

## EMTAK 2008 EXPLANATORY NOTES

To learn about the field of activity, please select the division that most accurately describes the nature of your business and the link will transfer you to the correct division of activities.

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# EXPLANATORY NOTES

## **A AGRICULTURE, FORESTRY AND FISHING**

This section includes the exploitation of vegetal and animal natural resources. It comprises the activities of growing of crops, raising and breeding of animals,

### **01 Crop and animal production, hunting and related service activities**

Agricultural production, namely production of crop products and production of animal products covers the forms of organic agriculture as well as growing

#### **011 Growing of non-perennial crops**

This group also includes the growing of perennial crops, including growing of these plants for the purpose of seed production.

##### **0111 Growing of cereals (except rice), leguminous crops and oil seeds**

###### **01111 Growing of cereals (except rice), leguminous crops and oil seeds**

This class includes all forms of growing of cereals, leguminous crops and oil seeds in open fields. The growing of these crops is often combined within

**Also belong here:**

- *teravilja, kaunvilja, õliseemne idandite kasvatamine*
- *rüpsi kasvatamine, õlikanepiseemnete kasvatamine*

**Does not belong here:**

*growing of rice, see 01121*  
*growing of sweet corn, see 01131*

##### **0112 Growing of rice**

###### **01121 Growing of rice**

##### **0113 Growing of vegetables and melons, roots and tubers**

###### **01131 Growing of vegetables (including gourds), roots and tubers, including mushrooms**

- growing of leafy or stem vegetables (e.g. artichokes, cabbages, cauliflower and broccoli, asparagus, spinach, lettuce and chicory and other leafy or stem

**Also belong here:**

- *rabarberi kasvatamine*
- *köögivilja idandite kasvatamine*

**Does not belong here:**

*growing of chillies, peppers (capsicum sop.) and other spices and aromatic crops, see 0128*

##### **0114 Growing of sugar cane**

###### **01141 Growing of sugar cane (excluding sugar beet)**

Siia kuulub ühe-, kahe-ja mitmeaastane suhkrurookasvatus (v.a suhkrupeet).

**Does not belong here:**

*growing of sugar beet, see 01131*

##### **0115 Growing of tobacco**

###### **01151 Growing of tobacco**

Siia kuulub ühe-, kahe-ja mitmeaastane tubakakasvatus.

**Does not belong here:**

*manufacture of tobacco products, see 12001*

**0116 Growing of fibre crops**

**01161** Growing of fibre crops

- growing of cotton
- growing of jute, kenaf and other textile bast fibres

**0119 Growing of other non-perennial crops**

**01191** Growing of flowers

- growing of flowers
- production of cut flowers and flower buds

**Does not belong here:**

*growing of non-perennial spices, aromatic, drug and pharmaceutical crops, see 01281*

**01199** Growing of fodder crops and grasses and other non-perennial crops

This class includes the growing of all other crops.

- growing of swedes, mangolds,

**Also belong here:**

- loomasöödaks mõeldud kultuuride kasvatus
- silo valmistamine

**Does not belong here:**

*growing of non-perennial spices, aromatic, drug and pharmaceutical crops, see 01281*

**012 Growing of perennial crops**

This group includes the growing of perennial crops, i.e. plants that lasts for more than two growing seasons, including for seed production.

**0121 Growing of grapes**

**01211** Growing of grapes

- growing of wine grapes and table grapes in vineyards

**Does not belong here:**

*manufacture of wine, see 11021*

**0122 Growing of tropical and subtropical fruits**

**01221** Growing of tropical and subtropical fruits

- growing of tropical and subtropical fruits (e.g. avocados, bananas and plantains, dates, figs, mangoes, papayas, pineapples and other tropical and

**0123 Growing of citrus fruits**

**01231** Growing of citrus fruits

- growing of citrus fruits (e.g. grapefruit and pomelo, lemons and limes, oranges, tangerines, mandarins and clementines and other citrus fruits)

**0124 Growing of pome fruits and stone fruits**

**01241** Growing of pome fruits and stone fruits

- growing of pome fruits and stone fruits (e.g. apples, apricots, cherries and sour cherries, peaches and nectarines, pears and quinces, plums and sloes)

**0125 Growing of other tree and bush fruits and nuts**

**01251** Growing of other tree and bush fruits and nuts

- growing of berries (e.g. blueberries, currants, gooseberries, kiwi fruit, raspberries, strawberries and other berries)

**Also belong here:**

- astelpaju kasvatus
- söödavate marjadega kuslapuu kasvatus, kultuurmarjade kasvatus (mustikas,

**Does not belong here:**

*growing of coconuts, see 01261*

**0126 Growing of oleaginous fruits**

**01261** Growing of oleaginous fruits

- growing of oleaginous fruits (e.g. coconuts, olives, oil palms and other oleaginous fruits)

**Does not belong here:**

*growing of soya beans, groundnuts and other oil seeds, see 01111*

**0127 Growing of beverage crops**

**01271** Growing of beverage crops

– growing of beverage crops (e.g. tea, coffee, cocoa and maté and other beverage crops)

**0128 Growing of spices, aromatic, drug and pharmaceutical crops**

**01281** Growing of spices, aromatic, drug and pharmaceutical crops

– growing of perennial and non-perennial spices and aromatic crops (such as pepper (piper sop.), chillies, peppers (capsicum sop.), nutmeg, mace and

**Also belong here:**

– *põhiliselt insektitsiididena, fungitsiididena jm kasutatavate taimede kasvatus*

**0129 Growing of other perennial crops**

**01291** Growing of other perennial crops

– growing of rubber trees for harvesting of latex  
– growing of Christmas trees

**Does not belong here:**

*growing of flowers, production of cut flower buds and growing of flower seeds, see 01191*

**013 Plant propagation**

**0130 Plant propagation**

**01301** Plant propagation

Production of all vegetative propagation and planting materials including cuttings, suckers and seedlings for direct plant propagation or to create plant

**Also belong here:**

– *murumätta (mattide) kasvatus ümberistutamiseks*  
– *biokatuse (murumätas) kattematerjali (tootmine) kasvatamine*

**Does not belong here:**

*operation of forest tree nurseries, see 02101 growing of plants for the purpose of seed production, see 011, 012*

**014 Animal production**

This group includes raising (farming) and breeding of all animals (except aquatic animals)

**0141 Raising of dairy cattle**

**01411** Raising of dairy cattle

– raising and breeding of dairy cattle  
– production of raw milk from cows or buffaloes

**Also belong here:**

– *koduloomade vedelatest ja tahketest väljaheitetest või nende segudest koos allapanuga tekkinud jääte tootmine*

**Does not belong here:**

*processing of milk, see 10511*

**0142 Raising of other cattle and buffaloes**

**01421** Raising of other cattle and buffaloes

– raising and breeding of cattle and buffaloes for meat  
– production of bovine semen

**Also belong here:**

– *vasikakasvatus*  
– *koduloomade vedelatest ja tahketest väljaheitetest või nende segudest koos*

**0143 Raising of horses and other equines**

**01431** Raising of horses and other equines

– raising and breeding of horses, mules, asses or hinnies

**Also belong here:**

– koduloomade vedelatest ja tahketest väljaheitetest või nende segudest koos allapanuga tekkinud jääte tootmine

**Does not belong here:**

Operation of racing and riding stables, see 93199

**0144 Raising of camels and camelids**

**01441 Raising of camels and camelids**

– raising and breeding of camels (dromedary)

**0145 Raising of sheep and goats**

**01451 Raising of sheep and goats**

– raising and breeding of sheep and goats  
– production of raw sheep or goat milk

**Also belong here:**

– koduloomade vedelatest ja tahketest väljaheitetest või nende segudest koos allapanuga tekkinud jääte tootmine

**Does not belong here:**

sheep shearing on a fee or contract basis, see 01621

production of pulled wool, see 10111

**0146 Raising of swine/pigs**

**01461 Raising of swine/pigs**

**Also belong here:**

– koduloomade vedelatest ja tahketest väljaheitetest või nende segudest koos allapanuga tekkinud sõnniku tootmine

**0147 Raising of poultry**

**01471 Raising of poultry**

– raising and breeding of poultry (e.g. turkeys, ducks, geese, chickens and guinea fowls)

**Also belong here:**

– kodulindude vedelatest ja tahketest väljaheitetest või nende segudest koos allapanuga tekkinud jääte tootmine

**Does not belong here:**

production of feathers or down, see 10121

**0149 Raising of other animals**

**01491 Bee keeping**

– bee-keeping and production of honey and beeswax

**01499 Raising of other animals**

– raising and breeding of semi-domesticated or other live animals (e.g. ostriches and emus, other birds (except poultry), insects, rabbits and other fur

**Also belong here:**

– metsalindude kasvatus, nt faasanid jms

**Does not belong here:**

production of hides and skins originating from hunting and trapping, see 01701

operation of frog farms, crocodile farms, marine worm farms, see 03211,

**015 Mixed farming**

**0150 Mixed farming**

**01501 Mixed farming**

This class includes the combined production of crops and animals without a specialised production of crops or animals. The size of the overall farming

**Does not belong here:**

mixed crop farming, see groups 011 and 012

mixed animal farming, see group 014

**016 Support activities to agriculture and post-harvest crop activities**

This group includes activities incidental to agricultural production and activities similar to agriculture not undertaken for production purposes (in the

**0161 Support activities for crop production**

**01611 Support activities for crop production**

– agricultural activities on a fee or contract basis (e.g. preparation of fields, establishing a crop, treatment of crops, transplanting of rice, thinning of beets,

**Also belong here:**

– *muud taimekasvatust teenindavad tegevusalad*  
– *puisniitude hooldus*

**Does not belong here:**

*post-harvest crop activities, see 01631*  
*drainage of agricultural land, see 43122*

**0162 Support activities for animal production**

**01621 Support activities for animal production**

– agricultural activities on a fee or contract basis (e.g. activities to promote propagation, growth and output of animals, activities related to artificial

**Also belong here:**

– *põllumajanduses kasutatav tehnika rentimine koos operaatoriga*  
– *munade sorteerimine*

**Does not belong here:**

*provision of space for animal boarding only, see 68201*  
*veterinary activities, see 75001*

**0163 Post-harvest crop activities**

**01631 Post-harvest crop activities**

– preparation of crops for primary markets, i.e. cleaning, trimming, grading, disinfecting

**Also belong here:**

– *viljakuivatite tegevus*  
– *viljakuivatus ja -tuulutamine*

**Does not belong here:**

*preparation of agricultural products by the producer, see corresponding class in groups 011, 012 or 013*

**0164 Seed processing for propagation**

**01641 Seed processing for propagation**

Improvement of the propagation quality of seed: removal of non-seed materials, undersized, mechanically or insect-damaged and immature seeds

**Does not belong here:**

*growing of seeds, see groups 011 and 012*  
*processing of seeds to obtain oil, see 10411*

**017 Hunting, trapping and related service activities**

**0170 Hunting, trapping and related service activities**

**01701 Hunting, trapping and related service activities**

– hunting and trapping on a commercial basis  
– taking of animals for food, fur, skin, or for use in research, in zoos or as pets

**Does not belong here:**

*production of fur skins, reptile or bird skins from ranching operations, see group 01499*

**02 Forestry and logging**

Production of roundwood as well as the extraction and gathering of wild growing non-wood forest products. Besides the production of timber, forestry

**021 Silviculture and other forestry activities**

**0210 Silviculture and other forestry activities**

**02101 Silviculture and other forestry activities**

– silviculture: growing of standing timber: planting, replanting, transplanting, thinning and conserving of forests and timber tracts

**Also belong here:**

– metsapuude seemnete kasvatus

**022 Logging**

**0220 Logging**

**02201 Logging**

The output of logging is usually logs or other unprocessed wood.

– production of roundwood for forest-based manufacturing industries

**Also belong here:**

– liinialuste sihtide raie

– elektriliini, raudtee jms kaitsevööndite puhastusraie

**Does not belong here:**

growing of Christmas trees, see 01291

growing of standing timber: planting, replanting, transplanting, thinning and

**02202 Production of wood for energy**

– gathering and production of wood for energy

– gathering and production of forest harvesting residues for energy

**Also belong here:**

– Puude lõhkumise teenuse osutamine

**023 Gathering of wild growing non-wood products**

**0230 Gathering of wild growing non-wood products**

**02301 Gathering of wild growing non-wood products**

– gathering of wild growing materials (e.g. mushrooms, truffles, berries, nuts, balata and other rubber-like gums, cork, lac and resins, balsams, vegetable

**Also belong here:**

– ravimtaimede kogumine

– pilliroo kogumine

**Does not belong here:**

managed production of any of these products (except growing of cork trees), see division 01

**024 Support services to forestry**

**0240 Support services to forestry**

**02401 Support services to forestry**

– carrying out part of the forestry operation on a fee or contract basis

– forestry service activities:

**Also belong here:**

– puude laasimine, koorimine

– metsloomade söödakohtade rajamine ja hooldamine

**Does not belong here:**

operation of forest tree nurseries, see 02101

draining of forestry land, see 43122

**03 Fishing and aquaculture**

This division includes capture fishery and aquaculture, covering the use of fishery resources from marine, brackish or freshwater environments, with the

**031 Fishing**

This group includes "capture fishery", i.e. the hunting, collecting and gathering activities directed at removing or collecting live wild aquatic organisms

**0311 Marine fishing**

**03111 Marine fishing**

– fishing on a commercial basis in ocean and coastal

– waters whale

**Does not belong here:**

whales, e.g. walruses, seals, see 01701

processing of whales on factory ships, see 10111

**0312 Freshwater fishing**

**03121 Freshwater fishing**

- fishing on a commercial basis in inland waters
- taking of freshwater crustaceans and molluscs

***Does not belong here:***

*processing of fish, crustaceans and molluscs, see 10201*

*fishing inspection, protection and patrol services, see 84242*

**032 Aquaculture**

This group includes "aquaculture" (or aquafarming), i.e. the production process involving the culturing or farming (including harvesting) of aquatic

**0321 Marine aquaculture**

**03211 Marine aquaculture**

- fish farming in sea water including farming of marine ornamental fish
- production of bivalve spat (oyster mussel etc.), lobsterlings, shrimp

***Does not belong here:***

*frog farming, see 03221*

*operation of sport fishing preserves, see 93192*

**0322 Freshwater aquaculture**

**03221 Freshwater aquaculture**

- fish farming in freshwater including farming of freshwater ornamental fish
- culture of freshwater crustaceans, bivalves, other molluscs and other aquatic

***Also belong here:***

- vees elavate roomajate ja konnade kasvatus basseinides

***Does not belong here:***

*aquaculture activities in salt water filled tanks and reservoirs, see 03211*

*operation of sport fishing preserves, see 93192*



## **B MINING AND QUARRYING**

Mining and quarrying include the extraction of minerals occurring naturally as solids (coal and ores), liquids (petroleum) or gases (natural gas). Extraction can

### **05 Mining of coal and lignite**

Extraction of solid mineral fuels through underground or open-cast mining and includes operations (e.g. grading, cleaning, compressing and other steps

#### **051 Mining of hard coal**

##### **0510 Mining of hard coal**

##### **05101 Mining of hard coal**

mining of hard coal: underground or surface mining, including mining through liquefaction methods

**Does not belong here:**

*lignite mining, see 05201*

*peat digging, see 08921*

#### **052 Mining of lignite**

##### **0520 Mining of lignite**

##### **05201 Mining of lignite**

– mining of lignite (brown coal): underground or surface mining, including mining through liquefaction methods

**Does not belong here:**

*hard coal mining, see 05101*

*peat digging, see 08921*

### **06 Extraction of crude petroleum and natural gas**

Production of crude petroleum, the mining and extraction of oil from oil shale and oil sands and the production of natural gas and recovery of hydrocarbon

#### **061 Extraction of crude petroleum**

##### **0610 Extraction of crude petroleum**

##### **06101 Mining of oil shale and extraction of crude petroleum**

– extraction of crude petroleum oils

– extraction of bituminous or oil shale and tar sand

**Does not belong here:**

*support activities for oil and natural gas extraction, see 09101*

*oil and gas exploration, see 09101*

#### **062 Extraction of natural gas**

##### **0620 Extraction of natural gas**

##### **06201 Extraction of natural gas**

– production of crude gaseous hydrocarbon (natural gas)

– extraction of condensates

**Does not belong here:**

*support activities for oil and natural gas extraction, see 09101*

*oil and gas exploration, see 09101*

### **07 Mining of metal ores**

Division 07 includes mining for metallic minerals (ores), performed through underground or open-cast extraction, seabed mining, etc. This division also

#### **071 Mining of iron ores**

##### **0710 Mining of iron ores**

##### **07101 Mining of iron ores**

– mining of ores valued chiefly for iron content

– beneficiation and agglomeration of iron ores

**Does not belong here:**

*extraction and preparation of pyrites and pyrrhotite (except roasting), see 08911*

#### **072 Mining of non-ferrous metal ores**

This group includes the mining of non-ferrous metal ores.

**0721 Mining of uranium and thorium ores**

**07211 Mining of uranium and thorium ores**

mining of ores chiefly valued for uranium and thorium content: pitchblende, etc.

**Does not belong here:**

*enriching uranium and thorium, see 20131*

*production of uranium metal from pitchblende or other ores, see 24461*

**0729 Mining of other non-ferrous metal ores**

**07291 Mining of other non-ferrous metal ores**

mining and preparation of ores chiefly valued for non-ferrous metal content (e.g. aluminium (bauxite), copper, lead, zinc, tin, manganese, chrome, nickel,

**Does not belong here:**

*mining and preparation of uranium and thorium ores, see 07211*

*production of aluminium oxide, see 24421*

**08 Other mining and quarrying**

Extraction from a mine or quarry, but also dredging of alluvial deposits, rock crushing and the use of salt marshes. The products are used most notably in

**081 Quarrying of stone, sand and clay**

**0811 Quarrying of ornamental and building stone, limestone, gypsum, chalk and slate**

**08111** Quarrying of ornamental and building stone, limestone, gypsum, chalk and slate  
– quarrying, rough trimming and sawing of monumental and building stone such as marble, granite, sandstone etc.

**Does not belong here:**

*mining of chemical and fertiliser minerals, see 08911*

*production of calcined dolomite, see 23521*

**0812 Operation of gravel and sand pits; mining of clays and kaolin**

**08121** Operation of gravel and sand pits; mining of clays and kaolin

– extraction and dredging of industrial sand, sand for construction and gravel  
mining of clays, refractory clays and kaolin

**Does not belong here:**

*mining of bituminous sand, see 06101*

*mining support service activities, see 09901*

**08122** Manufacture of crushed stone

– manufacture of gravel  
– manufacture of crushed stone (e.g. limestone, dolomite, marble or other

**089 Mining and quarrying n.e.c.**

**0891 Mining of chemical and fertiliser minerals**

**08911** Mining of chemical and fertiliser minerals

– mining of natural phosphates and natural potassium salts  
– mining of native sulphur

**Also belong here:**

– *ravimuda ja muu muda ammutamine*

**Does not belong here:**

*extraction of salt, see 08931*

*roasting of iron pyrites, see 20131*

**0892 Extraction of peat**

**08921** Extraction of peat

– peat digging  
– preparation of peat to improve quality or facilitate transport or storage

**Also belong here:**

– *freesturba tootmine*

– *lillemulla/segumulla tootmine*

**Does not belong here:**

- service activities incidental to peat mining, see 09901*  
*manufacturing of articles of peat (leaves, cylindrical shells, plant pots), see*
- 0893 Extraction of salt**
- 08931** Extraction of salt
- extraction of salt from underground including by dissolving and pumping
  - salt production by evaporation of sea water or other saline waters
- Does not belong here:**
- processing of salt into food-grade salt, e.g. iodised salt, see 10841*  
*potable water production by evaporation of saline water, see 36001*
- 0899 Other mining and quarrying n.e.c.**
- 08991** Other mining and quarrying n.e.c.
- mining and quarrying of various minerals and materials:
  - abrasive materials, asbestos, siliceous fossil meals, natural graphite, steatite
- Also belong here:**
- *loodusliku granaadi jm vääriskivide kaevandamine– pimsskivi kaevandamine*
  - *turba kaevandamine*
- 09 Mining support service activities**
- This division includes specialised support services incidental to mining provided on a fee or contract basis, including exploration services through
- 091 Support activities for petroleum and natural gas extraction**
- 0910 Support activities for petroleum and natural gas extraction**
- 09101** Support activities for petroleum and natural gas extraction
- oil and gas extraction service activities provided on a fee or contract basis:
  - exploration services in connection with petroleum or gas extraction, e.g.
- Also belong here:**
- *puuraukude sulgemine*
- Does not belong here:**
- service activities performed by operators of oil or gas fields, see 06101, 06201*  
*specialised repair of mining machinery, see 33121*
- 099 Support activities for other mining and quarrying**
- 0990 Support activities for other mining and quarrying**
- 09901** Support activities for other mining and quarrying
- support services on a fee or contract basis, required for mining hard coal and lignite, metal ores etc :
- Also belong here:**
- *kaevanduse sisene transport*
  - *turbakaevandamist abistavad tegevused*
- Does not belong here:**
- operating mines or quarries on a contract or fee basis, see division 05, 07 or 08*  
*specialised repair of mining machinery, see 33121*

## **C MANUFACTURING**

Section C includes the physical and/or chemical transformation of materials, substances or components into new products (However, this cannot be used

### **10 Manufacture of food products**

This division includes the processing of the products of agriculture, forestry and fishing into food for humans or animals, and includes the production of

#### **101 Processing and preserving of meat and production of meat products**

##### **1011 Processing and preserving of meat**

###### **10111 Processing and preserving of meat, incl. the operation of slaughterhouses**

– operation of slaughterhouses engaged in killing, dressing or packing meat: beef, pork, lamb, rabbit, mutton, camel, etc

**Does not belong here:**

*rendering of edible poultry fats, see 10121*

*packaging of meat for a fee or on contract basis, see 82921*

###### **1012 Processing and preserving of poultry meat**

###### **10121 Processing and preserving of poultry meat, incl. the production of feathers**

– operation of slaughterhouses engaged in killing, dressing or packing poultry  
– production of fresh, chilled or frozen meat in individual portions

**Does not belong here:**

*paking of meat on a fee or contract basis, see 82921*

##### **1013 Production of meat and poultry meat products**

###### **10131 Production of meat and poultry meat products**

– production of dried, salted or smoked meat  
– production of food and canned food made of meat, offal (incl. the liver) or

**Also belong here:**

– *lihatoode teetmise ja valmistamise teenus*

**Does not belong here:**

*manufacture of prepared frozen meat and poultry dishes, see 10851*

*manufacture of soup containing meat, see 10891*

#### **102 Processing and preserving of fish, crustaceans and molluscs**

##### **1020 Processing and preserving of fish, crustaceans and molluscs**

###### **10201 Processing and preserving of fish, crustaceans and molluscs**

– preparation and preservation of fish, crustaceans and molluscs: freezing, deep-freezing, drying, cooking, smoking, salting, immersing in brine, canning

**Also belong here:**

– *kala sulatamine*

**Does not belong here:**

*processing and preserving of fish on vessels engaged in fishing, see 03111*

*processing of whales on land or specialised vessels, see 10111*

#### **103 Processing and preserving of fruit and vegetables**

##### **1031 Processing and preserving of potatoes**

###### **10311 Processing and preserving of potatoes**

– processing and preserving of potatoes:  
– manufacture of prepared frozen potatoes

###### **1032 Manufacture of fruit and vegetable juice**

###### **10321 Manufacture of fruit and vegetable juice**

– manufacture of fruit or vegetable juices  
– production of concentrates from fresh fruits and vegetables

**Also belong here:**

– *mahla pressimine*

##### **1039 Other processing and preserving of fruit and vegetables**

- 10391** Other processing and preserving of fruit and vegetables  
 – manufacture of food consisting chiefly of fruit or vegetables (incl. mushrooms and truffles), except ready-made dishes in frozen or canned form  
**Also belong here:**  
 – *k.a külmutatud marjade puhastamine*  
**Does not belong here:**  
*manufacture of fruit and vegetable juices, see 10321*  
*manufacture of flour or meal of dried leguminous vegetables, see 10611*
- 104** **Manufacture of vegetable and animal oils and fats**  
 The manufacture of crude and refined oils and fats from vegetable or animal materials, except rendering or refining of lard and other edible animal fats.
- 1041** **Manufacture of oils and fats**
- 10411** Manufacture of oils and fats  
 – manufacture of crude vegetable oils: olive oil, soya-bean oil, palm oil, sunflower-seed oil, cotton-seed oil, rape, colza or mustard oil, linseed oil etc.  
**Also belong here:**  
 – *loomsete toorõlide ja -rasvade tootmine*  
 – *taimsete ja loomsete vahade tootmine*  
**Does not belong here:**  
*rendering and refining of lard and other edible animal fats, see 10111*  
*manufacture of margarine, see 10421*
- 1042** **Manufacture of margarine and similar edible fats**
- 10421** Manufacture of margarine and similar edible fats  
 – manufacture of margarine  
 – manufacture of melanges and similar spreads (butterfat content 15–40%)
- 105** **Manufacture of dairy products**
- 1051** **Operation of dairies and cheese making**
- 10511** Processing of raw milk, production of fresh cream  
 – processing of fresh liquid milk: pasteurised, sterilised, homogenised and/or ultra heat treated  
**Does not belong here:**  
*production of raw milk (cattle), see 01411*  
*production of raw milk (sheep, goats, horses, asses, camels, etc.), see 01431,*
- 10512** Manufacture of cheese and curd  
 – manufacture of cheese, whey cheese and curd:  
 – grated cheese
- 10519** Manufacture of other dairy products, incl. butter  
 – manufacture of milk-based drinks  
 – manufacture of dried or concentrated milk whether or not sweetened  
**Also belong here:**  
 – *kohukeste tootmine*  
**Does not belong here:**  
*manufacture of non-dairy milk and cheese substitutes, see 10891*
- 1052** **Manufacture of ice cream**
- 10521** Manufacture of ice cream  
 – manufacture of ice cream and other edible ice such as sorbet  
**Does not belong here:**  
*activities of ice cream parlours, see 56101*  
*manufacture of edible ice, see 35301*
- 106** **Manufacture of grain mill products, starches and starch products**  
 The milling of flour or meal from grains or vegetables, the milling, cleaning and polishing of rice, the manufacture of flour mixes or doughs; milling of corn and
- 1061** **Manufacture of grain mill products**

- 10611** Manufacture of flour and grain mill products, incl. milling activities  
 – grain milling and processing: production of flour, groats, meal or pellets of wheat, rye, oats, maize (corn) or other cereal grains  
**Also belong here:**  
 – müsli tootmine  
  
**Does not belong here:**  
*manufacture of potato flour and meal, see 10311*  
*wet corn milling, see 10621*
- 1062** **Manufacture of starches and starch products**
- 10621** Manufacture of starches and starch products  
 – manufacture of starches from rice, potatoes, maize etc.  
 – wet corn milling  
**Does not belong here:**  
*manufacture of lactose (milk sugar), see 10511*  
*production of cane or beet sugar, see 10811*
- 107** **Manufacture of bakery and farinaceous products**
- 1071** **Manufacture of bread; manufacture of fresh pastry goods and cakes**
- 10711** Manufacture of bread; manufacture of fresh pastry goods and cakes  
 – manufacture of bread and rolls  
 – manufacture of bakery products, e.g. pastry, cakes, pies, tarts, pancakes,  
**Does not belong here:**  
*manufacture of dry bakery products, see 10721*  
*manufacture of pastas, see 10731*
- 1072** **Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes**
- 10721** Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes  
 – manufacture of rusks, biscuits and other dry bakery products  
 – manufacture of roasted bread and rolls  
**Also belong here:**  
 – vahv-lite ja vahvlikookide tootmine  
  
