126 Health buildings
- Buildings used to provide hospital and institutional care, e.g. hospitals, infirmaries, sanatoria, nursing homes.
- 52129 Other buildings
- Buildings, not elsewhere classified, e.g./religious buildings, community buildings, non-residential farm buildings.
- Exclusion: Constructions for sport and recreation are classified in class 5227.
- 522 Civil engineering works
- 5221 Highways (except elevated highways), streets, roads, railways, airfield runways
- 52211 Highways (except elevated highways), streets, roads
- Highways (except elevated highways), streets, roads and other vehicular and pedestrian ways. Guard-rails and surfaced parking areas, driveways, vehicular or pedestrian underpasses and overpasses, and bicycle paths.
- Exclusion: Elevated highways and highway tunnels are classified in subclass 52222 and 52223, respectively.
- 52212 Railways
- Railway road-beds for long-line and commuter railways, street tramways, and underground or elevated urban rapid-transit systems. Railway electrification structures are included.

- Exclusion: Other subway constructions are classified in subclass 52224 (Subways).
- 52213 Airfield runways
- Airfield runways, including taxi-ways and related airport structures other than buildings.
- 5222 Bridges, elevated highways, tunnels and subways
- 52221 Bridges
- Bridges and viaducts of metal, concrete or other materials, for all types of land transport and for pedestrians.
- 52222 Elevated highways
- Elevated highways for motor vehicle traffic.
- 52223 Tunnels
- Highway and railway tunnels (except for underground railways) and tunnel construction related works.
- Exclusions: Vehicular and pedestrian underpasses are classified in subclass 52211 (Highways (except elevated highways), streets, roads, railways, airfield runways).
- Underground railway tunnels are classified in subclass 52224 (Subways).
- Tunnels associated with mining operations are classified in subclass 52261 (Mining constructions).
- 52224 Subways
- Tunnel constructions and other underground constructions related to underground railway traffic.
- 5223 Waterways, harbours, dams and other waterworks
- 52231 Aqueducts and other water supply conduits, except pipelines
- Aqueducts, water conduits and similar waterways designed to convey water for the purpose of water supply, except pipelines.
- Exclusions: Waterworks for irrigation or flood control are classified in subclass 52234.
- Long distance pipelines and local pipelines are classified in subclass 52241 and 52250, respectively.
- 52232 Harbours, rivers, canals, and related facilities
- Harbour bottoms and harbour channels, breakwaters, piers, wharfs and similar structures, and riverworks and canal constructions for water transport traffic.
- 52233 Dams
- Dams and similar water-retaining structures and embankments for coastal and other waterside areas.
- 52234 Irrigation and flood control waterworks
- Irrigation and flood control waterworks.
- Exclusion: Waterways for the purpose of water supply are classified in subclass 52231 (Aqueducts and other water supply conduits, except pipelines).
- 5224 Long distance pipelines, communication and power lines (cables)
- 52241 Long distance pipelines
- Long distance overland or submarine pipelines for the conveyance of petroleum products, gas, water or other products.
- Exclusion: Urban gas or water distribution systems through mains are classified in subclass 52250 (Local pipelines and cables; ancillary works).
- 52242 Communication lines (television, radio, telegraph, telephone and other transmission lines)

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

52243 Power lines (cables)

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

Exclusion: Low-tension electric power distribution lines are classified in subclass 52250 (Local pipelines and cables; ancillary works).

5225 52250 Local pipelines and cables; ancillary works

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

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

5226 Constructions for mining and manufacture

52261 Mining constructions

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

52262 Power plant constructions

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

52263 Chemical and related facilities

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

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

52269 Other constructions for manufacture

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

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

5227 Constructions for sport and recreation

52271 Stadia, sports grounds

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

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

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

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

5229 52290 Other civil engineering works

Other civil engineering works, not elsewhere classified.

DIVISION 53 LAND

Agricultural and wooded land, built-up land, open land, and other land. Use of land information at the international level

for comparative descriptions and analyses of national land use patterns.

531 Agricultural land, forest and other wooded land

5310 53100 Agricultural land, forest and other wooded land

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

532 Built-up and related land

5320 53200 Built-up and related land

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

533 Recreational and other open land

5330 53300 Recreational and other open land

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

539 Other land

5390 53900 Other land

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

SECTION 6 TRADE SERVICES; HOTEL AND RESTAURANT SERVICES

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

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

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

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

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

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

DIVISION 61 SALE, MAINTENANCE AND REPAIR SERVICES OF MOTOR VEHICLES AND MOTORCYCLES

611 Sale, maintenance and repair services of motor vehicles; sales of related parts and accessories

- 6111 Sales of motor vehicles
- 61111 Wholesale trade services of motor vehicles
- Wholesaling and commission agents' services of passenger motor cars, motor buses and motor coaches, motor lorries and trucks, over-the-road truck tractors, semi-trailers and trailers. (Goods classified in CPC/491, 492.)
- 61112 Retail sales of motor vehicles
- Retailing services of passenger motor vehicles including specialized passenger motor vehicles (ambulances, caravans, minibuses, etc.), motor vehicles to negotiate unusual terrain and other passenger motor vehicles with motor-car type steering mechanisms; motor lorries and motor coaches and buses. (Goods classified in CPC 491.)
- 6112 61120 Maintenance and repair services of motor vehicles
- Automobile maintenance and repair services. Such services may involve engine overhaul, motor tune-up, carburettor repair and adjustment, electrical system repair and battery charging, steering gear repair and adjustment, wheel adjustment and balancing, suspension repair, brake repair and adjustment, transmission repair and adjustment, exhaust system repair, cooling system repair including water-hose replacement and other automobile maintenance and repair services.
- Automobile body repair and similar services. Such services may involve door and lock repair, bumper straightening and repair, repainting, collision repair; upholstery repair and window screen and window replacement and other automobile body repair services.
- Also included here are automobile emergency road services and cleaning and routine maintenance services, such as vehicle laundry and car-wash services, undercoating, polishing and waxing services etc.
- Exclusion: Puncture repair services are classified here, but rebuilt and retreaded tyres are classified in subclass 36120.
- 6113 61130 Sales of parts and accessories of motor vehicles
- Wholesaling, commission agents' and retailing services of new or used parts and accessories of motor vehicles of a type described in the notes to subclass 61112. (Goods classified in CPC 431, 491, 492.)
- 612 Sale, maintenance and repair services of motorcycles and snowmobiles; sales of related parts and accessories
- 6121 61210 Sales of motorcycles and snowmobiles and related parts and accessories
- Wholesaling and retailing services of motorcycles and snowmobiles and related parts and accessories. (Goods classified in CPC 49117, 4991.)
- 6122 61220 Maintenance and repair services of motorcycles and snowmobiles
- Motorcycle and snowmobile maintenance and repair and motorcycle body repair services.
- Also included here are motorcycle emergency road services and motorcycle and snowmobile maintenance services.
- 613 Retail sales of motor fuel
- 6130 61300 Retail sales of motor fuel
- Retailing services of petroleum refineries products, such as gasoline and other motor fuels for internal combustion engines, kerosene, lubricating oil and grease, fuel oil, liquefied petroleum gas put up for retail sale and other products of petroleum refineries. (Goods classified in CPC 333.)
- Exclusion: Retailing services of fuel oil for other purposes are classified in subclass 63297 (Retail sales of fuel oil, bottled gas, coal and wood).

DIVISION 62 COMMISSION AGENTS' AND WHOLESALE TRADE SERVICES, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES

- 621 Commission agents' services
- 6211 Commission agents' services

- 62111 Sales on a fee or contract basis of agricultural raw materials and live animals
- Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of agricultural raw materials and live animals. (Goods classified in CPC/01-03, 291.)
- 62112 Sales on a fee or contract basis of food products, beverages and tobacco
- Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of food products, beverages and tobacco. (Goods classified in CPC 01, 029, 04, 21-25.)
- 62113 Sales on a fee or contract basis of fuels, metals, ores, timber, building materials and industrial and technical chemicals
- Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of fuels, metals, ores, timber, building materials (e.g. paints and varnishes, bituminous construction materials, ceramic articles used in construction, construction materials of glass) and industrial and technical chemicals (basic industrial chemicals, plastic materials, man-made fibres except glass, fertilizers etc.) (Goods classified in CPC 03, 1, 31, 33, 34, 351, 354, 36, 37, 387, 41, 421.)
- 62114 Sales on a fee or contract basis of machinery, industrial equipment and vehicles other than motor vehicles, bicycles and motorcycles
- Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of machinery, industrial equipment and vehicles other than motor vehicles, bicycles and motorcycles. (Goods classified in CPC 327, 43-49.)
- 62115 Sales on a fee or contract basis of furniture, household goods, hardware and ironmongery
- Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of furniture, household goods (household home furnishings and housewares), hardware (cutlery and general hardware) and ironmongery and domestic electrical appliances. (Goods classified in CPC 3533, 381, 42, 448,/465.)
- 62116 Sales on a fee or contract basis of textiles, clothing and footwear
- Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of textiles, clothing and footwear. (Goods classified in CPC 26-28, 293-296.)
- 62117 Sales on a fee or contract basis of pharmaceutical and medical goods and cosmetics
- Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of pharmaceutical and medical goods and cosmetics. (Goods classified in CPC 352, 353, 481.)
- 62118 Sales on a fee or contract basis of goods n.e.c.
- Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of goods not elsewhere classified (e.g. waste materials, paper and paper products, amusement and sporting goods, photographic equipment, musical instruments, jewellery and watches). (Goods classified in CPC 292, 321-326, 382-386, 389, 39, 48.)
- 622 Wholesale trade services
- 6221 Wholesale trade services of agricultural raw materials and live animals
- 62211 Wholesale trade services of grain, oilseeds and oleaginous fruits, seeds and animal feed
- Specialized wholesaling services of grain, oilseeds and oleaginous fruits, seeds and animal feed. (Goods classified in CPC 011, 014, 015, 019, 218, 233.)
- 62212 Wholesale trade services of flowers and plants
- Specialized wholesaling services of flowers and plants. (Goods classified in CPC 015.)
- 62213 Wholesale trade services of unmanufactured tobacco
- Specialized wholesaling services of unmanufactured tobacco. (Goods classified in CPC 017.)
- 62214 Wholesale trade services of live animals

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

62215 Wholesale trade services of hides and skins and of leather

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

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

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

6222 Wholesale trade services of food, beverages and tobacco

62221 Wholesale trade services of fruit and vegetables

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

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

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

62223 Wholesale trade services of meat, poultry and game

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

62224 Wholesale trade services of fishery products

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

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

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

62226 Wholesale trade services of beverages

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

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

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

62228 Wholesale trade services of tobacco products

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

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

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

6223 Wholesale trade services of textiles, clothing and footwear

62231 Wholesale trade services of textiles

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

62232 Wholesale trade services of household linens

- Specialized wholesaling services of household linens. (Goods classified in CPC 2712.)
- 62233 Wholesale trade services of articles of clothing
- Specialized wholesaling services of articles of clothing, except fur apparel. (Goods classified in CPC 2821-2823, 28241, 2825.)
- 62234 Wholesale trade services of fur articles
- Specialized wholesaling services of fur articles including fur apparel. (Goods classified in CPC 283, 28269.)
- 62235 Wholesale trade services of footwear
- Specialized wholesaling services of footwear. (Goods classified in CPC/293-296.)
- 62236 Wholesale trade services of clothing accessories
- Specialized wholesaling services of clothing accessories, e.g. hats and other headgear, umbrellas, walking-sticks, belts, etc. (Goods classified in CPC 28242, 2826, 3892.)
- 6224 Wholesale trade services of household appliances, articles and equipment
- 62241 Wholesale trade services of household furniture
- Specialized wholesaling services of household furniture. (Goods classified in CPC 3811, 3813-3816.)
- Exclusion: Wholesaling services of office furniture are classified in CPC 62284 (Wholesale trade services of office machinery and equipment incl. office furniture.)
- 62242 Wholesale trade services of household appliances
- Specialized wholesaling services of domestic appliances, e.g. refrigerators and freezers, dishwashing machines, washing and drying machines of the household type, domestic cooking and heating equipment, vacuum cleaners and other small domestic appliances. (Goods classified in CPC 448.)
- 62243 Wholesale trade services of cutlery, domestic metal ware and lighting articles and equipment
- Specialized wholesaling services of domestic fabricated metal products and lighting articles and equipment. (Goods classified in CPC 4291, 465.)
- 62244 Wholesale trade services of radio and television equipment, musical instruments and records, music scores and tapes
- Specialized wholesaling services of radio and television equipment, musical instruments, music scores and audio and video records and tapes. (Goods classified in CPC 3226, 383, 47.)
- 62245 Wholesale trade services of glassware, china and pottery
- Specialized wholesaling services of glassware of a kind used for table, kitchen, toilet, indoor decoration or similar purposes, and ceramic household and ornamental wares. (Goods classified in CPC 3719, 372.)
- 62246 Wholesale trade services of wickerwork, cork goods, coopers' ware and other wooden ware
- Specialized wholesaling services of coopers' ware, other products of wood, and articles of cork, straw or other plaiting materials, basketware and wickerwork. (Goods classified in CPC 317, 319.)
- 62247 Wholesale trade services of wallpaper and floor coverings
- Specialized wholesaling services of wallpaper and materials used for floor coverings. (Goods classified in CPC 272, 316, 3219, 36910, 38930.)
- 62249 Wholesale trade services of household articles and equipment n.e.c.
- Specialized wholesaling services of household articles and equipment, not elsewhere classified, e.g. hand tools and other domestic fabricated metal products, not elsewhere classified. (Goods classified in CPC 4292-4299.)
- 6225 Wholesale trade services of pharmaceutical and medical goods and cosmetics
- 62251 Wholesale trade services of pharmaceutical and medical goods

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

62252 Wholesale trade services of surgical and orthopaedic instruments and devices

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

62253 Wholesale trade services of perfumery, cosmetics and soaps

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

6226 Wholesale trade services of miscellaneous consumer goods

62261 Wholesale trade services of paper and paperboard

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

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

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

62263 Wholesale trade services of photographic and optical goods

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

62264 Wholesale trade services of games and toys

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

62265 Wholesale trade services of watches, clocks and jewellery

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

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

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

62267 Wholesale trade services of leather goods and travel accessories

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

62268 Wholesale trade services of cleaning materials

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

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

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

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

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

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

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

- Specialized wholesaling services of metal ores and basic metals in primary forms. (Goods classified in CPC 14, 41.)
- 62273 Wholesale trade services of wood in the rough and products of primary processing of wood
- Specialized wholesaling services of logs of coniferous or non-coniferous wood and other wood in the rough, and products of primary processing of wood. (Goods classified in CPC 03, 31.)
- 62274 Wholesale trade services of paints, varnishes and lacquers
- Specialized wholesaling services of paints, varnishes and lacquers and related products. (Goods classified in CPC 351.)
- 62275 Wholesale trade services of construction materials, fittings and fixtures and flat glass
- Specialized wholesaling services of construction materials such as stone and sands, structural non-refractory clay products, cement, lime and plaster used in construction, fittings and fixtures, structural metal products and unworked glass, flat glass and pressed or moulded glass for construction. (Goods classified in CPC 15, 3711, 373-376, 387, 421.)
- 62276 Wholesale trade services of basic industrial chemicals, fertilizers, synthetic resins and plastics materials in primary/forms
- Specialized wholesaling services of basic industrial chemicals, organic or inorganic, fertilizers, pesticides, synthetic resins and plastics materials in primary forms. (Goods classified in CPC 16, 34.)
- 62277 Wholesale trade services of textile fibres
- Specialized wholesaling services of natural fibres, man-made textile staple fibres prepared for spinning, and other man-made fibres. (Goods classified in CPC 21700, 261, 262, 355.)
- 62278 Wholesale trade services of waste and scrap and materials for recycling
- Specialized wholesaling services of wastes and scraps and materials for recycling. (Goods classified in CPC 39.)
- 62279 Wholesale trade services of intermediate products, other than agricultural, n.e.c.
- Specialized wholesaling services of intermediate products, other than agricultural, not elsewhere classified, e.g. precious stones, chemical products not elsewhere classified, rubber tyres and tubes and other rubber products, semi-manufactures of plastics, and non-metallic mineral products, not elsewhere classified. (Goods classified in CPC 16, 218, 32700, 354, 361-363, 379.)
- 6228 Wholesale trade services of machinery, equipment and supplies
- 62281 Wholesale trade services of agricultural machinery and equipment including tractors
- Specialized wholesaling services of agricultural, horticultural or forestry machinery and equipment including tractors. (Goods classified in CPC 441.)
- 62282 Wholesale trade services of transport equipment other than motor vehicles, motorcycles and bicycles
- Specialized wholesaling services of transport equipment other than motor vehicles, motorcycles and bicycles, e.g. commercial ships and boats, except for pleasure, railway and tramway locomotives and rolling stock, aircraft, spacecraft and aeronautical equipment and supplies and other transport equipment. (Goods classified in CPC 493, 495, 496, 499.)
- Exclusion: Wholesaling services of pleasure and sporting boats are classified in subclass 62266 (Wholesale trade services of sports goods (incl. bicycles)).
- 62283 Wholesale trade services of mining, construction and civil engineering machinery and equipment
- Specialized wholesaling services of mining, construction and civil engineering machinery and equipment. (Goods classified in CPC 444.)
- 62284 Wholesale trade services of office machinery and equipment including office furniture
- Specialized wholesaling services of office, accounting and computing machinery and equipment, including

office furniture, e.g. typewriters, word processors, photo-copying apparatus and calculating machines, and all types of ADP machines and peripheral units. (Goods classified in CPC 45.)