**Does not belong here:**  
*manufacture of potato snacks, see 10311*
- 1073** **Manufacture of macaroni, noodles, couscous and similar farinaceous products**
- 10731** Manufacture of macaroni, noodles, couscous and similar farinaceous products  
 – manufacture of pastas such as macaroni, noodles and lasagne, not stuffed  
 – manufacture of couscous, whether or not cooked  
**Does not belong here:**  
*manufacture of prepared couscous dishes, see 10851*  
*manufacture of stuffed pastas (with a stuffing of meat or other products), see 10851*
- 108** **Manufacture of other food products**  
 This group includes the production of sugar and confectionery, prepared meals and dishes, coffee, tea and spices, as well as perishable and specialty food
- 1081** **Manufacture of sugar**
- 10811** Manufacture of sugar  
 – manufacture or refining of sugar (sucrose) and sugar substitutes from the juice of cane, beet, maple and palm  
**Does not belong here:**  
*manufacture of glucose, glucose syrup, maltose, see 10621*
- 1082** **Manufacture of cocoa, chocolate and sugar confectionery**
- 10821** Manufacture of cocoa, chocolate and sugar confectionery  
 – manufacture of cocoa, cocoa butter, cocoa fat, cocoa oil  
 – manufacture of cocoa powder  
**Does not belong here:**

*manufacture of sucrose sugar, see 10811*

**1083 Processing of tea and coffee**

**10831** Processing of tea and coffee

- decaffeinating and roasting of coffee beans
- production of coffee products:

**Also belong here:**

- ürdileotiste tootmine

**Does not belong here:**

*manufacture of inulin, see 10621*

*manufacture of spirits, beer, wine and soft drinks, see division 11*

**1084 Manufacture of condiments and seasonings**

**10841** Manufacture of condiments and seasonings

- manufacture of spices, sauces and condiments:
- mayonnaise

**Also belong here:**

- *aromaatsete bitterite tootmine*
- *maitsekastmete tootmine*

**Does not belong here:**

*growing of spice crops, see 01281*

**1085 Manufacture of prepared meals and dishes**

**10851** Manufacture of prepared meals and dishes

This class includes the manufacture of ready-made (i.e. prepared, seasoned and cooked) meals and dishes that contain at least two distinct ingredients

**Does not belong here:**

*manufacture of fresh foods or foods with less than two ingredients, see corresponding class in division 10*

**1086 Manufacture of homogenised food preparations and dietetic food**

**10861** Manufacture of homogenised food preparations and dietetic food

- manufacture of foods for particular nutritional uses:
- breast milk substitutes (infant formulae), follow-up milk and other follow-up

**1089 Manufacture of other food products n.e.c.**

**10891** Manufacture of other food products n.e.c.

- manufacture of perishable prepared foods, such as sandwiches, fresh (uncooked) pizza

**Also belong here:**

- *munapulbri ja munamassi tootmine*
- *valmis küpsetuspulbri tootmine*

**Does not belong here:**

*manufacture of perishable prepared foods of fruit and vegetables, see 10391*

*manufacture of frozen pizza, see 10851*

**109 Manufacture of prepared animal feeds**

**1091 Manufacture of prepared feeds for farm animals**

**10911** Manufacture of prepared feeds for farm animals

- manufacture of prepared feeds for farm animals, including concentrated animal feed and feed supplements

**Does not belong here:**

*production of fishmeal for animal feed, see 10201*

*production of oilseed cake, see 10411*

**1092 Manufacture of prepared pet foods**

**10921** Manufacture of prepared pet foods

- manufacture of prepared feeds for pets, including dogs, cats, birds, fish etc.
- treatment of slaughter waste to produce animal feeds

**Does not belong here:**

- production of fishmeal for animal feed, see 10201*  
*production of oilseed cake, see 10411*
- 11 Manufacture of beverages**  
 Manufacture of beverages, such as non-alcoholic beverages and mineral water, manufacture of alcoholic beverages mainly through fermentation, beer
- 110 Manufacture of beverages**
- 1101 Distilling, rectifying and blending of spirits**
- 11011** Distilling, rectifying and blending of spirits  
 – manufacture of distilled, potable, alcoholic beverages: whisky, brandy, gin, liqueurs etc.)  
**Also belong here:**  
 – rummi, konjaki, viina ja tequila tootmine  
  
**Does not belong here:**  
*manufacture of non-distilled alcoholic beverages, see 1102 to 1106*  
*manufacture of synthetic ethyl alcohol, see 20141*
- 1102 Manufacture of wine from grape**
- 11021** Manufacture of wine from grape  
 – manufacture of wine  
 – manufacture of sparkling wine  
**Does not belong here:**  
*merely bottling and labelling, see 46341 (if performed as part of wholesale) and 82921 (bottling and labelling on a fee)*
- 1103 Manufacture of cider and other fruit wines**
- 11031** Manufacture of cider and other fruit wines  
 – manufacture of fermented but not distilled alcoholic beverages: sake, cider, perry and other fruit wines  
**Does not belong here:**  
*merely bottling and labelling, see 46341 (if performed as part of wholesale) and 82921 (bottling and labelling on a fee)*
- 1104 Manufacture of other non-distilled fermented beverages**
- 11041** Manufacture of other non-distilled fermented beverages  
 – manufacture of vermouth and the like  
  
**Does not belong here:**  
*merely bottling and labelling, see 46341 (if performed as part of wholesale) and 82921 (bottling and labelling on a fee)*
- 1105 Manufacture of beer**
- 11051** Manufacture of beer  
 – manufacture of malt liquors, such as beer, ale, porter and stout  
 – manufacture of low alcohol or non-alcoholic beer
- 1106 Manufacture of malt**
- 11061** Manufacture of malt
- 1107 Manufacture of soft drinks; production of mineral waters and other bottled waters**
- 11071** Manufacture of soft drinks; production of mineral waters and other bottled waters  
 – production of natural mineral waters and other bottled waters, whether or not carbonated  
**Does not belong here:**  
*production of fruit and vegetable juice, see 10321*  
*manufacture of milk-based drinks, see 10519*
- 12 Manufacture of tobacco products**  
 This division includes the processing of an agricultural product, tobacco, into a form suitable for final consumption.
- 120 Manufacture of tobacco products**
- 1200 Manufacture of tobacco products**



- 12001** Manufacture of tobacco products  
 – manufacture of tobacco products and products of tobacco substitutes: cigarettes, fine cut tobacco, cigars, pipe tobacco, chewing tobacco, snuff  
**Does not belong here:**  
*growing or preliminary processing of tobacco, see 01151, 01631*
- 13** **Manufacture of textiles**  
 This division includes preparation and spinning of textile fibres as well as textile weaving, finishing of textiles and wearing apparel, manufacture of
- 131** **Preparation and spinning of textile fibres**
- 1310** **Preparation and spinning of textile fibres**
- 13101** Preparation and spinning of textile fibres  
 This class includes preparatory operations on textile fibres and the spinning of textile fibres. This can be done from varying raw materials, such as silk, wool,  
**Does not belong here:**  
*preparatory operations carried out in combination with agriculture, see division 01*
- 132** **Weaving of textiles**
- 1320** **Weaving of textiles**
- 13201** Weaving of textiles  
 This class includes weaving of textiles. This can be done from varying raw materials, such as silk, wool, other animal, vegetable or man-made fibres,  
**Does not belong here:**  
*manufacture of knitted and crocheted fabrics, see 13911*  
*manufacture of textile floor coverings, see 13931*
- 133** **Finishing of textiles**
- 1330** **Finishing of textiles**
- 13301** Finishing of textiles  
 This class includes finishing of textiles and wearing apparel, i.e. bleaching, dyeing, dressing and similar activities.  
**Also belong here:**  
 – etikettide trükkimine tekstiilile  
 – piltide trükkimine tekstiilile  
**Does not belong here:**  
*manufacture of textile fabric impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent, see 22199*
- 139** **Manufacture of other textiles**  
 This group includes the manufacture of products produced from textiles, except wearing apparel, such as made-up textile articles, carpets and rugs,
- 1391** **Manufacture of knitted and crocheted fabrics**
- 13911** Manufacture of knitted and crocheted fabrics  
 – manufacture and processing of knitted or crocheted fabrics:  
 – pile and terry fabrics  
**Does not belong here:**  
*net and window furnishing type fabrics knitted on Raschel or similar machines, see 13991*
- 1392** **Manufacture of made-up textile articles, except apparel**
- 13921** Manufacture of furnishing articles, incl. bedspreads, kitchen towels, curtains, valances and other blinds  
 – manufacture, of made-up articles of any textile material, including of knitted or crocheted fabrics:  
**Also belong here:**  
 – tekstiilist istmepatjade tootmine  
**Does not belong here:**  
*manufacture of valances for medical use, see 32509*

- 13929** Manufacture of other made-up textile articles  
 – manufacture of tarpaulins, tents, camping goods, sails, sunblinds, loose covers for cars, machines or furniture etc.  
**Also belong here:**  
 – *lapse kandelinade tootmine*  
 – *suusakeppidele käepaelte tootmine*  
**Does not belong here:**  
*manufacture of textile articles for technical use, see 13961*  
*repair of tarpaulins, see 33191*
- 1393** **Manufacture of carpets and rugs**
- 13931** Manufacture of carpets and rugs  
 – manufacture of textile floor coverings, such as carpets, rugs and mats, tiles  
 – manufacture of needle-loom felt floor coverings  
**Also belong here:**  
 – *telgedel kootud vaipade jms põrandakatete tootmine*  
 – *sõlmtehnikas vaipade jms põrandakatete tootmine*  
**Does not belong here:**  
*manufacture of mats and matting of plaiting materials, see 16292*  
*manufacture of floor coverings of cork, see 16292*
- 1394** **Manufacture of cordage, rope, twine and netting**
- 13941** Manufacture of cordage, rope, twine and netting  
 – manufacture of twine, cordage, rope and cables of textile fibres or strip or the like, whether or not impregnated, coated, covered or sheathed with  
**Does not belong here:**  
*manufacture of hairnets, see 14191*  
*manufacture of wire rope, see 25931*
- 1395** **Manufacture of non-wovens and articles made from non-wovens, except apparel**
- 13951** Manufacture of non-wovens and articles made from non-wovens, except apparel  
 – manufacture of non-woven fabrics (incl. impregnated, coated, covered or laminated)  
**Also belong here:**  
 – *liimitud kangast toodete tootmine*
- 1396** **Manufacture of other technical and industrial textiles**
- 13961** Manufacture of other technical and industrial textiles  
 – manufacture of narrow woven fabrics, including fabrics consisting of warp without weft assembled by means of an adhesive  
**Does not belong here:**  
*manufacture of transmission or conveyor belts of textile fabric, yarn or cord impregnated, coated, covered or laminated with rubber, where rubber is the*
- 1399** **Manufacture of other textiles n.e.c.**
- 13991** Manufacture of textiles n.e.c., incl. the manufacture of tulles and other net fabrics, and of lace and embroidery, in the piece, in strips or in motifs  
 – manufacture of felt, including impregnated, coated, covered or laminated felt  
**Also belong here:**  
 – *masintikand teenusena*  
**Does not belong here:**  
*manufacture of needle-loom felt floor coverings, see 13931*  
*manufacture of textile wadding and articles of wadding: sanitary towels,*
- 14** **Manufacture of wearing apparel**  
 This division includes all tailoring in all materials of all items of clothing and accessories:
- 141** **Manufacture of wearing apparel, except fur apparel**  
 Manufacture of wearing apparel of any kind of material, incl. coated, impregnated or rubberised material.
- 1411** **Manufacture of leather clothes**

- 14111** Manufacture of leather clothes  
 – manufacture of wearing apparel made of leather or composition leather including leather industrial work accessories as welder's leather aprons  
**Does not belong here:**  
*manufacture of fur wearing apparel, see 14201*  
*manufacture of leather sports gloves and sports headgear, see 32301*
- 1412** **Manufacture of workwear**
- 14121** Manufacture of workwear  
 – manufacture of workwear and service apparel uniforms for men and women  
 – manufacture of workwear and service apparel uniforms for men and women,  
**Does not belong here:**  
*manufacture of footwear, see 15201*  
*manufacture of fire-resistant and protective safety clothing, see 32991*
- 1413** **Manufacture of other outerwear**
- 14131** Manufacture of other outerwear, including tailoring  
 manufacture of other outerwear made of woven, knitted or crocheted fabric, non-wovens, etc. for men, women and children:  
**Also belong here:**  
 – *kasutatud rõivaste ümberõmblemine*  
 – *individuaalõmblus*  
**Does not belong here:**  
*manufacture of fur wearing apparel, see 14201*  
*manufacture of wearing apparel of rubber or plastics not assembled by*
- 1414** **Manufacture of underwear**
- 14141** Manufacture of underwear, incl. the manufacture, of T-shirts, shirts, dressing gowns, nightdresses etc  
 manufacture of underwear and nightwear made of woven, knitted or crocheted fabric, lace, etc. for men, women and children:  
**Does not belong here:**  
*repair of wearing apparel, see 95291*
- 1419** **Manufacture of other wearing apparel and accessories**
- 14191** Manufacture of headgear, including of fur  
 – manufacturing hat bases and hat felt of felt or other materials  
 – manufacture of hats and caps  
**Does not belong here:**  
*manufacture of sports headgear, see 32301*  
*manufacture of safety headgear (except sports headgear), see 32991*
- 14199** Manufacture of other wearing apparel and accessories  
 – manufacture of babies' garments (up to the height of 86 cm) and accessories (incl. nappies)  
**Also belong here:**  
 – *lemmikloomarõivaste tootmine*  
**Does not belong here:**  
*manufacture of fire-resistant and protective safety clothing, see 32991*  
*repair of wearing apparel, see 95291*
- 142** **Manufacture of articles of fur**
- 1420** **Manufacture of articles of fur**
- 14201** Manufacture of articles of fur (excluding hats and gloves)  
 – manufacture of fur wearing apparel and clothing accessories  
 – assemblies of fur skins such as "dropped" fur skins, plates, mats, strips, etc.  
**Also belong here:**  
 – *köösneritööd*  
 – *karusnahast vaipade tootmine*  
**Does not belong here:**  
*production of raw fur skins, see 014, 01700*  
*production of raw hides and skins, see 10111*

- 143 Manufacture of knitted and crocheted apparel**
- 1431 Manufacture of knitted and crocheted hosiery**
- 14311** Manufacture of knitted and crocheted hosiery  
 – manufacture of hosiery (e.g. pantyhose, tights, full-length or knee-length hosiery and other hosiery)
- 1439 Manufacture of other knitted and crocheted apparel**
- 14391** manufacture of knitted and crocheted pullovers, cardigans, etc.  
 – manufacture of knitted and crocheted pullovers, cardigans, jerseys, waistcoats, sweatshirts, etc.  
**Does not belong here:**  
*manufacture of knitted and crocheted fabrics, see 13911*  
*manufacture of hosiery, see 14311*
- 15 Manufacture of leather and related products**  
 This division includes dressing and dyeing of fur and the transformation of hides into leather by tanning or curing and fabricating the leather into
- 151 Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur**  
 This group includes the manufacture of leather and fur and products thereof.
- 1511 Tanning and dressing of leather; dressing and dyeing of fur**
- 15111** Tanning and dressing of leather; dressing and dyeing of fur  
 – tanning, dyeing and dressing of hides and skins  
 – manufacture of chamois dressed, parchment dressed, patent or metallised  
**Does not belong here:**  
*production of hides and skins as part of ranching, see 014*  
*production of hides and skins as part of slaughtering, see 10111*
- 1512 Manufacture of luggage, handbags and the like, saddlery and harness**
- 15121** Manufacture of luggage, handbags and the like  
 – manufacture of luggage, handbags, cosmetic bags, attaché cases, backpacks, tool bags, musical instrument cases and the like of leather, composition
- 15122** Manufacture of saddlery and harness  
 – manufacture of saddlery and harness (e.g. traces, reins, knee guards, muzzles, saddle covers and bags, dog coats, etc.) of any material
- 15129** Manufacture of other articles of leather  
 – manufacture of non-metallic watch bands (e.g. fabric, leather, plastic)  
 – manufacture of diverse articles of leather or composition leather (based on  
**Also belong here:**  
 – *nahast raamatukaante tootmine*  
 – *nahast ja kunstnahast pildiraamide tootmine*  
**Does not belong here:**  
*manufacture of leather wearing apparel, see 14111*  
*manufacture of leather gloves and hats, see 14199*
- 152 Manufacture of footwear**
- 1520 Manufacture of footwear**
- 15201** Manufacture of footwear  
 – manufacture of footwear for all purposes, of any material, by any process, including moulding:  
**Also belong here:**  
 – *manufacture of wooden footwear*  
 – *manufacture of sports footwear*  
**Does not belong here:**  
*manufacture of footwear of textile material without applied soles, see 14191*  
*manufacture of wooden shoe parts (e.g. heels and lasts), see 16291*
- 16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials**  
 Manufacture of wood products, such as lumber, plywood, veneers, wood containers, wood flooring, wood trusses, and prefabricated wood buildings.
- 161 Sawmilling and planing of wood**

**1610 Sawmilling and planing of wood**

**16101** Manufacture of sawn timber

- sawing, planing and machining of wood
- slicing, peeling or chipping logs

**Also belong here:**

- *pidevprofiliga puitmaterjali tootmine*

**Does not belong here:**

*logging and production of wood in the rough, see 0220*  
*manufacture of veneer sheets thin enough for use in plywood, boards and*

**16102** Drying of wood, impregnation or chemical treatment of wood

- drying of wood
- impregnation or chemical treatment of wood with preservatives or other

**16109** Drying of wood, impregnation or chemical treatment of wood

- manufacture of wood wool, wood flour, chips, particles

**Also belong here:**

- *lõhestatud teivaste tootmine*
- *pikuti saagimata vaiade, tulpade ja teritatud otsaga aiateivaste tootmine*

**Does not belong here:**

*manufacture of shingles and shakes, beadings and mouldings, see 16239*  
*manufacture of fire logs or pressed wood, see 16291*

**162 Manufacture of products of wood, cork, straw and plaiting materials**

**1621 Manufacture of veneer sheets and wood-based panels**

**16211** Manufacture of veneer sheets and plywood

- manufacture of veneer sheets thin enough to be used for veneering, making plywood or other purposes

**16212** Manufacture of particle boards and fibreboard

- manufacture of particle boards and the like:
- oriented strand board (OSB)

**16219** Manufacture of other fibreboard

- manufacture of densified wood, in blocks, plates, strips or profile shapes
- manufacture of glue laminated wood, laminated veneer wood

**Does not belong here:**

*manufacture of glue-laminated and metal connected, ready-made wooden roof trusses, see 16231*

**1622 Manufacture of assembled parquet floors**

**16221** Manufacture of assembled parquet floors

- manufacture of wooden parquet floor blocks, strips etc., assembled into panels

**Does not belong here:**

*manufacture of unassembled wooden flooring, see 16101*

**1623 Manufacture of other builders' carpentry and joinery**

**16231** Manufacture of wooden doors, windows, shutters and frames thereof (including gates)

- manufacture of wooden windows, shutters and their frames (incl. whether or not containing metal fittings, such as hinges, locks, etc.)

**Also belong here:**

- *liimpuidu ja liimspoonpuidu tootmine*
- *melamiin, spoon ja MDF raamiga liuguste tootmine*

**Does not belong here:**

*installation of wooden self-manufactured windows, window frames, doors, doorframes, etc., see 43321*

**16232** Manufacture of prefabricated wooden buildings (e.g. saunas, summerhouses, houses) or elements thereof

- manufacture of prefabricated wooden buildings (e.g. saunas, summerhouses, houses) or elements thereof

**Also belong here:**

– puidust kümblustünnide tootmine

**Does not belong here:**

assembly and installation of prefabricated wooden buildings on site, see 41201

**16239 Manufacture of other builders' joinery and carpentry of wood**

- manufacture of beams, rafters, roof struts
- manufacture of glue-laminated and metal connected, prefabricated wooden

**Does not belong here:**

manufacture of kitchen cabinets, bookcases, wardrobes etc., see 31011, 31021, 31091

**1624 Manufacture of wooden containers**

**16241 Manufacture of wooden containers and pallets**

- manufacture of packing cases, boxes, crates, drums and similar packings of wood

**Does not belong here:**

manufacture of luggage, see 15121

manufacture of cases of plaiting material, see 16292

**1629 Manufacture of other products of wood, manufacture of articles of cork, straw and plaiting materials**

**16291 Manufacture of wooden articles and ornaments**

- manufacture of wooden handles and bodies for tools
- manufacture of wooden handles and bodies for brushes and brooms

**Also belong here:**

– puidust majapidamisnõude ja köögiriistade, ülerõiva- ja kübaranagide tootmine

**Does not belong here:**

manufacture of coffins, see 32991

manufacture of luggage, see 15121

**16292 Manufacture of articles of wood, cork, straw and plaiting materials**

- natural cork processing, manufacture of agglomerated cork
- manufacture of articles of natural or agglomerated cork, including floor

**Also belong here:**

– purustatud, granuleeritud või jahvatatud korgi tootmine

– biokatuse (õlg, pilliroog) kattematerjali tootmine

**Does not belong here:**

manufacture of mats or matting of textile materials, see 13921

manufacture of cork life preservers, see 32991

**17 Manufacture of paper and paper products**

Division 17 includes the manufacture of pulp, paper and converted paper products. The manufacture of these products is grouped together because

**171 Manufacture of pulp, paper and paperboard**

**1711 Manufacture of pulp**

**17111 Manufacture of pulp**

- manufacture of bleached, semi-bleached or unbleached paper pulp by mechanical, chemical (dissolving or non-dissolving) or semi-chemical

**1712 Manufacture of paper and paperboard**

**17121 Manufacture of paper and paperboard**

- further processing of paper and paperboard:
- coating, covering and impregnation of paper and paperboard

**Also belong here:**

– kopeerpaberi, isekopeeruva paberi tootmine

**Does not belong here:**

manufacture of corrugated paper and paperboard, see 17211

manufacture of further-processed articles of paper, paperboard or pulp, see

**172 Manufacture of articles of paper and paperboard**

- 1721 Manufacture of corrugated paper and paperboard and of containers of paper and paperboard**
- 17211** Manufacture of corrugated paper and paperboard and of containers of paper and paperboard  
 – manufacture of corrugated paper and paperboard  
 – manufacture of containers of corrugated paper or paperboard  
**Does not belong here:**  
*manufacture of envelopes, see 17231*  
*manufacture of moulded or pressed articles of paper pulp (e.g. boxes for*
- 1722 Manufacture of household and sanitary goods and of toilet requisites**
- 17221** Manufacture of household and sanitary goods, including manufacture of textile wadding and articles of wadding  
 – manufacture of household and personal hygiene paper and cellulose wadding products:  
**Does not belong here:**  
*manufacture of cellulose wadding, see 17121*
- 1723 Manufacture of paper stationery**
- 17231** Manufacture of paper stationery  
 – manufacture of printing and writing paper ready for use  
 – manufacture of computer printout paper ready for use  
**Does not belong here:**  
*printing on paper products, see 181*
- 1724 Manufacture of wallpaper**
- 17241** Manufacture of wallpaper  
 – manufacture of wallpaper and similar wall coverings, including vinyl-coated and textile wallpaper  
**Does not belong here:**  
*manufacture of paper or paperboard in bulk, see 17121*  
*manufacture of plastic wallpaper, see 22291*
- 1729 Manufacture of other articles of paper and paperboard**
- 17291** Manufacture of other articles of paper and paperboard  
 – manufacture of labels  
 – manufacture of filter paper and paperboard  
**Does not belong here:**  
*manufacture of playing cards, see 32401*  
*manufacture of games and toys of paper or paperboard, see 32401*
- 18 Printing and reproduction of recorded media**  
 This division includes printing of products, such as newspapers, books, periodicals, business forms, greeting cards, and other materials, and
- 181 Printing and service activities related to printing**  
 This group includes printing of products, such as newspapers, books, periodicals, business forms, greeting cards, and other materials, and
- 1811 Printing of newspapers**
- 18111** Printing of newspapers  
 – printing of newspapers and other periodicals, appearing at least four times a week  
**Does not belong here:**  
*publishing of printed matter, see 581*  
*photocopying of documents, see 8219*
- 1812 Other printing**
- 18121** Printing of books  
 The material printed is typically copyrighted.  
 – printing of books and brochures  
**Does not belong here:**  
*publishing of books and brochures, see 58111*
- 18122** Printing of periodicals, commercial catalogues, advertising materials, commercial documents and other office articles

The material printed is typically copyrighted.

– printing of magazines and other periodicals, appearing less than four times a

**Does not belong here:**

*publishing of printed matter, see 5811*

**18129** Printing n.e.c., including silk-screen printing

The material printed is typically copyrighted.