62285 Wholesale trade services of machinery and equipment for the textile industry

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

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

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

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

62287 Wholesale trade services of machinery and equipment related supplies

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

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

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

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

631 Food retailing services

6310 Retail sales of food, beverages and tobacco

63101 Retail sales of fruit and vegetables

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

63102 Retail sales of dairy products and eggs

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

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

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

63104 Retail sales of fish and other seafoods

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

63105 Retail sales of bread and flour confectionery

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

63106 Retail sales of sugar confectionery

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

63107 Retail sales of beverages not consumed on the spot

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

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

- 63108 Retail sales of tobacco products
- Retailing services of tobacco products. (Goods classified in CPC 25.)
- 63109 Specialized retail sales of food products n.e.c.
- Retailing services of food products, not elsewhere classified, e.g./rice, edible oils and fats, salt, coffee, tea, sugar, cocoa and spices, noodles and similar farinaceous products. (Goods classified in CPC 011, 014, 016, 029, 162, 216, 231, 232, 235-239.)
- 632 Non-food retailing services
- 6321 Retail sales of pharmaceutical and medical goods and cosmetics
- 63211 Retail sales of pharmaceutical, medical and orthopaedic goods
- Retailing services of pharmaceutical goods, other articles for medical or surgical purposes and orthopaedic goods. (Goods classified in CPC/352, 481.)
- 63212 Retail sales of perfumery articles, cosmetic articles and toilet soaps
- Retailing services of perfumes, cosmetic articles and toilet soaps and preparations. (Goods classified in CPC 3532.)
- 6322 Retail sales of textiles, clothing, footwear and leather goods
- 63221 Retail sales of textiles
- Retailing services of textiles other than clothing, e.g. wool, yarn and thread, and made-up textile articles. (Goods classified in CPC 26, 27.)
- 63222 Retail sales of articles of clothing, articles of fur and clothing accessories
- Retailing services of men's, women's and boys' clothing, including articles of fur, and clothing accessories. (Goods classified in CPC 28, 3892.)
- 63223 Retail sales of footwear
- Retailing services of footwear of any material and for any purpose. (Goods classified in CPC 293-296.)
- 63224 Retail sales of leather goods and travel accessories
- Retailing services of luggage handbags, saddlery and other articles of leather and travel accessories. (Goods classified in CPC 292.)
- Exclusion: Retailing services of leather footwear are classified in subclass 63223.
- 6323 Retail sales of household appliances, articles and equipment
- 63231 Retail sales of household furniture
- Retailing services of household furniture. (Goods classified in CPC/3811, 3813-3816.)
- 63232 Retail sales of household appliances
- Retailing services of domestic appliances, e.g. refrigerators and freezers, dishwashing machines, washing and drying machines of the household type, domestic cooking and heating equipment, vacuum cleaners, and other small domestic appliances. (Goods classified in CPC 448.)
- 63233 Retail sales of miscellaneous household utensils, cutlery, crockery, glassware, china and pottery
- Retailing services of domestic fabricated metal products, cutlery, crockery, glassware of a kind used for table, kitchen, toilet, indoor decoration or similar purposes, and ceramic household and ornamental wares. (Goods classified in CPC 3719, 372, 4291.)
- 63234 Retail sales of radio and television equipment, musical instruments and records, music scores and tapes
- Retailing services of radio and television equipment, musical instruments, music scores, and audio and video

records and tapes. (Goods classified in CPC 3226, 383, 47.)

63235 Retail sales of articles for lighting

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

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

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

63237 Retail sales of wood, cork goods and wickerwork goods

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

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

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

Exclusion: Retailing services of hand tools are classified in CPC 63241 (Retail sales of hardware).

6324 Retail sales of hardware, paints, varnishes and lacquers, glass, construction materials and do-it-yourself materials and equipment

63241 Retail sales of hardware

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

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

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

63242 Retail sales of paints, varnishes and lacquers

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

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

63243 Retail sales of glass

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

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

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

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

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

6325 Retail sales of office equipment, books, newspapers and stationery and photographic, optical and precision equipment

63251 Retail sales of office supplies and equipment

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

63252 Retail sales of computers and non-customized software

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

- 63253 Retail sales of books, newspapers, magazines and stationery
- Retailing services of books, newspapers, magazines and stationery other than for specific office use. (Goods classified in CPC 32.)
- Exclusion: Retailing services of printed matter for office use are classified in subclass 63251.
- 63254 Retail sales of photographic, optical and precision equipment
- Retailing services of photographic goods, e.g. photographic equipment, plates and film, optical goods, e.g. microscopes and binoculars, and precision equipment. (Goods classified in CPC 3894, 3895, 482, 483.)
- 6329 Other specialized retail sales of non-food products
- 63291 Retail sales of cleaning materials, wallpaper and floor coverings
- Retailing services of cleaning and polishing preparations, wallpaper and floor coverings. (Goods classified in CPC 272, 316, 3219, 3533, 36910, 38930.)
- 63292 Retail sales of watches, clocks and jewellery
- Retailing services of watches, clocks and jewellery. (Goods classified in CPC 163, 382, 484.)
- 63293 Retail sales of sports goods (incl. bicycles)
- Retailing services of sports goods, e.g. snow-ski equipment, water-sport equipment, equipment for sports fishing, athletics articles and equipment, other articles and equipment for sports or outdoor games including bicycles. (Goods classified in CPC 384, 494, 49921.)
- 63294 Retail sales of games and toys
- Retailing services of all types of games and toys including video games. (Goods classified in CPC 385.)
- 63295 Retail sales of flowers, plants, seeds, fertilizers and pet animals
- Retailing services of flowers, plants, seeds, fertilizers and live pet animals, and preparations of a kind used in animal feeding. (Goods classified in CPC 015, 021, 161, 23300, 346.)
- 63296 Retail sales of souvenirs
- Retailing services of a variety of goods that can be considered as souvenirs, e.g. greeting cards, miscellaneous small art goods and other gift articles. (Goods classified in CPC 319, 325, 3532, 3719, 38, but also 24, 28, 29, 362, 369 could be considered as such.)
- 63297 Retail sales of fuel oil, bottled gas, coal and wood
- Retailing services of divers combustibles, such as fuel oils, bottled gas, coal and lignite, wood charcoal and fuel wood, for heating, cooking and other purposes. (Goods classified in CPC 03, 11, 12, 31, 33, 345.)
- Exclusion: Retailing services of motor fuel are classified in subclass 61300.
- 63299 Specialized retail sales of non-food products n.e.c.
- Retailing services of a variety of consumer goods, not elsewhere classified, e.g. trailers and semi-trailers, electrical machinery and apparatus, and transport equipment, not elsewhere classified. (Goods classified in CPC 43, 44, 46, 49.)
- 633 Repair services of personal and household goods
- Exclusions: Automotive repair services are classified in subclass 61120 (Maintenance and repair services of motor vehicles) and 61220 (Maintenance and repair services of motorcycles and snowmobiles).
- Maintenance and repair services of office and computing machinery are classified in subclass 84500.
- 6330 Repair services of personal and household goods
- 63301 Footwear and leather goods repair services

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

63302 Repair services of electrical household appliances

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

63303 Watches, clocks, and jewellery repair services

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

63304 Garment and household textile repair services

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

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

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

DIVISION 64 HOTEL AND RESTAURANT SERVICES

641 Hotel and other lodging services

Lodging accommodations provided to transients.

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

6411 64110 Hotel lodging services

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

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

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

6412 64120 Motel lodging services

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

6419 Other lodging services

64191 Children's holiday camp services

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

64192 Holiday centre and holiday home services

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

64193 Letting services of furnished accommodation

Lodging and related services provided by rooming houses, boarding houses, cabins, private apartments and

homes and similar lodging facilities. Most of these units provide only lodging, although some may include food serving services.

Exclusions: Hotel and motel lodging services are classified in subclass 64110 and 64120, respectively.

64194 Youth hostel and mountain shelter services

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

64195 Camping and caravanning site services

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

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

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

64196 Sleeping car services and sleeping services in other transport media

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

64199 Other lodging services n.e.c.

Lodging and related services of a type not elsewhere classified.

642 Food serving services

6421 64210 Meal serving services with full restaurant service

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

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

6422 64220 Meal serving services in self-service facilities

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

6423 64230 Caterer services, providing meals to outside

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

6429 64290 Other food serving services

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

643 Beverage serving services for consumption on the premises

6431 64310 Beverage serving services without entertainment

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

Exclusion: Serving services for food and beverages are classified in subclass 64210 (Meal serving services with full restaurant service).

6432 64320 Beverage serving services with entertainment

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

Exclusion: Serving services for food and related beverages are classified in subclass 64210 (Meal serving services with full restaurant service).

SECTION 7 TRANSPORT, STORAGE AND COMMUNICATIONS SERVICES

DIVISION 71 LAND TRANSPORT SERVICES

711 Transport services by railway

7111 Passenger transportation

71111 Interurban passenger transportation

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

71112 Urban and suburban passenger transportation

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

7112 Freight transportation

71121 Transportation of frozen or refrigerated goods

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

71122 Transportation of bulk liquids or gases

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

71123 Transportation of containerized freight

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

71124 Mail transportation

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

71129 Transportation of other freight

Transportation by railway of freight, not elsewhere classified.

7113 71130 Pushing or towing services

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

712 Other land transport services

7121 Other scheduled passenger transportation

71211 Urban and suburban regular transportation

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

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

71212 Urban and suburban special transportation

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

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

71213 Interurban regular transportation

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

71214 Interurban special transportation

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

71219 Other scheduled passenger transportation n.e.c.

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

7122 Other non-scheduled passenger transportation

71221 Taxi services

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

Exclusions: Animal-drawn and man-drawn taxi services are classified in subclass 71224 (Passenger transportation by man- or animal-drawn vehicles).

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

71222 Rental services of passenger cars with operator

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

71223 Rental services of buses and coaches with operator

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

71224 Passenger transportation by man- or animal-drawn vehicles

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

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

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

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

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

7123 Freight transportation

71231 Transportation of frozen or refrigerated goods

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

71232 Transportation of bulk liquids or gases

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

71233 Transportation of containerized freight

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

71234 Transportation of furniture

Transportation of furniture by road over any distance.

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

71235 Mail transportation

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

71236 Freight transportation by man- or animal-drawn vehicles

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

71239 Transportation of other freight

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

7124 71240 Rental services of commercial freight vehicles with operator

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

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

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

713 Transport services via pipeline

7131 71310 Transportation of petroleum and natural gas

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

7139 71390 Transportation of other goods

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

DIVISION 72 WATER TRANSPORT SERVICES

721 Transport services by seagoing vessels

7211 Passenger transportation

72111 Passenger transportation by ferries

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

- 72119 Other passenger transportation
- Passenger transportation on the high seas and on coastal waters by seagoing vessels, on a scheduled or non-scheduled basis, regardless of the class of service, and including passenger accompanying baggage transportation.
- 7212 Freight transportation
- 72121 Transportation of frozen or refrigerated goods
- Transportation by seagoing vessels of frozen or refrigerated goods in specially refrigerated compartments.
- 72122 Transportation of bulk liquids or gases
- Transportation by seagoing vessels of bulk liquids or gases in special tankers. These vessels may also be refrigerated.
- 72123 Transportation of containerized freight
- Transportation by seagoing vessels of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport.
- 72129 Transportation of other freight
- Transportation by seagoing vessels of freight not elsewhere classified.
- 7213 72130 Rental services of seagoing vessels with operator
- Rental and leasing services of all types of self-propelled, seagoing vessels with operator, such as passenger vessels (except pleasure boats) tankers, bulk dry cargo vessels, cargo and freight vessels, tugboats and fishing vessels.
- Exclusions: Leasing or rental services of vessels without operator are classified in subclass 83103.
- Leasing or rental services of seagoing pleasure boats are classified in subclass 96499 (Other recreational services n.e.c.).
- 7214 72140 Towing and pushing services
- Towing and pushing services on the high seas and on coastal waters. These services are generally provided by vessels which do not themselves carry freight or passengers. Included here are towing services of oil rigs, floating cranes, dredging vessels, buoys, and of hulls and incomplete vessels, on a fee or contract basis. Towing services for distressed seagoing vessels are also included.
- 722 Transport services by non-seagoing vessels
- 7221 Passenger transportation
- 72211 Passenger transportation by ferries
- Passenger transportation on rivers, on canals and on other inland waters by non-seagoing ferries, including hydrofoils and hovercraft, whether on a scheduled or non-scheduled basis.
- 72219 Other passenger transportation
- Passenger transportation on rivers, canals and other inland waterways by vessels of any kind other than ferries.
- 7222 Freight transportation
- 72221 Transportation of frozen or refrigerated goods
- Transportation by non-seagoing vessels of frozen or refrigerated goods in specially refrigerated compartments.
- 72222 Transportation of bulk liquids or gases
- Transportation by non-seagoing vessels of bulk liquids or gases in special tankers. These vessels may also be refrigerated.
- 72229 Transportation of other freight

Transportation by non-seagoing vessels of freight not elsewhere classified.

7223 72230 Rental services of non-seagoing vessels with operator

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

Exclusions: Leasing or rental services of vessels without operator are classified in subclass 83103.

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

7224 72240 Towing and pushing services

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

DIVISION 73 AIR TRANSPORT SERVICES

731 Passenger transportation by air

7311 73110 Scheduled passenger transportation by air

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

7312 73120 Non-scheduled passenger transportation by air

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

Exclusion: Rental services of aircraft with operator are classified in subclass 73400.

732 Freight transportation by air

7321 73210 Mail transportation by air

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

7322 73220 Transportation of containerized freight by air

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

7329 73290 Transportation of other freight by air

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

733 Transportation via space

7330 73300 Transportation via space

Transportation of passengers or freight via space.