– printing of musical notes and scores, maps, atlases and posters

**Also belong here:**

– *läbipääsukaartide trükkimine, kodeerimine*

– *paberist kodutarvete trükkimine*

**Does not belong here:**

*silk-screen printing on textiles and wearing apparel, see 13301*

*publishing of printed matter, see 581*

**1813** Pre-press and pre-media services

**18131** Pre-press and pre-media services

– composing, typesetting, phototypesetting, pre-press data input including scanning and optical character recognition, electronic make-up

**Also belong here:**

– *paljundustoodete tootmine*

– *esitlusandmekandjate tootmine*

**Does not belong here:**

*specialised design activities, see 74101*

**1814** Binding and related services

**18141** Binding and related services

– trade binding, sample mounting and post press services in support of printing activities, e.g. trade binding and finishing of books, brochures,

**Also belong here:**

– *raamatute restaureerimine*

**182** Reproduction of recorded media

**1820** Reproduction of recorded media

**18201** Reproduction of recorded media

– reproduction from master copies of gramophone records, compact discs and tapes with music or other sound recordings

**Does not belong here:**

*reproduction of printed matter, see 18111, 18121, 18122*

*publishing of software, see 582*

**19** Manufacture of coke and refined petroleum products

Division 19 includes the transformation of crude petroleum and coal into usable products. The dominant process is petroleum refining, which involves

**191** Manufacture of coke oven products

**1910** Manufacture of coke oven products

**19101** Manufacture of coke oven products

– operation of coke ovens

– production of coke and semi-coke

**Does not belong here:**

*manufacture of coal fuel briquettes, see 19201*

**192** Manufacture of refined petroleum products

**1920** Manufacture of refined petroleum products

**19201** Manufacture of refined petroleum products (including peat briquettes)

This class includes the manufacture of liquid or gaseous fuels or other products from crude petroleum, bituminous minerals or their fractionation



**Also belong here:**

– kasutamiseks valmis kütteõli tootmine

**20 Manufacture of chemicals and chemical products**

This division includes the transformation of organic and inorganic raw materials by a chemical process and the formation of products. It distinguishes

**201 Manufacture of basic chemicals, fertilisers and nitrogen compounds, plastics and synthetic rubber**

This group includes the manufacture of basic chemical products, fertilisers and associated nitrogen compounds, as well as plastics and synthetic rubber in

**2011 Manufacture of industrial gases**

**20111 Manufacture of industrial gases**

– manufacture of liquefied or compressed inorganic industrial or medical gases:

**Does not belong here:**

*extraction of methane, ethane, butane or propane, see 06201*

*manufacture of fuel gases such as ethane, butane or propane in a petroleum*

**2012 Manufacture of dyes and pigments**

**20121 Manufacture of dyes and pigments**

– manufacture of dyes and pigments from any source in basic form or as concentrate

**Also belong here:**

*– taimse päritoluga parkaineekstraktide, tanniinide ja nende soolade, eetrite, eestrite jm derivaatide tootmine– orgaaniliste sünteesainete, anorgaaniliste*

**Does not belong here:**

*manufacture of prepared dyes and pigments, see 20301*

**2013 Manufacture of other organic basic chemicals**

**20131 Manufacture of other organic basic chemicals**

This class includes the manufacture of chemicals using basic processes. The outputs of these processes are usually separate chemical elements or separate

**Also belong here:**

– silikaatide tootmine

**Does not belong here:**

*manufacture of industrial gases, see 20111*

*manufacture of nitrogenous fertilisers and nitrogen compounds, see 20151*

**2014 manufacture of other organic basic chemicals**

**20141 manufacture of other organic basic chemicals**

This class includes the manufacture of chemicals using basic processes, such as thermal cracking and distillation. The outputs of these processes are usually

**Does not belong here:**

*manufacture of plastics in primary forms, see 20161*

*manufacture of synthetic rubber in primary forms, see 20171*

**2015 Manufacture of fertilisers and nitrogen compounds**

**20151 Manufacture of fertilisers and nitrogen compounds**

– manufacture of fertilisers:  
– straight or complex nitrogenous, phosphatic or potassic fertilisers

**Does not belong here:**

*mining of guano, see 08911*

*manufacture of agrochemical products, such as pesticides, see 20201*

**2016 Manufacture of plastics in primary forms**

**20161 Manufacture of plastics in primary forms**

This class includes the manufacture of resins, plastics materials and non-vulcanisable thermoplastic elastomers, the mixing and blending of resins on a

**Does not belong here:**

*manufacture of artificial and synthetic fibres, filaments and yarn, see 20601*

*shredding of plastic products, see 38321*

- 2017 Manufacture of synthetic rubber in primary forms**
- 20171** Manufacture of synthetic rubber in primary forms
- manufacture of synthetic rubber in primary forms: – synthetic rubber factice
  - manufacture of mixtures of synthetic rubber and natural rubber or rubber-
- 202 Manufacture of pesticides and other agrochemical products**
- 2020 Manufacture of pesticides and other agrochemical products**
- 20201** Manufacture of pesticides and other agrochemical products
- manufacture of insecticides, rodenticides, fungicides, herbicides, acaricides, molluscicides and biocides
- Does not belong here:**
- manufacture of fertilisers and nitrogen compounds, see 20151*
- 203 Manufacture of paints, varnishes and similar coatings, printing ink and mastics**
- 2030 Manufacture of paints, varnishes and similar coatings, printing ink and mastics**
- 20301** Manufacture of paints, varnishes and similar coatings, printing ink and mastics
- manufacture of paints and varnishes, enamels or lacquers
  - paints and varnishes based on acrylic and vinyl polymers;
- Does not belong here:**
- manufacture of dyestuffs and pigments, see 20121*
- manufacture of writing and drawing ink, see 20591*
- 204 Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations**
- 2041 Manufacture of soap and detergents, cleaning and polishing preparations**
- 20411** Manufacture of soap and detergents, cleaning and polishing preparations
- manufacture of organic surface-active agents
  - manufacture of paper, wadding, felt or non-woven fabric coated or covered
- Does not belong here:**
- manufacture of separate, chemically defined compounds, see 20131, 20141*
- manufacture of glycerol, synthesised from petroleum products, see 20141*
- 2042 Manufacture of perfumes and toilet preparations**
- 20421** Manufacture of perfumes and toilet preparations
- manufacture of perfumes and toilet preparations:
  - perfumes and toilet water
- Also belong here:**
- *nahahoolusvahendite tootmine*
- Does not belong here:**
- extraction and refining of natural essential oils, see 20531*
- 205 Manufacture of other chemical products**
- This group includes the manufacture of explosives and pyrotechnic products, glues, essential oils and chemical products n.e.c., e.g. photographic chemical
- 2051 Manufacture of explosives**
- 20511** Manufacture of explosives
- manufacture of propellant powders
  - manufacture of explosives and pyrotechnic products (e.g. fireworks),
- 20512** Manufacture of matches
- manufacture of matches
- 2052 Manufacture of glues**
- 20521** Manufacture of glues
- manufacture of glues and prepared adhesives, including rubber-based glues and adhesives
- Does not belong here:**
- manufacture of gelatines and its derivatives, see 20591*

**2053 Manufacture of essential oils**

**20531 Manufacture of essential oils**

- manufacture of extracts of natural aromatic products
- manufacture of resinoids

**Also belong here:**

- eeterliku õliga viirukite tootmine

**Does not belong here:**

- manufacture of synthetic aromatic products, see 20141
- manufacture of perfumes and toilet preparations, see 20421

**2059 Manufacture of other chemical products n.e.c.**

**20591 Manufacture of other chemical products n.e.c.**

- manufacture of sensitised photographic plates, film and instant print film
- manufacture of sensitised paper and other sensitised unexposed materials

**Also belong here:**

- taime-, soja-, päevalilleõli baasil biokütuse tootmine

**Does not belong here:**

keemiliselt määratletud toodete tootmine suurtes kogustes, vt 20131, 20141  
destilleeritud vee tootmine, vt 20131

**206 Manufacture of man-made fibres**

**2060 Manufacture of man-made fibres**

**20601 Manufacture of man-made fibres**

- manufacture of synthetic or filament tow
- manufacture of synthetic or artificial staple fibres not carded, combed or

**Does not belong here:**

spinning of synthetic or artificial fibres, see 13101  
manufacture of yarns made of man-made staple, see 13101

**21 Manufacture of basic pharmaceutical products and pharmaceutical preparations**

Division 21 includes the manufacture of basic pharmaceutical products and pharmaceutical preparations. This also includes the manufacture of medicinal

**211 Manufacture of basic pharmaceutical products**

**2110 Manufacture of basic pharmaceutical products**

**21101 Manufacture of basic pharmaceutical products**

- manufacture of medicinal active substances to be used for their pharmacological properties in the manufacture of medicaments:

**212 Manufacture of pharmaceutical preparations**

**2120 Manufacture of pharmaceutical preparations**

**21201 Manufacture of pharmaceutical preparations**

- manufacture of medicaments:
- antisera and other blood fractions

**Also belong here:**

- kõrvaküünalde tootmine

**Does not belong here:**

manufacture of herb infusions (mint, vervain, chamomile etc.), see 10831  
manufacture of dental fillings and dental cement, see 32509

**22 Manufacture of rubber and plastic products**

Division 22 includes the manufacture of rubber and plastics products which is characterised by the raw materials used in the manufacturing process.

**221 Manufacture of rubber products**

**2211 Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres**

**22111 Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres**

- manufacture of pneumatic rubber tyres for vehicles
- manufacture of pneumatic rubber tyres for motorcycles and bicycles

**Also belong here:**

– väävliga rehvide töötlemine (vulkaniseerimine)

**Does not belong here:**

manufacture of tube repair materials, see 2219  
tyre and tube repair, fitting or replacement, see 45201

**2219 Manufacture of other rubber products**

**22191** Manufacture of rubber plates, sheets, pipes, hoses, etc.

– manufacture of other products of natural or synthetic rubber, unvulcanised, vulcanised or hardened:

**Also belong here:**

– väävliga tööstuslike kummitoodete töötlemine (vulkaniseerimine)

**22199** Manufacture of rubber products, n.e.c.

– manufacture of vulcanised rubber conveyor or transmission belts or belting  
– manufacture of rubberised textile fabrics, adhesive tape of rubberized

**Also belong here:**

– kummijalatsite detailide tootmine  
– väävliga kummist tarbeesemete töötlemine (vulkaniseerimine)

**Does not belong here:**

manufacture of tyre cord fabrics, see 13961  
manufacture of apparel of elastic fabrics, see 14141, 14199

**222 Manufacture of plastic products**

This group comprises processing new or spent (i.e., recycled) plastics resins into intermediate or final products, using such processes as compression

**2221 Manufacture of plastic plates, sheets, tubes and profiles**

**22211** Manufacture of plastic plates, sheets, profiles, tubes, hoses, fittings, etc.

– manufacture of semi-finished and finished products of plastics  
– manufacture of plastic plates, sheets, blocks, film, foil, strip, etc. (whether

**Does not belong here:**

manufacture of plastics in primary forms, see 20161  
manufacture of articles of synthetic or natural rubber, see 221

**2222 Manufacture of plastic packing goods**

**22221** Manufacture of plastic packing goods

– manufacture of plastic articles for the packing of goods  
– manufacture of bags of polymers of ethylene and other plastics

**Does not belong here:**

manufacture of luggage and handbags of plastic, see 15121

**2223 Manufacture of builders' ware of plastic**

**22231** Manufacture of plastic sanitary ware (baths, washbasins, etc.)

– manufacture of plastic baths, shower-baths, sinks and bidets  
– manufacture of plastic lavatory pans, flushing cisterns,

**22232** Manufacture of plastic doors, windows, partitions, etc.

– manufacture of plastic doors, doorjambs and thresholds  
– manufacture of plastic windows, frames, shutters, blinds (incl. venetian

**Does not belong here:**

manufacture of plastic doors and windows, plastic window frames, shutters, blinds, etc., see 43321

**22239** Manufacture of other builders' ware of plastic

– manufacture of tanks, reservoirs, vats, of a capacity >300 litres  
– manufacture of plastic floor, wall or ceiling coverings in rolls or plates

**Also belong here:**

– plastist kompostkuivkäimlate tootmine

**Does not belong here:**

assembly and installation of prefabricated plastic buildings on site, see 41201

**2229 Manufacture of other plastic products**

**22291 Manufacture of other plastic products**

- manufacture of plastic tableware, kitchenware and toilet articles
- manufacture of plastic clothing (with welded connection) and clothing

**Also belong here:**

- *plastist riidepuude, ämbrite, prügikastide, lillepottide tootmine, k.a pesukäsnad*

**Does not belong here:**

*manufacture of plastic luggage, see 15121*

*manufacture of plastic footwear, see 15201*

**23 Manufacture of other non-metallic mineral products**

This division includes manufacturing activities related to a single substance of mineral origin. This division includes the manufacture of glass and glass

**231 Manufacture of glass and glass products**

Siia gruppi kuulub mis tahes tootmismetoodil saadud klaas ning klaastooted.

**2311 Manufacture of flat glass**

**23111 Manufacture of flat glass**

- manufacture of cast or rolled glass, drawn or blown flat glass
- manufacture of float glass and surface ground or polished flat glass

**2312 Shaping and processing of flat glass**

**23121 Shaping and processing of flat glass**

- manufacture of toughened or laminated flat glass
- manufacture of glass mirrors (whether or not framed, including rear-view

**Also belong here:**

- *klaaspeeglite viimistlemine*

- *klaasi lihvimine*

**2313 Manufacture of hollow glass**

**23131 Manufacture of glassware used for indoor decoration or similar purposes**

- manufacture of drinking glasses of glass or crystal and manufacture of table or kitchen glassware of glass or crystal

**Also belong here:**

- *akvaariumite tootmine*

**Does not belong here:**

*manufacture of glass toys, see 32401 printing on glass, see 18129*

**23132 Manufacture of glass containers**

- manufacture of glass bottles and carboys, jars, pots, phials, ampoules and other containers of glass used for preserving, packing or conveyance of goods

**Also belong here:**

- *klaastaara graveerimine, söövitamine ja aursadestusega katmine*

**Does not belong here:**

*washing of glass bottles, see 81291*

**2314 Manufacture of glass fibres**

**23141 Manufacture of glass fibres**

- manufacture of glass fibres, including glass wool and non-woven products thereof

**Does not belong here:**

*manufacture of woven fabrics of glass yarn, see 13101*

- *manufacture of fibre optic cable for data transmission or live transmission of*

**2319 Manufacture and processing of other glass, including technical glassware**

**23191 Manufacture of insulating glass and other building material of glass**

- manufacture of glass rods and tubes
- manufacture of glassware for mosaics or similar decorative purposes

- 23199** Manufacture of other glass and technical glassware
- manufacture of glassware used in imitation jewellery
  - manufacture of glass insulators and glass insulating fittings
- Also belong here:**
- *klaasist pildiraamide tootmine*
- Does not belong here:**
- manufacture of optical elements optically worked, see 26701*  
*manufacture of syringes and other medical laboratory equipment, see 32509*
- 232** **Manufacture of refractory products**
- 2320** **Manufacture of refractory products**
- 23201** Manufacture of refractory products
- manufacture of refractory mortars, concretes, etc.
  - manufacture of ceramic insulation articles of siliceous earths and fossil meals
- 233** **Manufacture of clay building materials**
- 2331** **Manufacture of ceramic tiles and flags**
- 23311** Manufacture of ceramic tiles and flags
- manufacture of non-refractory ceramic hearth or wall tiles, mosaic cubes, etc.
- Does not belong here:**
- manufacture of artificial stone (e.g. cultured marble), see 22239*  
*manufacture of refractory ceramic products, see 23201*
- 2332** **Manufacture of bricks, tiles and construction products, in baked clay**
- 23321** Manufacture of bricks, tiles and construction products, in baked clay
- manufacture of ceramic building bricks, floor tiles, support or filler tiles
  - manufacture of flooring blocks in baked clay
- Does not belong here:**
- manufacture of refractory ceramic products, see 23201*  
*manufacture of non-structural non-refractory ceramic products, see 234*
- 234** **Manufacture of other porcelain and ceramic products**
- 2341** **Manufacture of ceramic household and ornamental articles**
- 23411** Manufacture of ceramic household and ornamental articles
- manufacture of ceramic or porcelain tableware and – kitchenware, domestic or toilet articles
- Does not belong here:**
- manufacture of imitation jewellery, see 32131*  
*manufacture of ceramic toys, see 32401*
- 2342** **Manufacture of ceramic sanitary fixtures**
- 23421** Manufacture of ceramic sanitary fixtures
- manufacture of ceramic sanitary fixtures (e.g. sinks, baths, washbasins, sink stands, bidets, lavatory pans, flushing cisterns, bowl urinal and similar sanitary
- Does not belong here:**
- manufacture of refractory ceramic goods, see 23201*  
*manufacture of ceramic building materials, see 233*
- 2343** **Manufacture of ceramic insulators and insulating fittings**
- 23431** Manufacture of ceramic insulators and insulating fittings
- manufacture of electrical insulators and insulating fittings of ceramics
- Also belong here:**
- *metalloadega keraamiliste elektriisolaatorite tootmine elektriõhuliinidele või kontaktvõrgule*
- Does not belong here:**
- manufacture of refractory ceramic goods, see 23201*
- 2344** **Manufacture of other technical ceramic products**

- 23441** Manufacture of other technical ceramic products
- manufacture of ceramic and ferrite magnets
  - manufacture of ceramic laboratory, chemical and industrial products and
- Does not belong here:**
- manufacture of artificial stone (e.g. cultured marble), see 22239*  
*manufacture of refractory ceramic goods, see 23201*
- 2349** **Manufacture of other ceramic products**
- 23491** Manufacture of other ceramic products
- manufacture of ceramic pots, jars and similar articles of a kind used for conveyance or packing of goods
- Also belong here:**
- *keraamiliste pildiraamide tootmine*
- Does not belong here:**
- manufacture of ceramic sanitary fixtures, see 23421*  
*manufacture of artificial teeth, see 32509*
- 235** **Manufacture of cement, lime and plaster**
- 2351** **Manufacture of cement**
- 23511** Manufacture of cement
- manufacture of clinkers
  - manufacture of hydraulic cements, including Portland, aluminous cement,
- Does not belong here:**
- manufacture of refractory mortars, concrete etc., see 23201*  
*manufacture of ready-mixed and dry-mix concrete and mortars, see 23631,*
- 2352** **Manufacture of lime and plaster**
- 23521** Manufacture of lime and plaster
- manufacture of quicklime, slaked lime and hydraulic lime
  - manufacture of plasters of calcined gypsum or calcined sulphate
- Does not belong here:**
- manufacture of articles of plaster, see 2362, 2369*
- 236** **Manufacture of articles of concrete, cement and plaster**
- 2361** **Manufacture of concrete products for construction purposes**
- 23611** Manufacture of prefabricated concrete buildings and components thereof
- manufacture of prefabricated or assembled concrete buildings (e.g. buildings, garages, shops, etc.)
- Does not belong here:**
- Assembly and installation of prefabricated concrete buildings on site, see 41201*
- 23619** Manufacture of other concrete products for construction purposes
- manufacture of precast concrete, cement or artificial stone roofing tiles
  - manufacture of light concrete (with a basis of crushed pumice, granulated
- 2362** **Manufacture of plaster products for construction purposes**
- 23621** Manufacture of plaster products for construction purposes
- manufacture of plaster tiles, boards, panels, sheets and similar articles of plaster
- 2363** **Manufacture of ready-mixed concrete**
- 23631** Manufacture of ready-mixed concrete
- manufacture of ready-mixed concrete
- Does not belong here:**
- manufacture of refractory cements, see 23201*
- 2364** **Manufacture of mortars**
- 23641** Manufacture of mortars

- manufacture of dry-mix mortars

**Does not belong here:**

*manufacture of refractory mortars, see 23201*  
*manufacture of dry-mixed concrete and mortars, see 23631*

**2365 Manufacture of fibre cement**

**23651** Manufacture of fibre cement

- manufacture of building materials of vegetable substances (wood wool, straw, reeds, rushes) agglomerated with cement, plaster or other mineral

**2369 Manufacture of other articles of concrete, plaster and cement**

**23691** Manufacture of other articles of concrete, plaster and cement

- manufacture of concrete, plaster, cement or artificial stone furniture, statuary, bas- and haut-reliefs, vases, flowerpots, etc.

**237 Cutting, shaping and finishing of stone**

**2370 Cutting, shaping and finishing of stone**

**23701** Cutting, shaping and finishing of stone for use in cemeteries

- cutting, shaping and finishing of stone

**Also belong here:**

- *hausammaste restaureerimine*

**Does not belong here:**

*quarrying, cutting of stone and similar activities carried out in quarries, e.g. production of rough cut stone, see 08111*

**23702** Manufacture of building materials and other products of limestone and dolomite

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

**Does not belong here:**

*quarrying, cutting of stone and similar activities carried out in quarries, e.g. production of rough cut stone, see 08111*

**23709** Manufacture of products of granite, marble and natural stone

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

**Does not belong here:**

*quarrying, cutting of stone and similar activities carried out in quarries, e.g. production of rough cut stone, see 08111*

**239 Manufacture of abrasive products and non-metallic mineral products n.e.c.**

**2391 Production of abrasive products**

**23911** Production of abrasive products

- manufacture of millstones, sharpening or polishing stones and natural or artificial abrasive products on a support, including abrasive products on a soft

**Does not belong here:**

*maintenance and repair of millstones, grindstones, grinding wheels, see 33191*  
*installation of millstones, grindstones, grinding wheels, see 33201*

**2399 Manufacture of other non-metallic mineral products n.e.c.**

**23991** Manufacture of other non-metallic mineral products n.e.c.

- manufacture of friction material and unmounted articles thereof with a base of mineral substances or of cellulose (e.g. brake linings and pads, etc.)

**Does not belong here:**

*manufacture of glass wool and non-woven glass wool products, see 23141*  
*manufacture of graphite electrodes, see 27901*

**24 Manufacture of basic metals**

The activities of smelting and/or refining ferrous and non-ferrous metals from ore, pig or scrap, using electrometallurgical and other process metallurgic

**241 Manufacture of basic iron and steel and of ferro-alloys**

Direct reduction (enrichment) of iron ore, manufacturing of melted and solid cast iron, transformation of raw cast iron into steel and manufacturing of ferro-



- 2410 Manufacture of basic iron and steel and of ferro-alloys**
- 24101** Manufacture of basic iron and steel and of ferro-alloys
- operation of blast furnaces, steel converters, rolling and finishing mills
  - production of pig iron and spiegeleisen in pigs, blocks or other primary forms
- Also belong here:**
- *roostevaba terase tootmine*
- Does not belong here:**
- cold drawing of bars, see 24311*
- 242 Manufacture of tubes, pipes, hollow profiles and related fittings, of steel**
- 2420 Manufacture of tubes, pipes, hollow profiles and related fittings, of steel**
- 24201** Manufacture of tubes, pipes, hollow profiles and related fittings, of steel
- manufacture of seamless tubes and pipes of circular or non-circular cross section and of blanks of circular cross section, for further processing, by hot
- Does not belong here:**
- manufacture of seamless tubes and pipes of steel by centrifugally casting, see 24521*
- 243 Manufacture of other products of first processing of steel**
- 2431 Cold drawing of bars**
- 24311** Cold drawing of bars
- manufacture of steel bars and solid sections of steel by cold drawing, grinding or turning
- Does not belong here:**
- drawing of wire, see 24341*
- 2432 Cold rolling of narrow strip**
- 24321** Cold rolling of narrow strip
- manufacture of coated or uncoated flat rolled steel products in coils or in straight lengths of a width less than 600 mm by cold re-rolling of hot-rolled
- 2433 Cold forming or folding**
- 24331** Cold forming or folding
- manufacture of open sections by progressive cold forming on a roll mill or folding on a press of flatrolled products of steel
- 2434 Cold drawing of wire**
- 24341** Cold drawing of wire
- manufacture of drawn steel wire, by cold drawing of steel wire rod
- Does not belong here:**
- drawing of bars and solid sections of steel, see 24311*  
*manufacture of derived wire products, see 2593*
- 244 Manufacture of basic precious and other non-ferrous metals**
- 2441 Precious metals production**
- 24411** Precious metals production
- production and refining of unwrought or wrought precious metals (gold, silver, platinum, etc.) from ore and scrap
- Does not belong here:**
- casting of non-ferrous metals, see 24531, 24541*  
*manufacture of precious metal jewellery, see 32121*
- 2442 Aluminium production**
- 24421** Aluminium production
- production of aluminium from alumina
  - production of aluminium from electrolytic refining of aluminium waste and
- Does not belong here:**

*casting of non-ferrous metals, see 24531, 24541*

**2443 Lead, zinc and tin production**

**24431** Lead, zinc and tin production

- production of lead, zinc and tin from ores
- production of lead, zinc and tin from ores

**Does not belong here:**

*casting of non-ferrous metals, see 24531, 24541*

**2444 Copper production**

**24441** Copper production

- production of copper from ores
- production of copper from electrolytic refining of copper waste and scrap

**Does not belong here:**

*casting of non-ferrous metals, see 24531, 24541*

**2445 Other non-ferrous metal production**

**24451** Other non-ferrous metal production

- production of chrome, manganese, nickel, etc. from ores or oxides
- production of chrome, manganese, nickel etc. from electrolytic and

**Does not belong here:**

*casting of non-ferrous metals, see 24531, 24541*

**2446 Processing of nuclear fuel**

**24461** Processing of nuclear fuel

- production of uranium metal from pitchblende or other ores
- smelting and refining of uranium

**Does not belong here:**

*manufacture of enriched uranium, see 20131collection of radioactive waste, see 38121processing of radioactive waste, 38221*

**245 Casting of metals**

**2451 Casting of iron**

**24511** Casting of iron

This class includes activities of iron foundries.

- casting of semi-finished iron products

**Does not belong here:**

*manufacture of finished cast products such as:*

- *boilers and radiators, see 25211*

**2452 Casting of steel**

**24521** Casting of steel

This class includes activities of steel foundries.

- casting of steel castings

**Does not belong here:**

*manufacture of finished cast products such as:*

- *boilers and radiators, see 25211*

**2453 Casting of light metals**

**24531** Casting of light metals

- casting of semi-finished products of aluminium, magnesium, titanium, zinc, etc

**Does not belong here:**

*manufacture of finished cast products such as:*

- *boilers and radiators, see 25211*

**2454 Casting of other non-ferrous metals**

**24541** Casting of other non-ferrous metals

- casting of heavy metal castings
- casting of precious metal castings

**Does not belong here:**

manufacture of finished cast products such as:

- boilers and radiators, see 25211

**25 Manufacture of fabricated metal products, except machinery and equipment**

DIVISION 25 includes the manufacture of "pure" metal products (such as containers and structures), divisions 26–30 cover the manufacture of

**251 Manufacture of structural metal products**

**2511 Manufacture of metal structures and parts of structures**

**25111** Manufacture of prefabricated metal buildings

- manufacture of prefabricated buildings mainly of metal: site huts, greenhouses, modular exhibition elements, etc.

**Also belong here:**

- *sideadmete hoidmiseks konteinerite tootmine*

**Does not belong here:**

*Assembly and installation of prefabricated metal buildings on site, see 41201*

**25119** Manufacture of other metal structures and parts of structures

- manufacture of metal frameworks or skeletons for construction and parts thereof

**Also belong here:**

- *metallist ripplaelementide tootmine*
- *metalltarindite tootmine*

**Does not belong here:**

*manufacture of parts for marine or power boilers, see 25301*

*manufacture of assembled railway track fixtures, see 25991*

**2512 Manufacture of doors and windows of metal**

**25121** Manufacture of doors and windows of metal

- manufacture of metal doors, windows, their frames, jambs and sills
- manufacture of metal shutters and gates

**Does not belong here:**

*Installation of metal door, windows, their frames, etc., see 433211*

**252 Manufacture of tanks, reservoirs and containers of metal**

**2521 Manufacture of central heating radiators and boilers**

**25211** Manufacture of central heating radiators and hot-water boilers

- manufacture of non-electric central heating radiators
- manufacture of central heating boilers and parts thereof

**Does not belong here:**

*manufacture of electrical ovens and water heaters, see 27511*

*manufacture of central heating radiators and boilers, see 33111*

**2529 Manufacture of other tanks, reservoirs and containers of metal**

**25291** Manufacture of other tanks, reservoirs and containers of metal

- manufacture of metal reservoirs, tanks, vats and similar containers for any liquids, of a capacity > 300 litres (including lined or heat insulated)

**Does not belong here:**

*manufacture of metal casks, drums, cans, pails, boxes etc. of a kind normally used for carrying and packing of goods, of a capacity not exceeding 300 litres,*

**253 Manufacture of steam generators, except central heating hot water boilers**

**2530 Manufacture of steam generators, except central heating hot water boilers**

**25301** Manufacture of steam generators, except central heating hot water boilers

- manufacture of steam or other vapour generators
- manufacture of condensers, economisers, super heaters, steam collectors

**Does not belong here:**

*manufacture of central heating hot-water boilers and radiators, see 25211*

*manufacture of boiler-turbine sets, see 28111*

- 254 Manufacture of weapons and ammunition**
- 2540 Manufacture of weapons and ammunition**
- 25401** Manufacture of weapons and ammunition
- manufacture of heavy weapons (artillery, mobile guns, rocket launchers, torpedo tubes, heavy machine guns)
- Does not belong here:**
- manufacture of percussion caps, detonators or signalling flares, see 20511*  
*manufacture of cutlasses, swords, bayonets etc., see 25711*
- 255 Forging, pressing, stamping and roll-forming of metal; powder metallurgy**
- 2550 Forging, pressing, stamping and roll-forming of metal; powder metallurgy**
- 25501** Forging, pressing, stamping and roll-forming of metal; powder metallurgy
- forging, pressing, stamping and roll-forming of metal
  - powder metallurgy:
- Does not belong here:**
- production of metal powder, see 241, 244*
- 256 Treatment and coating of metals; machining**
- General activities for the treatment of metal, such as plating, coating, engraving, boring, polishing, welding etc., which are typically carried out on a
- 2561 Treatment and coating of metals**
- 25611** Treatment and coating of metals
- plating, anodising etc. of metals
  - heat treatment of metals
- Also belong here:**
- *metalli pulbervärvimine*
  - *korrosioonitõrje, v.a mootorsõidukite korrosioonitõrje, vt 45201*
- Does not belong here:**
- activities of farriers, see 01621*  
*printing onto metals, see 18129*
- 2562 Machining**
- 25621** Machining
- boring, turning, milling, eroding, planing, lapping, broaching, levelling, sawing, grinding, sharpening, polishing, welding, splicing, etc. of metalwork
- Also belong here:**
- *mehaanilise metallitöötlemisega seotud plekitööd*
- Does not belong here:**
- activities of farriers, see 01621*  
*"while-you-wait" engraving services, see 95291*
- 257 Manufacture of cutlery, tools and general hardware**
- 2571 Manufacture of cutlery**
- 25711** Manufacture of cutlery
- manufacture of domestic cutlery such as knives, forks, spoons, etc
  - manufacture of other articles of cutlery:
- Does not belong here:**
- manufacture of hollowware (pots, kettles etc.), dinnerware (bowls, platters etc.) or flatware (plates, saucers etc.), see 2599*
- 2572 Manufacture of locks and hinges**
- 25721** Manufacture of locks and hinges
- manufacture of padlocks, locks, keys, hinges and the like, hardware for buildings, furniture, vehicles, etc.
- Also belong here:**
- *kremoonide ja kremoonidega raamide tootmine*
  - *uste automaatsulgurite tootmine*

**Does not belong here:**

*repair of locks and hinges, see 33111 installation of locks and hinges, see 33201*

**2573 Manufacture of tools**

**25731** Manufacture of mould tools

- manufacture of moulding boxes for metal foundry
- manufacture of mould bases, moulding patterns

**Does not belong here:**

*manufacture of ingot moulds and ladles for metallurgy and metal foundries, see 28911*

**25739** Manufacture of other tools

- manufacture of knives and cutting blades for machines or for mechanical appliances

**Does not belong here:**

*manufacture of power-driven hand tools, see 28241*

**259 Manufacture of other fabricated metal products**

This group includes the manufacture of a variety of metal products, such as cans and buckets; nails, bolts and nuts; metal household articles; metal

**2591 Manufacture of steel drums and similar containers**

**25911** Manufacture of steel drums and similar containers

- manufacture of iron and steel containers of a capacity of  $\leq 300$  litres
- manufacture of buckets, cans, boxes and casks

**Does not belong here:**

*manufacture of tanks and reservoirs of a capacity of  $\leq 300$  litres, see 25291 repair of steel casks and containers, see 33111*

**2592 Manufacture of light metal packaging**

**25921** Manufacture of light metal packaging

- manufacture of tins and cans for food products, collapsible tubes and boxes
- manufacture of metallic closures (e.g. caps, stoppers, lids)

**2593 Manufacture of wire products, chain and springs**

**25931** Manufacture of wire products, chain and springs

- manufacture of metal cable, plaited bands and similar articles
- manufacture of uninsulated metal cable or insulated cable not capable of

**Also belong here:**

- *pocetvedruplokkide tootmine*

**Does not belong here:**

*manufacture of clock or watch springs, see 26521*

*manufacture of wire and cable for electricity transmission, see 27321*

**2594 Manufacture of fasteners and screw machine products**

**25941** Manufacture of fasteners and screw machine products

- manufacture of rivets, washers and similar non-threaded products
- manufacture of bolts, screws, nuts and similar threaded products

**Does not belong here:**

*Manufacture of springs and chains, see 25931*

**2599 Manufacture of other fabricated metal products n.e.c.**

**25991** Manufacture of other fabricated metal products n.e.c.

- manufacture of metal household articles:
- flatware: plates, saucers, etc.