734 Rental services of aircraft with operator

7340 73400 Rental services of aircraft with operator

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

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

DIVISION 74 SUPPORTING AND AUXILIARY TRANSPORT SERVICES

741 Cargo handling services

7411 74110 Container handling services

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

7419 74190 Other cargo handling services

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

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

742 Storage and warehousing services

7421 74210 Storage services of frozen or refrigerated goods

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

7422 74220 Bulk storage services of liquids or gases

Bulk storage and warehousing services of liquids and gases.

7429 74290 Other storage or warehousing services

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

743 Supporting services for railway transport

7430 74300 Supporting services for railway transport

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

Exclusions: Shunting services are classified in subclass 71130 (Pushing or towing services).

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

744 Supporting services for road transport

7441 74410 Bus station services

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

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

7442 74420 Highway, bridge and tunnel operation services

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

Exclusion: Services of vehicle parking facilities are classified in subclass 74430 (Parking services).

7443 74430 Parking services

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

- 7449 74490 Other supporting services for road transport
- Commercial road vehicle maintenance and minor repair services, on a fee or contract basis, and other supporting services for road transport, not elsewhere classified.
- 745 Supporting services for water transport
- 7451 74510 Port and waterway operation services (excl. cargo handling)
- Port operation services such as wharves, docks, piers, quays and other marine terminal facilities related services, including passenger terminal services in connection with marine transportation, on a fee or contract basis, and operating and maintenance services of boat, barge and ship canals, of canalized rivers and of other artificial inland waterways. Also included here are services of locks, boat lifts, weirs, sluices and towing services on canals other than by tugboat, e.g. by tractors or locomotives on the towpath.
- Exclusions: Stevedoring services are classified in subclass 74110 (Container handling services), if for containerized freight, and in 74190 (Other cargo handling services), if for non-containerized freight.
- Port storage and warehousing services are classified in group 742 (Storage and warehousing services).
- Tugboat-assisted docking and towing services are classified in subclass/74520 (Pilotage and berthing services).
- 7452 74520 Pilotage and berthing services
- Tugboat services in connection with the docking and undocking of vessels of all types, and pilotage services, including the services of pilot vessels, whether supplied to conduct a vessel in or out of harbours or around navigational dangers.
- 7453 74530 Navigation aid services
- Services provided by lighthouses, lightships and light vessels, buoys, channel markers, and similar aids to navigation.
- 7454 74540 Vessel salvage and refloating services
- Vessel salvage services, whether provided on ocean and coastal waters or on inland waters. Such services consist of recovering distressed and sunk vessels and their cargoes, including the raising of sunken vessels, the righting of capsized vessels and the refloating of stranded vessels.
- Exclusions: Towing services supplied to distressed vessels are classified in subclass 72140, if for seagoing vessels, and in 72240, if for non-seagoing vessels.
- Lifeboat services, marine fireboat services and other marine search and rescue services are classified in subclass 91260 (Police and fire protection services) and 91290 (Other public order and safety affairs related services).
- 7459 74590 Other supporting services for water transport
- Cleaning, disinfecting, fumigating, vermin control and similar services, on board docked or anchored vessels, on a fee or contract basis, water transport supporting services directly connected with vessel operations not elsewhere classified, and not directly connected with vessel operations, such as icebreaking, vessel registration, vessel laying-up and storage services, etc.
- Exclusions: Lifeboat services, marine fireboat services and other marine search and rescue services are classified in subclass 91260 (Police and fire protection services) and 91290 (Other public order and safety affairs related services).
- 746 Supporting services for air transport
- 7461 74610 Airport operation services (excl. cargo handling)
- Passenger air terminal services and ground services on air fields, including runway operating services, on a fee or contract basis.
- Exclusions: Air terminal cargo-handling services are classified in subclass 74110 (Container handling services), if for containerized freight, and in 74190 (Other cargo handling services), if for non-containerized freight or for passenger baggage.
- 7462 74620 Air traffic control services

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

7469 74690 Other supporting services for air transport

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

Exclusion: Air-sea rescue services are classified in subclass 91290 (Other public order and safety affairs related services).

747 74710 Travel agency and tour operator services

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

7472 74720 Tourist guide services

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

Exclusions: Services by own-account hunting guides are included in subclass 96419 (Other sporting services).

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

7480 74800 Freight transport agency services

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

7490 74900 Other supporting and auxiliary transport services

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

DIVISION 75 POST AND TELECOMMUNICATIONS SERVICES

751 Postal and courier services

7511 Postal services

75111 Postal services related to letters

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

75112 Postal services related to parcels

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

75113 Post office counter services

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

75119 Other postal services

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

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

7512 Courier services

75121 Multi-modal courier services

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

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

75129 Other courier services

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

752 Telecommunications services

7521 Public telephone services

75211 Public local telephone services

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

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

75212 Public long distance telephone services

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

75213 Mobile telephone services

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

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

7522 Business network services

75221 Shared network services

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

75222 Dedicated network services

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

7523 Data and message transmission services

75231 Data network services

- Network services necessary to transmit data between equipment using the same or different protocols. This service can be provided via a public or dedicated data network (i.e. via a network dedicated to the customer's use).
- 75232 Electronic message and information services
- Network and related services (hardware and software) necessary to send and receive electronic messages (telegraph and telex/TWX services) and/or to access and manipulate information in databases (so-called value-added network services).
- 7524 Programme transmission services
- 75241 Television broadcast transmission services
- Network services necessary for the transmission of television signals, independently of the type of technology (network) employed. This subclass does not include satellite-to-cable services where the provider sells T.V. signals via satellite to cable companies (as opposed to selling use of satellite facilities) nor does it include DTH (direct-to-home) satellite services where the provider sells television programme packages directly to households located in remote areas.
- 75242 Radio broadcast transmission services
- Network services necessary for the transmission of audio signals such as radio broadcasting, wired music and loudspeaker service.
- 7525 75250 Interconnection services
- Network services by one carrier to another when a communication originating in a carrier's territory must travel through another carrier's network to reach its destination.
- 7526 75260 Integrated telecommunications services
- Private point-to-point or multipoint network services which enable the users to simultaneously or alternatively transmit voice, data and/or image. This type of service offers high bandwidth capacity and flexible, customer controlled network reconfiguration to accommodate changing traffic patterns.
- 7529 Other telecommunications services
- 75291 Paging services
- The summoning of a person to the telephone through the use of an electronic pager. This subclass includes tone, voice and digital display paging services.
- 75292 Teleconferencing services
- Network and related services necessary to hold a one-way or two-way fully interactive video conference.
- 75299 Other telecommunications services n.e.c.
- Telecommunications services, not elsewhere classified. This class includes mobile maritime and air-to-ground communications services.
- 753 Radio and television cable services
- 7530 75300 Radio and television cable services
- Radio and television programming packages via cable. This subclass includes both basic and "pay-TV" services.
- 754 Telecommunications related services
- 7541 75410 Equipment rental services
- Telecommunication terminal equipment leasing or rental services (generally for a flat monthly fee).
- 7542 75420 Equipment sales services
- The retail or wholesale sales of telecommunication terminal equipment.

- 7543 75430 Connection services
The provision of access to telecommunication network services by connecting the customer's premises to the carrier's facilities.
- 7544 75440 Consulting services
The provision of advice and assistance to businesses and/or institutions on matters related to telecommunications and telematics.
- 7545 75450 Communications equipment maintenance services
The provision of maintenance services for communications and communications related products on a fee or contract basis. Equipment maintained includes modems, multiplexers, earth stations, microcomputers, peripherals, telex terminals, telephones etc.
- 7549 75490 Other telecommunications services n.e.c.
The provision of telecommunications related services not elsewhere classified such as operator services furnished to other carriers, billing and collection services for customer sponsored services etc.

SECTION 8 BUSINESS SERVICES; AGRICULTURAL, MINING AND MANUFACTURING SERVICES

DIVISION 81 FINANCIAL INTERMEDIATION SERVICES AND AUXILIARY SERVICES THEREFOR

- 811 Financial intermediation services except insurance and pension fund services
Services relating to obtaining and redistributing funds other than for the purpose of insurance or pension funding.
- 8111 Services of monetary intermediaries
Services relating to obtaining funds in the form of deposits (i.e. funds that are fixed in money terms).
- 81111 Central bank deposit services
Services provided by the central bank consisting in taking deposits used for clearance between financial institutions, and acting as banker to government.
- 81112 Central bank supervisory services
Services provided by the central bank consisting in supervision of banking operations.
- 81113 Central bank reserve management services
Services provided by the central bank consisting in holding the country's exchange reserves.
- 81114 Central bank currency issue services
Services provided by the central bank consisting in issuing and managing the country's currency.
- 81115 Wholesale deposit services
Services consisting in large-scale deposit-taking, particularly from other financial institutions.
- 81116 Other bank deposit services
Bank deposit services for persons, companies, etc.
- 81117 Non-central bank currency issue services
Services consisting in issuing currency other than by the central bank.
- 81119 Other deposit services
Non-bank deposit services for persons, companies, etc.
- 8112 81120 Financial leasing services
Leasing services where the term approximately covers the expected life of the asset and the lessee acquires

substantially all the benefits of its use and takes all the risks associated with its ownership.

Exclusion: Operational leasing services are classified in division 83, according to the goods leased.

8113 Other credit granting services

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

81131 Mortgage loan services

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

81132 Personal instalment loan services

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

81133 Credit card services

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

81139 Other credit services

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

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

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

81191 Closed end investment trust services

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

81192 Property unit trust services

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

81193 Open-ended investment and other unit trust services

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

81199 Intermediation services n.e.c.

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

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

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

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

8121 Life insurance and pension fund services

81211 Life insurance services

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

81212 Pension and annuity services

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

Pension fund management services are included.

8129 Non-life insurance services

81291 Accident and health insurance services

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

81292 Motor vehicle insurance services

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

81293 Marine, aviation and other transport insurance services

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

81294 Freight insurance services

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

81295 Fire and other property damage insurance services

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

81296 Pecuniary loss insurance services

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

81297 General liability insurance services

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

81299 Other insurance services n.e.c.

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

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

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

8131 Services related to the administration of financial markets

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

81311 Financial market operational services

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

81312 Financial market regulatory services

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

81319 Other financial market administration services

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

8132 Services related to securities markets

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

81321 Securities broking services

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

81322 Securities issue and registration services

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

81323 Portfolio management services

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

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

81329 Other services related to securities markets

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

8133 Other services auxiliary to financial intermediation

81331 Loan broking services

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

81332 Financial consultancy services

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

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

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

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

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

81333 Foreign exchange services

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

81334 Coin and currency packing services

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

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

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

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

814 8140 Services auxiliary to insurance and pension funding

Services closely related to management of insurance and pension funding.

81401 Insurance broking and agency services

Services of intermediaries between insurance companies and their clients.

81402 Insurance and pension consultancy services

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

81403 Average and loss adjustment services

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

81404 Actuarial services

Services consisting in calculation of insurance risks and premiums.

81405 Salvage administration services

Salvage administration services other than marine salvage administration services.

81409 Other services auxiliary to insurance and pension funding

Regulatory and monitoring services of insurance indemnities.

Exclusion: Pension fund management services are classified in subclass/81212 (Pension and annuity services).

DIVISION 82 REAL ESTATE SERVICES

821 8210 Real estate services involving own or leased property

82101 Renting or leasing services involving own or leased residential property

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

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

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

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

82103 Residential buildings and land sales

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

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

82104 Residential vacant land sales

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

82105 Non-residential buildings and land sales

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

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

82106 Non-residential vacant land sales

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

822 8220 Real estate services on a fee or contract basis

82201 Residential property management services on a fee or contract basis

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

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

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

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

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

82204 Residential vacant land sales on a fee or contract basis

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

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

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

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

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

DIVISION 83 LEASING OR RENTAL SERVICES WITHOUT OPERATOR

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

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

83101 Leasing or rental services concerning private cars without operator

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

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

83102 Leasing or rental services concerning goods transport vehicles without operator

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

Exclusion: Renting or hiring services of goods vehicles with operator are classified in subclass 71240 (Rental services of commercial freight vehicles with operator).

83103 Leasing or rental services concerning vessels without operator

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

Exclusions: Renting, hiring or leasing services of seagoing vessels with operator are classified in subclass 72130 (Rental services of seagoing vessels with operator).

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

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

83104 Leasing or rental services concerning aircraft without operator

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

Exclusions: Renting or hiring services of aircraft with operator are classified in subclass 73400 (Rental services of aircraft with operator).

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

83105 Leasing or rental services concerning other land transport equipment without operator

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

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

83106 Leasing or rental services concerning agricultural machinery and equipment without operator

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

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

83107 Leasing or rental services concerning construction machinery and equipment without operator

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

Exclusion: Renting or hiring services of construction machinery and equipment with operator are classified in subclass 51800.

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

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

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

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

83109 Leasing or rental services concerning other machinery and equipment without operator

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

832 8320 Leasing or rental services concerning personal and household goods

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

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

83202 Leasing or rental services concerning video tapes

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

83203 Leasing or rental services concerning furniture and other household appliances

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

83204 Leasing or rental services concerning pleasure and leisure equipment

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

83209 Leasing or rental services concerning other personal or household goods

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

DIVISION 84 COMPUTER AND RELATED SERVICES

841 Consultancy services related to the installation of computer hardware

8410 84100 Consultancy services related to the installation of computer hardware

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

842 Software implementation services

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

8421 84210 Systems and software consulting services

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

8422 84220 Systems analysis services

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

8423 84230 Systems design services

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

8424 84240 Programming services

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

tests, and editing documentation.

8425 84250 Systems maintenance services

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

843 Data processing services

8431 84310 Input preparation services

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

8432 84320 Data-processing and tabulation services

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

8433 84330 Time-sharing services

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

8439 84390 Other data processing services

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

844 Database services

8440 84400 Database services

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

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

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

845 Maintenance and repair services of office machinery and equipment including computers

8450 84500 Maintenance and repair services of office machinery and equipment including computers

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

849 Other computer services

8491 84910 Data preparation services

Data preparation services for clients not involving data processing services.

8499 84990 Other computer services n.e.c.

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

DIVISION 85 RESEARCH AND DEVELOPMENT SERVICES

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

851 8510 Research and experimental development services on natural sciences and engineering

85101 Research and experimental development services on physical sciences

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

85102 Research and experimental development services on chemistry and biology

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

85103 Research and experimental development services on engineering and technology

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

85104 Research and experimental development services on agricultural sciences

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

85105 Research and experimental development services on medical sciences and pharmacy

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

85109 Research and experimental development services on other natural sciences

Research and experimental development services on other natural sciences.

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

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

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

85202 Research and experimental development services on economics

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

85203 Research and experimental development services on law

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

85204 Research and experimental development services on linguistics and languages

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

85209 Research and experimental development services on other social sciences and humanities

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

853 Interdisciplinary research and experimental development services

8530 85300 Interdisciplinary research and experimental development services

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

DIVISION 86 LEGAL, ACCOUNTING, AUDITING AND BOOKKEEPING SERVICES; TAXATION SERVICES; MARKET RESEARCH AND PUBLIC OPINION POLLING SERVICES; MANAGEMENT AND CONSULTING SERVICES; ARCHITECTURAL, ENGINEERING AND OTHER TECHNICAL SERVICES

861 Legal services

8611 Legal advisory and representation services in the different fields of law

86111 Legal advisory and representation services concerning criminal law

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

86119 Legal advisory and representation services in judicial procedures concerning other fields of law

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

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

Legal advisory and representation services during the litigation process, and drafting services of legal documentation in relation to statutory procedures. Generally, this implies the representation of a client in front of a statutory body (e.g. an administrative tribunal). Included are both the pleading of a case in front of authorized bodies other than judicial courts, and the related legal work. The latter comprises research and other work for the preparation of a non-judicial case (e.g. researching legal documentation, interviewing witnesses, reviewing reports), and the execution of post-litigation work.

8613 86130 Legal documentation and certification services

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

8619 86190 Other legal advisory and information services

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

862 Accounting, auditing and bookkeeping services

8621 Accounting and auditing services

86211 Financial auditing services

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

86212 Accounting review services

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

86213 Compilation of financial statements services

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

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

- 86219 Other accounting services
- Other accounting services such as attestations, valuations, preparation services of pro forma statements, etc.
- 8622 86220 Bookkeeping services, except tax returns
- Bookkeeping services consisting in classifying and recording business transactions in terms of money or some unit of measurement in the books of account.
- Exclusion: Bookkeeping services related to tax returns are classified in subclass 86302 (Business tax preparation and review services).
- 863 8630 Taxation services
- 86301 Business tax planning and consulting services
- Advisory services to enterprises on how to arrange their affairs, with a view to minimizing the impact of income taxation on their profits by taking advantage of all allowances and benefits that the law provides.
- Exclusion: Similar advisory services but including preparation or review services of various returns and reports for the client are classified in subclass 86302 (Business tax preparation and review services).
- 86302 Business tax preparation and review services
- Services consisting in preparing or reviewing, for enterprises, various returns and reports required for compliance with the income tax laws and regulations and defending them if contested by the tax authorities. This may also include tax planning and control.
- Exclusion: Advisory services on tax planning not including preparation or review services of returns and reports are classified in subclass/86301 (Business tax planning and consulting services).
- 86303 Individual tax preparation and planning services
- Services consisting in advising individuals on the means to minimize the impact of income tax on their revenues by taking advantage of all allowances and benefits that the law provides and/or preparing the returns and reports required for compliance with tax laws and regulations.
- 86309 Other tax related services
- Services consisting in assisting enterprises in tax planning and control other than income tax and preparing all documentation required by law.
- 864 8640 Market research and public opinion polling services
- 86401 Market research services
- Investigation services designed to secure information on the prospects and performance of an organization's products in the market. Included here are market analysis (size and other characteristics of a market) and analysis of consumer attitudes and preferences, which may utilize personal interviews, telephone and mail surveys, historical data, etc. Economic and social intelligence services not in connection with merchandised products, such as industry analysis, econometric modelling, demographic analysis, etc., are also included.
- Exclusion: Public opinion polling services are classified in subclass/86402.
- 86402 Public opinion polling services
- Investigation services designed to secure information on public opinions regarding social, economic, political and other issues. Public opinion polling is typically done by telephone interviews but may also utilize personal interviews and mail surveys.
- Exclusion: Similar investigation services designed to gather intelligence on consumer attitudes and preferences are classified in subclass 86401 (Market research services).
- 865 8650 Management consulting services
- 86501 General management consulting services
- Advisory, guidance and operational assistance services concerning business policy and strategy and the overall

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

86502 Financial management consulting services (except business tax)

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

86503 Marketing management consulting services

Advisory, guidance and operational assistance services concerning the marketing strategy and marketing operation of an organization. Marketing consulting assignments may deal with one or a combination of the following: analysis and formulation of a marketing strategy, formulation of customer service and pricing policies, sales management and staff training, organization of distribution channels (sell to wholesalers or directly to retailers, direct mail, franchise, etc.), organization of the distribution process, package design and other matters related to the marketing strategy and operations of an organization.

86504 Human resources management consulting services

Advisory, guidance and operational assistance services concerning the human resources management of an organization. Human resources consulting assignments may deal with one or a combination of the following: audit of the personnel function, development of a human resource policy, human resource planning, recruitment procedures, motivation and remuneration strategies, human resource development, labour-management relations, absenteeism control, performance appraisal and other matters related to the personnel management function of an organization.

86505 Production management consulting services

Advisory, guidance and operational assistance services concerning methods for improving productivity, reducing production costs and improving the quality of production. Production consulting assignments may deal with one or a combination of the following: effective utilization of materials in the production process, inventory management and control, quality control standards, time and motion studies, job and work methods, performance standards, safety standards, office management, planning and design and other matters related to production management, but excluding advisory services and design for plant layout and industrial processes which are normally offered by consulting engineering establishments.

86506 Public relations services

Advisory, guidance and operational assistance services concerning methods to improve the image and relations of an organization or individual with the general public, government, voters, shareholders and others.

86509 Other management consulting services

Advisory, guidance and operational assistance services concerning other matters. These services include industrial development consulting services, tourism development consulting services, etc.

866 8660 Services related to management consulting

86601 Project management services other than for construction

Coordination and supervision services of resources in preparing, running and completing a project on behalf of the client. Project management services can involve budgeting, accounting and cost control, procurement, planning of timescales and other operating conditions, coordination of subcontractors' work, inspection and quality control, etc. These services consist only of management services; operating staff services are excluded.

Exclusions: Construction project management services are classified in class 8671 (Architectural services), 8672 (Engineering services) and, for turnkey projects, 8673 (Integrated engineering services).

86602 Arbitration and conciliation services

Assistance services through arbitration or mediation for the settlement of a dispute between labour and

management, between businesses or between individuals.

Exclusions: Representation services on behalf of one of the parties in the dispute and consulting services in the field of labour relations are classified in subclass 86190 (Other legal advisory and information services), 95110 (Services furnished by business and employers organizations) and 95200 (Services furnished by trade unions), respectively.

86609 Other management services n.e.c.

Management services, not elsewhere classified.

867 Architectural, engineering and other technical services

8671 Architectural services

86711 Advisory and pre-design architectural services

Assistance, advisory and recommendation services concerning architectural and related matters. Included here are services as undertaking preliminary studies addressing issues such as site philosophy, intent of development, climatic and environmental concerns, occupancy requirements, cost constraints, site selection analysis, design and construction scheduling and any other issues affecting the nature of the design and construction of a project. The provision of these services is not necessarily related to a new construction project. For example, it may consist of advice concerning the means of carrying out maintenance, renovation, restoration or recycling of buildings, or appraisals of the value and quality of buildings or of advice on any other architectural matter.

86712 Architectural design services

Architectural design services for buildings and other structures. Design services may consist of one or a combination of the following: schematic design services, which consist of determining, with the client, the essential character of the project, defining intent, space requirements, budget limitations and time scheduling; and of preparing sketches including floor plans, site plans and exterior views; design development services, which consist of a more precise illustration of the design concept in terms of siting plan, form, material to be used, structural, mechanical and electrical systems and probable construction costs; final design services, which consist of drawings and written specifications sufficiently detailed for tender submission and construction, and of expert advice to the client at the time of calling for and accepting tenders.

86713 Contract administration services

Advisory and technical assistance services to the client during the construction phase to ensure that the structure is being erected in conformity with the final drawings and specifications. This involves services provided both in offices and the field, such as construction inspection, preparation of progress reports, issuance of certificates for payments to the contractor, guidance to the client and the contractor in the interpretation of contract documents and any other advice on technical questions that may develop during construction.

86714 Combined architectural design and contract administration services

Combinations of architectural services utilized on most projects including schematic design, design development, final design and contract administration services. This may include post construction services which consist of the assessment of deficiencies in construction and instructions regarding corrective measures to be taken during the 12-month period following the completion of the construction.

86719 Other architectural services

All other services requiring the expertise of architects, such as the preparation of promotional material and presentations, preparation of as-built drawings, constant site representation during the construction phase, provision of operating manuals, etc.

8672 Engineering services

86721 Advisory and consultative engineering services

Assistance, advisory and recommendation services concerning engineering matters. Included here are the undertaking of preparatory technical feasibility studies and project impact studies. Examples are: study of the impact of topography and geology on the design, construction and cost of a road, pipeline or other transportation infrastructure; study of the quality or suitability of materials intended for use in a construction project and the impact on design, construction and cost of using different materials; study of the environmental impact of a project; study of the efficiency gains in production as a result of alternative process, technology or plant layout. The provision of these services is not necessarily related to a construction project. It may consist, for example, of the appraisal of the structural, mechanical and electrical installations of buildings, of expert testimony in

litigation cases, of assistance to government bodies in drafting laws, etc.

86722 Engineering design services for the construction of foundations and building structures

Structural engineering design services for the load-bearing framework of residential and commercial, industrial and institutional buildings. Design services consist of one or a combination of the following: preliminary plans, specifications and cost estimates to define the engineering design concept; final plans, specifications and cost estimates, including working drawings, specifications regarding materials to be used, method of installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the construction phase.

Exclusion: Engineering services for buildings if they are an integral part of the engineering design service for a civil work or production plant or facility.

86723 Engineering design services for mechanical and electrical installations for buildings

Mechanical and electrical engineering design services for the power system, lighting system, fire alarm system, communication system and other electrical installations for all types of buildings and/or the heating, ventilating, air conditioning, refrigeration and other mechanical installations for all types of buildings. Design services consist of one or a combination of the following: preliminary plans, specifications and cost estimates to define the engineering design concept; final plans, specifications and cost estimates, including working drawings, specifications regarding materials to be used, method of installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the construction phase.

86724 Engineering design services for the construction of civil engineering works

Engineering design services for the construction of civil engineering works, such as bridges and viaducts, dams, catchment basins, retaining walls, irrigation systems, flood control works, tunnels, highways and streets including interchanges and related works, locks, canals, wharves and harbours works, water supply and sanitation works such as water distribution systems, water, sewage, industrial and solid waste treatment plants and other civil engineering projects. Design services consist of one or a combination of the following: preliminary plans, specifications and cost estimates to define the engineering design concept; final plans, specifications and cost estimates, including working drawings, specifications regarding materials to be used, method of installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the construction phase. Included are engineering design services for buildings if they are an integral part of the engineering design for a civil engineering work.

86725 Engineering design services for industrial processes and production

Engineering design services for production processes, procedures and facilities. Included here are design services as they relate to methods of cutting, handling and transporting logs and logging site layout; mine development layout and underground construction, the complete civil, mechanical and electrical mine surface plant installations including hoists, compressors, pumping stations, crushers, conveyors and ore and waste-handling systems; oil and gas recovery procedures, the construction, installation and/or maintenance of drilling equipment, pumping stations, treating and storage facilities and other oil field facilities; materials flows, equipment layout, material handling systems, processes and process control (which may integrate computer technology) for manufacturing plants; special machinery, equipment and instrumentation systems; any other design services for production procedures and facilities. Design services consist of one or a combination of the following: preliminary plans, specifications and cost estimates to define the engineering design concept; final plans, specifications and cost estimates, including working drawings, specifications regarding materials to be used, method of construction and/or installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the installation phase. Included are engineering design services for buildings if they are an integral part of the engineering design service for a production plant or facility.

86726 Engineering design services n.e.c.

Other specialty engineering design services. Included here are acoustical and vibration engineering designs, traffic control systems designs, prototype development and detailed designs for new products and any other specialty engineering design services.

Exclusion: The aesthetic design of products and the complete design of products which do not require complex engineering (e.g. furniture) are classified in subclass 87907 (Specialty design services).

86727 Other engineering services during the construction and installation phase

Advisory and technical assistance services to the client during construction to ensure that construction work is in conformity with the final design. This involves services provided both in offices and in the field, such as the review of shop drawings, periodic visits to the site to assess progress and quality of the work, guiding the client and the contractor in the interpretation of contract documents and any other advice on technical questions that may develop during construction.

86729 Other engineering services

Engineering services not elsewhere classified. Included here are geotechnical engineering services providing engineers and architects with necessary subsurface information to design various projects; groundwater engineering services including groundwater resources assessment, contamination studies and quality management; corrosion engineering services including inspection, detection and corrosion control programmes; failure investigations and other services requiring the expertise of engineers.

8673 Integrated engineering services

86731 Integrated engineering services for transportation infrastructure turnkey projects

Fully integrated engineering services for the construction of transportation infrastructure turnkey projects. Services included here are planning and pre-investment studies, preliminary and final design, cost estimation, construction scheduling, inspection and acceptance of contract work as well as technical services, such as the selection and training of personnel and the provision of operation and maintenance manuals and any other engineering services provided to the client that form part of an integrated bundle of services for a turnkey project.

86732 Integrated engineering and project management services for water supply and sanitation works turnkey projects

Fully integrated engineering services for the construction of water supply and sanitation works turnkey projects. Services included here are planning and pre-investment studies, preliminary and final design, cost estimation, construction scheduling, inspection and acceptance of contracts as well as technical services, such as the selection and training of personnel and the provision of operation and maintenance manuals and any other engineering services provided to the client that form part of an integrated bundle of services for a turnkey project.

86733 Integrated engineering services for the construction of manufacturing turnkey projects

Fully integrated engineering services for the construction of manufacturing facilities turnkey projects. Services included here are planning and pre-investment studies to address issues such as the integration of operations, site selection, pollution and effluent control and capital requirements; all necessary structural, mechanical and electrical design services; production process engineering design services including detailed process flow diagrams, general site and plant arrangement drawings, plant and equipment specifications; tender specifications; construction scheduling inspection and acceptance of work as well as technical services, such as the selection and training of personnel, the provision of operations and maintenance manuals, start-up assistance and any other engineering services that form part of an integrated bundle of services for a turnkey project.

86739 Integrated engineering services for other turnkey projects

Fully integrated engineering services for other construction works. Services included here are planning and pre-investment studies, preliminary and final design, cost estimates, construction scheduling, inspection and acceptance of contracts as well as technical services, such as the selection and training of personnel and the provision of operation and maintenance manuals and any other engineering services provided to the client that form part of an integrated bundle of services for a turnkey project.

8674 Urban planning and landscape architectural services

86741 Urban planning services

Development services of programme regarding land use, site selection, control and utilization, road systems and servicing of land with a view to creating and maintaining systematic, coordinated urban development.

86742 Landscape architectural services

Plan and design services for the aesthetic landscaping of parks, commercial and residential land, etc. This implies preparing site plans, working drawings, specifications and cost estimates for land development, showing ground contours, vegetation to be planted, and facilities such as walks, fences and parking areas. Also included are inspection services of the work during construction.

8675 Related scientific and technical consulting services

86751 Geological, geophysical and other scientific prospecting services

Geological, geophysical, geochemical and other scientific consulting services as they relate to the location of mineral deposits, oil and gas and groundwater by studying the properties of the earth and rock formations and structures. Included here are the services of analysing the results of subsurface surveys, the study of earth sample and core, and assistance and advice in developing and extracting mineral resources.

86752 Subsurface surveying services

Gathering services of information on subsurface earth formations by different methods, including seismographic, gravimetric, magnetometric and other subsurface surveying methods.

86753 Surface surveying services

Gathering services of information on the shape, position and/or boundaries of a portion of the earth's surface by different methods, including transit, photogrammetric and hydrographic surveying, for the purpose of preparing maps.

86754 Map-making services

Map-making services consisting in the preparation and revision of maps of all kinds (e.g. road, cadastral, topographic, planimetric, hydrographic) using results of survey activities, other maps, and other information sources.

8676 Technical testing and analysis services

86761 Composition and purity testing and analysis services

Testing and analysis services of the chemical and biological properties of materials such as air, water, waste (municipal and industrial), fuels, metal, soil, minerals, food and chemicals. Included are testing and analysis services in related scientific fields such as microbiology, biochemistry, bacteriology, etc. Excluded are medical and dental testing services.

86762 Testing and analysis services of physical properties

Testing and analysis services of physical properties such as strength, ductility, electrical conductivity and radioactivity of materials such as metal, plastics, textiles, woods, glass, concrete and other materials. Included are tests for tension, hardness, impact resistance, fatigue resistance, and high-temperature effects.