**Also belong here:**

- *räästaplekkide, metallaedade ja plekist vihmaveerennide tootmine*
- *metallist käsipuupiirete tootmine*

**Does not belong here:**

*manufacture of swords, bayonets, see 25711*

*manufacture of shopping carts, see 30991*

- 26 Manufacture of computer, electronic and optical products**  
 Manufacture of computers, computer peripherals, communications equipment, and similar electronic products, as well as the manufacture of
- 261 Manufacture of electronic components and boards**
- 2611 Manufacture of electronic components**
- 26111** Manufacture of electronic components  
 – manufacture of capacitors, electronic  
 – manufacture of resistors, electronic  
*Does not belong here:*  
*printing of smart cards, see 18129*  
*manufacture of computer and television displays, see 26201, 26401*
- 2612 Manufacture of loaded electronic boards**
- 26121** Manufacture of loaded electronic boards  
 – manufacture of loaded printed circuit boards  
 – loading of components onto printed circuit boards  
*Does not belong here:*  
*printing of smart cards, see 18129*  
*manufacture of bare printed circuit boards, see 26111*
- 262 Manufacture of computers and peripheral equipment**
- 2620 Manufacture of computers and peripheral equipment**
- 26201** Manufacture of computers and peripheral equipment  
 Manufacture and/or assembly of electronic computers, such as mainframes, desktop computers, laptops and computer servers; and computer peripheral  
*Also belong here:*  
 – arvutite komplekteerimine ja montaaž tootja poolt kohapeal  
 – sularahaautomaatide/ kassautomaatide/ pangautomaatide tootmine  
*Does not belong here:*  
*reproduction of recorded media (computer media, sound, video, etc.), see 18201*
- 263 Manufacture of communication equipment**
- 2630 Manufacture of communication equipment**
- 26301** Manufacture of communication equipment  
 Manufacture of telephone and data communications equipment used to move signals electronically over wires or through the air such as radio and television  
*Also belong here:*  
 – WIFI seadmete tootmine  
*Does not belong here:*  
*manufacture of electronic components and subassemblies used in communications equipment, including internal/external computer modems, see*
- 264 Manufacture of consumer electronics**
- 2640 Manufacture of consumer electronics**
- 26401** Manufacture of consumer electronics  
 Manufacture of electronic audio and video equipment for home entertainment, motor vehicle, public address systems and musical instrument  
*Also belong here:*  
 – LCD pildiraamide tootmine  
 – tehnoloogiliste taimekasvatussüsteemide tootmine  
*Does not belong here:*  
*reproduction of recorded media (computer media, sound, video, etc.), see 182*  
*manufacture of computer peripheral devices and computer monitors, see*
- 265 Manufacture of instruments and appliances for measuring, testing and navigation; watches and clocks**  
 tootmisliiki ja mitte tootmisliiki eesmärkidel kasutatavate mõõte-, katse- ja navigatsiooniseadmete tootmine, k.a aja mõõtmisel baseeruvad

- 2651 Manufacture of instruments and appliances for measuring, testing and navigation**  
**26511** Manufacture of instruments and appliances for measuring, testing and navigation  
 Manufacture of the following instruments and equipment: search, detection, navigation, guidance, aeronautical, and nautical systems and instruments;  
**Also belong here:**  
 – mikroskoopide ja nende osade tootmine  
 – lennu- või kosmosenavigatsiooniinstrumentide ja -seadmete tootmine  
**Does not belong here:**  
 manufacture of telephone answering machines, see 26301  
 manufacture of irradiation equipment, see 26601
- 2652 Manufacture of watches and clocks**  
**26521** Manufacture of watches and clocks  
 – manufacture of watches and clocks of all kinds, including instrument panel clocks  
**Does not belong here:**  
 manufacture of non-metal watch bands (textile, leather, plastic), see 1512  
 manufacture of watch bands of precious metal, see 32121
- 266 Manufacture of irradiation, electromedical and electrotherapeutic equipment**  
**2660** **Manufacture of irradiation, electromedical and electrotherapeutic equipment**  
**26601** Manufacture of irradiation, electromedical and electrotherapeutic equipment  
 – manufacture of irradiation apparatus and tubes (e.g. industrial, medical diagnostic, medical therapeutic, research, scientific): beta-, gamma, X-ray or  
**Does not belong here:**  
 manufacture of tanning beds, see 28991
- 267 Manufacture of optical instruments and photographic equipment**  
**2670** **Manufacture of optical instruments and photographic equipment**  
**26701** Manufacture of optical instruments and photographic equipment  
 Manufacture of optical instruments and lenses, such as binoculars, microscopes (except electron, proton), telescopes, prisms and lenses (except  
**Does not belong here:**  
 manufacture of computer projectors, see 26201  
 manufacture of commercial TV and video cameras, see 26301
- 268 Manufacture of magnetic and optical media**  
**2680** **Manufacture of magnetic and optical media**  
**26801** Manufacture of magnetic and optical media  
 – manufacture of blank magnetic audio and video tapes  
 – manufacture of blank magnetic audio and video cassettes  
**Does not belong here:**  
 reproduction of recorded media (computer media, sound, video, etc.), see 182
- 27 Manufacture of electrical equipment**  
 Manufacture of products that generate, distribute and use electrical power; manufacture of electrical lighting, signalling equipment and electric household
- 271 Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus**  
 Manufacture of power, distribution and specialty transformers; electric motors, generators, and motor generator sets.
- 2711** **Manufacture of electric motors, generators and transformers**  
**27111** Manufacture of electric motors, generators and transformers  
 Manufacture of all electric motors and transformers: AC, DC and AC/DC.  
 – manufacture of electric motors (except internal combustion engine starting  
**Does not belong here:**  
 manufacture of electronic component-type transformers and switches, see 26111
- 2712** **Manufacture of electricity distribution and control apparatus**

- 27121** Manufacture of electricity distribution and control apparatus
- manufacture of power circuit breakers
  - manufacture of control panels for electric power distribution
- Does not belong here:**
- manufacture of environmental controls and industrial process control instruments, see 26511*
- 272** **Manufacture of batteries and accumulators**
- 2720** **Manufacture of batteries and accumulators**
- 27201** Manufacture of batteries and accumulators
- Manufacture of non-rechargeable and rechargeable batteries.
- manufacture of primary cells and primary batteries e.g. cells containing
- 273** **Manufacture of wiring and wiring devices**
- This group includes the manufacture of current-carrying wiring devices and non current-carrying wiring devices for wiring electrical circuits regardless of
- 2731** **Manufacture of fibre optic cables**
- 27311** Manufacture of fibre optic cables
- manufacture of fibre optic cable for data transmission or live transmission of images
- Also belong here:**
- *optiliste kiudude, kiukimpude tootmine*
  - *fiberoptilise kaabli tootmine*
- Does not belong here:**
- manufacture of glass fibres or strand, see 23141*
- manufacture of optical cable sets or assemblies with connectors or other*
- 2732** **Manufacture of other electronic and electric wires and cables**
- 27321** Manufacture of other electronic and electric wires and cables
- manufacture of insulated wire and cable, made of steel, copper, aluminium
- Also belong here:**
- *koaksiaalakaabli ja koaksiaalsete elektrijuhtmete tootmine*
- Does not belong here:**
- manufacture (drawing) of wire, see 24341, 24411, 24421, 24431, 24441, 24451*
- 2733** **Manufacture of wiring devices**
- 27331** Manufacture of wiring devices
- This class includes the manufacture of current-carrying and non current-carrying wiring devices for electrical circuits regardless of material.
- Does not belong here:**
- manufacture of ceramic insulators, see 23431*
- manufacture of electronic component-type connectors, sockets, and switches,*
- 274** **Manufacture of electric lighting equipment**
- 2740** **Manufacture of electric lighting equipment**
- 27401** Manufacture of electric lighting equipment
- Manufacture of electric light bulbs and tubes and parts and components thereof (except glass blanks for electric light bulbs), electric lighting fixtures
- Does not belong here:**
- manufacture of glassware and glass parts for lighting fixtures, see 2319*
- manufacture of current-carrying wiring devices for lighting fixtures, see 2733*
- 275** **Manufacture of domestic appliances**
- Manufacture of gas, liquid/solid fuel domestic appliances and small electric appliances and electric house wares, household-type fans, household-type
- 2751** **Manufacture of electric domestic appliances**
- 27511** Manufacture of electric domestic appliances
- manufacture of domestic electric appliances:
  - refrigerators



**Also belong here:**

– tervisekapslite jaoks aurugeneraatorite tootmine

**Does not belong here:**

*manufacture of commercial and industrial refrigerators and freezers, room air-conditioners, attic fans, permanent mount space heaters, and commercial*

**2752 Manufacture of non-electric domestic appliances**

**27521** Manufacture of non-electric domestic appliances

– manufacture of domestic non-electric cooking and heating equipment (e.g. non-electric space heaters, cooking ranges, grates, stoves, water heaters,

**Also belong here:**

– priimuste tootmine

**279 Manufacture of other electrical equipment**

**2790 Manufacture of other electrical equipment**

**27901** Manufacture of other electrical equipment

Manufacture of miscellaneous electrical equipment other than motors, generators and transformers, batteries and accumulators, wires and wiring

**Also belong here:**

– elektriliste välireklaamikastide tootmine

**Does not belong here:**

*manufacture of porcelain electrical insulators, see 23431*

*manufacture of carbon and graphite fibres and products (except electrodes and*

**28 Manufacture of machinery and equipment n.e.c**

Manufacture of fixed and mobile or hand-held devices, regardless of whether they are designed for industrial, building and civil engineering, agricultural or

**281 Manufacture of general-purpose machinery**

**2811 Manufacture of engines and turbines, except aircraft, vehicle and cycle engines**

**28111** Manufacture of engines and turbines, except aircraft, vehicle and cycle engines

– manufacture of internal combustion piston engines, except motor vehicle, aircraft and cycle propulsion engines:

**Does not belong here:**

*manufacture of electric generators (except turbine generator sets), see 27111*

*manufacture of prime mover generator sets (except turbine generator sets),*

**2812 Manufacture of fluid power equipment**

**28121** Manufacture of fluid power equipment

– manufacture of hydraulic and pneumatic components (including hydraulic pumps, hydraulic motors, hydraulic and pneumatic cylinders, hydraulic and

**Does not belong here:**

*manufacture of compressors, see 28131*

*manufacture of pumps for non-hydraulic applications, see 28131*

**2813 Manufacture of other pumps and compressors**

**28131** Manufacture of other pumps and compressors

– manufacture of air or vacuum pumps, air or other gas compressors  
– manufacture of pumps for liquids whether or not fitted with a measuring

**Does not belong here:**

*manufacture of hydraulic and pneumatic equipment, see 28121*

**2814 Manufacture of other taps and valves**

**28141** Manufacture of other taps and valves

– manufacture of industrial taps and valves, including regulating valves and intake taps

**Does not belong here:**

*manufacture of valves of unhardened vulcanised rubber, glass or of ceramic materials, see 22191, 23191 or 23441*

- 2815 Manufacture of bearings, gears, gearing and driving elements**
- 28151** Manufacture of bearings, gears, gearing and driving elements  
 – manufacture of ball and roller bearings and parts thereof (balls, needles and rollers)  
**Does not belong here:**  
*manufacture of other chain, see 25931*  
*manufacture of hydraulic transmission equipment, see 28121*
- 282 Manufacture of other general-purpose machinery**
- 2821 Manufacture of ovens, furnaces and furnace burners**
- 28211** Manufacture of ovens, furnaces and furnace burners  
 – manufacture of electrical and other industrial and laboratory furnaces and ovens, including incinerators  
**Does not belong here:**  
*manufacture of household ovens, see 27511*  
*manufacture of agricultural dryers, see 28931*
- 2822 Manufacture of lifting and handling equipment**
- 28221** Manufacture of lifting and handling equipment  
 – manufacture of hand-operated or power-driven lifting, handling, loading or unloading machinery:  
**Does not belong here:**  
*manufacture of industrial robots for multiple uses, see 28991*  
*manufacture of continuous-action elevators and conveyors for underground*
- 2823 Manufacture of office machinery and equipment (except computers and peripheral equipment)**
- 28231** Manufacture of office machinery and equipment (except computers and peripheral equipment)  
 – manufacture of calculating machines  
 – manufacture of adding machines, cash registers  
**Does not belong here:**  
*manufacture of computers and peripheral equipment, see 26201*  
*installation of office machinery and equipment, see 33201*
- 2824 Manufacture of power-driven hand tools**
- 28241** Manufacture of power-driven hand tools  
 – manufacture of hand tools, with self-contained electric or non-electric motor or pneumatic drive:  
**Does not belong here:**  
*manufacture of interchangeable tools for hand tools, see 25739*  
*manufacture of electrical hand held soldering and welding equipment, see*
- 2825 Manufacture of non-domestic cooling and ventilation equipment**
- 28251** Manufacture of non-domestic cooling and ventilation equipment  
 – manufacture of refrigerating or freezing industrial equipment, including assemblies of components  
**Does not belong here:**  
*manufacture of domestic refrigerating or freezing equipment, see 27511*  
*manufacture of domestic fans, see 27511*
- 2829 Manufacture of other general-purpose machinery n.e.c.**
- 28291** Manufacture of other general-purpose machinery n.e.c.  
 – manufacture of weighing machinery, except sensitive laboratory balances (e.g. household and shop scales, platform scales, weighbridges, scales for  
**Does not belong here:**  
*manufacture of sensitive (laboratory-type) balances, see 26511*  
*manufacture of domestic refrigerating or freezing equipment, see 27511*
- 283 Manufacture of agricultural and forestry machinery**
- 2830 Manufacture of agricultural and forestry machinery**
- 28301** Manufacture of agricultural and forestry machinery  
 – manufacture of tractors used in agriculture and forestry  
 – manufacture of walking (pedestrian-controlled) tractors

**Does not belong here:**

*manufacture of non-power-driven agricultural hand tools, see 25739*  
*manufacture of conveyors for farm use, see 28221*

**284 Manufacture of metal forming machinery and machine tools**

Manufacture of metal forming machinery and machine tools, e.g. manufacture of machine tools for working metals and other materials (wood, bone, stone,

**2841 Manufacture of metal forming machinery**

**28411 Manufacture of metal forming machinery**

– manufacture of machine tools for working metals, including those using a laser beam, ultrasonic waves, plasma arc, magnetic pulse, etc.

**Does not belong here:**

*manufacture of interchangeable tools, see 25739*  
*manufacture of electrical welding and soldering machines, see 27901*

**2849 Manufacture of other machine tools**

**28491 Manufacture of other machine tools**

– manufacture of machine tools for working wood, bone, stone, hard rubber, hard plastics, cold glass etc., including those using a laser beam, ultrasonic

**Also belong here:**

– *galvanimissedmetete tootmine*

**Does not belong here:**

*manufacture of interchangeable tools for machine tools (drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives etc.), see 25739*

**289 Manufacture of other special-purpose machinery**

This group includes the manufacture of machinery specific for a few industries (e.g. food manufacturing or textile manufacturing) or a small cluster of

**2891 Manufacture of machinery for metallurgy**

**28911 Manufacture of machinery for metallurgy**

– manufacture of machinery and equipment for metallurgy and metal foundries (e.g. converters, ingot moulds, ladles, casting machines)

**Does not belong here:**

*manufacture of draw-benches, see 28411*  
*manufacture of moulding boxes and moulds (except ingot moulds), see 25731*

**2892 Manufacture of machinery for mining, quarrying and construction**

**28921 Manufacture of machinery for mining, quarrying and construction**

– manufacture of continuous-action elevators and conveyors for underground use

**Does not belong here:**

*manufacture of lifting and handling equipment, see 28221*  
*manufacture of other tractors, see 28301, 29101*

**2893 Manufacture of machinery for food, beverage and tobacco processing**

**28931 Manufacture of machinery for food, beverage and tobacco processing**

– manufacture of agricultural dryers  
– manufacture of machinery for the dairy industry:

**Does not belong here:**

*manufacture of food and milk irradiation equipment, see 26601*  
*manufacture of packing, wrapping and weighing machinery, see 28291*

**2894 Manufacture of machinery for textile, apparel and leather production**

**28941 Manufacture of machinery for textile, apparel and leather production**

– manufacture of textile machinery:  
– machines for preparing, producing, extruding, drawing, texturing or cutting

**Does not belong here:**

*manufacture of paper or paperboard cards for use on jacquard machines, see 17291*

**2895 Manufacture of machinery for paper and paperboard production**

**28951 Manufacture of machinery for paper and paperboard production**

– manufacture of machinery for making paper pulp or cellulose fibre pulp  
– manufacture of paper and paperboard making machinery

**Does not belong here:**

*maintenance and repair of machinery for paper and paperboard production, see 33121*

**2896 Manufacture of plastics and rubber machinery**

**28961 Manufacture of plastics and rubber machinery**

– manufacture of machinery for working soft rubber or plastics or for the manufacture of products of these materials (e.g. extruders, moulders,

**Does not belong here:**

*maintenance and repair of machinery for working plastics and rubber, see 33121*

**2899 Manufacture of other special-purpose machinery n.e.c.**

**28991 Manufacture of other special-purpose machinery n.e.c.**

– manufacture of dryers for wood, paper pulp, paper or paperboard and other materials (except for agricultural products and textiles)

**Also belong here:**

– *solaariumite tootmine*

**Does not belong here:**

*manufacture of household appliances, see 275*

*manufacture of photocopy machines etc., see 28231*

**29 Manufacture of motor vehicles, trailers and semi-trailers**

This division includes the manufacture of motor vehicles for transporting passengers or freight, manufacture of various parts and accessories, as well as

**291 Manufacture of motor vehicles**

**2910 Manufacture of motor vehicles**

**29101 Manufacture of motor vehicles**

– manufacture of passenger cars

– manufacture of motor vehicles for the transport of at least ten persons

**Also belong here:**

– *mootorsõidukite ümberehitus*

**Does not belong here:**

*manufacture of electric motors (except starting motors), see 27111*

*manufacture of lighting equipment for motor vehicles, see 27401*

**292 Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers**

**2920 Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers**

**29201 Manufacture of bodies (coachwork) for motor vehicles**

– manufacture of bodies, including cabs for motor vehicles

– outfitting of all types of motor vehicles

**Does not belong here:**

*manufacture of parts and accessories of bodies for motor vehicles, see 29321*

*maintenance and repair of motor vehicles, see 45201*

**29202 Manufacture of trailers, semi-trailers and containers**

– installation of all types of trailers and semi-trailers,

– manufacture of trailers and semi-trailers and parts thereof:

**Also belong here:**

– *prügikonteinerite tootmine*

**Does not belong here:**

*manufacture of trailers and semi-trailers specially designed for use in agriculture, see 28301*

**293 Manufacture of parts and accessories for motor vehicles**

**2931 Manufacture of electrical and electronic equipment for motor vehicles**

**29311 Manufacture of electrical and electronic equipment for motor vehicles**

– manufacture of motor vehicle electrical equipment (e.g. generators, alternators, spark plugs, ignition wiring harnesses, power window and door

**Does not belong here:**

*manufacture of batteries for vehicles, see 27201*

*manufacture of lighting equipment for motor vehicles, see 27401*

**2932 Manufacture of other parts and accessories for motor vehicles**

**29321** Manufacture of other parts and accessories for motor vehicles

– manufacture of brakes, gearboxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, catalytic converters, clutches,

**Does not belong here:**

*manufacture of tyres, see 22111*

*manufacture of rubber hoses and belts and other rubber products, see 22191*

**30 Manufacture of other transport equipment**

Division 30 includes the manufacture of transportation equipment such as ship building and boat manufacturing, the manufacture of railroad rolling

**301 Building of ships and boats**

This group includes the building of ships, boats and other floating structures for transportation of passengers or freight and other commercial purposes, as

**3011 Building of ships and floating structures**

**30111** Building of ships

– passenger vessels, ferry boats, cargo ships, tankers, tugs etc.  
– building of warships

**Also belong here:**

– *laevakerede värvimine*

**Does not belong here:**

*manufacture of parts of vessels, other than major hull assemblies:*

*manufacture of sails, see 13929*

**30112** Building of floating structures

– building of floating or diving drilling and production platforms  
– building of floating docks

**Also belong here:**

– *ujusvaunad ehitus*

**Does not belong here:**

*manufacture of amphibious motor vehicles, see 29101*

*manufacture of inflatable pleasure boats and rafts, see 30121*

**3012 Building of pleasure and sporting boats**

**30121** Building of pleasure and sporting boats

– building of sailboats with or without auxiliary motor  
– building of motor boats

**Does not belong here:**

*manufacture of sails, see 13929*

*manufacture of iron or steel anchors, see 25991*

**302 Manufacture of railway locomotives and rolling stock**

**3020 Manufacture of railway locomotives and rolling stock**

**30201** Manufacture of railway locomotives and rolling stock

– manufacture of electric, diesel, steam and other rail locomotives  
– manufacture of self-propelled railway or tramway coaches, vans and trucks,

**Does not belong here:**

*manufacture of steel unassembled rails, see 24101*

*manufacture of assembled railway track fixtures, see 25991*

**303 Manufacture of air and spacecraft and related machinery**

**3030 Manufacture of air and spacecraft and related machinery**

**30301** Manufacture of air and spacecraft and related machinery

– manufacture of airplanes for the transport of goods or passengers, for use by the defence forces, for sport or other purposes

**Does not belong here:**

*manufacture of parachutes, see 13929*

*manufacture of military ordinance and ammunition, see 25401*

**304 Manufacture of military fighting vehicles**

**3040 Manufacture of military fighting vehicles**

**30401** Manufacture of military fighting vehicles

- manufacture of tanks
- manufacture of armoured amphibious military vehicles

**Also belong here:**

- *tankide jm militaarveokite konserveerimine ja restaureerimine*

**Does not belong here:**

*manufacture of weapons and ammunitions, see 25401*

*repair and maintenance of military fighting vehicles, see 30401*

**309 Manufacture of transport equipment n.e.c.**

**3091 Manufacture of motorcycles**

**30911** Manufacture of motorcycles

- manufacture of motorcycles, mopeds and cycles fitted with an auxiliary engine

**Does not belong here:**

*manufacture of bicycles, see 30921*

*manufacture of invalid carriages, see 30921*

**3092 Manufacture of bicycles and invalid carriages**

**30921** Manufacture of bicycles and invalid carriages

- manufacture of non-motorised bicycles and other cycles, including (delivery) tricycles, tandems, children's bicycles and tricycles

**Does not belong here:**

*manufacture of bicycles with auxiliary motor, see 30911*

*manufacture of wheeled toys designed to be ridden, including plastic bicycles*

**3099 Manufacture of other transport equipment n.e.c.**

**30991** Manufacture of other transport equipment n.e.c.

- manufacture of hand-propelled vehicles (e.g. luggage trucks, handcarts, sledges, shopping carts, etc.)

**Does not belong here:**

*manufacture of works trucks (whether or not fitted with lifting or handling equipment, whether or not self-propelled), of the type used in factories,*

**31 Manufacture of furniture**

Division 31 includes the manufacture of furniture and related products of any material except stone, concrete and ceramic. The processes used in the

**310 Manufacture of furniture**

**3101 Manufacture of office and shop furniture**

**31011** Manufacture of office and shop furniture

- manufacture of chairs and seats for offices, workrooms, hotels, restaurants and public premises

**Also belong here:**

- *näituse/messibokside tootmine*

**Does not belong here:**

*manufacture of blackboards, see 28231*

*manufacture of car seats, see 2932*

**3102 Manufacture of kitchen furniture**

**31021** Manufacture of kitchen furniture

- manufacture of built-in kitchen furniture
- manufacture of kitchen furniture, including chairs and seats

**3103 Manufacture of mattresses**

**31031 Manufacture of mattresses**

- manufacture of mattresses:
- fitted with springs or stuffed or internally fitted with a supporting material

**Does not belong here:**

*manufacture of inflatable rubber mattresses, see 22199*

*manufacture of rubber waterbed mattresses, see 22199*

**3109 Manufacture of other furniture**

**31091 Manufacture of furniture n.e.c.**

- manufacture of sofas, sofa beds and sofa sets
- manufacture of garden chairs and seats

**Also belong here:**

*- erinevast materjalist garderoobisüsteemide tootmine*

*- laeva sisseehitatud mööbli ehitamine*

**Does not belong here:**

*manufacture of pillows, pouffes, cushions, quilts and eiderdowns, see 13929*

*manufacture of furniture of ceramics, concrete and stone, see 23421, 23691,*

**31092 Manufacture of furniture parts**

- manufacture of parts for office, store, kitchen, etc. furniture

**32 Other manufacturing**

This division includes the manufacture of a variety of goods. Since this is a residual division, production processes, input materials and use of the

**321 Manufacture of jewellery, bijouterie and related articles**

**3211 Striking of coins**

**32111 Striking of coins**

- manufacture of coins, including coins for use as legal tender, whether or not of precious metal

**3212 Manufacture of jewellery and related articles**

**32121 Manufacture of jewellery and related articles**

- production of worked pearls
- production of precious and semi-precious stones in the worked state,

**Does not belong here:**

*manufacture of non-metal watch bands (fabric, leather, plastic, etc.), see 15129*

*manufacture of (non-precious) metal watch bands, see 32131*

**3213 Manufacture of imitation jewellery and related articles**

**32131 Manufacture of imitation jewellery and related articles**

- production of jewellery imitations and fashion accessories:
- rings, bracelets, necklaces, and similar articles of jewellery made from base

**Also belong here:**

*- medalite, ordenite ja teenetemärkide vermimine*

**Does not belong here:**

*manufacture of jewellery made from precious metals or clad with precious metals, see 32121*

**322 Manufacture of musical instruments**

**3220 Manufacture of musical instruments**

**32201 Manufacture of musical instruments**

- manufacture of stringed instruments
- manufacture of keyboard stringed instruments, including automatic pianos

**Does not belong here:**

*reproduction of pre-recorded sound and video tapes and discs, see 182*

*manufacture of microphones, amplifiers, loudspeakers, headphones and similar*

**323 Manufacture of sports goods**

**3230 Manufacture of sports goods**

- 32301** Manufacture of sports goods
- manufacture of articles and equipment for sports, outdoor and indoor games, of any material:
- Also belong here:**
- *kalalantide viimistlus; kokkupanek; värvimine; lakkimine*
  - *jõusaaliseadmete tootmine*
- Does not belong here:**
- manufacture of boat sails, see 13929*  
*manufacture of sports apparel, see 14131*
- 324** **Manufacture of games and toys**
- 3240** **Manufacture of games and toys**
- 32401** Manufacture of games and toys
- manufacture of dolls and doll garments, parts and accessories
  - manufacture of action figures
- Also belong here:**
- *elektriliste mängu mudellennukite tootmine*
- Does not belong here:**
- manufacture of video game consoles, see 26401*  
*manufacture of bicycles, see 30921*
- 325** **Manufacture of medical and dental instruments and supplies**
- This class includes the manufacture of laboratory apparatus, surgical and medical instruments, surgical appliances and supplies, dental equipment and
- 3250** **Manufacture of medical and dental instruments and supplies**
- 32501** Manufacture of orthopedic appliances and parts
- manufacture of orthopedic devices and prostheses
  - crutches
- 32502** Manufacture of glasses, lenses and parts
- manufacture of ophthalmic goods, eyeglasses, lenses ground to prescription (eyesight adjustment lenses), contact lenses, sunglasses, safety goggles
- Also belong here:**
- *prilliklaaside lihvimine*
- Does not belong here:**
- activities of opticians, see 47781*
- 32509** Manufacture of other medical and dental instruments and supplies
- manufacture of surgical drapes and sterile string and tissue
  - manufacture of surgical gloves from vulcanised rubber
- Also belong here:**
- *steriilsed kirurgilised kindad*
- Does not belong here:**
- manufacture of denture adhesives and other adhesives for fixing dentures, see 20421*
- 329** **Manufacturing n.e.c.**
- 3291** **Manufacture of brooms and brushes**
- 32911** Manufacture of brooms and brushes
- manufacture of brooms and brushes, including brushes constituting parts of machines, hand-operated mechanical floor sweepers, mops and feather
- 3299** **Other manufacturing n.e.c.**
- 32991** Other manufacturing n.e.c.
- manufacture of protective safety equipment:
  - manufacture of fire-resistant and protective safety clothing
- Also belong here:**
- *jõuluehete tootmine*
  - *korgist päästevestide tootmine*



**Does not belong here:**

*manufacture of lighter wicks, see 13961*

*manufacture of workwear and service apparel (e.g. laboratory coats, work*

**33 Repair and installation of machinery and equipment**

This division includes the specialised repair of goods produced in the manufacturing sector with the aim to restore machinery, equipment and other

**331 Repair of fabricated metal products, machinery and equipment**

This group includes the specialised repair of goods produced in the manufacturing sector with the aim to restore these metal products,

**3311 Repair of fabricated metal products**

**33111 Repair of fabricated metal products**

This class includes the repair and maintenance of fabricated metal products of division 25.