86763 Testing and analysis services of integrated mechanical and electrical systems

Testing and analysis services of the mechanical and electrical characteristics of complete machinery, motors, automobiles, tools, appliances, communication equipment and other equipment incorporating mechanical and electrical components. The results of the testing and analysis generally take the form of an assessment of the performance and behavioural characteristics of the object tested. Tests may be performed using models or mock-ups of ships, aircraft, dams, etc.

86764 Technical inspection services

Testing and analysis services of a technical or scientific nature which do not alter or affect the object being tested. Included are radiographic, magnetic, and ultrasonic testing of machine parts and structures conducted in order to identify defects. These tests are often conducted on site. Excluded are inspection services of a non-technical or scientific nature, such as visual inspection of buildings, machines, etc.

86769 Other technical testing and analysis services

All other technical testing and analysis services not elsewhere classified.

DIVISION 87 BUSINESS SERVICES N.E.C.

871 Advertising services

8711 87110 Sale or leasing services of advertising space or time

Services provided in soliciting advertising space or time for newspapers, other periodicals, and television stations.

8712 87120 Planning, creating and placement services of advertising

- Planning, creating and placement services of advertisements to be displayed through the advertising media.
- 8719 87190 Other advertising services
- Other advertising services not elsewhere classified, including outdoor and aerial advertising services and delivery services of samples and other advertising material.
- 872 8720 Placement and supply services of personnel
- 87201 Executive search services
- Services consisting in the search for, selection and referral of executive personnel for employment by others. Included in this category are services provided by senior administrators and managers whose functions generally include planning, organizing, directing and controlling activities of private or public sector businesses through subordinate administrators. The services may be supplied to the potential employer or to the prospective employee and may involve the formulation of job descriptions, the screening and testing of applicants, the investigation of references, and other research.
- 87202 Placement services of office support personnel and other workers
- Services consisting in selecting, referring and placing applicants in employment by others on a permanent or temporary basis, except executive search services. The services may be supplied to the potential employer or to the prospective employee and may involve the formulation of job descriptions, the screening and testing of applicants, the investigation of references, etc. Included are the placement of secretaries, clerks, receptionists, book-keepers, data entry operators, typists, word-processor operators, nurses, models, maids, ship crews, etc.
- 87203 Supply services of office support personnel
- Services consisting in supplying on a fee or contract basis to the clients, whether on a temporary or long-term basis, office support personnel hired by the supplier, who pays their emoluments. Included are the provision of personnel such as secretaries, clerks, receptionists, book-keepers, data entry operators, typists and word-processor operators.
- 87204 Supply services of domestic help personnel
- Services consisting in supplying on a fee or contract basis to the clients, whether on a temporary or long-term basis, domestic help personnel hired by the supplier, who pays their emoluments. Included are the provision of maids, nannies, housekeepers, companions, etc.
- Exclusions: Supply services of specialized domestic services through employees on the payroll of the supplier are classified according to the services rendered, e.g. as cleaning services, class 8740, or lawn maintenance services, subclass 88110 (Services incidental to agriculture).
- 87205 Supply services of other commercial or industrial workers
- Services consisting in supplying on a fee or contract basis to the clients, whether on a temporary or long-term basis, industrial workers hired by the supplier, who pays their emoluments. Included are supply services of construction workers, maintenance workers, drivers, machinists assemblers, metalworking machine operators, labourers, movers, shippers, etc.
- 87206 Supply services of nursing personnel
- Services consisting in supplying on a fee or contract basis to the clients, whether on a temporary or long-term basis, nursing personnel hired by the supplier, who pays their emoluments. Included are supply services of nurses, nursing assistants and other health care aides.
- 87209 Supply services of other personnel
- Supply services of other personnel not elsewhere classified.
- 873 8730 Investigation and security services
- 87301 Investigation services
- Services consisting in investigating cases submitted by the client, relating to crimes, theft, fraud, shoplifting, dishonesty, missing persons, domestic relations and other unlawful or lawful practices. Included are internal and undercover investigation and shoplifting protection services.

87302 Security consultation services

Services consisting in determining client's needs and providing advice and suggestions as to the type of security that is best suited for the client or as to improvements in existing systems.

87303 Alarm monitoring services

Services consisting in monitoring and maintaining security systems devices, such as burglar and fire alarms, by receiving alarm signals, confirming or checking that all systems are properly functioning and dispatching police officers, fire department or other designated parties.

87304 Armoured car services

Services consisting in providing an armoured car to pick up and deliver money, receipts or other valuable items, with hired personnel to directly protect properties while in transit. The services generally imply bank collection and deposit services, securities transfer, etc.

87305 Guard services

Services consisting in providing protective services through hired personnel to ensure safety of people or private, industrial and commercial properties by guarding them against fire, theft, vandalism or illegal entry. Included are patrol and inspection services, security guard services, bodyguard services, watchdog services, parking control and access control services.

87309 Other security services

Security services not elsewhere classified.

874 8740 Building cleaning services

87401 Disinfecting and exterminating services

Services consisting in disinfecting dwellings and other buildings and exterminating insects, rodents and other pests. Included are fumigating services and pest control services.

87402 Window cleaning services

Services consisting in cleaning windows in dwellings and other buildings. Included here are cleaning services of exterior windows using swing stages.

87403 Janitorial services

Services consisting in cleaning and maintaining dwellings and other buildings. Included here are floor cleaning and waxing, interior wall cleaning, furniture polishing and other janitorial and maintenance services.

87409 Other building cleaning services

Building cleaning services not elsewhere classified. Included are furnace and chimney cleaning.

Exclusions: Building exterior cleaning services are classified in subclass 51790 (Other building completion and finishing work).

Lawn maintenance services are classified in subclass 88110 (Services incidental to agriculture).

875 8750 Photographic services

87501 Portrait photography services

Services consisting in photographing persons or other subjects in studios or other locations such as clients' offices or homes. The pictures must represent as faithfully as possible the subject's physical features and personality. Generally included with these services is the development and printing of such pictures according to customer specifications. Included are passport or identification photographs, infant and child portraits, family or military portraits, studio fashion photos, and corporate pictures.

87502 Advertising and related photography services

Services consisting in photographing merchandise, industrial products, fashion clothes and other apparel, machinery, buildings, persons and other subjects for use in public relations, advertising displays or literature, such as annual reports, product brochures, newspaper advertisements, catalogues or food and beverage layouts.

Generally included with these services is the development and printing of such pictures according to customer specifications.

87503 Action photography services

Services consisting in photographing live events, such as weddings, graduations, conventions, receptions, fashion shows, sports and news events, and any other events of current interest. Generally included with these services is the development and printing of such pictures according to customer specifications.

87504 Specialty photography services

Services consisting in photographing persons, objects or scenery using special apparatus and techniques. Generally these services also include the development and printing of such pictures. Examples of such services are aerial photography, underwater photography, medical and biological photography, and photomicrography.

87505 Photography processing services

Services consisting primarily in the development of negatives and the printing of pictures for others according to customer specifications. These services may include enlargement of negatives or slides, black and white processing, colour printing, slide and negative duplicates, reprints, etc. Also included are preparation services of photographic slides.

87506 Motion picture processing services not related to the motion picture and television industries

Services consisting in the development of motion picture films of both amateur photographers and commercial clients.

Exclusion: Processing services of motion pictures in connection with the motion picture and television industries are classified in subclass 96112 (Motion picture or video tape production services).

87507 Restoration, copying and retouching services of photography

Services consisting of old photograph restoration, copying from a picture, retouching, and other special photographic effects.

87509 Other photographic services

Photographic services not elsewhere classified.

876 8760 87600 Packaging services

Services consisting in packaging goods for others on a fee or contract basis, such as food products, pharmaceuticals, household cleaners, toilet preparations and hardware using a variety of automated or manual packaging techniques including blister forming and packaging, shrink or skin wrapping, form filling and sealing, pouch filling, bottling and aerosol packaging. Parcel packing and gift wrapping are also included. This service may also include the labelling or imprinting of the package.

Exclusions: If the services provided consist solely of printing information on packaging materials, it is classified in the appropriate subclass of group 325 or 326, i.e. printed matter or articles of paper or paperboard.

Packing and crating services incidental to transport are classified in division 74 (Supporting and auxiliary transport services).

Package design services are classified in subclass 87907 (Specialty design services).

If the packaging services also include processing of client owned materials into a different product (e.g. mixing water and concentrate to produce soft drinks, cooking fish prior to canning, blending creams and colouring materials into cosmetics), it is classified in the appropriate subclass of group 884 or 885 (Services incidental to manufacturing).

879 8790 Other business services

87901 Credit reporting services

Services consisting in the reporting of credit ratings of persons and businesses. This involves the evaluation of the financial status and credit experience of prospective customers, loan applicants, etc.

87902 Collection agency services

Services consisting in the collection on a fee or contract basis of accounts, cheques, contracts or notes, and remittance of the money to the client. Included are both the collection of regular accounts (e.g. utility bills) and the recovery of delinquent accounts. Also included is the outright purchase of delinquent accounts and debts and subsequent recovery.

87903 Telephone answering services

Services consisting in the provision of telephone answering services. Included are telephone call forwarding services (excluding paging services), and telephone wake-up services.

87904 Duplicating services

Services consisting in the provision of duplicating services. Included are blue printing, photocopying, mimeographing, photostating, and other duplication services other than printing.

87905 Translation and interpretation services

Services consisting in the provision of translation and interpretation services. Translation services generally relate to the rewriting of texts from one language to another; while interpretation services are generally concerned with stating orally in one language what has been stated orally in another language.

87906 Mailing list compilation and mailing services

Services consisting in compiling and selling the use of lists of names and addresses from telephone directories and other sources, or in sending materials (e.g. advertising material, information material) by envelope addressing, stuffing, sealing, metering and mailing.

87907 Specialty design services

Services consisting in creating designs and preparing patterns for a variety of products by harmonizing aesthetic considerations with technical and other requirements. Included in this category are furniture designs, interior designs and decorations and aesthetic designs for various other consumer products. Design services for industrial products are classified in subclass 86726 (Engineering design services n.e.c.).

Exclusion: Graphic design services are classified in group 871 (Advertising services).

87909 Other business services n.e.c.

Services generally provided to businesses, not elsewhere classified. Included here are business brokerage services, appraisal services other than for real estate, secretarial services, demonstration and exhibition services, etc.

DIVISION 88 AGRICULTURAL, MINING AND MANUFACTURING SERVICES

Services rendered on a fee or contract basis by units mainly engaged in the production of transportable goods, and services typically related to the production of such goods.

A great number and a wide variety of services are classified here which may be classified according to broad industry categories into:

Services incidental to agriculture, hunting, forestry and fishing: services rendered on a fee or contract basis, mostly performed at the site where the agricultural production is done, e.g. services providing agricultural machinery with drivers and crew; harvesting and related services; services of farm labour contractors; animal boarding, care and breeding services; services to promote propagation, growth and output of animals; services to promote commercial hunting and trapping; timber evaluation, firefighting, forest management including forest damage assessment services; logging related services; services related to fishery and operational services of fish hatcheries or fish farms.

Services incidental to mining: services rendered on a fee or contract basis at oil and gas fields, e.g. drilling services, derrick building, repair and dismantling services, oil and gas well casings cementing services.

Exclusion: Mineral prospecting services, oil and gas field exploration and geophysical (e.g. seismic) and geological surveying services are classified in class 8675 (Engineering related scientific and technical consulting services).

Services incidental to manufacturing: these include manufacturing on a fee or contract basis, i.e. manufacturing services rendered to others where the raw materials processed, treated or finished are not owned by the manufacturer. Assembly, installation other than construction work, fitting of articles, maintenance and repair services are also classified here.

The following are examples of manufacturing services:

- services rendered on a fee or contract basis related to processing and preserving of meat, fish, fruit, vegetables, dairy products and bakery products;
- services rendered on a fee or contract basis related to finishing of textiles and manufacture of made-up textile articles (incl. services concerning some entrepreneurial functions, e.g. designing and preparing samples); services related to tanning and dressing of leather and to manufacture of leather and footwear;
- printing on a fee or contract basis and services related to printing, e.g. bookbinding services;
- casting and forging services of metals treatment and coating services of metals; general mechanical engineering services on a fee or contract basis; repair services incidental to metal products, machinery and equipment.

Exclusions: Installation work for constructions is classified in group 516. Repair services of motor vehicles, motorcycles, and household appliances, equipment, furnishings and other consumer goods are classified in subclasses/61120 and 61220 and in group 633 (Repair services of personal and household goods). Services consisting in merely bottling and labelling liquors, wines and waters are classified in subclass 62226 (Wholesale trade services of beverages), if performed as part of buying and selling at wholesale, and in subclass 87600 (Packaging services), if performed on a fee or contract basis.

Maintenance and repair services of office and computing machinery are classified in subclass 84500.

Services incidental to energy distribution: transmission and distribution services on a fee or contract basis of electricity, gaseous fuels and steam and hot water to household, industrial, commercial and other users.

Exclusion: Transport services via pipeline on a fee or contract basis of petroleum and natural gas are classified in subclass 71310.

DIVISION 89 INTANGIBLE ASSETS

891 Financial assets and liabilities

8910 89100 Financial assets and liabilities

Gold and IMF special drawing rights. Currency in circulation and transferable deposits. Other claims on monetary institutions, other financial institutions and government organs that are represented by evidence of deposit. Short-term or long-term loans not elsewhere classified. Net equity of households on life insurance reserves and on pension funds. Proprietors' net equity in enterprises. Trade credit and advances. Other financial assets and liabilities.

892 Non-financial intangible assets

8921 89210 Patents

Royalties for the right to use patents, i.e. periodic fees in respect of licences for inventions (novel ideas) concerning the manufacture of patented goods, or the use of patented processes. A patent may be defined as a document, issued by a government office, that describes the invention and creates a legal situation in which the patented invention can normally only be exploited with the authorization of the patentee. This protection is limited in time.

8922 89220 Trademarks

Royalties for the right to distinguish the goods or services ("service marks") of an enterprise or a group of enterprises. To be protected, a trademark generally necessitates registration in a government office. If a trademark is protected, no person or enterprise other than its owner may use it. This protection is generally not limited in time.

8923 89230 Copyrights

Royalties for the right to use copyrighted materials in determined ways. Copyrighted materials can be original literary and artistic works including maps and audiovisual works, furniture and choreographic works. Copyright protection may include the right to copy or reproduce any kind of work; the right to perform in public; the right to make sound recordings of performances; the right to make motion pictures of literary works; the right to broadcast any kind of work; and the right to translate literary works. The author of a work is generally the owner of the copyright, but sometimes it may be transferred to the author's employer. Copyright protection is generally independent of any formalities, i.e. it starts with the creation of a work.

8929 89290 Other non-financial intangible assets

Royalties for the right to use similar exclusive rights as above, not elsewhere classified, owned by other

economic agents.

SECTION 9 COMMUNITY, SOCIAL AND PERSONAL SERVICES

DIVISION 91 PUBLIC ADMINISTRATION AND OTHER SERVICES TO THE COMMUNITY AS A WHOLE; COMPULSORY SOCIAL SECURITY SERVICES

911 Administrative services of the government

9111 Overall government public services

91111 Executive and legislative services

Legislative and executive services by different bodies at the different levels of government, i.e. at the central, regional or local level; and executive services provided by executive bodies at the different levels of government. Also included are legislative and executive services provided by ministries and other administrative or advisory staff attached to the legislative or executive bodies.

91112 Financial and fiscal services

A great variety of public financial and fiscal services: administrative and supervisory services for financial and fiscal affairs; operational services for taxation schemes, duty and tax collection on goods; tax violation investigation services; management services of public funds and public debt services: services concerning raising and receiving of moneys and control of their disbursement, and services concerning monitoring and control of the money supply.

91113 Overall economic and social planning and statistical services

Administrative and operational services for overall economic and social planning. Included are services provided by planning and statistical offices undertaken at the different levels of government, and services by the other offices, bureaux or programme units which formulate, coordinate and frequently monitor the implementation of overall economic and social plans and programmes.

91114 Government services to fundamental research

Services related to fundamental research, i.e. any activity directed towards the increase of scientific knowledge or discovery of new fields of investigation, without any specific practical objective. Included are administrative services provided by offices, bureaux, programme units, etc., for governmental activities in, providing funding for or undertaking fundamental research into the natural sciences, the social sciences and humanities, and fundamental multidisciplinary research.

91119 Other administrative services of the government n.e.c.

Other overall general public services. Included are administrative, operational and support services for government public affairs that cannot be assigned to one of the four previous categories. Also included are services by programme units dealing with non-self-governing and trust territory affairs, and services by programme units administering elections.

9112 Administrative services of agencies that provide educational, health care, cultural and other social services excluding social security services

91121 Administrative educational services

Public administrative services for different educational institutions. Included are management, operation, inspection and support services for all school-types and other educational institutions.

Also included are public information services concerning the educational system in general, provided by government offices of special programme units.

91122 Administrative health care services

Public administrative services for all kinds of health care. Management, operation, inspection and support services for general and specialized medical or dental hospitals and clinics, and nursing and convalescent home services.

Also included are administration, management, operation and support services in public health matters, such as blood-bank operation services, disease detection services, prevention services, population control services, etc. These services are frequently provided by special teams not connected with a hospital, clinic or practitioner.

Exclusion: Sickness benefit services are classified in subclass 91310 (Sickness, maternity or temporary disablement benefits).

91123 Administrative housing and community amenity services

Public administrative services for housing and overall community development affairs, water supply affairs, sanitary affairs and street lighting affairs. Included are services related to the development, monitoring and evaluation of housing activities and housing standards (other than construction standards), the planning of new communities or of restoration projects, administrative services for rent control and eligibility standards for publicly supported dwelling units, housing services for the general public or for people with special needs, dissemination services of public information about housing. Services provided by offices, bureaux, departments and programme units engaged in developing and administering regulations concerning water supply; public administrative services related to refuse collection and disposal operations, sewage system operation and street cleaning, pollution standards, information dissemination on pollution.

91124 Administrative recreational, cultural and religious services

Public administrative services for sporting and recreational affairs, cultural affairs, and religious affairs. Included are support services for facilities for cultural pursuits and individual artists and organizations engaged in promoting cultural activities; support services for national, regional or local celebrations and for facilities for maintenance and operation of religious affairs.

Exclusion: Sports events promotion and organization services, sports facilities operation services and other recreational services are classified in group 964 (Sporting and other recreational services).

9113 Administrative services for more efficient operation of business

91131 Administrative agriculture, forestry, fishing and hunting related services

Public administrative services related to agricultural land management, agrarian reform and land settlement, stabilization of agrarian markets, veterinary affairs, pest control, forestry, fishing and hunting affairs, agricultural research and experimental development.

Administrative services by offices, bureaux and programme units concerning: agricultural land conservation, land reclamation, land improvement and expansion; veterinary services rendered to farms; eradication or control of pests, vermin, plant diseases or other destructive agents, and crop inspection and grading.

Administrative services concerning: regulations governing forest operations and the issuance of tree-felling licences; rationalization of forest resources exploitation, reforestation work; operation and support of game preserves and fish hatcheries; the development and monitoring of regulations, including the licensing of fishing and hunting.

Also included are support services and information dissemination services for all the above-mentioned affairs.

91132 Administrative fuel and energy related services

Public administrative services for fuel and energy affairs.

Administrative services by offices, bureaux and programme units for: solid mineral fuel affairs, including regulations concerning their exploitation or conservation; petroleum and natural gas affairs, including distribution of town gas; nuclear and non-commercial fuel affairs, including such fuels as alcohol, wood and wood wastes, etc.

Also included are support services and information dissemination services for all the above-mentioned affairs.

91133 Administrative mining and mineral resources, manufacturing and construction related services

Public administrative services for mining and mineral resources, manufacturing and construction affairs.

Administrative services by offices, bureaux and programme units for: discovery, exploitation, conservation, marketing and other aspects of mineral production, including the development and monitoring of regulations concerning prospecting, mining and safety standards; activities designed to develop, expand and improve the position of manufacturing establishments.

Services related to development and administration of regulations concerning building standards, issuing of certificates permitting occupancy, development and monitoring of regulations concerning safety at building sites.

Also included are support services and information dissemination services for all the above-mentioned affairs.

Exclusion: Services related to mineral fuel affairs are classified in subclass 91132 (Administrative fuel and energy related services).

91134 Administrative transport and communications related services

Public administrative services for road and water transport, railway and air transport, and communications affairs.

Administrative services by offices, bureaux and programme units concerning: planning, design, construction, maintenance, and improvement of roads and highways and associated structures; roadbeds and associated structures; water transport facilities; railway; airports, runways, terminals, hangars, air navigation aids and other fixed structures and equipment associated with transport by air; and pipelines and other transport facilities; supervision and regulation of such work and development and administration of operation regulations for all the above-mentioned transport media and related equipment.

Administrative services for communications affairs, i.e. postal, telephone, telegraph, cable and wireless communications systems, and communications satellites. Included are services concerning design, construction, operation, and improvement of communications systems and services concerning the development and administration of regulations for these systems.

Also included are support services and information dissemination services for all the above-mentioned affairs.

Exclusions: Street cleaning and street lighting services are classified in subclass 91123 (Administrative housing and community amenity services). Public administrative services related to the regulation and monitoring of pollution arising from motor vehicle operation are also classified in subclass 91123.

Traffic control services are classified in subclass 91260 (Police and fire protection services).

Control services of water traffic are also classified in subclass 91260.

91135 Administrative services related to the distributive and catering trades, hotels and restaurants

Public administrative services for distributive trade affairs, storage and warehousing, and hotel and restaurant affairs.

Administrative services by offices, bureaux and programme units concerning: the development and monitoring of regulations concerning wholesale and retail trade, consumer protection affairs, price control and rationing schemes operating through retailers or wholesalers, storage and warehousing, hotels and restaurant operations.

Administrative services concerning the design and construction of hotel and restaurant accommodations. Also included are support services and information dissemination services for the above-mentioned affairs.

91136 Administrative services related to tourism affairs

Public administrative services for tourism and tourism promotion.

Administrative services by offices, bureaux and programme units concerning: advertising campaigns, dissemination of tourism information, operation of tourist offices, other support for tourism.

91137 Administrative multipurpose development project services

Public administrative services for multipurpose development projects.

Administrative services by offices, bureaux and programme units concerning planning, design, construction, improvement and operation of multipurpose projects. Such projects typically consist of integrated facilities for generation of power, flood control, irrigation, navigation and recreation. Also included are support services and information dissemination services for the above-mentioned affairs.

91138 General administrative economic, commercial and labour affairs related services

Public administrative services for general economic and commercial affairs and for general labour affairs.

Administrative services by offices, bureaux and programme units involving the formulation of general economic policies and the regulation or support of general economic activities, such as export and import trade as a whole, commodity and equity markets, overall income controls, general trade promotion activities, general regulation of monopolies and other restraints on trade and market entry, regulation, licensing and inspection of miscellaneous commercial sectors. Administrative services concerning the operation of such institutions as the

patent, trademark and copyright offices, weather forecasting institutions, standardization institutions.

Administrative services concerning the formulation and implementation of general labour policies and regulations, such as labour conditions; the operation of labour exchanges; the implementation of national and regional development policy measures to reduce unemployment, and to stimulate labour mobility.

9114 General services for the government n.e.c.

91141 General personnel services for the government

Public administrative and operational services for general personnel affairs, whether or not connected with a specific function. Services related to the development and implementation of general personnel policies and procedures covering selection and promotion, rating methods, job descriptions, evaluation and classification, administration of civil service regulations and similar matters.

91149 Other general services for the government n.e.c.

Public administrative services for general affairs of the government.

Included are administrative, operational and support services for overall general affairs, such as centralized supply and purchasing operations, maintenance and storage of government records and archives, operation of government owned or occupied buildings, government operated printing offices and other general affairs not connected with a specific function.

912 Services to the community as a whole

9121 91210 Administrative external affairs related services, diplomatic and consular services abroad

Public administrative and operational services for the ministry of foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organizations. Administrative, operational and support services for information and cultural services intended for distribution beyond national boundaries, including libraries, reading rooms and reference services located abroad.

Also included are administrative services by programme units dealing with non-self-governing and trust territory affairs.

9122 91220 Foreign economic aid related services

Public administrative services for economic aid to developing countries, whether or not routed through international organizations.

Administrative services by offices, bureaux and programme units for non-military aid programmes to developing countries, provision or support for technical assistance and training, international assistance such as refugee or hunger relief programmes, economic aid missions accredited to foreign Governments.

Exclusion: Administrative services related to military aid to foreign countries are classified in subclass 91230.

9123 91230 Foreign military aid related services

Public administrative services for the provision of military aid to foreign countries.

Administrative services by offices, bureaux and other programme units concerning military aid missions accredited to foreign governments or attached to international military organizations or alliances, grants and loans for military aid, contributions to international peace-keeping forces, including assignment of manpower.

9124 91240 Military defence services

Public administrative services for military defence affairs.

Administrative, operational and supervision services for military defence affairs and forces: land, sea, air and space defence forces; engineering, transport, communications, intelligence, material, personnel and other non-combat forces and commands; and reserve and auxiliary forces of the defence establishment. Services for provision of equipment, structures, supplies, etc., and for health activities for military personnel in the field. Also included are administrative and support services for defence-related applied research and experimental development.

Exclusions: Administrative services of the Ministry of Defence are classified in class 9111 (Overall government public services).

Foreign military aid related services are classified in subclass 91230.

Administrative services for military tribunals are classified in subclass 91270 (Law courts related administrative services).

Educational services of military schools, colleges and academies are classified in the appropriate categories of division 92.

Military hospital services are classified in subclass 93110.

9125 91250 Civil defence services

Public administrative services for civil defence affairs.

Administrative, operational and support services for civil defence forces; support services for the working out of contingency plans and the carrying out of exercises in which civilian institutions and populations are involved.

9126 91260 Police and fire protection services

Public administrative, operational and supervision services for police forces and fire protection affairs.

Administrative and operational services for regular and auxiliary police forces supported by public authorities, and port, border, and coast guards and other special police forces. Police services are related to traffic regulation, alien registration, operation of police laboratories and maintenance of arrest records.

Administrative and operational services for fire-fighting and fire-prevention by regular and auxiliary fire brigades supported by public authorities.

9127 91270 Law courts related administrative services

Public administrative services for civil and criminal law courts, military tribunals, and the judicial system.

Legal representation and advisory services on behalf of the government or on behalf of others when provided by the government; services related to rendering of judgements and interpretation of the law including arbitration of civil actions.

Exclusion: Services concerning advice and representation in civil, criminal and other cases are classified in class 8611 (Legal advisory and representation services in the different fields of law).

9128 91280 Administrative services related to detention or rehabilitation of criminals

Public correctional services; administrative and operational services for prisons and other places for incarceration and rehabilitation of criminals, such as prison farms, work-houses, reformatories and asylums.

Exclusions: Education services by prison schools are classified in subclass 92900 (Other education services).

Prison hospital services are classified in subclass 93110 (Hospital services).

9129 91290 Other public order and safety affairs related services

Other public administrative services for public order and safety affairs.

Services for overall administration, regulation and support of activities for the promotion of public order and safety and the development of related overall policy; services related to the provision of supplies for domestic emergency use in case of peace-time disasters, and information dissemination services for the above-mentioned affairs.

913 Compulsory social security services

9131 91310 Sickness, maternity or temporary disablement benefits

Public administrative services for sickness, maternity or temporary disablement benefits affairs.

Administrative and operational services for social security affairs, involving provision of benefits for loss of income due to sickness, childbirth or temporary disablement.

9132 91320 Government employee pension schemes; old-age, disability or survivors' benefits other than for government employees

Public administrative services for government employee pension schemes, and for old-age, disability or survivors' benefits other than for government employees.

Administrative and operational services for retirement, pension and disability plans for government employees and their survivors, including government social assistance schemes to compensate for permanent loss of income due to partial or full disablement.

9133 91330 Unemployment compensation benefits

Public administrative, operational and support services for unemployment compensation schemes. Included are payments under social insurance or other government schemes to individuals for loss of income due to unemployment.

Exclusion: Welfare services are classified in group 933 (Social services).

9134 91340 Family and child allowances

Public administrative, operational and support services for income assistance to households and families with dependent children.

Included are payments to families with dependent children whether or not an income recipient is part of the household; and payments to households on a per-child basis regardless of needs.

Exclusion: Maternity benefit services are classified in subclass 91310 (Sickness, maternity or temporary disablement benefits).

DIVISION 92 EDUCATION SERVICES

921 Primary education services

9211 92110 Preschool education services

Pre-primary school education services. Such education services are usually provided by nursery schools, kindergartens, or special sections attached to primary schools, and aim primarily to introduce very young children to anticipated school-type environment.

Exclusion: Child day-care services are classified in subclass 93321.

9219 92190 Other primary education services

Other primary school education services at the first level. Such education services are intended to give the students a basic education in diverse subjects, and are characterized by a relatively low specialization level.

Exclusion: Services related to the provision of literacy programmes for adults are classified in subclass 92400 (Adult education services n.e.c.).

922 Secondary education services

9221 92210 General secondary education services

General school education services at the second level, first stage. Such education services consist of education that continues the basic programmes taught at the primary education level, but usually on a more subject-oriented pattern and with some beginning specialization.

9222 92220 Higher secondary education services

General school education services at the second level, second stage. Such education services consist of general education programmes covering a wide variety of subjects involving more specialization than at the first stage. The programmes intend to qualify students either for technical or vocational education or for university entrance without any special subject prerequisite.

9223 92230 Technical and vocational secondary education services

Technical and vocational education services below the university level. Such education services consist of programmes emphasizing subject-matter specialization and instruction in both theoretical and practical skills. They usually apply to specific professions.

9224 92240 Technical and vocational secondary school-type education services for handicapped students

Technical and vocational secondary school-type education services specially designed to meet the possibilities and needs of handicapped students below the university level.

923 Higher education services

9231 92310 Post-secondary technical and vocational education services

Post-secondary, sub-degree technical and vocational education services. Such education services consist of a great variety of subject-matter programmes. They emphasize teaching of practical skills, but also involve substantial theoretical background instruction.

9239 92390 Other higher education services

Education services leading to a university degree or equivalent. Such education services are provided by universities or specialized professional schools. The programmes not only emphasize theoretical instruction, but also research training aiming to prepare students for participation in original work.

924 Adult education services n.e.c.

9240 92400 Adult education services n.e.c.

Education services for adults who are not in the regular school and university system. Such education services may be provided in day or evening classes by schools or by special institutions for adult education. Included are education services through radio or television broadcasting or by correspondence. The programmes may cover both general and vocational subjects. Services related to literacy programmes for adults are also included.

Exclusion: Higher education services provided within the regular education system are classified in subclass 92310 (Post-secondary technical and vocational education services) or 92390 (Other higher education services).

929 Other education services

9290 92900 Other education services

Education services at the first and second levels in specific subject-matters not elsewhere classified, and all other education services that are not definable by level.

Exclusions: Education services primarily concerned with recreational matters are classified in class 9641 (Sporting services).

Education services provided by governesses or tutors employed by private households are classified in subclass 98000 (Private households with employed persons).