**Also belong here:**

*– tööstuslike kütteseadmete remont ja hooldus*

*– kirikute metallist tornikellade konserveerimine ja restaureerimine*

**Does not belong here:**

*sharpening of blades and saws, see 33121*

*repair of central heating systems, etc., see 4322*

**3312 Repair of machinery**

**33121 Repair of machinery**

This class includes the repair and maintenance of industrial machinery and equipment like sharpening or installing commercial and industrial machinery

**Also belong here:**

*– koopiamasinate toonerite täitmine*

*– kütusetanklate hooldus*

**Does not belong here:**

*installation of furnaces and other heating equipment, see 43221*

*installation, repair and maintenance of elevators and escalators, see 43299*

**3313 Repair of electronic and optical equipment**

**33131 Repair of electronic and optical equipment**

Repair and maintenance of measuring, testing and navigating equipment, irradiation, electromedical and electrotherapeutic equipment, and optical

**Also belong here:**

*– aeglukkude jms ajaarvestusseadmete parandus*

**Does not belong here:**

*repair and maintenance of photocopy machines, see 33121*

*repair and maintenance of computers and peripheral equipment, see 95111*

**3314 Repair of electrical equipment**

**33141 Repair of electrical equipment**

Repair and maintenance of electrical equipment, except the repair and maintenance of domestic appliances.

**Also belong here:**

*– tänavavalgustuse korrashoid, hooldus ja remont*

**Does not belong here:**

*repair and maintenance of computers and peripheral computer equipment, see 95111*

**3315 Repair and maintenance of ships and boats**

**33151 Repair and maintenance of ships and boats**

*– repair and routine maintenance of ships (excluding factory conversion and rebuilding)*

**Does not belong here:**

*factory conversion of ships, see 301*

*repair of ship and boat engines, see 33121*

**3316 Repair and maintenance of aircraft and spacecraft**

**33161** Repair and maintenance of aircraft and spacecraft  
– repair and maintenance of aircraft (except factory conversion and rebuilding)  
– repair and maintenance of aircraft engines  
**Does not belong here:**  
*factory overhaul and rebuilding of aircraft, see 30301*

**3317 Repair and maintenance of other transport equipment**

**33171** Repair and maintenance of other transport equipment  
– repair and maintenance of locomotives and railroad cars (except factory rebuilding or factory conversion)  
**Does not belong here:**  
*factory overhaul and rebuilding of locomotives and railroad cars, see 30201*  
*repair and maintenance of military fighting vehicles, see 30401*

**3319 Repair of other equipment**

**33191** Repair of other equipment  
– repair of fishing nets, including mending  
– repair of ropes, riggings, canvas and tarpaulins  
**Also belong here:**  
– *tulekustutite kontroll, laadimine, täitmine, hooldus*  
– *kahjuritõrje igat liiki torusüsteemide hooldamisel*  
**Does not belong here:**  
*repair of household and office type furniture, furniture restoration, see 95241*  
*repair of bicycles, see 95291*

**332 Installation of industrial machinery and equipment**

**3320 Installation of industrial machinery and equipment**

**33201** Installation of industrial machinery and equipment  
This class includes the specialised installation of machinery. The installation of equipment that forms an integral part of buildings or similar structures, such  
**Also belong here:**  
– *tööstuslike katlamajade paigaldus*  
**Does not belong here:**  
*installation of elevators, escalators, automated doors, vacuum cleaning systems, etc., see 43299*

**D ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY**

Section D includes the activity of providing electric power, natural gas, steam, hot water and the like through a permanent infrastructure (network) of lines,

**35 Electricity, gas, steam and air conditioning supply**

**351 Electric power generation, transmission and distribution**

This group includes the generation of bulk electric power, transmission from generating facilities to distribution centres and distribution to end users.

**3511 Production of electricity**

**35111 Electricity production from non-renewable energy sources**

*Also belong here:*

– *prügigaasist elektri tootmine ilma prügila teenusteta*

*Does not belong here:*

*production of electricity through incineration of waste, see 38211*

**35112 Electricity production from water power**

**35113 Electricity production from wind power**

**35119 Other electricity production (including from biomass)**

**3512 Transmission of electricity**

**35121 Transmission of electricity**

– transmission of electricity through transmission networks

**3513 Distribution of electricity**

**35131 Distribution of electricity**

– distribution of electricity through distribution networks

**3514 Trade of electricity**

**35141 Trade of electricity**

– sale of electricity to the user

– activities of electric power brokers or agents that arrange the sale of

**352 Manufacture of gas; distribution of gaseous fuels through mains**

This group includes the manufacture of gas and the distribution of natural or synthetic gas to the consumer through a system of mains.

**3521 Manufacture of gas**

**35211 Manufacture of gas**

– production of gas by carbonation of coal, from by-products of agriculture or from waste (biogas)

*Does not belong here:*

*production of crude natural gas, see 06201*

*operation of coke ovens, see 19101*

**3522 Distribution of gaseous fuels through mains**

**35221 Transmission and distribution of natural gas through natural gas network**

– transmission, distribution and supply of gaseous fuels of all kinds through a system of mains

*Does not belong here:*

*(long-distance) transportation of gases by pipelines, see 49501*

**3523 Trade of gas through mains**

**35231 Trade of gas through mains**

– sale of gas to the user through mains

– activities of gas brokers or agents that arrange the sale of gas over gas

*Does not belong here:*

*wholesale of gaseous fuels, see 46712*

*retail sale of bottled gas, see 47789*

**353     Steam and air conditioning supply**

**3530     Steam and air conditioning supply**

**35301     Steam and air conditioning supply**

– production, collection and distribution of steam and hot water for heating, power and other purposes

- E WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES**  
 Jagu E hõlmab erinevate jäätmete, nt tahked ja vedelad tööstus- ja olmejäätmed ning saastunud maa-alad, käitlemisega (sh nende kogumine,
- 36 Water collection, treatment and supply**  
 This division includes the collection, treatment and distribution of water for domestic and industrial needs. Collection of water from various sources, as
- 360 Water collection, treatment and supply**
- 3600 Water collection, treatment and supply**
- 36001** Water collection, treatment and supply  
 This class includes water collection, treatment and distribution activities for domestic and industrial needs. Collection of water from various sources, as  
**Also belong here:**  
 – pumbajaamade tegevus  
**Does not belong here:**  
 operation of irrigation equipment for agricultural purposes, see 01611  
 treatment of wastewater in order to prevent pollution, see 37001
- 37 Sewerage**  
 Osa 37 hõlmab kanalisatsioonisüsteemide käitust ning heitvett koguvate, töötlevate ja kõrvaldavate ettevõtete tegevust.
- 370 Sewerage**
- 3700 Sewerage**
- 37001** Sewerage and wastewater management  
 – operation of sewer systems or wastewater treatment facilities  
 – collecting and transporting of human or industrial wastewater from one or  
**Also belong here:**  
 – ujumisbasseinivee ja tööstusheitvee töötlemine  
 – fekaalivedu  
**Does not belong here:**  
 decontamination of surface water and groundwater at the place of pollution, see 39001
- 38 Waste collection, treatment and disposal activities; materials recovery**  
 This division includes the collection, treatment, and disposal of waste materials. This also includes local hauling of waste materials and the operation
- 381 Waste collection**  
 This group includes the collection of waste from households, trade, services and elsewhere (domestic waste) by means of refuse bins, wheeled bins,
- 3811 Collection of non-hazardous waste**
- 38111** Collection of non-hazardous waste  
 Collection of non-hazardous solid waste (i.e. garbage) within a local area, such as collection of waste from households, trade, services and elsewhere by  
**Also belong here:**  
 – prügikogumiskeskuste tegevus  
**Does not belong here:**  
 collection of hazardous waste, see 38121  
 operation of facilities where commingled recoverable materials such as paper,
- 3812 Collection of hazardous waste**
- 38121** Collection of hazardous waste  
 This class includes the collection of solid and non-solid hazardous waste, i.e. explosive, oxidizing, flammable, toxic, irritant, carcinogenic, corrosive,  
**Does not belong here:**  
 remediation and clean up of contaminated buildings, mine sites, soil, ground water etc., e.g. asbestos removal,
- 382 Waste treatment and disposal**  
 This group includes the disposal and treatment prior to disposal of various forms of waste by different means (e.g. treatment of organic waste with the

- 3821 Treatment and disposal of non-hazardous waste**
- 38211** Treatment and disposal of non-hazardous waste  
The disposal and treatment prior to disposal of solid or non-solid non-hazardous waste:  
**Does not belong here:**  
*incineration and combustion of hazardous waste, see 38221*  
*operation of facilities where commingled recoverable materials (e.g. paper,*
- 3822 Treatment and disposal of hazardous waste**
- 38221** Treatment and disposal of hazardous waste  
The disposal and treatment prior to disposal of solid or non-solid hazardous waste, including waste that if explosive, oxidising, flammable, toxic, irritant,  
**Does not belong here:**  
*reprocessing of nuclear fuels, see 20131*  
*incineration of non-hazardous waste, see 38211*
- 383 Materials recovery**
- 3831 Dismantling of wrecks**
- 38311** Dismantling of wrecks  
– dismantling of wrecks of any type (automobiles, ships, computers, and other equipment) for materials recovery  
**Also belong here:**  
– *televisiorivrakide demonteerimine*  
  
**Does not belong here:**  
*disposal of used goods (e.g. refrigerators) that contain hazardous waste, see 38221*
- 3832 Recovery of sorted materials**
- 38321** Recovery of sorted materials  
This class includes the processing of metal and non-metal waste and scrap and other articles into secondary raw materials, usually involving a mechanical or  
**Also belong here:**  
– *asfaldi jäätmete ja puidu mehaaniline purustamine*  
– *puukooremultši tootmine*  
**Does not belong here:**  
*manufacture of new final products from (whether or not self-manufactured) secondary raw materials, such as spinning yarn from garnetted stock, making*
- 39 Remediation activities and other waste management services**  
This division includes the provision of remediation services, i.e. the cleanup of contaminated buildings and sites, soil, surface or ground water.
- 390 Remediation activities and other waste management services**
- 3900 Remediation activities and other waste management services**
- 39001** Remediation activities and other waste management services  
– decontamination or restoring of soils and groundwater at the place of pollution (in situ) or elsewhere (ex situ), using mechanical, chemical or  
**Does not belong here:**  
*pest control in agriculture, see 01611*  
*purification of water for water supply purposes, see 36001*

## **F CONSTRUCTION**

This section includes general construction and specialised construction activities for buildings and civil engineering works. It includes new work, repair,

### **41 Construction of buildings**

This division includes general construction of buildings of all kinds. e.g. entire dwellings, office buildings, stores and other public and utility buildings, farm

#### **411 Development of building projects**

##### **4110 Development of building projects**

##### **41101 Development of building projects**

– development of building projects for residential, public or production buildings by bringing together financial, technical and physical means to

**Does not belong here:**

*construction of residential, public or production buildings, see 41201*  
*architectural and engineering activities, see 711*

##### **412 Construction of residential and non-residential buildings**

This group includes the construction of complete residential or non-residential buildings, on own account for sale or on a fee or contract basis. Outsourcing

##### **4120 Construction of residential and non-residential buildings**

##### **41201 Construction of residential and non-residential buildings**

– new work, additions and alterations, renovation  
– construction of all types of residential buildings:

**Also belong here:**

– *puidust mitteamatoodetud ehitiste püstitus*  
– *plastist mitteamatoodetud ehitiste püstitus*

**Does not belong here:**

*construction of industrial facilities, except buildings, see 42991*  
*architectural and engineering activities, see 711*

### **42 Civil engineering**

Division 42 includes new work, repair, additions and alterations, the erection of pre-fabricated structures on the site and also construction of temporary

#### **421 Construction of roads and railways**

##### **4211 Construction of roads and motorways**

##### **42111 Construction of roads and motorways**

– construction of motorways, highways, streets, roads, pedestrian ways and cycle tracks

**Also belong here:**

– *teede ning kiirteede hooldus ja remont*  
– *äärekivide paigaldus*

**Does not belong here:**

*installation of street lighting and electrical signals, see 4321*  
*architectural and engineering activities, see 711*

##### **4212 Construction of railways and underground railways**

##### **42121 Construction, maintenance and repair of railways and underground railways**

– construction of railways, underground railways (subways), tramways and cable railways:

**Does not belong here:**

*installation of lighting equipment and electrical signals, see 4321*  
*architectural and engineering activities, see 711*

##### **4213 Construction of bridges and tunnels**

##### **42131 Construction of bridges and tunnels**

– construction of highway, railway, pathway bridges and other bridges and viaducts (overpasses) from metal, concrete and other materials

**Does not belong here:**

*installation of lighting equipment and electrical signals, see 4321*  
*architectural and engineering activities, see 711*

### **422 Construction of utility projects**

**4221 Construction of utility projects for fluids**

**42211 Construction of utility projects for fluids**

This class includes the construction of distribution lines (pipelines) for transportation of fluids and gases and related buildings and structures that are

**Does not belong here:**

*project management activities related to civil engineering works, see 7111*

**42212 Water well drilling**

- water well digging and drilling
- installation of pipe systems and pumps of water wells

**4222 Construction of utility projects for electricity and telecommunications**

**42221 Construction of utility projects for electricity and telecommunications**

- The construction of distribution lines for electricity and telecommunications and related buildings and structures that are integral part of these systems.

**Also belong here:**

- *tuulegeneraatorite ja päikesepaneelide paigaldamine*

**Does not belong here:**

*project management activities related to civil engineering works, see 7112*  
*earthwork to install cables, see 43121*

**429 Construction of other civil engineering projects**

**4291 Construction of water projects**

**42911 Construction of water projects**

- general construction, including repair of ports, yacht and boat harbours, sluices, berths, piers, docks and other shore and port installations

**Also belong here:**

- *kivide ja muda eemaldamine jm vesiehitustööd*

**Does not belong here:**

*project management activities related to civil engineering works, see 7112*  
*installation of underwater cable networks, see 42221*

**4299 Construction of other civil engineering projects n.e.c.**

**42991 Construction of other civil engineering projects n.e.c.**

- general construction of industrial facilities (except buildings):  
- mine and quarry facilities (e.g. loading points, ventilation shafts,

**Also belong here:**

- *mänguväljakute rajamine*

**Does not belong here:**

*installation of industrial machinery and equipment, see 33201*  
*land subdivision without land improvement, see 68101*

**43 Specialised construction activities**

This division includes specialised construction activities (special trades), i.e. the construction of parts of buildings and civil engineering works or preparation

**431 Demolition and site preparation**

This group includes activities of preparing a site for subsequent construction activities, including the removal of previously existing structures (demolition).

**4311 Demolition**

**43111 Demolition**

- demolition or wrecking of buildings and other facilities (including streets and highways)

**4312 Site preparation**

**43121 Site formation and clearance work**

- clearing of building sites, plantage removal, rock removal and blasting, etc.  
- levelling of construction sites

**Also belong here:**



- pinnase tugevdamine
- mulla sõelumine

**Does not belong here:**

*drilling of production oil or gas wells, see 06101, 06201*  
*decontamination of soil, see 39001*

- 43122** Drainage work and amelioration on construction sites, including drainage of agricultural or forestry land
- construction site drainage
  - drainage of agricultural or forestry land

**Also belong here:**

- maaparandusühistud

- 43129** Other earth and soil works

- several land works: earthwork (land dredging), land transient and landfill works, construction site profiling, trench digging

**Also belong here:**

- mulla siirdamine

- 4313** Test drilling and boring

- 43131** Test drilling and boring

- test drilling, test boring and core sampling for construction, geophysical, geological or similar purposes

**Does not belong here:**

*drilling of production oil or gas wells, see 06101, 06201*  
*test drilling and boring support services during mining activities, see 09901*

- 432** Electrical, plumbing and other construction installation activities

This group includes installation activities that support the functioning of a building as such, including installation of electrical systems, plumbing (water,

- 4321** Electrical installation

- 43211** Installation of electrical wiring and fittings

- installation of electrical wiring and fittings
- electrical works connected with installation of electrical equipment

**Also belong here:**

- elektriliste mõõturite, paigaldus
- korduvkasutatavate elektrimõõturite ühendus ja paigaldus

**Does not belong here:**

*installation of power-stations electric motors, generators and transformers, see 33201*

- 43212** Installation of fire and burglar alarm systems

- installation of fire alarms
- installation of alarm and security alarm systems (burglar alarm systems)

**Also belong here:**

- suitsuandurite paigaldus

**Does not belong here:**

*installation of sprinklers, see 43222*  
*works for ensuring fire resistance, see 4329*

- 43213** Installation of telecommunication wirings and antennas

- installation of telecommunications wiring
- installation of cable television wiring, including fibre optic wiring

**Also belong here:**

- nõrkvoolutööd
- ukسلukkude, fonolukkude paigaldus (ilma seireta)

- 4322** Plumbing, heat and air-conditioning installation

- 43221** Installation of heating, ventilation and air conditioning equipment

- installation of heating systems (electric, gas and oil heating systems and non-electric solar energy collectors) and connected construction works

**Also belong here:**

- mittetööstuslike katelde/ahjude paigaldus
- keskküttesüsteemide remont

**Does not belong here:**

*maintenance and repair of industrial central heating systems, see 33111  
installation, maintenance and repair of industrial air-conditioning and*

**43222** Installation of plumbing and sanitary equipment

- construction works of hot-water and cold-water pipelines
- pipeline installation

**4329** **Other construction installation**

**43291** Insulation work activities

- heat insulation works of exterior walls
- insulation works of household technical equipment (e.g. insulation of

**Also belong here:**

- välisvuukide täitmine

**Does not belong here:**

*works connected with acoustic properties of building/room, see 43391  
hydroinsulation works, see 4399 buildings moisture protection and defence, see*

**43299** Other construction installation n.e.c.

- installation, maintenance and repair of elevators, escalators and travelators
- installation of automated and revolving doors

**Also belong here:**

- aedade ja väravate paigaldus

**Does not belong here:**

*installation of industrial machinery, see 33201*

**433** **Building completion and finishing**

**4331** **Plastering**

**43311** Plastering

- plastering of internal and external surfaces of buildings and facilities, including covering with plaster mattes

**Does not belong here:**

*sound insulation works, see 43291*

**4332** **Joinery installation**

**43321** Installation of doors, windows and staircases of wood or other materials

- installation of doors, windows, door and window frames, shutters, garage doors, etc. of wood and other materials - reinforcing of front doors and

**Also belong here:**

- puidust akende ja uste taastamine

**Does not belong here:**

*installation of fences and barriers, see 43299 installation of automated and revolving doors, see 43299*

**43329** Other joinery installation

- installation of built-in cupboards
- installation of built-in kitchen furniture

**Also belong here:**

- kauplusesisustuse jms paigaldus
- ehituspusepatööd erinevate materjalidega

**Does not belong here:**

*installation of fences and barriers, see 43299 ornament forging works, see 43391 assembly of easily standing furniture (standard assembly furniture), see*

**4333** **Floor and wall covering**

**43331** Floor and wall covering

- covering of buildings exterior walls with ceramic material, stone, bricks and other materials

**Also belong here:**

- *ahjude katmine keraamiliste kivide või plaatidega (v.a ahjude ladumine)*
- *põrandate ja seinte plaatimine*

**4334 Painting and glazing**

**43341** Painting and glazing

- interior and exterior painting of buildings
- painting of other buildings (i.e. facilities)

**Does not belong here:**

*marking of roads, parking lots and the like, see 42111 hydroinsulation works, see 4399 installation of windows, see 43321*

**4339 Other building completion and finishing**

**43391** Other building completion and finishing

- installation of standard or customized sheet iron details
- metal works for decoration purposes

**Also belong here:**

- *hoonete välispidine auru või liivaga puhastamine*
- *akendele päikesekiirte kaitsekile paigaldamine*

**Does not belong here:**

*activities of interior decoration designers, see 74101 general interior cleaning of buildings and other structures, see 81211 specialised interior and exterior*

**439 Other specialised construction activities**

**4391 Roofing activities**

**43911** Roofing activities

- erection of roofs (construction of supporting substructure, installation of roof bars and the like)

**Does not belong here:**

*renting of construction machinery and equipment without operator, see 77321 painting of roofs, see 43341*

**4399 Other specialised construction activities n.e.c.**

**43991** Ground works, concrete works and other bricklaying works

- erection/construction of reinforced concrete constructions (carcasses, constructions)

**Also belong here:**

- *betoonist põrandate valamine*

**Does not belong here:**

*production of concrete construction elements, see 23611 production of prepared concrete mix, see 23631 surface work on streets, roads, pavements,*

**43992** Construction work of chimneys and fire places, inc piling of factory chimneys and furnaces Pottery works

- erection of chimneys and other smoke flues, including erection of industrial chimneys

**Also belong here:**

- *ahjude ladumine koos keraamiliste kivide, plaatide katmisega*

**43993** Erecting and dismantling of scaffolds and work platforms.

- scaffolds and work platform erecting and dismantling, including renting of scaffolds and work platforms

**43999** Other specialised construction activities

- steaming and hydroinsulation works
- buildings moisture protection and defence

**Also belong here:**

- *lamekatuste ja katuseterrasside hüdroisolatsioonitööd*
- *ehitiste kuivatamine*

**Does not belong here:**

*renting of construction machinery and equipment without operator, see 77321 assembly and erection of prefabricated constructions, see 41201*

**G WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES**

This section includes wholesale and retail sale of any type of goods, and rendering services incidental to the sale of merchandise. Wholesaling and

**45 Wholesale and retail trade and repair of motor vehicles and motorcycles**

This division includes all activities related to motor vehicles and motorcycles (including lorries and trucks) such as the wholesale and retail sale of new and

**451 Sale of motor vehicles**

**4511 Sale of cars and light motor vehicles**

**45111 Sale of cars and light motor vehicles**

Wholesale and retail sale of new and used vehicles and activities of commission agents involved in wholesale or retail sale of vehicles (including

**Also belong here:**

– mootorsõidukite (täismassiga alla 3,5 t) hulgi- ja jaemüük ning müügi vahendamine

**Does not belong here:**

wholesale and retail sale of parts and accessories for motor vehicles, see 453  
renting of motor vehicles with driver, see 493 renting of motor vehicles without

**4519 Sale of other motor vehicles**

**45191 Sale of other motor vehicles**

Wholesale and retail sale of new and used vehicles and activities of commission agents involved in wholesale or retail sale of vehicles (including

**Also belong here:**

– treilerite ja pooltreilerite hulgimüük  
– hobutreilerite müük

**Does not belong here:**

wholesale and retail sale of parts and accessories for motor vehicles, see 453  
renting of motor vehicles with driver, see 49411 renting of motor vehicles

**452 Maintenance and repair of motor vehicles**

**4520 Maintenance and repair of motor vehicles**

**45201 Maintenance and repair of motor vehicles**

– mechanical repairs  
– electrical repairs

**Also belong here:**

– autode teipimine  
– autoalarmide paigaldus

**Does not belong here:**

retreading and rebuilding of tyres, see 22111 technical services for vehicles,  
towing of vehicles, see 52219

**45202 Car washing and other services**

– washing, polishing, etc. of motor vehicles  
– anti-rust treatment

**453 Sale of motor vehicle parts and accessories**

This group includes wholesale and retail trade of all kinds of parts, components, supplies, tools and accessories for motor vehicles.