DIVISION 93 HEALTH AND SOCIAL SERVICES

931 Human health services

9311 93110 Hospital services

Services delivered under the direction of medical doctors chiefly to in-patients, aimed at curing, reactivating and/or maintaining the health status of a patient. Hospital services comprise medical and paramedical services, nursing services, laboratory and technical services including radiological and anaesthesiological services, etc.

Exclusions: Services delivered by hospital out-patient clinics are classified in subclass 93121 (General medical services) or 93122 (Specialized medical services).

Dental services are classified in subclass 93123.

Ambulance services are classified in subclass 93192.

9312 Medical and dental services

Services chiefly aimed at preventing, diagnosing and treating illness through consultation by individual patients without institutional nursing, except nursing provided by hospital out-patient clinics (for a part of the day).

93121 General medical services

Services consisting in the prevention, diagnosis and treatment by doctors of medicine of physical and/or mental diseases of a general nature, such as consultations, injections (limited and/or periodical), physical check-ups, etc. These services are not limited to specified or particular conditions, diseases or anatomical regions. They

can be provided in general practitioners' practices, and also delivered by out-patient clinics, attached to firms, schools, etc.

93122 Specialized medical services

Diagnosis and treatment services by doctors of medicine of diseases of a specific nature, delivered in a specialists' practice or health institution (including hospital in-/out-patient clinics).

These services are defined as those limited to specific or particular conditions, diseases or anatomical regions (except dental services), such as medical services for the following: nervous system; eye; ear, nose and throat; respiratory system; circulatory system; digestive system; hepatobiliary system and pancreas; musculoskeletal system connected tissues; skin, subcutaneous tissue and breast; endocrine, nutritional and metabolic diseases and disorders; kidney and urinary tract; male reproductive system; female reproductive system; pregnancy, childbirth and puerperium; newborns and other neonates; blood and bloodforming organs; myeloproliferative disorders; infectious and parasitic diseases; mental diseases and disorders; substance use and substance induced organic mental disorders; injuries, poisonings and toxic effects of drugs; burns; factors influencing health status and other contacts with health services (e.g. rehabilitation, aftercare, etc.).

Exclusion: Services of medical laboratories are classified in subclass/93199 (Other human health services n.e.c.).

93123 Dental services

Diagnosis and treatment services of diseases affecting the patient's teeth or aberrations in the cavity of the mouth, and services aimed at the prevention of development of dental diseases, including dental surgery even when given in hospitals to in-patients.

These dental services can be delivered in health clinics, such as those attached to schools, firms, homes for the aged, etc., as well as in own consulting and operating rooms. It concerns services in the field of general dentistry, such as routine dental examinations, preventive dental care, treatment of caries, etc.; orthodontic services, e.g. treatment of protruding teeth, crossbite, overbite, etc.; services in the field of oral surgery; other specialized dental services, e.g. in the field of periodontics, paedodontics, endodontics and reconstruction.

9319 Other human health services

93191 Deliveries and related services, nursing services, physiotherapeutic and para-medical services

Services such as supervision during pregnancy and childbirth and the supervision of the mother after birth. Services in the field of nursing (without admission) care, advice and prevention for patients at home, the provision of maternity care, children's hygienics, etc. Physiotherapy and para-medical services are services in the field of physiotherapy, ergotherapy, occupational therapy, speech therapy, homeopathy, acupuncture, nutrition instructions, etc.

93192 Ambulance services

General and specialized medical services delivered in the ambulance.

93193 Residential health facilities services other than hospital services

Combined lodging and medical services not carried out under the supervision of a medical doctor located on the premises.

93199 Other human health services n.e.c.

Services in the field of: morphological or chemical pathology, bacteriology, virology, immunology, etc., and services not elsewhere classified, such as blood collection services.

932 9320 Veterinary services

93201 Veterinary services for pet animals

Animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to pet animals. The services are aimed at curing, reactivating and/or maintaining the health status of the animal. Included are hospital, laboratory and technical services, food (incl. special diets), and other facilities and resources.

93209 Other veterinary services

Animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to animals other than pets (incl. zoo animals and animals raised for their fur or other products). The services are aimed at curing,

reactivating and/or maintaining the health status of the animal. Included are hospital, laboratory and technical services, food (incl. special diets), and other facilities and resources.

933 Social services

9331 Social services with accommodation

93311 Welfare services delivered through residential institutions to old persons and the handicapped

Social assistance services involving round-the-clock care services by residential institutions for the aged and the physically or mentally handicapped, including the blind, deaf and dumb.

Exclusions: Education services are classified in division 92.

Combined lodging and medical services are classified in subclass 93110 (Hospital services) if under the direction of medical doctors, and in subclass 93193 (Residential health facilities services other than hospital services) if without supervision by a medical director.

93312 Welfare services delivered through residential institutions to children and other clients

Social assistance services involving round-the-clock care services by residential institutions to children and other clients, e.g. social services by orphanages, homes for children in need of protection, homes for emotionally disturbed children, homes for single mothers, and other social rehabilitation services.

93319 Other social services with accommodation

Social assistance services involving round-the-clock care services by residential institutions, e.g. social work provided by juvenile correction homes and rehabilitation services (not including medical treatment services) for people addicted to drugs or alcohol.

9332 Social services without accommodation

93321 Child day-care services including day-care services for the handicapped

Social services by non-residential institutions consisting in providing day-time shelter and elementary, playlike teaching to small children (day-care services) in nursery schools, including day-care services for the handicapped.

93322 Guidance and counselling services n.e.c. related to children

Guidance and counselling services not elsewhere classified delivered to individuals and families, generally the children's parents, in their homes or elsewhere. Such services may deal with behavioural, educational and other problems related to children, e.g. broken-home problems, school problems, development problems, prevention services of cruelty to children, crisis intervention services, adoption services, etc.

93323 Welfare services not delivered through residential institutions

Welfare services not including lodging services, e.g. eligibility determination services in connection with welfare aid, rent supplements and food stamps, old age visiting services, household budget counselling services, and other community and neighbourhood services.

93324 Vocational rehabilitation services

Vocational rehabilitation services for handicapped or unemployed persons, where the social assistance component is predominant.

Exclusion: Vocational rehabilitation services where the education component is predominant are classified in division 92 (Education services).

93329 Other social services without accommodation

Other social services not including lodging services, e.g. marriage guidance services, guidance services delivered to persons on parole or probation, social assistance services to disaster victims, refugees and immigrants including shelter services.

DIVISION 94 SEWAGE AND REFUSE DISPOSAL, SANITATION AND OTHER ENVIRONMENTAL PROTECTION SERVICES

940 Sewage and refuse disposal, sanitation and other environmental protection services

- 9401 94010 Sewage services
- Sewage removal, treatment and disposal services. Equipment used are waste pipes, sewers or drains, cesspools or septic tanks and processes utilized may be dilution, screening and filtering, sedimentation, chemical precipitation, etc.
- Exclusions: Collection, purification and distribution services of water are classified in subclass 18000 (Natural water).
- Construction, repair and alteration work of sewers are classified in subclass 51330 (Construction work for waterways, harbours, dams and other waterworks).
- 9402 94020 Refuse disposal services
- Refuse collection and disposal services. Collection services of garbage, trash, rubbish and waste, whether from households or from industrial and commercial establishments, transport services and disposal services by incineration or by other means. Waste reduction services are also included.
- Exclusions: Dealing services in wastes or scraps are classified in subclass 62118 (Sales on a fee or contract basis of goods n.e.c.) and 62278 (Wholesale trade services of waste and scrap and materials for recycling).
- Research and experimental development services on environmental issues are classified in division 85.
- Regulatory administrative services by the government related to environmental issues are classified in subclass 91123 (Administrative housing and community amenity services), 91131 (Administrative agriculture, forestry, fishing and hunting related services) and 91132 (Administrative fuel and energy related services).
- 9403 94030 Sanitation and similar services
- Other sanitation and similar services including outdoor sweeping services and snow- and ice-clearing services.
- Exclusion: Disinfecting and exterminating services for buildings and other non-agricultural structures are classified in subclass 87401.
- Pest control services in connection with agriculture are classified in subclass 88110 (Services incidental to agriculture).
- 9404 94040 Cleaning services of exhaust gases
- Emission monitoring and control services of pollutants into the air, whether from mobile or stationary sources, mostly caused by the burning of fossil fuels. Concentration monitoring, control and reduction services of pollutants in ambient air, especially in urban areas.
- 9405 94050 Noise abatement services
- Noise pollution monitoring, control and abatement services, e.g. traffic-related noise abatement services in urban areas.
- 9406 94060 Nature and landscape protection services
- Ecological system protection services, e.g. of lakes, coastlines and coastal waters, dryland, etc., including their respective fauna, flora and habitats. Services consisting in studies on the interrelationship between environment and climate (e.g. greenhouse effect), including natural disaster assessment and abatement services. Landscape protection services not elsewhere classified.
- Exclusion: Forest and damage assessment and abatement services are classified in group 881 (Services incidental to agriculture, hunting and forestry).
- 9409 94090 Other environmental protection services n.e.c.
- Other environmental protection services not elsewhere classified, e.g. acidifying deposition ("acid rain") monitoring, controlling and damage assessment services.

DIVISION 95 SERVICES OF MEMBERSHIP ORGANIZATIONS

Services rendered by membership organizations to the general public or to other businesses are classified according to the principal services involved (e.g. as lodging, insurance, education or medical services).

- 951 Services furnished by business, employers and professional organizations
- 9511 95110 Services furnished by business and employers organizations
- Information dissemination services, representation services before government agencies, public relations services, labour negotiations services and other services, supplied by associations whose member interests centre on the development and welfare of business or trade in general or of a particular line.
- Exclusion: Public relations services rendered by others, on a fee or contract basis, on behalf of the association are classified in subclass 86506 (Public relations services).
- 9512 95120 Services furnished by professional organizations
- Information dissemination services, development and supervision services of standards of practice for particular professions, representation services before government agencies and public relations services; other services supplied by associations whose member interests centre on scholarly disciplines or professional practices of technical fields in general or of a particular field.
- 952 Services furnished by trade unions
- 9520 95200 Services furnished by trade unions
- Representation services of members' views concerning the work situation and organizational services for concerted action, provided by associations whose members are mainly employees.
- 959 Services furnished by membership organizations n.e.c.
- 9591 95910 Religious services
- Religious worship, training and study services provided directly to worshippers by churches, mosques, temples, synagogues and other houses of worship, and by own account ministers of religion. General religious worship services, evangelistic and missionary services, specialized religious services such as marriage services, services for the dead, confirmation services, baptismal and christening services, etc. Religious services, including retreat services provided by houses of religious orders. Services related to religion and religious services, not elsewhere classified.
- 9592 95920 Services furnished by political organizations
- Information dissemination services, public relations services, fund-raising services and similar services, provided by political parties and similar organizations associated with a political party or candidates. These organizations are chiefly engaged in placing members of the party, or those sympathetic to the party, in political office.
- 9599 Services furnished by other membership organizations n.e.c.
- 95991 Civic betterment and community facility support services
- Services provided by civic betterment associations and similar organizations which are chiefly composed of individuals who have associated together for the purpose of furthering a public cause or issue by means of public education, political influence, etc. Also included are services provided by associations for the support of community, social and educational facilities.
- 95992 Special group advocacy services
- Services provided by associations for the protection and betterment of special groups, such as ethnic and minority groups.
- 95993 Services provided by youth associations
- Services provided by associations of young people and children. Services of boys', girls' and similar associations, and of student associations, clubs and fraternities.
- 95999 Other services provided by membership organizations n.e.c.
- Services provided by fraternal societies and similar organizations, patriotic association services, cultural and non-sporting recreational club services and social and related community services, not elsewhere classified.
- Exclusion: Services of sporting clubs are classified in class 9641 (Sporting services).

DIVISION 96 RECREATIONAL, CULTURAL AND SPORTING SERVICES

961 Motion picture, radio and television and other entertainment services

9611 Motion picture and video production and distribution services

96111 Promotion or advertising services

96112 Motion picture or video tape production services

Production services of theatrical and non-theatrical motion pictures, whether on film or on video tape, for direct projection in theatres, for broadcasting on television, or for sale or rental to others. The products may be full-length and short theatrical films for public entertainment, for advertising, education, training and news information as well as religious pictures, animated cartoons of any kind, etc.

Exclusion: Production services of still and slide films are classified in class 8750 (Photographic services).

96113 Motion picture or video tape distribution services

Distribution services of motion pictures and video tapes. This involves the sale or rental of movies or tapes to other industries for public entertainment, television broadcasting, or sale or rental to others.

96114 Other services in connection with motion picture and video tape production and distribution

Auxiliary services, not elsewhere classified, on a fee or contract basis, to motion picture and tape production and distribution, such as film dubbing, film title printing, editing, cutting, etc.

Exclusions: Rental services of articles and equipment (e.g. apparel, scenery, cameras) to the entertainment industries are classified in division 83 (Leasing or rental services without operator).

Agency services on behalf of individual performers are classified in subclass 87909 (Other business services n.e.c.).

Film and tape duplicating services are classified in subclass 88442 (Publishing and printing, on a fee or contract basis).

Casting and booking agency services are classified in subclass 96499 (Other recreational services n.e.c.).

9612 Motion picture projection services

96121 Motion picture projection services

Motion picture projection services in cinemas or in the open air and in private screening rooms or other projection facilities.

96122 Video tape projection services

Video tape projection services in cinemas or in the open air and in private screening rooms or other projection facilities.

9613 Radio and television services

96131 Radio services

Production services of radio programmes whether live or on tape or other recording medium for subsequent broadcast. These programmes may be for entertainment, for promotion, education or training or news dissemination, including plays that are normally produced in radio studios. Also included are productions such as sport covering, weather forecasting, interviews, etc.

Exclusion: Transmission services for radio programmes produced by others are classified in class 7524 (Programme transmission services).

96132 Television services

Production of television programmes whether live or on tape or other recording medium for subsequent broadcast. These programmes may be for entertainment, for promotion, education or training or news dissemination, including pictures or plays that are normally produced in television studios. Also included are productions such as sport covering, weather forecast, interviews, etc.

Exclusion: Transmission services for television programmes produced by others are classified in class 7524 (Programme transmission services).

96133 Combined programme making and broadcasting services

Combined services of both producing and transmitting radio and television programmes.

9619 Other entertainment services

96191 Theatrical producer, singer group, band and orchestra entertainment services

Live theatrical presentation services, including concert, opera and dance production services, whether on professional or amateur basis and whether set up for only a single attraction or multiple attractions.

96192 Services provided by authors, composers, sculptors, entertainers and other individual artists

96193 Ancillary theatrical services n.e.c.

Ancillary services to entertainment, not elsewhere classified, including the operation of scenery and backdrops, lighting and sound equipment, ticket agencies, and design services of scenery and lighting.

96194 Circus, amusement park and similar attraction services

96195 Ballroom, discotheque and dance instructor services

96199 Other entertainment services n.e.c.

962 News agency services

9621 News agency services to newspapers and periodicals

96211 Printed news supply services

Gathering, investigating and supply services of news in the form of manuscripts to printed media businesses such as for newspapers, periodicals and books.

96212 Picture supply services

Supply services of news pictures to printed media businesses, such as newspapers, periodicals and books.

9622 96220 News-reporting agency services to radio stations

Gathering, investigating and supply services of news to radio stations in news reports or in on-the-spot broadcasts from actual spots of news source.

9623 News agency services to television stations

96231 News-reporting agency services to television stations

Gathering or investigating news to supply them in news manuscripts, or news photos/images to television stations.

96232 Live-coverage reporting agency services to television stations

Live-coverage reporting agency services of news photos/images by relay telecasting from actual spots of news source to television stations.