**4531 Wholesale trade of motor vehicle parts and accessories**

**45311 Wholesale trade of motor vehicle parts and accessories**

– wholesale of rubber tyres and inner tubes for tyres  
– wholesale of parts and accessories of motor vehicles

**Also belong here:**

– mootorsõidukite osade vahendus  
– kasutatud rehvide hulgimüük

**4532 Retail trade of motor vehicle parts and accessories**

**45321 Retail trade of motor vehicle parts and accessories**

– sale of parts and accessories of motor vehicles, including rubber tyres and inner tubes for tyres in specialised stores, stands and markets, including

**Also belong here:**

– kasutatud rehvide jaemüük

**Does not belong here:**

retail sale of automotive fuel, see 47301

**454 Sale, maintenance and repair of motorcycles and related parts and accessories**

**4540 Sale, maintenance and repair of motorcycles and related parts and accessories**

**45401** Sale, maintenance and repair of motorcycles and related parts and accessories

- wholesale and retail sale of motorcycles, including mopeds
- wholesale and retail sale of parts and accessories for motorcycles (including

**Also belong here:**

– mootorrataste konserveerimine ja restaureerimine

**Does not belong here:**

wholesale of bicycles, their parts and accessories, see 46492 retail sale of

bicycles, their parts and accessories, see 47641 renting of motorcycles, see

**46 Wholesale trade, except of motor vehicles and motorcycles**

This division includes wholesale trade on own account or on a fee or contract basis (commission trade) related to domestic wholesale trade as well as

**461 Wholesale on a fee or contract basis**

This group includes activities of commission agents, commodity brokers and all other wholesalers who trade on behalf and on the account of others;

**4611 Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods**

**46111** Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods

- agents involved in the sale of live animals
- agents involved in the sale of plants and flowers

**Also belong here:**

– teravilja vahendamine

– toornaha vahendamine

**Does not belong here:**

wholesale trade in own name, see 462 to 469 retail sale by non-store

commission agents, see 47991

**4612 Agents involved in the sale of fuels, ores, metals and industrial chemicals**

**46121** Agents involved in the sale of fuels, ores, metals and industrial chemicals

- agents involved in the sale of solid, liquid and gaseous fuel
- agents involved in the sale of metal ore and primary forms of metal

**Does not belong here:**

wholesale trade in own name, see 462 to 469 retail sale by non-store

commission agents, see 47991

**4613 Agents involved in the sale of timber and building materials**

**46131** Agents involved in the sale of timber and building materials

- agents involved in the sale of timber and timber products
- agents involved in the sale of building materials

**Also belong here:**

– värvide, lakkide vahendamine

**Does not belong here:**

wholesale trade in own name, see 462 to 469 retail sale by non-store

commission agents, see 47991

**4614 Agents involved in the sale of machinery, industrial equipment, ships and aircraft**

**46141** Agents involved in the sale of machinery, industrial equipment, ships and aircraft

- agents involved in the sale of computers and computer software
- agents involved in the sale of office machinery, electronic and

**Also belong here:**

– päikesepaneelide vahendus

**Does not belong here:**

- activities of commission agents for motor vehicles, see 451 auctions of motor vehicles, see 451 wholesale trade in own name, see 462 to 469 retail sale by
- 4615 Agents involved in the sale of furniture, household goods, hardware and ironmongery**
- 46151** Agents involved in the sale of furniture, household goods, hardware and ironmongery
- agents involved in the sale of furniture
  - agents involved in the sale of edge tools and ironmongery
- Also belong here:**
- metalluste vahendamine
- Does not belong here:**
- wholesale trade in own name, see 462 to 469 retail sale by non-store commission agents, see 47991
- 4616 Agents involved in the sale of textiles, clothing, fur, footwear and leather goods**
- 46161** Agents involved in the sale of textiles, clothing, fur, footwear and leather goods
- agents involved in the sale of yarn and textiles
  - agents involved in the sale of clothing and footwear
- Does not belong here:**
- wholesale trade in own name, see 462 to 469 retail sale by non-store commission agents, see 47991
- 4617 Agents involved in the sale of food, beverages and tobacco**
- 46171** Agents involved in the sale of food, beverages and tobacco
- agents involved in the sale of food
  - agents involved in the sale of beverages
- Does not belong here:**
- wholesale trade in own name, see 462 to 469 retail sale by non-store commission agents, see 47991
- 4618 Agents specialised in the sale of other particular products**
- 46181** Agents specialised in the sale of other particular products
- agents involved in the sale of pharmaceutical products and medical goods
  - agents involved in the sale of perfumery, toiletries and cleansing materials
- Also belong here:**
- väärisesemete ja kellade vahendamine
  - vanametalli/vanaraua vahendus
- Does not belong here:**
- wholesale trade in own name, see 462 to 469 retail sale by non-store commission agents, see 47991 activities of insurance agents, see 66221
- 4619 Agents involved in the sale of a variety of goods**
- 46191** Agents involved in the sale of a variety of goods
- Also belong here:**
- üle 5 kaubagrupi vahendus, kus ükski kaubagrupp ei domineeri
- Does not belong here:**
- wholesale trade in own name, see 462 to 469 retail sale by non-store commission agents, see 47991
- 462 Wholesale of agricultural raw materials and live animals**
- 4621 Wholesale of grain, unmanufactured tobacco, seeds and animal feeds**
- 46211** Wholesale of grain, unmanufactured tobacco, seeds and animal feeds
- wholesale of grains and seeds, including seed-potato
  - wholesale of oleaginous fruits and seeds
- Also belong here:**
- taimse või loomse toormaterjali hulgimüük
  - loomsete jäätmete hulgimüük
- Does not belong here:**
- wholesale of textile fibres, see 46761
- 4622 Wholesale of flowers and plants**

- 46221** Wholesale of flowers and plants  
– wholesale of flowers and flower bulbs  
– wholesale of plants

**4623 Wholesale of live animals**

- 46231** Wholesale of live animals  
– wholesale of live animals, including pets

**Also belong here:**

- *võistlushobuste hulgemüük*

**4624 Wholesale of hides, skins and leather**

- 46241** Wholesale of hides, skins and leather  
– wholesale of raw hides, skins and leather

**463 Wholesale of food, beverages and tobacco**

**4631 Wholesale of fruit and vegetables**

- 46311** Wholesale of fruit and vegetables  
– wholesale of fresh or preserved fruits and vegetables

**Also belong here:**

- *pähklite, seente, marjade hulgemüük*

**Does not belong here:**

*processing of fresh vegetables: peeling, chopping, packing; manufacture of fresh salads*

**4632 Wholesale of meat and meat products**

- 46321** Wholesale of meat and meat products  
– wholesale of meat, including fowl  
– wholesale of meat products, including fowl products

**4633 Wholesale of dairy products, eggs and edible oils and fats**

- 46331** Wholesale of dairy products, eggs and edible oils and fats  
– wholesale of dairy products, including yogurt, cream, cheese, butter and the like

**Also belong here:**

- *piimapulbri hulgemüük*

**Does not belong here:**

*wholesale of ice-cream, see 46361*

**4634 Wholesale of beverages**

- 46341** Wholesale of alcoholic beverages  
– wholesale of alcoholic beverages  
– bottling of wine in bulk without processing/transforming wine

**Does not belong here:**

*blending of wine or distilled spirits, see 11011, 11021*

**46342** Wholesale of other beverages

- wholesale of fruit and vegetable juices  
– wholesale of mineral water

**4635 Wholesale of tobacco products**

- 46351** Wholesale of tobacco products

**Also belong here:**

- *sigaretipaberi hulgemüük*

**4636 Wholesale of sugar and chocolate and sugar confectionery**

**46361** Wholesale of sugar and chocolate and pastry and bakery products

- wholesale of sugar and chocolate and sugar confectionery
- wholesale of bakery products

**4637 Wholesale of coffee, tea, cocoa and spices**

**46371** Wholesale of coffee, tea, cocoa and spices

**4638 Wholesale of other food, including fish, crustaceans and molluscs**

**46381** Wholesale of fish, crustaceans and fish products

- wholesale of fish, crustaceans and molluscs

**Does not belong here:**

*wholesale of prepared fruits and vegetables, see 46311*

**46389** Wholesale of food products n.e.c

- wholesale of homogenised ready-to-eat food and baby and diet food
- wholesale of other ready-to-eat food

**Also belong here:**

- *konservide, sojatoode ja toidulisandite hulgimüük*
- *mee hulgimüük*

**4639 Non-specialised wholesale of food, beverages and tobacco**

**46391** Non-specialised wholesale of food, beverages and tobacco

- non-specialised wholesale of frozen food
- non-specialised wholesale of other food, beverages and tobacco

**464 Wholesale of household goods**

This group includes the wholesale of household goods, including textiles.

**4641 Wholesale of textiles**

**46411** Wholesale of fabrics, household linen and haberdashery

- wholesale of yarn
- wholesale of fabrics

**Also belong here:**

- *riidest mähkmete hulgimüük*

**Does not belong here:**

*wholesale of textile fibres, see 46761*

**4642 Wholesale of clothing and footwear**

**46421** Wholesale of clothing and clothing accessories

- wholesale of clothing, including sports clothes
- wholesale of clothing accessories such as gloves, ties, braces and the like

**Also belong here:**

- *pealirõivaste hulgimüük*
- *alusrõivaste hulgimüük*

**Does not belong here:**

*wholesale of jewellery, see 46481 wholesale of leather goods, see 46499*

**46422** Wholesale of footwear

- wholesale of footwear

**Also belong here:**

- *k.a spordijalatsite hulgimüük*

**Does not belong here:**

*wholesale of special sports equipment footwear (e.g. ski boots), see 46492*

**4643 Wholesale of electrical household appliances**

**46431** Wholesale of electrical household appliances



- wholesale of electrical household appliances
- wholesale of radio, television, video and DVD equipment, including car

**Also belong here:**

- juhtmete, lülitite jms kodumajapidamises kasutatavate elektritarvete hulgimüük

**Does not belong here:**

, see 46641 wholesale of blank audio and video tapes, CDs, DVDs, see 46521 wholesale of sewing machines (industrial)

**4644 Wholesale of china and glassware and cleaning materials**

**46441 Wholesale of china and glassware products**

- wholesale of china and glassware products

**Also belong here:**

- keraamiliste majapidamis- ja dekoratiivesemete hulgimüük
- fajanssnõude hulgimüük

**46442 Wholesale of cleaning materials**

- wholesale of cleaning materials

**Also belong here:**

- pesemis- ja poleerimisvahendite hulgimüük
- õhuvärskendajate hulgimüük

**4645 Wholesale of perfume and cosmetics**

**46451 Wholesale of perfume and cosmetics**

- wholesale of perfumeries, cosmetics and soaps

**Also belong here:**

- muude tualetivahendite hulgimüük
- hammaste valgendamiseks või pleegitamiseks ettenähtud toodete hulgimüük

**4646 Wholesale of pharmaceutical goods**

**46461 Wholesale of medicines and other pharmacy goods**

- wholesale of medications
- wholesale of adhesive plasters

**46462 Wholesale of medical appliances and surgical and orthopaedic instruments and devices**

- sale of instruments and equipment to doctors and hospitals
- wholesale of orthopedic devices and appliances

**Also belong here:**

- meditsiinilise mööbli hulgimüük
- prillide (optiliste) , prilliraamide ja läätsede hulgimüük

**4647 Wholesale of furniture, carpets and lighting equipment**

**46471 Wholesale of furniture, carpets and lighting equipment**

- wholesale of household furniture
- wholesale of carpets

**Does not belong here:**

wholesale of office furniture, see 46651

**4648 Wholesale of watches and jewellery**

**46481 Wholesale of watches and jewellery**

**4649 Wholesale of other household goods**

**46491 Wholesale of stationery, books, magazines and newspapers**

- wholesale of stationery
- wholesale of books

**Also belong here:**

- postkaartide hulgimüük

**46492 Wholesale of sports good (excluding sports clothing and footwear)**

- wholesale of sports equipment, including special sports footwear (e.g. ski-boots)

**Also belong here:**

- veesportdivarustuse, k.a lõbusõidupaatide hulgimüük
- golfjalatsite hulgimüük

**46493 Wholesale of games and toys**

- wholesale of games and toys

**Also belong here:**

- videomängude hulgimüük

**46499 Wholesale of household goods, n.e.c.**

- wholesale of musical instruments
- wholesale of woodenware, wickerwork and corkware

**Also belong here:**

- mitteelektriliste majatarvete hulgimüük
- kodus kasutatavate rauakaupade hulgimüük

**465 Wholesale of information and communication equipment**

This group includes the wholesale of information and communications technology (ICT) equipment, i.e. computers, telecommunications equipment

**4651 Wholesale of computers, computer peripheral equipment and software**

**46511 Wholesale of computers, computer peripheral equipment and software**

- wholesale of computers and computer peripheral equipment
- wholesale of software

**Does not belong here:**

*wholesale of office machinery and equipment (except computers and computer peripheral equipment), see 46661- wholesale of electronic parts, see 46521 -*

**4652 Wholesale of electronic and telecommunications equipment and parts**

**46521 Wholesale of electronic and telecommunications equipment and parts**

- wholesale of electronic tubes and electron-ray pipes
- wholesale of semi-conductor devices

**Also belong here:**

- mootorsõidukite navigatsiooniseadmete (GPS, GPR) hulgimüük
- USB mälu-pulkade hulgimüük

**Does not belong here:**

*wholesale of recorded audio and video tapes, CDs, DVDs, see 46431 wholesale of computers and computer peripheral equipment, see 46511*

**466 Wholesale of other machinery, equipment and supplies**

This group includes the wholesale of specialised machinery, equipment and supplies for all kinds of industries and general purpose machinery.

**4661 Wholesale of agricultural machinery, equipment and supplies**

**46611 Wholesale of agricultural machinery, equipment and supplies**

- wholesale of agricultural machinery, equipment:
- ploughs, manure spreaders, seeders

**4662 Wholesale of machine tools**

**46621 Wholesale of machine tools**

- wholesale of wood machine tools
- wholesale of metal machine tools

**Also belong here:**

- elektrikäsitööriistade hulgimüük
- puidutööseadmete hulgimüük

**4663 Wholesale of mining, construction and civil engineering machinery**

**46631 Wholesale of mining, construction and civil engineering machinery**

**Also belong here:**

- kaevandus-ja ehitusseadmete hulgimüük
- betoonist rakiste hulgimüük

**4664 Wholesale of machinery for the textile industry and of sewing and knitting machines**

**46641 Wholesale of machinery for the textile industry and of sewing and knitting machines**

- wholesale of preparation machinery for textile and yarn fibres and of spinning, knitting and stitch knitting machines
- 4665 Wholesale of office furniture**
- 46651** Wholesale of office furniture
  - wholesale of chairs and seats
  - wholesale of furniture for shops (e.g. counters, display cases, shelves, etc.)

**Also belong here:**

  - laoriilulite hulgimüük
- 4666 Wholesale of other office machinery and equipment**
- 46661** Wholesale of other office machinery and equipment
  - wholesale of office machinery and equipment (except computers and computer peripheral equipment)

**Also belong here:**

  - kirjutusmasinate hulgimüük
  - printeri tahmakassettide hulgimüük

**Does not belong here:**

*wholesale of computers and peripheral equipment, see 46511 wholesale of electronic parts and telephone and communications equipment, see 46521*
- 4669 Wholesale of other machinery and equipment**
- 46691** Wholesale of lifting and transferring apparatus and machines and spares (inc containers)
 

**Also belong here:**

  - spetsiaalselt transpordivahenditele kohandatud konteinerite hulgimüük
- 46692** Wholesale of electrical material and their requisites and electrical machines, inc cables
  - wholesale of production-line robots
  - wholesale of wires and switches and other installation equipment for

**Also belong here:**

  - tööstuslike patareide hulgimüük
  - patareide hulgimüük
- 46693** Wholesale of equipment used in food industry and commercial activities
 

**Also belong here:**

  - toiduaine-, joogi- ja tubakatööstusmasinate hulgimüük
  - pakkemasinate hulgimüük
- 46699** Wholesale of other general-purpose and special-purpose machinery, apparatus and equipment
  - wholesale of ships and boats
  - wholesale of railway and tramway coaches and locomotives

**Also belong here:**

  - masinate ja seadmete koosteosade hulgimüük
  - prügikonteinerite hulgimüük

**Does not belong here:**

*wholesale of motor vehicles, trailers and caravans, see 451 wholesale of motor vehicle parts, see 45311 wholesale of motorcycles, see 45401 wholesale of*
- 467 Other specialised wholesale**

This group includes other specialised wholesale activities not classified in other groups of this division, e.g. wholesale of intermediate products, (except
- 4671 Wholesale of solid, liquid and gaseous fuels and related products**
- 46711** Wholesale of solid fuels
  - wholesale of charcoal, coal, brown coal, oil shale and other solid fuel

**Also belong here:**

  - küttegaanulite hulgimüük
  - pelletite hulgimüük
- 46712** Wholesale of automotive fuel
  - wholesale of diesel fuel, gasoline, including aviation gasoline
  - wholesale of greases and motor oils

**Also belong here:**

- *laevade punkerdamine*
- *muude määrideõlide, -rasvade ja rafineeritud naftatoodete hulgimüük*

**46719 Wholesale of other liquid and gaseous fuels and similar**

- wholesale of crude petroleum, crude oil, light heating oil, heavy fuel oil and kerosene

**4672 Wholesale of metals and metal ores**

**46721 Wholesale of metals and metal ores**

- wholesale of ferrous and non-ferrous metal ores
- wholesale of ferrous and non-ferrous metals in primary forms

**Also belong here:**

- *mustmetalli hulgimüük*
- *raudteerööbaste hulgimüük*

**Does not belong here:**

*wholesale of metal scrap, see 46771*

**4673 Wholesale of wood, construction materials and sanitary equipment**

**46731 Wholesale of wood and products for the first-stage processing of wood**

- wholesale of wood in the rough
- wholesale of products of primary processing of wood

**Also belong here:**

- *metsa- ja saematerjalide hulgimüük*

**46732 Wholesale of sanitary equipment and other construction materials**

- wholesale of paint and varnish
- wholesale of construction materials (e.g. sand, gravel, clay, cement, etc.)

**Also belong here:**

- *telliskivide, plokkide ja ehituskivide hulgimüük*
- *uste, akende jm ehituspusepatoodete hulgimüük*

**4674 Wholesale of hardware, plumbing and heating equipment and supplies**

**46741 Wholesale of plumbing and heating equipment and supplies**

- wholesale of fittings and fixtures (clamps)
- wholesale of hot water heaters/boilers

**Also belong here:**

- *radiaatorite hulgimüük*
- *tööstulike veepumpade hulgimüük*

**46749 Wholesale of hand tools and general hardware**

- wholesale of hardware and locks
- wholesale of tools (e.g. hammers, saws, screwdrivers and other hand tools)

**Also belong here:**

- *mööblifurnituuri hulgimüük*
- *mitteelektriliste käsitööriistade hulgimüük*

**4675 Wholesale of chemical products**

**46751 Wholesale of fertilisers and agrochemical products**

**Also belong here:**

- *mulla hulgimüük*
- *turbamulla hulgimüük*

**46759 Wholesale of other chemical products**

- wholesale of aniline and methanol
- wholesale of essential oils, scents and flavourings

**Also belong here:**

- *ilutulestiku hulgimüük*
- *puidukaitsevahendite hulgimüük*

**4676 Wholesale of other intermediate products**

**46761 Wholesale of other intermediate products**

- wholesale of plastic materials in primary forms
- wholesale of rubber – wholesale of textile fibres

**Also belong here:**

– *kautšuki hulgimüük*

*Muude vahetoodete hulgimüük:– turvakiled– isekleepuv kattematerjal– tihend–*

**4677 Wholesale of waste and scrap**

**46771** Wholesale of waste and scrap, buying up packaging and tare

– wholesale of metal and non-metal waste and scrap and materials for recycling, including collecting, sorting, separating, stripping of used goods such

**Also belong here:**

– *vanametalli kokkuost*

– *autolammutus*

**Does not belong here:**

*collection of household and industrial waste, see 381 treatment of waste, not for a further use in an industrial manufacturing process, but with the aim of*

**469 Non-specialised wholesale trade**

**4690 Non-specialised wholesale trade**

**46901** Non-specialised wholesale trade

– wholesale of a variety of goods without any particular specialisation

**Also belong here:**

– *ärikingituste hulgimüük*

**47 Retail trade, except of motor vehicles and motorcycles**

Division 47 includes the resale (sale without transformation) of new and used goods mainly to the general public for personal or household consumption or

**471 Retail sale in non-specialised stores**

This group includes the retail sale of a variety of product lines in the same unit (non-specialised stores), such as supermarkets or department stores.

**4711 Retail sale in non-specialised stores with food, beverages or tobacco predominating**

**47111** Retail sale in non-specialised stores with food, beverages or tobacco predominating

– retail sale of a large variety of goods of which food products, beverages or tobacco are not predominant

**4719 Other retail sale in non-specialised stores**

**47191** Other retail sale in non-specialised stores

– retail sale of a large variety of goods of which food products, beverages or tobacco are not predominant

**472 Retail sale of food, beverages and tobacco in specialised stores**

**4721 Retail sale of fruit and vegetables in specialised stores**

**47211** Retail sale of fruit and vegetables in specialised stores

– retail sale of fresh fruit and vegetables

– retail sale of prepared and preserved fruits and vegetables

**Also belong here:**

– *marjade jaemüük*

– *puu- ja köögiviljahoidiste jaemüük*

**4722 Retail sale of meat and meat products in specialised stores**

**47221** Retail sale of meat and meat products in specialised stores

– retail sale of fresh, frozen or preserved meat (including poultry and game)

– retail sale of meat products

**4723 Retail sale of fish, crustaceans and molluscs in specialised stores**

**47231** Retail sale of fish, crustaceans and molluscs in specialised stores

– retail sale of fish and other seafood

– retail sale of fish products

**4724 Retail sale of bread, cakes, flour confectionery and sugar confectionery in specialised stores**

**47241** Retail sale of bread, cakes, flour confectionery and sugar confectionery in specialised stores

– retail sale of chocolate

– retail sale of candied fruits, berries or nuts

**4725 Retail sale of beverages in specialised stores**

**47251** Retail sale of beverages in specialised stores

- retail sale of beverages (not for consumption on the premises):
- alcoholic beverages

**4726 Retail sale of tobacco products in specialised stores**

**47261** Retail sale of tobacco products in specialised stores

- retail sale of tobacco
- retail sale of tobacco products

**4729 Other retail sale of food in specialised stores**

**47291** Other retail sale of food in specialised stores

- retail sale of dairy products
- retail sale of eggs

**Also belong here:**

- riisi jaemüük
- toidulisandite jaemüük

**473 Retail sale of automotive fuel in specialised stores**

**4730 Retail sale of automotive fuel in specialised stores**

**47301** Retail sale of automotive fuel inc. activities of fuelling stations

- retail sale of fuel for motor vehicles and motorcycles
- retail sale of lubricating products and cooling products for motor vehicles

**Also belong here:**

- mootoriõlide jaemüük

**Does not belong here:**

wholesale of fuels, see 46712 retail sale of liquefied petroleum gas for cooking or heating, see 47789

**474 Retail sale of information and communication equipment in specialised stores**

This group includes the retail sale of information and communications technology (ICT) equipment, such as computers and peripheral equipment,

**4741 Retail sale of computers, peripheral units and software in specialised stores**

**47411** Retail sale of computers, peripheral units and software in specialised stores

- retail sale of computers
- retail sale of computer peripheral equipment

**Also belong here:**

- kontorimasinade ja seadmete jaemüük

**Does not belong here:**

retail sale of blank tapes and discs, see 47631

**4742 Retail sale of telecommunications equipment in specialised stores**

**47421** Retail sale of telecommunications equipment in specialised stores

- retail sale of telecommunications equipment

**Also belong here:**

- mobiiltelefonide jaemüük

**4743 Retail sale of audio and video equipment in specialised stores**

**47431** Retail sale of audio and video equipment in specialised stores

- retail sale of radio and television equipment
- retail sale of audio and video equipment

**Also belong here:**

- autoradiote jaemüük ja paigaldus

**475 Retail sale of other household equipment in specialised stores**

This group includes the retail sale of household equipment (e.g. textiles, hardware, carpets, electrical appliances, furniture, etc.) in specialised stores.

**4751 Retail sale of textiles in specialised stores**

**47511** Retail sale of textiles in specialised stores

- retail sale of fabrics
- retail sale of handicraft yarn (knitting yarn)

**Also belong here:**

- *kudumisvarraste jaemüük*

**Does not belong here:**

*retail sale of articles of clothing, see 47711*

**4752 Retail sale of hardware, paints and glass in specialised stores**

**47521** Retail sale of hardware and tools

- retail sale of hardware
- retail sale of lawnmowers

**Also belong here:**

- *käsitööriistade jaemüük*
- *põllumajandustraktorite varuosade jaemüük*

**47522** Retail sale of sanitary and water supply equipment and supplies

**47529** Retail sale of other building material and goods in specialised stores

- retail sale of paints, varnishes and lacquers
- retail sale of flat glass

**Also belong here:**

- *lahustite ja pahtlite jaemüük*
- *ehitusklaasi jaemüük*

**4753 Retail sale of carpets, rugs, wall and floor coverings in specialised stores**

**47531** Retail sale of carpets, rugs, wall and floor coverings in specialised stores

- retail sale of carpets and rugs
- retail sale of curtains and net curtains

**Also belong here:**

- *eesriiete jm sisustustekstiili jaemüük*
- *aknakatete jaemüük*

**Does not belong here:**

- *retail sale of cork floor tiles, see 47529*

**4754 Retail sale of electrical household appliances in specialised stores**

**47541** Retail sale of electrical household appliances in specialised stores

- retail sale of refrigerators and deep freezers
- retail sale of dish-washing machines, washing machines and clothes-driers

**Does not belong here:**

*retail sale of audio and video equipment, see 47431*

**4759 Retail sale of furniture, lighting equipment and other household articles in specialised stores**

**47591** Retail sale of furniture and articles for lighting

- retail sale of household furniture – retail sale of lighting equipment, electric bulbs, lamp globes
- retail sale of office furniture –

**47599** Retail sale of household articles and equipment n.e.c.

- retail sale of household utensils and cutlery, crockery, glassware, china and pottery

**Also belong here:**

- *keraamiliste majapidamis- või dekoratiivesemete jaemüük*
- *klaverite jaemüük*

**Does not belong here:**

*retail sale of antiques, see 47791*

**476 Retail sale of cultural and recreation goods in specialised stores**

This group includes the retail sale in specialised stores of cultural and recreation goods (e.g. books, newspapers, music and video recordings,

**4761 Retail sale of books in specialised stores**

- 47611** Retail sale of books in specialised stores  
– retail sale of books of all kinds

**Does not belong here:**

*retail sale of second-hand or antique books, see 47792*

**4762 Retail sale of newspapers and stationery in specialised stores**

- 47621** Retail sale of newspapers and stationery in specialised stores  
– retail sale of newspapers and journals  
– retail sale of office supplies (e.g. pens, pencils, paper, etc.)

**Also belong here:**

*– postkaartide jaemüük spetsialiseeritud kauplustes*

**4763 Retail sale of music and video recordings in specialised stores**

- 47631** Retail sale of music and video recordings in specialised stores  
– retail sale of musical records, audio tapes, compact discs and cassettes  
– retail sale of video tapes and DVDs

**4764 Retail sale of sporting equipment in specialised stores**

- 47641** Retail sale of sporting equipment in specialised stores  
– retail sale of skiing equipment  
– retail sale of fishing sports equipment

**Also belong here:**

*– veespordivarustuse jaemüük  
– spordirelvade jaemüük*

**4765 Retail sale of games and toys in specialised stores**

- 47651** Retail sale of games and toys in specialised stores  
– retail sale of games and toys, made of all materials

**Does not belong here:**

*retail sale of video game consoles, see 47411 retail sale of non-customised software, including video games, see 47411*

**477 Retail sale of other goods in specialised stores**

This group includes the sale in specialised stores carrying a particular line of products not included in other parts of the classification, such as clothing,

**4771 Retail sale of clothing in specialised stores**

- 47711** Retail sale of clothing in specialised stores  
– retail sale of articles of clothing  
– retail sale of articles of fur

**Also belong here:**

*– naiste, meeste ja laste ülerõivaste, alusrõivaste ning sukakaupade jaemüük  
– nahast rõivaste jaemüük*

**Does not belong here:**

*retail sale of textiles, see 47511*

**4772 Retail sale of footwear and leather goods in specialised stores**

- 47721** Retail sale of footwear and leather goods in specialised stores  
– retail sale of footwear  
– retail sale of leather goods

**Also belong here:**

*– nahast kohvrite, käekottide, sadulsepakaupade jaemüük  
– sadulsepatoodete jaemüük*

**Does not belong here:**

*wholesale of special sports equipment footwear (e.g. ski boots), see 47641*

**4773 Dispensing chemist in specialised stores**

- 47731** Dispensing chemist in specialised stores



- retail sale of pharmaceuticals
- retail sale of veterinarian products
- 4774 Retail sale of medical and orthopaedic goods in specialised stores**
- 47741** Retail sale of medical and orthopaedic goods in specialised stores
  - retail sale of prostheses
  - retail sale of tooth fillings
- 4775 Retail sale of cosmetic and toilet articles in specialised stores**
- 47751** Retail sale of cosmetic and toilet articles in specialised stores
  - retail sale of perfumery
  - retail sale of cosmetic and toilet articles

**Also belong here:**

  - *seepide jaemüük*
- 4776 Retail sale of flowers, plants, seeds, fertilisers, pet animals and pet food in specialised stores**
- 47761** Retail sale of flowers, plants, seeds, transplants and fertilizers
  - retail sale of flowers and plants
  - retail sale of bush and tree plants

**Also belong here:**

  - *turba jaemüük*
- 47762** Retail sale of pet animals and birds, their food and goods in specialised stores
  - retail sale of pets
  - retail sale of pet food, aquariums, animal and bird cages and the like
- 4777 Retail sale of watches and jewellery in specialised stores**
- 47771** Retail sale of watches and jewellery in specialised stores
  - retail sale of watches
  - retail sale of jewellery

**Also belong here:**

  - *väärisesemete jaemüük*
- 4778 Other retail sale of new goods in specialised stores**
- 47781** Retail sale of glasses and other optical and precision goods
  - retail sale of glasses, sun-glasses and contact lenses
  - activities of opticians
- 47782** Retail sale of photographic goods
  - retail sale of cameras, video cameras and other photographic equipment and projection equipment
- 47783** Retail sale of souvenirs and craftwork articles in specialised stores
  - retail sale of souvenirs, craftwork and religious articles
  - activities of commercial art galleries

**Also belong here:**

  - *medalite, karikate jaemüük*
  - *piltide raamimine koos raami jaemüügiga*
- 47789** Retail sale of goods n.e.c.
  - retail sale of household fuel oil, bottled gas, coal and fuel wood
  - retail sale of weapons and ammunition

**Also belong here:**

  - *ilutulestiku jaemüük*
  - *puhastusvahendite jaemüük*
- 4779 Retail sale of second-hand goods in stores**
- 47791** Retail sale of antiques
  - retail sale of antiques
  - activities of auctioning houses (retail)

**Does not belong here:**

*Interneti-oksjonid jm väljaspool kauplusi toimuv jaemüük oksjonite kaudu, vt 47911, 47991*
- 47792** Retail sale of second-hand books

- retail sale of second-hand books
- activities of auctioning houses (retail)

**Does not belong here:**

*Interneti-oksjonid jm väljaspool kauplusi toimuv jaemüük oksjonite kaudu, vt 47911, 47991*

**47799 Retail sale of other second-hand goods**

- retail sale of other second-hand goods
- activities of auctioning houses (retail)

**Also belong here:**

- uuskasutuskeskused

**Does not belong here:**

*retail sale of second-hand motor vehicles, see 451 activities of Internet auctions and other non-store auctions (retail), see 47911, 47991 activities of pawn*

**478 Retail sale via stalls and markets**

This group includes the retail sale of any kind of new or second-hand product in a usually movable stall either along a public road or at a fixed marketplace.