9629 96290 Other news agency services

Supplying services of news manuscripts, news photos/images to other mass-media businesses, such as motion picture companies.

963 Library, archive, museum and other cultural services

9631 Library and archive services

96311 Library services

Services of libraries of all kinds. Documentation services, i.e. collection, cataloguing, whether manually or

computer-aided, and retrieval services of documents. The services may be provided to the general public or to a special clientele, such as students, scientists, employers, members, etc.

96312 Archive services

Services of archives. Documentation services, i.e. collection, cataloguing, whether manually or computer-aided, conservation and retrieval services of documents, mainly for historical and other scientific purposes.

9632 Museum services including preservation services of historical sites and buildings

96321 Museum services except for historical sites and buildings

Services of museums of all kinds such as art museums, museums of jewellery, furniture, costumes, ceramics, silverware, etc., science museums such as geological, botanical, zoological, anthropological, etc., technological museums and all kinds of other specialized museums, except historical sites and buildings.

96322 Preservation services of historical sites and buildings

Services for the preservation of historical sites and buildings.

9633 Other cultural services

96331 Botanical and zoological garden services

Services for maintaining botanical and zoological gardens, except nature reserves.

96332 Nature reserve services including wildlife preservation services

964 Sporting and other recreational services

9641 Sporting services

96411 Sports event promotion services

96412 Sports event organization services

Organization services of any kind of sports events outdoor or indoor for professionals or amateurs. Included here are services provided by different sports clubs, e.g. football clubs, bowling clubs, etc.

96413 Sports facility operation services

Operation services of the facilities in which any kind of sports events are performed.

Such facilities may be arenas or stadia, enclosed or covered, with or without provision for spectator seating or viewing.

96419 Other sporting services

Services related to sporting events, such as judges, time keepers, etc., and services provided by sport and game schools and other sporting services, not elsewhere classified.

9649 Other recreational services

96491 Recreation park and beach services

96492 Gambling and betting services

96499 Other recreational services n.e.c.

DIVISION 97 OTHER SERVICES

970 Other services

9701 Washing, cleaning and dyeing services

97011 Laundry collection services

Laundry services involving the receipt or delivery of clothes without performing working or cleaning services.

97012 Textile and fur product cleaning services

Washing and other cleaning services, except dry cleaning, of apparel and other textile articles, including underwear, outerwear, curtains, table linens, bed linens and rugs. Such services may be performed on customer premises. They may also consist of the provision of coin-operated machines which are used by the customer. Also included are washing and rental of textile articles, such as diapers, linens and industrial work uniforms.

97013 Dry cleaning services

Dry cleaning services of apparel and other textile articles. Such services may consist of the provision of coin-operated machines which are used by the customer.

97014 Pressing services

Pressing services of apparel and other textile articles, including bed linens and table linens after the cleaning process.

97015 Dyeing and colouring services

Dyeing and colouring services of apparel and other textile articles.

Exclusion: Dyeing and colouring services of yarns and cloth are classified in class 8842 (Manufacture of textiles, wearing apparel and leather products on a fee or contract basis).

9702 Hairdressing and other beauty services

97021 Hairdressing and barbers' services

Hair-cutting and hairdressing services for males, females and children, including shaving and the care of beards.

97022 Cosmetic treatment, manicuring and pedicuring services

Face and beauty treatment, cosmetic treatment, manicure and pedicure services.

97029 Other beauty treatment services n.e.c.

Personal hygiene, body care, depilation, massage, excluding therapeutical massage, treatment with ultraviolet rays and infra-red rays, solarium and other hygienic services.

9703 97030 Funeral, cremation and undertaking services

Arrangement of a traditional funeral and cremation and funeral ceremony services. Maintenance services of cemeteries, care of graves, graveyards, carriage of corpses, cremation, disinterment services.

9709 97090 Other services n.e.c.

DIVISION 98 PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS

980 Private households with employed persons

9800 98000 Private households with employed persons

Services provided by private households in their capacity of employing all kinds of household personnel, such as maids, cooks, babysitters and tutors.

Exclusion: Independent units (including individuals) providing services to households are classified according to their principal activity.

DIVISION 99 SERVICES PROVIDED BY EXTRATERRITORIAL ORGANIZATIONS AND BODIES

990 Services provided by extraterritorial organizations and bodies

9900 99000 Services provided by extraterritorial organizations and bodies

Services provided by the United Nations, its specialized agencies, regional bodies, etc., the Organization of American States, the Council for Mutual Economic Assistance, the European Communities, the Organisation for Economic Cooperation and Development, the Organization of African Unity, the League of Arab States, the Customs Cooperation Council, the Organization of Oil Producing and Exporting Countries, and other international bodies or extraterritorial units.

Part Four

CORRESPONDENCE TABLES BETWEEN ISIC, REV.3, AND CPC

The coding system of the CPC was developed in such a way that there is no longer a linkage in the CPC codes reflecting the industrial origin of products following ISIC, Rev.3. In order to show the correspondence between ISIC, Rev.3 and CPC to users interested in retracing the industrial origin of broad product categories, two separate tables (tables 1 and 2) have been developed.

The two tables actually serve a similar purpose, i.e. to show the industrial structure of production, relating outputs defined in terms of broad CPC categories to broad industry categories following ISIC, Rev.3. However, table 1 uses the ISIC, Rev.3, framework as starting point, indicating where the outputs of industries are classified in the CPC. Whenever broad CPC output categories originate from more than one broad ISIC, Rev.3, industry, this fact is indicated by an asterisk behind the CPC division code. Table 2 is the counterpart of table 1, using the CPC framework as starting point. It is, in fact, an aggregated version of the detailed classification given in the present publication, which already contains a column referring to the industrial origin of products, but relating CPC and ISIC, Rev.3, at their most detailed levels. In table 2, reference is sometimes being made to ISIC, Rev.3, groups (three-digit categories) in cases where such reference is more specific and possible without splitting.

It is hoped that tables 1 and 2 will provide guidance specifically to users interested in using ISIC, Rev.3, and CPC at a more aggregated level, and who need information on the industry vs. output relationship for particular analytical needs.

TABLE 1. CORRESPONDENCE TABLE: ISIC, REV.3 WITH CPC

Tabulation categories	Division	Description	Output categories in terms of CPC
A		AGRICULTURE, HUNTING AND FORESTRY	
	01	AGRICULTURE, HUNTING AND RELATED SERVICE ACTIVITIES	01,02,88*
	02	FORESTRY, LOGGING AND RELATED SERVICE ACTIVITIES	03,88*
B		FISHING	
	05	FISHING, OPERATION OF FISH HATCHERIES AND FISH FARMS; SERVICE ACTIVITIES INCIDENTAL TO FISHING	04,88*
C		MINING AND QUARRYING	
	10	MINING OF COAL AND LIGNITE; EXTRACTION OF PEAT	11
	11	EXTRACTION OF CRUDE PETROLEUM AND NATURAL GAS; SERVICE ACTIVITIES INCIDENTAL TO OIL AND GAS EXTRACTION EXCLUDING SURVEYING	12, 88*
	12	MINING OF URANIUM AND THORIUM ORES	13
	13	MINING OF METAL ORES	14
	14	OTHER MINING AND QUARRYING	15,16
D		MANUFACTURING	
	15	MANUFACTURE OF FOOD PRODUCTS AND BEVERAGES	21,22,23,24, 88*
	16	MANUFACTURE OF TOBACCO PRODUCTS	25,88*
	17	MANUFACTURE OF TEXTILES	26,27,28*,88*
	18	MANUFACTURE OF WEARING APPAREL; DRESSING AND DYEING OF FUR	28*,88*
	19	TANNING AND DRESSING OF LEATHER; MANUFACTURE OF LUGGAGE, HANDBAGS, SADDLERY, HARNESS AND FOOTWEAR	29,88*
	20	MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS	31,88*
	21	MANUFACTURE OF PAPER AND PAPER PRODUCTS	32*,88*
	22	PUBLISHING, PRINTING AND REPRODUCTION OF RECORDED MEDIA	32*,88*
	23	MANUFACTURE OF COKE, REFINED PETROLEUM PRODUCTS AND NUCLEAR FUEL	33,88*
	24	MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS	34,35,88*

25	MANUFACTURE OF RUBBER AND PLASTICS PRODUCTS	36,88*
26	MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS	37,88*
27	MANUFACTURE OF BASIC METALS	41,88*
28	MANUFACTURE OF FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENT	42,88*
29	MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C.	43,44,88*
30	MANUFACTURE OF OFFICE, ACCOUNTING AND COMPUTING MACHINERY	45,88*
31	MANUFACTURE OF ELECTRICAL MACHINERY AND APPARATUS N.E.C.	46,88*
32	MANUFACTURE OF RADIO, TELEVISION AND COMMUNICATION EQUIPMENT AND APPARATUS	47,88*
33	MANUFACTURE OF MEDICAL, PRECISION AND OPTICAL INSTRUMENTS, WATCHES AND CLOCKS	48,88*
34	MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS	49*,88*
35	MANUFACTURE OF OTHER TRANSPORT EQUIPMENT	49*,88*
36	MANUFACTURE OF FURNITURE; MANUFACTURING N.E.C.	38,88*
37	RECYCLING	88*
E	ELECTRICITY, GAS AND WATER SUPPLY	
40	ELECTRICITY, GAS, STEAM AND HOT WATER SUPPLY	17, 88*
41	COLLECTION, PURIFICATION AND DISTRIBUTION OF WATER	18
F	CONSTRUCTION	
45	CONSTRUCTION	51,52
G	WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, MOTORCYCLES AND PERSONAL AND HOUSEHOLD GOODS	
50	SALE, MAINTENANCE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES; RETAIL SALE OF AUTOMOTIVE FUEL	61
51	WHOLESALE TRADE AND COMMISSION TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES	62
52	RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES; REPAIR OF PERSONAL AND HOUSEHOLD GOODS	63
H	HOTELS AND RESTAURANTS	
55	HOTELS AND RESTAURANTS	64
I	TRANSPORT, STORAGE AND COMMUNICATIONS	

60	LAND TRANSPORT; TRANSPORT VIA PIPELINES	71
61	WATER TRANSPORT	72
62	AIR TRANSPORT	73
63	SUPPORTING AND AUXILIARY TRANSPORT ACTIVITIES; ACTIVITIES OF TRAVEL AGENCIES	74
64	POST AND TELECOMMUNICATIONS	75
J	FINANCIAL INTERMEDIATION	
65	FINANCIAL INTERMEDIATION, EXCEPT INSURANCE AND PENSION FUNDING	811,891
66	INSURANCE AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY	812
67	ACTIVITIES AUXILIARY TO FINANCIAL INTERMEDIATION	813,814
K	REAL ESTATE, RENTING AND BUSINESS ACTIVITIES	
70	REAL ESTATE ACTIVITIES	82
71	RENTING OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF PERSONAL AND HOUSEHOLD GOODS	83
72	COMPUTER AND RELATED ACTIVITIES	84
73	RESEARCH AND DEVELOPMENT	85,892
74	OTHER BUSINESS ACTIVITIES	86,87
L	PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY	
75	PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY	91
M	EDUCATION	
80	EDUCATION	92
N	HEALTH AND SOCIAL WORK	
85	HEALTH AND SOCIAL WORK	93
O	OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES	
90	SEWAGE AND REFUSE DISPOSAL, SANITATION AND SIMILAR ACTIVITIES	94
91	ACTIVITIES OF MEMBERSHIP ORGANIZATIONS N.E.C.	95
92	RECREATIONAL, CULTURAL AND SPORTING ACTIVITIES	96
93	OTHER SERVICE ACTIVITIES	97
P	PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS	
95	PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS	98
Q	EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES	

TABLE 2. CORRESPONDENCE TABLE: CPC WITH ISIC, REV.3

		ISIC, Rev.3
0	AGRICULTURE, FORESTRY AND FISHERY PRODUCTS	
01	Products of agriculture, horticulture and market gardening	01*
02	Live animals and animal products	01*
03	Forestry and logging products	02
04	Fish and other fishing products	05
1	ORES AND MINERALS; ELECTRICITY, GAS AND WATER	
11	Coal and lignite; peat	10
12	Crude petroleum and natural gas	111
13	Uranium and thorium ores	12
14	Metal ores	13
15	Stone, sand and clay	141
16	Other minerals	142
17	Electricity, town gas, steam and hot water	40
18	Water	41
2	FOOD PRODUCTS, BEVERAGES AND TOBACCO; TEXTILES, APPAREL AND LEATHER PRODUCTS	
21	Meat, fish, fruit, vegetables, oils and fats	151
22	Dairy products	152
23	Grain mill products, starches and starch products other food products	153,154
24	Beverages	155
25	Tobacco products	16
26	Yarn and thread; woven and tufted textile fabrics	171
27	Textile articles other than apparel	172
28	Knitted or crocheted fabrics; wearing apparel	173,18
29	Leather and leather products; footwear	19
3	OTHER TRANSPORTABLE GOODS, EXCEPT METAL PRODUCTS, MACHINERY AND EQUIPMENT	
31	Products of wood, cork, straw and plaiting materials	20
32	Pulp, paper and paper products; printed matter and related articles	21,22
33	Coke oven products; refined petroleum products; nuclear fuel	23
34	Basic chemicals	241
35	Other chemical products; man-made fibres	242,243
36	Rubber and plastics products	25
37	Glass and glass products and other non-metallic products n.e.c.	26
38	Furniture; other transportable goods n.e.c.	36
39	Wastes or scraps	-
4	METAL PRODUCTS, MACHINERY AND EQUIPMENT	
41	Basic metals	27
42	Fabricated metal products, except machinery and equipment	28
43	General purpose machinery	291
44	Special purpose machinery	292,293
45	Office, accounting and computing machinery	30
46	Electrical machinery and apparatus	31
47	Radio, television and communication equipment and apparatus	32
48	Medical appliances, precision and optical instruments, watches and clocks	33
49	Transport equipment	34,35
5	CONSTRUCTION WORK AND CONSTRUCTIONS; LAND	

51	Construction work	45*
52	Constructions	45*
53	Land	-
6	TRADE SERVICES; HOTEL AND RESTAURANT SERVICES	
61	Sale, maintenance and repair services of motor vehicles and motorcycles	50
62	Commission agents' and wholesale trade services, except of motor vehicles and motorcycles	51
63	Retail trade services; repair services of personal and household goods	52
64	Hotel and restaurant services	55
7	TRANSPORT, STORAGE AND COMMUNICATIONS SERVICES	
71	Land transport services	60
72	Water transport services	61
73	Air transport services	62
74	Supporting and auxiliary transport services	63
75	Post and telecommunications services	64
8	BUSINESS SERVICES; AGRICULTURAL, MINING AND MANUFACTURING SERVICES	
81	Financial intermediation services and auxiliary services therefor	65-67
82	Real estate services	70
83	Leasing or rental services without operator	71
84	Computer and related services	72
85	Research and development services	73
86	Legal, accounting, auditing and book-keeping services; taxation services; market research and public opinion polling services; management and consulting services; architectural, engineering and other technical services	741,742
87	Business services n.e.c.	743,749
88	Agricultural, mining and manufacturing services	01-40
89	Intangible assets	65,731
9	COMMUNITY, SOCIAL AND PERSONAL SERVICES	
91	Public administration and other services to the community as a whole; compulsory social security services	75
92	Education services	80
93	Health and social services	85
94	Sewage and refuse disposal, sanitation and other environmental protection services	90
95	Services of membership organizations	91
96	Recreational, cultural and sporting services	92
97	Other services	93
98	Private households with employed persons	95
99	Services provided by extraterritorial organizations and bodies	99