**4781 Retail sale via stalls and markets of food, beverages and tobacco products**

**47811 Retail sale via stalls and markets of food, beverages and tobacco products**

**Does not belong here:**

*retail sale of prepared food for immediate consumption (mobile food vendors), see 56101*

**4782 Retail sale via stalls and markets of textiles, clothing and footwear**

**47821 Retail sale via stalls and markets of textiles, clothing and footwear**

**4789 Retail sale via stalls and markets of other goods**

**47891 Retail sale via stalls and markets of other goods**

- retail sale via stalls and markets of other goods:
- carpets and rugs

**479 Retail trade not in stores, stalls or markets**

This group includes retail sale activities by mail order houses, over the Internet, through door-to-door sales, vending machines, etc.

**4791 Retail sale via mail order houses or via Internet**

**47911 Retail sale via mail order houses or via Internet**

This class includes retail sale activities via mail order houses or via Internet, i.e. retail sale activities where the buyer makes his choice on the basis of

**Also belong here:**

- kinkekaartide/vautšerite müük interneti teel

**Does not belong here:**

*retail sale of motor vehicles and motor vehicles parts and accessories over the Internet, see groups 451, 453 retail sale of motorcycles and motorcycles parts*

**4799 Other retail sale not in stores, stalls or markets**

**47991 Other retail sale not in stores, stalls or markets**

retail sales not categorised under the classes above:

- retail sale of products by direct sales or door-to-door sales persons

**Also belong here:**

- rändkaupmeeste tegevus

## **H TRANSPORTATION AND STORAGE**

Section H includes the provision of passenger or freight transport, whether scheduled or not, by rail, pipeline, road, water or air and associated activities

### **49 Land transport and transport via pipelines**

Osa 49 hõlmab sõitjate ja kauba raudtee- ja maismaavedu, samuti torutransporti.

#### **491 Passenger rail transport, interurban**

##### **4910 Passenger rail transport, interurban**

##### **49101 Passenger rail transport**

- passenger transport by interurban railways
- operation of sleeping cars or dining cars as an integrated operation of railway

**Does not belong here:**

*passenger transport by urban and suburban transit systems, see 4931*

*passenger terminal activities, see 5221 operation of railroad infrastructure;*

#### **492 Freight rail transport**

##### **4920 Freight rail transport**

##### **49201 Freight rail transport**

- freight transport on interurban, urban and suburban freight railroads
- freight rail transport of cooled and frozen goods in special reefers

**Does not belong here:**

*storage of freight, see 5210 freight terminal activities, see 52219 operation of railroad infrastructure; related activities such as switching and shunting, see*

#### **493 Other passenger land transport**

This group includes all land-based passenger transport activities other than rail transport. However, rail transport as part of urban or suburban transport

##### **4931 Urban and suburban passenger land transport**

##### **49311 Scheduled passenger transport by tramway and trolleybus**

##### **49319 Other urban and suburban passenger land transport**

- regular carriage of passengers by bus (urban and suburban lines)
- regular carriage of passengers by underground and elevated railways, etc.

**Does not belong here:**

*passenger transport by interurban railways, see 49101*

##### **4932 Taxi operation**

##### **49321 Taxi operation**

- taxi service, including suburban and interurban taxi service
- renting of private cars with driver taxi ordering service

**Also belong here:**

- *invatakso*

- *surnu transport sõiduautoga*

**Does not belong here:**

*passenger transport by man- or animal-drawn vehicles, see 49399 ambulance transport, see 86901 transport service by water or air taxi, see 50301 or 51101*

##### **4939 Other passenger land transport n.e.c.**

##### **49391 Scheduled long-distance and international passenger land transport**

- scheduled long-distance and international bus services
- transport of travel baggage, animals and the like

##### **49399 Other passenger land transport**

- charters and other occasional coach services
- bus excursions, including urban excursion lines

**Also belong here:**

- *tellimusvedu koos hinna sisse kuuluva teenusega (giid, toit jne)*

- *suusaliftide tegevus*

**Does not belong here:**

*ambulance transport, see 86901*

**494 Freight transport by road and removal services**

**4941 Freight transport by road**

**49411 Freight transport by road**

– freight transport by road of cooled and frozen goods in special refrigerated lorries

**Also belong here:**

– *betooni- ja bituumenivedu eriveokiga*

– *palkide vedu maanteel*

**Does not belong here:**

*log hauling within the forest, as part of logging operations, see 02401*

*distribution of water by trucks, see 36001 operation of terminal facilities for*

**4942 Removal services**

**49421 Removal services**

– removal services of household appliances and furniture, including packing and hauling services

**495 Transport via pipeline**

**4950 Transport via pipeline**

**49501 Transport via pipeline**

– transport of raw gas, refined petroleum products and petroleum via pipelines

**Does not belong here:**

*distribution of natural or manufactured gas, steam or water, see 35221, 35301 and 36001 transport of liquids by trucks, see 49411*

**50 Water transport**

This division includes the transport of passengers or freight over water, whether scheduled or not. Also included are the operation of towing or

**501 Sea and coastal passenger water transport**

This group includes the transport of passengers on vessels designed for operating on sea or coastal waters (including great lakes) when similar types of

**5010 Sea and coastal passenger water transport**

**50101 Sea and coastal passenger water transport**

– operation of excursion, cruise or sightseeing boats

– operation of ferries, hydrofoils and air-cushion vessels, water taxis, etc.

**Does not belong here:**

*restaurant and bar activities on board ships, when provided by separate units, see 56101 and 56301 renting of pleasure boats and yachts without crew, see*

**502 Sea and coastal freight water transport**

This group includes the transport of freight on vessels designed for operating on sea or coastal waters. Also included is the transport of freight on great lakes

**5020 Sea and coastal freight water transport**

**50201 Sea and coastal freight water transport**

– regular and occasional transport of goods on the sea and in coastal waters

– transport of cooled and frozen goods in special freezer chambers

**50202 Towing and pushing of ships**

– sea and coastal freight transport by towing or pushing of barges

– towing of oil platforms, floating cranes, dredging vessels, buoys, hulls, etc.

**Does not belong here:**

*storage of freight, see 5210 harbour operation and other auxiliary activities such as docking, pilotage, lighterage, vessel salvage, see 5222 cargo handling,*

**503 Inland passenger water transport**

This group includes the transport of passengers on inland waters, involving vessels that are not suitable for sea transport.

**5030 Inland passenger water transport**

**50301 Inland passenger water transport**

– transport of passengers via rivers, canals, lakes and other inland waterways

– transport of travel baggage, animals and the like

**Also belong here:**

– veetakso ja ekskursioonilaevade tegevus sisevetel

**Does not belong here:**

renting of pleasure boats and yachts without crew, see 77211

**504 Inland freight water transport**

This group includes the transport of freight on inland waters, involving vessels that are not suitable for sea transport.

**5040 Inland freight water transport**

**50401 Inland freight water transport**

– transport of freight via rivers, canals, lakes and other inland waterways:  
– transport of cooled and frozen goods in special freezer chambers

**Does not belong here:**

cargo handling, see 52241 renting of commercial ships or boats without crew, see 77341

**51 Air transport**

This division includes the transport of passengers or freight by air or via space.

**511 Passenger air transport**

**5110 Passenger air transport**

**51101 Passenger air transport**

– transport of passengers by air over regular routes and on regular schedules with all kinds of aircraft (including helicopters)

**Does not belong here:**

renting of air transport equipment without operator, see 77351

**512 Freight air transport and space transport**

**5121 Freight air transport**

**51211 Freight air transport**

– transport freight by air over regular routes and on regular schedules  
– transportation non-scheduled transport of freight by air

**5122 Space transport**

**51221 Space transport**

– launching of satellites and space vehicles  
– space transport of freight and passengers

**52 Warehousing and support activities for transportation**

Division 52 includes warehousing and support activities for transportation, such as operating of transport infrastructure (e.g. airports, harbours, tunnels,

**521 Warehousing and storage**

**5210 Warehousing and storage**

**52101 Operation of storage and warehouse facilities**

– operation of storage and warehouse facilities for all kinds of goods, e.g.:  
– operation of grain silos

**Does not belong here:**

parking facilities for motor vehicles, see 52211 operation of self storage facilities, see 68201 rental of vacant space, see 68201

**52102 Storage services of liquids and gases**

– storage of gaseous and liquid fuel  
– storage of chemicals, hydrocarbon and the like

**Also belong here:**

– naftaterminalide tegevus

**522 Support activities for transportation**

This group includes activities supporting the transport of passengers or freight, such as operation of parts of the transport infrastructure or activities related

**5221 Service activities incidental to land transportation**

**52211** Operation of car parks

– operation of roofed and non-roofed car parks, parking lots, garages and bicycle parkings

**Also belong here:**

– *parkimine SMS vahendusel*

**Does not belong here:**

*long-term rental of lock automobile garages and parking areas, see 68201*

**52219** Other support activities for transportation

– operation and services of passenger and freight terminals and stations of bus and railway stations (station and terminal services)

**Also belong here:**

– *veeremi hooldus ja pisiremont*

– *raudtee osa kasutamise teenus*

**Does not belong here:**

*cargo handling, see 52241*

**5222 Service activities incidental to water transportation**

**52221** Port and waterway operation services

– operation of harbours and harbour installations (e.g. berths, piers, docks and the like), including passenger terminals services

**Also belong here:**

– *veesõidukite pukseerimine kanalitel mittepuksiirlaevadega*

**52229** Other support activities for water transportation

– pilotage services, including towing vessels services offered for navigation of ships in dangerous or difficult to navigate areas, primarily for port entrance

**Also belong here:**

– *reiditeenuste tegevus*

**Does not belong here:**

*cargo handling, see 52241 operation of marinas, see 93299*

**5223 Service activities incidental to air transportation**

**52231** Operation of airports and airway terminals

– airport passenger terminal activities

– operation of airfield take-off runs and runways

**Does not belong here:**

*cleaning and snow cleaning of airfield take-off runs and runways, see 81291*

**52239** Other support activities for air transportation

– air traffic control services or air-traffic-control (control zone, terminal control area or regional air traffic control)

**Also belong here:**

– *angaride tegevus*

– *õhusõidukitüüpide määramine*

**Does not belong here:**

*cargo handling, see 52241 operation of flying schools, see 85321, 85531*

*cleaning, disinfection and disinfestation of aircrafts, see 81291*

**5224 Cargo handling**

**52241** Cargo handling

– loading and unloading of goods or passengers' luggage irrespective of the mode of transport used for transportation

**Also belong here:**

- *stividoride tegevus*
- *kauba käitlemine sadamaterminalis*

**Does not belong here:**

*operation of terminal facilities, see 5221, 5222 and 5223*

**5229 Other transportation support activities**

**52291** Forwarding agencies services

- forwarding of freight
- arranging or organising of transport operations by road, rail or air in

**Also belong here:**

- *logistikateenus*

**52292** Sea ship loading services (freighting)

- sea transport arrangement and organisation, forwarding agents activities
- intermediate sale (brokerage) for all-cargo aircraft space for freight transport

**52293** Activities of customs agents

- activities of customs agents

**52299** Other supporting and auxiliary transport services

- issue and procurement of transport documents and waybills
- goods-handling operations, e.g. temporary crating for the sole purpose of

**Does not belong here:**

*courier activities, see 53201 provision of motor, marine, aviation and transport insurance, including cargo insurance, see 65121 activities of travel agencies,*

**53 Postal and courier activities**

This division includes postal and courier activities, such as pickup, transport and delivery of letters and parcels under various arrangements, including local

**531 Universal postal service**

**5310 Universal postal service**

**53101** Universal postal service

Forwarding of universal postal service items (only licensed activity)

**Does not belong here:**

*postal giro, postal savings activities and money order activities, see 64191; does not include the activities of mailmen*

**532 Other postal and express service**

**5320 Other postal and express service**

**53201** Other postal and express service

- forwarding of letter items, parcels, periodicals and direct mail: clearance, sorting, transport and delivery to the addressee (domestic and cross-border)

**Also belong here:**

- *subcontraction for the postal service provider (incl. mailmen working as self-employed entrepreneurs and companies that collect or deliver items in the*

**Does not belong here:**

*transport of freight, see (according to mode of transport): 49201, 49411, 50201, 50401, 51211, 51221*

## **I ACCOMMODATION AND FOOD SERVICE ACTIVITIES**

This section includes the provision of short-stay accommodation for visitors and other travellers and the provision of complete meals and drinks fit for

### **55 Accommodation**

This division includes the provision of short-stay accommodation for visitors and other travellers. Also included is the provision of longer term

#### **551 Hotels and similar accommodation**

This class includes accommodation provided by e.g. hotels, resort hotels, suite/apartment hotels, motels that includes the provision of furnished

##### **5510 Hotels and similar accommodation**

###### **55101 Hotels**

– accommodation providing food services with at least 10 guestrooms

###### **55102 Motels and similar accommodation**

– accommodation providing food services with at least 10 guestrooms located near highways, where safe parking is ensured, meant primarily for serving

###### **55103 Guest-houses**

– accommodation providing food services with at least five guestrooms

#### **552 Holiday and other short-stay accommodation**

This class includes the provision of accommodation, typically on a daily or weekly basis, principally for short stays by visitors, in self-contained space

##### **5520 Holiday and other short-stay accommodation**

###### **55201 Hostels**

– accommodation providing food services or food preparing possibilities

###### **55202 Holiday home (chalets)**

– accommodation for vacation, where accommodation facility providing food preparing possibilities is rented out in full

###### **55203 Holiday village and camp**

– accommodation providing limited services, where there are campgrounds and/or trailer parks, parking spaces for motor vehicles and where

**Also belong here:**

– *kämpingud*

###### **55204 Visitor flats**

– accommodation, where accommodation facility providing food preparing possibilities is apartment that is rented out in full

###### **55205 Bed-and-breakfast**

– accommodation located natural person's farm, house or apartment providing breakfast

**Also belong here:**

– *tourist farm*

#### **553 Camping grounds, recreational vehicle parks and trailer parks**

##### **5530 Camping grounds, recreational vehicle parks and trailer parks**

###### **55301 Camping grounds, recreational vehicle parks and trailer parks**

– provision of accommodation in campgrounds, trailer parks, fishing and hunting camps, recreational camps and other leisure camps for short stay

**Does not belong here:**

– *accommodation in mountain refuge, cabins and hostels, see 5520*

#### **559 Other accommodation**

##### **5590 Other accommodation**

###### **55901 Other accommodation**

This class includes the provision temporary or longer-term accommodation in single or shared rooms or dormitories for students, migrant (seasonal) workers



**56 Food and beverage service activities**

This division includes food and beverage preparing and/or serving activities fit for immediate consumption, including take-out eating places. This division

**561 Restaurants and mobile food service activities**

**5610 Restaurants and mobile food service activities**

**56101 Restaurants, cafeterias and other catering places**

This class includes the provision of food services to customers, whether they are served while seated or serve themselves from a display of items, whether

**Does not belong here:**

*retail sale of food through vending machines, see 47991 concession operation of eating facilities, see 56291*

**562 Event catering and other food service activities**

This group includes catering activities for individual events or for a specified period of time and the operation of food concessions, such as at sports or

**5621 Event catering activities**

**56211 Event catering activities**

This class includes the provision of food services based on contractual arrangements with the customer, at the location specified by the customer, for

**Also belong here:**

*- catering*

**Does not belong here:**

*manufacture of perishable food items for resale, see 10891 retail sale of perishable food items, see 47 activities of food service contractors for*

**5629 Other food service activities**

**56291 Other food service activities**

This class includes industrial catering, i.e. the provision of food services based on contractual arrangements with the customer, for a specific period of time.

**Does not belong here:**

*manufacture of perishable food items for resale, see 10891 retail sale of perishable food items, see 47*

**563 Beverage serving activities**

**5630 Beverage serving activities**

**56301 Beverage serving activities**

This class includes preparation and serving of beverages for immediate consumption on the premises.

**Does not belong here:**

*reselling packaged/prepared beverages, see 47 retail sale of beverages through vending machines, see 47991 operation of discotheques and dance floors*

## **J INFORMATION AND COMMUNICATION**

This section includes the production and distribution of information and cultural products, the provision of the means to transmit or distribute these

### **58 Publishing activities**

This division includes the publishing of books, brochures, leaflets, dictionaries, encyclopaedias, atlases, maps and charts; publishing of newspapers, journals

### **581 Publishing of books, periodicals and other publishing activities**

This group includes activities of publishing books, newspapers, magazines and other periodicals, directories and mailing lists, and other works such as

#### **5811 Book publishing**

##### **58111 Book publishing**

– publishing of books (fiction, special literature, technical and science literature, children's books) in print, electronic (CD, electronic displays, etc.) or

**Also belong here:**

– raamatute reklaampinna müük

**Does not belong here:**

*publishing of advertising material, see 58191 publishing of music and sheet books, see 59201 activities of independent authors, see 90031*

##### **58112 Publishing of textbooks, dictionaries and other encyclopaedias**

– publishing of textbooks in print, electronic (CD, electronic displays, etc.) or audio form or on the Internet

**Also belong here:**

– lüümikute kirjastamine

**Does not belong here:**

*production of globes, see 32991 publishing of advertising material, see 58191 publishing of music and sheet books, see 59201 activities of independent*

### **5812 Publishing of directories and mailing lists**

#### **58121 Publishing of directories and mailing lists**

This class includes the publishing of lists of facts/information (databases), that are protected in their form, but not in their content.

### **5813 Publishing of newspapers**

#### **58131 Publishing of newspapers**

– publishing of newspapers (including advertising newspapers) appearing at least four times a week in print, electronic or audio form or on the Internet

**Does not belong here:**

*news agency activities, see 63911 digital archives, see 91011 mediation of advertisements in print media, in electronic media, see 73121*

### **5814 Publishing of journals and periodicals**

#### **58141 Publishing of journals and periodicals**

– publishing of periodicals and other journals, appearing less than four times a week in print, electronic or audio form or on the Internet

**Also belong here:**

– nädala- ja reklaamlehtede kirjastamine

**Does not belong here:**

*mediation of advertisements in print media or in electronic media, see 73121*

### **5819 Other publishing activities**

#### **58191 Other publishing activities**

– publishing of postcards, greeting cards and the like, pictures, engravings, photos, sticking pictures, calendars in print, electronic form, on the Internet

**Also belong here:**

– sõiduplaanide kirjastamine

– reprobe kirjastamine

**Does not belong here:**

*publishing of advertising newspapers, see 58131 on-line provision of software (application hosting and application service provisioning), see 63111*

**582 Software publishing**

**5821 Publishing of computer games**

**58211** Publishing of computer games

– publishing of computer games packets, downloaded and on-line computer games

**5829 Other software publishing**

**58291** Other software publishing

– publishing of ready-made (non-customised) software  
– translation or adaptation of non-customised software for a particular market

**Does not belong here:**

*reproduction of software, see 18201 retail sale of non-customised software, see 47411 production of software not associated with publishing, including*

**59 Motion picture, video and television programme production, sound recording and music publishing activities**

*This division includes production of theatrical and non-theatrical motion pictures whether on film, video tape or disc for direct projection in theatres or*

**591 Motion picture, video and television programme activities**

*This group includes production of theatrical and non-theatrical motion pictures whether on film, video tape, DVD or other media, including digital*

**5911 Motion picture, video and television programme production activities**

**59111** Motion picture and video production

– production of motion pictures (feature films, documentaries and animations)  
– production of theatrical and non-theatrical motion pictures (including

**Also belong here:**

– *haridus- või õppefilmide tootmine*

**Does not belong here:**

*production of frames and slides, see 74201 film duplicating as well as audio and video tape, CD or DVD reproduction from master copies, see 18201*

**59112** Production of television programmes

– production of broadcasts (live broadcasts or records), e.g. interviews, light entertainment programmes, sports reportages and the like

**Also belong here:**

– *telereklaamide tootmine*

**Does not belong here:**

*post-production activities, see 59121 sound recording and recording of books on tape, see 59201 television broadcasting, see 602 production of complete*

**5912 Motion picture, video and television programme post-production activities**

**59121** Motion picture, video and television programme post-production activities

– cutting and editing of motion picture films, videos and broadcasting  
– adding of start and end titres

**Also belong here:**

– *video heliproduksioon (monteerimine)*

**Does not belong here:**

*film duplicating (except reproduction of motion picture film for theatrical distribution) as well as audio and video tape, CD or DVD reproduction from*

**5913 Motion picture, video and television programme distribution activities**

**59131** Motion picture, video and television programme distribution activities

– distributing film, video tapes, DVDs and similar productions to motion picture theatres, television networks and stations

**Does not belong here:**

*film duplicating as well as audio and video tape, CD or DVD reproduction from master copies, see 18201 wholesale of recorded audio and video tapes, CDs,*

**5914 Motion picture projection activities**

- 59141** Motion picture projection activities
- activities of cinemas and cine-clubs
  - activities of motion picture or video tape projection in the open air (open air)
- 592 Sound recording and music publishing activities**
- Production of original records (audiotapes, discs, CDs) and releasing, promoting and distributing them to wholesalers, retailers or directly to the
- 5920 Sound recording and music publishing activities**
- 59201** Sound recording and music publishing activities
- activities of sound recording studios
  - production of radio programmes recorded on CDs
- Also belong here:**
- *raadiosaadete salvestamine/tootmine*
  - *raadioreklaamide (kaubanduslike teadete) tootmine*
- 60 Media services**
- Class 60 includes the activities of providing television and radio programmes and programme services or on-demand audiovisual media services or
- 601 Radio services**
- 6010 Radio services**
- 60101** Radio services
- Radio services are a radio programme, a radio programme service and a commercial communication.
- Does not belong here:**
- recording of radio programmes, see 59201*
- 602 Television services as like linear audiovisual media services**
- Television services are a television programme, a television programme service and a commercial communication.
- 6020 Television services as like linear audiovisual media services**
- 60201** Television services as like linear audiovisual media services
- Television services are a television programme, a television programme service and a commercial communications .
- Does not belong here:**
- production of television programmes without broadcasting them (e.g. production of films, documentaries or talk shows, television advertisements),*
- 60202** Code is not longer in use, select between of the following two activities: 61101  
Electronic communication services for the fixed telecommunications network
- 61 Provision of electronic communications**
- Class 61 includes provision of electronic communications and related services such as telephone, mobile telephone and data communication services (inc
- 611 Telecommunication services in fixed communications network**
- 6110 Telecommunication services in fixed communications network**
- 61101** Telecommunication services in fixed communications network
- The fixed communications network and the transmission facilities may be based on a single technology or a combination of technologies. Basic
- Also belong here:**
- *provision of access and infrastructure capacity of communications network (inc ducts) to the other undertaken,*
- Does not belong here:**
- resellers of telecommunication network, see 61901*
- 61109** Code is not longer in use, select between of the following two activities: 61101  
Electronic communication services for the fixed telecommunications network
- 612 Wireless electronical communication services**
- 6120 Wireless electronical communication services**
- 61201** Wireless electronical communication services

- Wireless or mobile communications network and transmission facilities may be based on a single technology or a combination of technologies. Basic
- 61209** Code is not longer in use, select between of the following two activities: 61201 Electronic communication services for wireless network or 61901 Other
- 613 Satellite communication services**
- 6130 Satellite communication services**
- 61301** Satellite communication services
- Main satellite communications services are satellite TV and radio transmission, satellite telephone service, data communication service (Internet access)
- Also belong here:**
- internetiühenduse pakkumine satelliitvõrgu teenuseosutaja poolt
- Does not belong here:**
- resellers of telecommunication network, see 61901
- 619 Other electronical communications services**
- 6190 Other electronical communications services**
- 61901** Other electronical communications services
- reselling the capacity of electronic communications network (i.e. purchasing and reselling network capacity without providing additional services)
- Also belong here:**
- raadiosageduse rent
  - telefoninumbrite rent
- Does not belong here:**
- Provision of Internet services by the operators of telecommunication infrastructure, see 6110, 6120 and 6130
- 62 Computer programming, consultancy and related activities**
- This class includes writing, modifying, testing and supporting of software; planning and designing computer systems that integrate computer hardware,
- 620 Computer programming, consultancy and related activities**
- 6201 Computer programming activities**
- 62011** Computer programming activities
- designing the structure and content of software (computer programmes) and/or writing of program code; modifying, testing and support of software:
- Also belong here:**
- tarkvaraarendus
  - süsteemianalüütikute ja/või programmeerijate teenused
- Does not belong here:**
- publishing of package software, see 58291  
translation and adaption of non-customised software for a particular market
- 6202 Computer consultancy activities**
- 62021** Computer consultancy activities
- Planning and designing of computer systems which integrate computer hardware, software and communication technologies. Service may include
- Also belong here:**
- arvutisüsteemide turvalisuse nõustamine
  - informaatika ja infokaitsega seotud konsultatsioonid
- Does not belong here:**
- sales of software and hardware, see 46511, 47411  
installation of mainframe and similar computers, see 33201
- 6203 Computer facilities management activities**
- 62031** Computer facilities management activities
- on-site management and operation of clients' computer systems and/or data processing facilities
- 6209 Other information technology and computer service activities**

- 62091** Other information technology and computer service activities
- computer disaster recovery
  - installation (setting-up) of personal computers
- Also belong here:**
- SMS teenuste arendus
  - kassaaparaadi kui arvutisüsteemi paigaldus
- Does not belong here:**
- installation of mainframe and similar computers, see 33201*  
*programming, see 62011*
- 63** **Information service activities**
- Osa 63 hõlmab otsingumootoriga veebiportaalide tegevust, andmetöötlust ja veebihostingut ning teisi peamiselt info vahendamisega seotud tegevusi.
- 631** **Data processing, hosting and related activities; web portals**
- Data processing, hosting services (e.g. web hosting) and other similar activities; operation of web portals and web search engines
- 6311** **Data processing, hosting and related activities**
- 63111** Data processing, hosting and related activities
- hosting services:
  - web hosting
- Also belong here:**
- dokumentide skaneerimine
  - virtuaalserverite rent
- Does not belong here:**
- activities where the supplier uses the computers only as a tool are classified according to the nature of the services rendered*
- 6312** **Web portals**
- 63121** Web portals
- operation of websites and web search sites that use a search engine (web search engine is a programme that is indexing websites and compiles search
- Also belong here:**
- veebilehtede haldus
- Does not belong here:**
- publishing of books, newspapers, magazines etc via Internet, see section 58*  
*broadcasting via Internet, see section 60*
- 639** **Other information service activities**
- Activities of news agencies and other information service activities.
- 6391** **News agency activities**
- 63911** News agency activities
- activities of news agencies: furnishing news, pictures and other data to media
- Does not belong here:**
- activities of independent photojournalists, see 74201*  
*activities of independent journalists, see 90031*
- 6399** **Other information service activities n.e.c.**
- 63991** Other information service activities n.e.c.
- computer-based telephone information services
  - provision of information and search services on a fee or contract basis
- Also belong here:**
- info kogumine ja edastus
  - monitooring infoturbe lepingu alusel
- Does not belong here:**
- activities of call centres, see 82201*

## **K FINANCIAL AND INSURANCE ACTIVITIES**

Section K includes provision of financial services, insurance, reinsurance, pension funds and activities that support financial services. This section

### **64 Financial service activities, except insurance and pension funding**

This division includes the activities of obtaining and redistributing of funds (financial means), except insurance, pension and social security funds.

#### **641 Monetary intermediation**

This group includes the obtaining of funds in the form of transferable deposits, i.e. reserves that are fixed in money terms, obtained on a day-to-day basis and,

##### **6411 Central banking**

##### **64111 Central banking**

- issuing and managing the country's currency
- monitoring and control of the money supply

##### **6419 Other monetary intermediation**

##### **64191 Credit institutions (banks)**

Companies, whose main and constant economic activities involve the inclusion of cash deposits and other reimbursable means from the public and granting

**Also belong here:**

- *hoiu-laenuühistud*

**Does not belong here:**

*credit granting for house purchase by specialised non-depository institutions, see 64929*

### **642 Activities of holding companies**

#### **6420 Activities of holding companies**

##### **64201 Activities of holding companies**

Units that hold the securities/assets of a group of subsidiary corporations, i.e. owning controlling-levels of equity, and whose principal activity is owning the

**Does not belong here:**

*active management of companies and enterprises, strategic planning and decision making of the company, see 70101*

### **643 Trusts, funds and similar financial entities**

#### **6430 Trusts, funds and similar financial entities**

##### **64301 Trusts, funds and similar financial entities**

Legal units that have been established to incorporate securities or other financial means on behalf of shareholders

**Also belong here:**

- *aktsiate, obligatsioonide, vekslite haldamine*

**Does not belong here:**

*trusts and funds that earn revenue from the sale of goods or services, see the corresponding EMTAKi classifications*

### **649 Other financial service activities, except insurance and pension funding**

Other financial services, except the services rendered by financial institutions.

#### **6491 Financial leasing**

##### **64911 Financial leasing**

A form of leasing, where the lessee gets all the profit from the utilisation of property and bears all the risks related to the holding of property. After the

**Does not belong here:**

*operational leasing, see section 77*

#### **6492 Other credit granting**

##### **64921 Pawn shops**

- activities of pawnshops and pawnbrokers

- 64929** Other credit granting, except pawn shops
- granting of loans by institutions not involved in monetary intermediation (e.g. venture capital companies, industrial banks, investment pools). Granting
- Does not belong here:**
- credit granting for house purchase by specialised institutions that also take deposits, see 64191*
- 6499** **Other financial service activities, except insurance and pension funding n.e.c.**
- 64991** Other financial service activities, except insurance and pension funding n.e.c.
- factoring activities
  - writing of swaps, options and other hedging arrangements
- Does not belong here:**
- capital lease, see 64911*
- securities broker's transactions on behalf of others, see 66121*
- 65** **Insurance, reinsurance and pension funding, except compulsory social security**
- This division includes underwriting annuities and other insurance policies (including issuing of insurance policies) and investing insurance premiums to
- 651** **Insurance**
- Life insurance (with or without a substantial savings element) and other non-life insurance.
- 6511** **Life insurance**
- 65111** Life insurance
- annuity, life insurance, disability income insurance (with or without savings element)
- Also belong here:**
- *sünni-ja abiellumiskindlustus*
- 6512** **Non-life insurance**
- 65121** Non-life insurance
- accident insurance
  - health insurance
- Also belong here:**
- *pikaajaline ravikindlustus*
  - *liikluskindlustus*
- 652** **Reinsurance**
- 6520** **Reinsurance**
- 65201** Reinsurance
- assuming of the insurance risks of the initial insurer, based on the existing policy, by another insurer (reinsurer)
- 653** **Pension funding**
- 6530** **Pension funding**
- 65301** Pension funding
- This class includes legal entities (e.g. funds, plans and/or programmes), organised to provide retirement income benefits exclusively for the sponsor's
- Does not belong here:**
- management of pension funds, see 66301*
- compulsory social security schemes, see 84301*
- 66** **Activities auxiliary to financial services and insurance activities**
- This division includes the entities that provide services involved in or closely related to financial services and that do not entail the elements of financial
- 661** **Activities auxiliary to financial services, except insurance and pension funding**
- Provision of physical or electronic marketplaces for the purpose of buying and selling shares, options, bonds or commodity contracts.
- 6611** **Administration of financial markets**
- 66111** Administration of financial markets
- operation and supervision of financial markets (except national):
  - commodity contracts exchanges



**6612 Security and commodity contracts brokerage**

**66121 Security and commodity contracts brokerage**

– dealing in financial markets on behalf of others (e.g. stock brokers) and related activities

**Does not belong here:**

*dealing on markets on own account, see 64991*

*portfolio management on a fee or contract basis, see 66301*

**66129 Currency exchange**

– currency exchange services of the bureaux de change

**6619 Other activities auxiliary to financial services, except insurance and pension funding**

**66191 Financial consulting**

– financial consulting

– market analysis and forwarding information

**Does not belong here:**

*management of portfolios, see 66301*

*tax-related advisory services, see 69202*

**66199 Other activities auxiliary to financial services that are not classified elsewhere**

– financial transaction processing and settlement, including credit card transactions

**Also belong here:**

– maksekaartide käitlus

**Does not belong here:**

*activities of insurance agents and brokers, see 66221*

*management of funds, see 66301*

**662 Activities auxiliary to insurance and pension funding**

This group includes the activities of agents (brokers), who sell annuities and insurance policies or offer other services related with employee benefits,

**6621 Risk and damage evaluation**

**66211 Risk and damage evaluation**

This class includes the provision of administration services of insurance, such as assessing and settling insurance claims.

**Also belong here:**

– kindlustushüvitiste regulatsioon ja järelevalve

**Does not belong here:**

*appraisal of real estate, see 68311*

*appraisal for other purposes, see 74901*

**6622 Activities of insurance agents and brokers**

**66221 Activities of insurance agents and brokers**

– activities of insurance agents and brokers: counselling, negotiation and selling of annuities and insurance and reinsurance policies

**6629 Other activities auxiliary to insurance and pension funding**

**66291 Other activities auxiliary to insurance and pension funding**

– activities related to insurance and pension funds (except financial intermediation, claims adjusting and activities of insurance agents):

**Does not belong here:**

*marine salvage activities, see 52229*

**663 Fund management activities**

**6630 Fund management activities**

**66301 Fund management activities**

– portfolio and fund management activities for businesses, individuals and other on a fee or contract basis:

## **L REAL ESTATE ACTIVITIES**

Activities of lessors, real estate agencies and/or brokers carried out on owned or leased property on a fee or contract basis. It includes buying and selling or

### **68 Real estate activities**

#### **681 Buying and selling of own real estate**

##### **6810 Buying and selling of own real estate**

##### **68101 Buying and selling of own real estate**

- buying and selling of own real estate:
- apartment buildings and other dwellings

**Also belong here:**

- *tootmis -ja büroohoonete ost ja müük*

**Does not belong here:**

*development of building projects for sale, see 41101*

*subdividing real estate into lots, with land improvement, see 42991*

#### **682 Rental and operating of own or leased real estate**

##### **6820 Rental and operating of own or leased real estate**

##### **68201 Rental and operating of own or leased real estate**

- renting and operation of own or leased real estate:
- apartment buildings and other dwellings

**Also belong here:**

- *туру müüginna rent*
- *juuksuritöökoha rent*

**Does not belong here:**

*operation of hotels, suite hotels, holiday homes, rooming houses, campgrounds, trailer parks and other non-residential or short-stay*

#### **683 Real estate activities on a fee or contract basis**

##### **6831 Real estate agencies**

##### **68311 Real estate agencies**

- mediation of buying, selling or renting real estate on a fee or contract basis
- consultancy related with buying, selling or renting real estate and real estate

**Also belong here:**

- *kinnisvaraalasel konsultatsioonid*

**Does not belong here:**

*legal activities, see 6910*

##### **6832 Management of real estate on a fee or contract basis**

##### **68321 Management of buildings and rental houses (apartment associations, housing associations, building associations etc)**

- management of houses and other residential real estate on a fee or contract basis

**Also belong here:**

- *kommunaaltasude kogumine*

**Does not belong here:**

*combination of building management services (e.g. combination of the following activities: general interior cleaning,*

##### **68322 Management of gardening and cottage associations**

**Also belong here:**

- *vee-, kaevu- jms ühistute haldus*

##### **68329 Other real estate management or related activities**

- management of industrial or commercial real estate
- management of arable land, forest and other similar real estate

**Also belong here:**

– parklaühistu

**Does not belong here:**

legal activities, see 6910

combination of building management services (e.g. combination of the

## **M PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES**

Jagu M hõlmab kutse-, teadus- ja tehnikaalaseid tegevusi. Need on tegevused, mis nõuavad põhjalikku väljaõpet ning teevad erialateadmised ja -oskused

### **69 Legal and accounting activities**

Section 69 includes legal representation of one party's interests against another party before court, in court or in other judicial bodies (e.g. advice and

#### **691 Legal activities**

##### **6910 Legal activities**

###### **69101 Activities attorneys and law offices**

The business name of a law society or an attorney acting as a self-employed person must contain the word "law office" or "attorney".

**Does not belong here:**

*law court activities, see 84231*

###### **69102 Activities of legal counsels and law offices**

- advice and representation in civil cases
- advice and representation in criminal cases

###### **69103 Activities of notaries**

– preparation, planning and formalising of notarial agreements, wills, trusts and other similar documents

###### **69109 Other legal activities**

– preparation and certification of patents, documents proving copyright and other documents related with intellectual property

**Also belong here:**

- *äriühingute asutamine ja müümine*
- *pankrotihaldus*

**Does not belong here:**

*other activities related to auctions, activities of auctioneers, see 82991*

### **692 Accounting, bookkeeping and auditing activities; tax consultancy**

#### **6920 Accounting, bookkeeping and auditing activities; tax consultancy**

##### **69201 Auditing**

– checking the source data and materials of accountancy in order to provide evaluation: whether the financial statements reflect the financial state of the

##### **69202 Bookkeeping, tax consulting**

– bookkeeping, i.e. classification and booking of economic transactions in currency or other units

**Also belong here:**

– *käibemaksu tagastamise vormi täitmist abistav teenus volituse alusel*

**Does not belong here:**

*data processing and tabulation, see 63111*

*management consultancy on accounting systems or budgetary control*

### **70 Activities of head offices; management consultancy activities**

Provision of advice and assistance to businesses and other organisations on management issues: strategic and organisational planning; financial planning

#### **701 Activities of head offices**

##### **7010 Activities of head offices**

###### **70101 Activities of head offices**

- overseeing and managing of other units of the company
- undertaking the strategic or organisational planning and decision making

**Does not belong here:**

*activities of holding companies, see 64201*

### **702 Management consultancy activities**

- 7021 Public relations and communication activities**
- 70211** Public relations and communication activities
- provision of advice, guidance and operational assistance for business and other organisations on public relations and communication
- Does not belong here:**
- services of advertising agencies, presentation of advertisements in media, see 731*
- 7022 Business and other management consultancy activities**
- 70221** Business and other management consultancy activities
- Provision of advice, guidance and operational assistance for businesses and other organisations on management:
- Also belong here:**
- õhutranspordi logistika nõustamine ja koolitused
  - töökeskkonna riskianalüüs
- Does not belong here:**
- computer software programming for accountancy systems, see 62011*  
*legal consultancy and representation, see 6910*
- 71 Architectural and engineering activities; technical testing and analysis**
- Architectural and engineering services, drafting, construction supervision, survey and mapping and physical, chemical and other analytical testing.
- 711 Architectural and engineering activities and related technical consultancy**
- Architectural and engineering services, drafting, construction supervision, survey and mapping and other similar services.
- 7111 Architectural activities**
- 71111** Architectural activities
- architectural and restoration consultancy
  - architectural designing of a building, preparation of drafts and other
- Does not belong here:**
- activities of computer consultants, see 62021, 62091*  
*interior decoration, see 74101*
- 7112 Engineering activities and related technical consultancy**
- 71121** Constructional engineering-technical designing and consulting
- engineering-technical consultancy:
  - studying the technical feasibility and the influence of the project
- Also belong here:**
- kütte- ja ventilatsiooni projekteerimine
  - tuleohutuslaste juhendite ja evakuatsiooniplaanide tegemine
- 71122** Construction geological and geodetic research
- geological works and research consultancy:
  - consultancy related to the places of finding of mineral resources, petroleum
- Also belong here:**
- maakorraldus, geodeesia
  - ruumiandmete kogumine
- Does not belong here:**
- test drilling in connection with mining operations, see 09101, 09901*  
*research and development related with designing, see 72191*
- 71129** Other engineering-technical activities
- technical design services related to production processes, production models and equipment
- Also belong here:**
- masinaehitus ja tööstusprojekteerimine
- Does not belong here:**
- development and publication of connected software, see 58291, 62011*  
*activities of computer consultants, see 62021, 62091*
- 712 Technical testing and analysis**
- 7120** Technical testing and analysis

- 71201** Technical inspection of cars  
 – periodical motor vehicle traffic safety control (technical inspection)  
**Does not belong here:**  
*maintenance and repairs of motor vehicles and motorcycles, see 45201*  
*assessment of damages, see 66211*
- 71209** Other testing and analysis  
 – physical, chemical and other analytical testing of materials and products:  
 – acoustics and vibration testing  
**Also belong here:**  
 – *ehituselementide ja -konstruktsioonide teimimine*  
 – *pargaste tehniline kontroll*  
**Does not belong here:**  
*investigation of animal specimens, see 75001*  
*diagnostic imaging, testing and analysis of medical and dental specimens, see*
- 72 Scientific research and development**  
 Research and development includes basic research, applied research and experimental development. Basic research is original theoretical or
- 721 Research and experimental development on natural sciences and engineering**  
 Basic research, applied research and experimental development on natural sciences and engineering.
- 7211 Research and experimental development on biotechnology**
- 72111** Research and experimental development on biotechnology  
 – DNA/RNA: geonomics, pharmacogeonomics, gene probes, genetic engineering, DNA/RNA sequencing/synthesis/amplification, gene expression in
- 7219 Other research and experimental development on natural sciences and engineering**
- 72191** Other research and experimental development on natural sciences and engineering  
 – research and development:  
 – on natural sciences (e.g. physics, chemistry, biology, geography)  
**Does not belong here:**  
*research and development on environment and industrial biotechnology, see 72111*
- 722 Research and experimental development on social sciences and humanities**
- 7220 Research and experimental development on social sciences and humanities**
- 72201** Research and experimental development on social sciences and humanities  
 – research and development on social sciences:  
 – on economy, legal science, political science, sociology, demography,  
**Also belong here:**  
 – *arheoloogilised ja allveearheoloogilised uurimistööd*  
**Does not belong here:**  
*market research, see 73201*
- 73 Advertising and market research**  
 Creation and implementation of advertising campaigns, creation/designing of advertisements for different media channels (print media, outdoor media,
- 731 Advertising**
- 7311 Advertising agencies**
- 73111** Advertising agencies  
 Provision of advertising services (through in-house capabilities or subcontracting), including advice, creative services, production of advertising  
**Also belong here:**  
 – *toodete tutvustamised-presentatsioonid*  
 – *müügikampaaniate ja degustatsioonide korraldamine*  
**Does not belong here:**  
*publishing of advertising material, see 58191*  
*production of television and film advertisements (commercials), see 59112*

**7312 Media representation**

**73121 Media representation**

– sale, rent and resale of advertising time and space for various media channels (television, radio, print and outdoor media, Internet and other

**Does not belong here:**

*sale of advertising time and space directly by owners of the time and space (publishers), see the corresponding activity class*

**732 Market research and public opinion polling**

**7320 Market research and public opinion polling**

**73201 Market research and public opinion polling**

– investigation into market potential, awareness, acceptance and familiarity of goods and services and buying habits of consumers for the purpose of sales

**74 Other professional, scientific and technical activities**

Section 74 includes other professional, scientific and technical activities (except legal and accounting activities; architectural and engineering activities;

**741 Specialised design activities**

**7410 Specialised design activities**

**74101 Specialised design activities**

– fashion design related to textiles, wearing apparel, footwear, jewellery and furniture

**Also belong here:**

– *lilleseadjate tegevus*

– *lavakujundaja tegevus*

**Does not belong here:**

*design and programming of webpages, see 62011*

*architectural designing, see 71111*

**742 Photographic activities**

**7420 Photographic activities**

**74201 Photographic activities**

– commercial and consumer photographs:

– document and portrait photography (e.g. passport photographs, school and

**Also belong here:**

– *vanade fotode restaureerimine*

– *objektide 3D skaneerimine*

**Does not belong here:**

*film industry related to production of cinema and television films, see 59121*

*cartographic and spatial information activities, see 7112*

**743 Translation and interpretation activities**

**7430 Translation and interpretation activities**

**74301 Translation and interpretation activities**

– translation and interpreting

– simultaneous interpretation

**Also belong here:**

– *viipekeele tõlge*

**749 Other professional, scientific and technical activities n.e.c.**

**7490 Other professional, scientific and technical activities n.e.c.**

**74901 Other professional, scientific and technical activities n.e.c.**

– business brokerage, i.e. arranging for the purchase and sale of small and medium-sized businesses, including professional practices, except real estate

**Also belong here:**

– *keeletoiimetaja tegevused*

– *tuleohutuse konsultatsioonid*

**Does not belong here:**

*wholesale of used motor vehicles in auctions, see 451*  
*online-auction activities (retail), see 47911*

**75 Veterinary activities**

Animal health activities carried out by professional veterinarians (treatment and health checks of agricultural animals or pets). Veterinary services are

**750 Veterinary activities**

**7500 Veterinary activities**

**75001 Veterinary activities**

- healthcare and health checks of agricultural animals
- healthcare and health checks of pets

**Does not belong here:**

*farm animal boarding activities without healthcare, see 01621*  
*sheep shearing, see 01621*



## **N ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES**

Section N includes entities that provide services that support general economic operations (business). Administrative and support service activities

### **77 Rental and leasing activities**

Renting or operational leasing of tangible and intangible assets (except financial assets), including the renting or operational leasing of different

#### **771 Rental and leasing of motor vehicles**

##### **7711 Rental and leasing of cars and light motor vehicles**

###### **77111 Rental and leasing of cars and light motor vehicles**

– renting (without driver) and operational leasing of passenger cars and other light trucks

**Does not belong here:**

*renting of cars and buses with driver, see 49321 and 49399*

##### **7712 Rental and leasing of trucks**

###### **77121 Rental and leasing of trucks**

– renting (without driver) and operational leasing of motor vehicles intended for carriage of goods, e.g. trucks, utility trailers, heavy motor vehicles (with a

**Also belong here:**

– *traktorite rentimine*

**Does not belong here:**

*renting of heavy goods vehicles or trucks with the driver, see 49411*

*renting of bicycles, skis, see 77211*

#### **772 Rental and leasing of personal and household goods**

This group includes (usually short-time) renting of personal goods and household appliances, recreational equipment, sports equipment and

##### **7721 Rental and leasing of recreational and sports goods**

###### **77211 Rental and leasing of recreational and sports goods**

– renting of pleasure boats, canoes, sailboats, surf boards, water skis etc  
– renting of airframes, sailplanes etc

**Does not belong here:**

*renting of pleasure boats and sailboats with crew, see 50101, 50301*

*renting of videotapes and DVDs, see 77221*

##### **7722 Rental of video tapes and disks**

###### **77221 Rental of video tapes and disks**

– renting of videotapes, records, CDs, DVDs etc  
– renting of video games

##### **7729 Rental and leasing of other personal and household goods**

###### **77291 Rental and leasing of other personal and household goods**

– renting of all kinds of household or personal goods (except recreational and sports equipment) to households or industries:

**Also belong here:**

– *skulptuuride, maalide rent*

– *porivaipade rent (ilma pesumaja teenuseta)*

**Does not belong here:**

*renting of cars, trucks, trailers and recreational vehicles without driver, see 771*

*renting of recreational and sports equipment, see 77211*

#### **773 Rental and leasing of other machinery, equipment and tangible goods**

##### **7731 Rental and leasing of agricultural machinery and equipment**

###### **77311 Rental and leasing of agricultural machinery and equipment**

– renting (without operator) and operational leasing of agricultural and forestry machinery and equipment:

**Also belong here:**

– *oksapurustaja rent*

**Does not belong here:**

*renting of agricultural and forestry machinery and equipment with operator, see 01611, 01621, 02401*

**7732 Rental and leasing of construction and civil engineering machinery and equipment**

**77321** Rental and leasing of construction and civil engineering machinery and equipment  
– renting (without the operator) and operational leasing of construction machinery and equipment:

**Also belong here:**

- *betonist rakiste rent*
- *ehituslike tööriistade rent*

**7733 Rental and leasing of office machinery and equipment (including computers)**

**77331** Rental and leasing of office machinery and equipment (including computers)

- renting (without the operator) and operational leasing of office machinery and equipment (including computers):

**Also belong here:**

- *sularahaaautomaatide rent*
- *arvutipargi haldus (arvuti üksuste haldus)*

**7734 Rental and leasing of water transport equipment**

**77341** Rental and leasing of water transport equipment

- renting (without the crew) and operational leasing of ships, boats, hydrofoils intended for passenger or cargo transport

**Does not belong here:**

*renting of water transport equipment with crew, see section 50*  
*renting of pleasure boats, see 7721*

**7735 Rental and leasing of air transport equipment**

**77351** Rental and leasing of air transport equipment

- renting (without the crew) and operational leasing of air transport equipment, e.g. planes, helicopters, hot-air balloons etc

**Does not belong here:**

*renting of air transport equipment with crew, see section 51*  
*renting of sailplanes and airframes, see 77211*

**7739 Rental and leasing of other machinery, equipment and tangible goods n.e.c.**

**77391** Renting of rail vehicles

- renting of rail vehicles

**Also belong here:**

- *tsisternvagunite rentimine*
- *platvormvagunite rentimine*

**77399** Renting and operational leasing of other machinery, equipment and tangible assets not classified elsewhere

- renting (without the driver/operator) and operational leasing of machinery, equipment and other tangible assets:

**Also belong here:**

- *muude teadus-, kaubandus- ja tööstusmasinate rentimine ja kasutusrent*
- *teisaldatavate müügikioskide rent*

**Does not belong here:**

*renting of bicycles, see 77211*  
*renting of agricultural and forestry machinery and equipment, see 77311*

**774 Leasing of intellectual property and similar products, except copyrighted works**

Renting of intellectual property (allowing others to use it) and similar products for which a royalty payment or licensing fee is paid to the owner of the

**7740 Leasing of intellectual property and similar products, except copyrighted works**

**77401** Leasing of intellectual property and similar products, except copyrighted works

- renting of intellectual property (except copyrighted works, e.g. books or software)

**Also belong here:**

- *domeeni rent*
- *CO2 kvoodimüük (vahendusteenus)*

**Does not belong here:**

*acquisition of rights and publishing, see sections 58 and 59  
producing, reproducing and distributing copyrighted works (books, software,*

**78 Employment activities**

Activities of employment agencies (employment mediation services): keeping a register of vacancies and mediation of information, directing job seekers to

**781 Activities of employment placement agencies**

**7810 Activities of employment placement agencies**

**78101** Activities of employment placement agencies

– finding suitable employees for the employer; recruitment, selection and appraisal of personnel

**Also belong here:**

– *modellagentuurid*

**Does not belong here:**

*activities of agents representing individual artists (actors, painters etc), see 74901*

**782 Temporary employment agency activities**

**7820 Temporary employment agency activities**

**78201** Temporary employment agency activities

Temporary employment agencies (rent agencies), who offer workforce rent services, that is renting their employee to another company (user or

**783 Other human resources provision**

**7830 Other human resources provision**

**78301** Other human resources provision

This class includes the activities of employment agencies that are specifically created by business groups and that only provide services for this specific

**Does not belong here:**

*renting of temporary workforce, see 78201*

**79 Travel agency, tour operator and other reservation service and related activities**

This class includes sales of travel, tour, transportation and accommodation services to the general public and commercial clients; arranging and

**791 Travel agency and tour operator activities**

**7911 Travel agency activities**

**79111** Travel agency activities

Travel agency is a travel company that offers or sells the packet travels assembled by tour operators.

**Also belong here:**

– *lennu-, rongi-, bussi- või laevapiletite müügi vahendus*

**7912 Tour operator activities**

**79121** Tour operator activities

Tour operator is a travel company that assembles packet travels and offers them for sale or sells them through other travel companies.

**799 Other reservation service and related activities**

**7990 Other reservation service and related activities**

**79901** Other travel-related reservation services, including the activities of tour guides, ticket agencies and tourist information points  
Other travel-related reservation services:

– reservations for transportation, hotels, car rentals etc; ticket sales activities

**Also belong here:**

– *turismiinfopunktide ja turismiinfokeskuste tegevus*

– *giid-tõlkide ja reisisaatjate teenused*

**Does not belong here:**

*activities of travel agencies and tour operators, see 79111 and 79121  
organisation and administration of meetings and conferences, see 82301*

**80 Security and investigation activities**

Services related to security: investigation and detective services; services of patrols, guards and security workers; transportation of money, securities and

**801 Private security activities**

**8010 Private security activities**

**80101 Private security activities**

– armoured car services for transportation of money, securities and other valuables

**Also belong here:**

– valvekaamerate lindistuste kontroll ja analüüs

**Does not belong here:**

*public order and safety activities, see 8424*

**802 Security systems service activities**

**8020 Security systems service activities**

**80201 Security systems service activities**

The units operating the security systems may also engage in selling such devices.

**Does not belong here:**

*installation of fire and security alarms without later monitoring, see 4321  
sale of security and alarm systems, mechanical and electronically locking*

**803 Investigation activities**

**8030 Investigation activities**

**80301 Investigation activities**

– investigation and detective services  
– activities of private investigators and private detectives

**Does not belong here:**

*collection service and collection of credit information, see 82911*

**81 Services to buildings and landscape activities**

Section 81 includes provision of a combination of building maintenance services; interior and exterior cleaning of buildings; cleaning of industrial

**811 Combined facilities support activities**

**8110 Combined facilities support activities**

**81101 Combined facilities support activities**

– provision of a combination of support services within a client's facilities, e.g. the following services:

**Does not belong here:**

*organisation of only one of these auxiliary activities (e.g. general interior cleaning) or provision of only one of these service*

**812 Cleaning activities**

This group includes interior and exterior cleaning of houses and other specialised cleaning activities for buildings; cleaning of industrial machinery;

**8121 General cleaning of buildings**

**81211 General cleaning of buildings**

General (non-specialised) interior cleaning of buildings, but this division may also include the cleaning of associated exterior areas (e.g. windows,

**Does not belong here:**

*specialised cleaning activities (window cleaning, chimney cleaning and cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts, exhaust*

**8122 Other building and industrial cleaning activities**

**81221** Other cleaning activities of buildings and industrial cleaning

- exterior cleaning of buildings (e.g. shops, offices, institutions, factories and other business, office and industrial buildings, multi-storey residential

**Also belong here:**

- iceplasting e. jääga puhastus

**Does not belong here:**

*steam cleaning or blasting for buildings exteriors, see 4399*

**8129 Other cleaning activities**

**81291** Other cleaning activities

- swimming pool cleaning and maintenance
- cleaning of trains, buses, airplanes etc

**Also belong here:**

- ujumisbasseinidest saaste puhastamine
- kahjuritõrje hoonetes, ujumisbasseinides, transpordivahendites,

**Does not belong here:**

*agricultural pest control, see 01611*

*automobile cleaning, car wash, see 45202*

**813 Landscape service activities**

**8130 Landscape service activities**

**81301** Landscape service activities

- planting of plants, trees and bushes, care and maintenance of parks, gardens and other green areas:

**Also belong here:**

- muru niitmine
- mõisapargi arendus ja hooldus

**Does not belong here:**

*plant and forest growing and planting for commercial purposes, see sections 01, 02*

**82 Office administrative, office support and other business support activities**

This class includes the provision of everyday office administrative services (regular and current assignments) and provision of different business support

**821 Office administrative and support activities**

Provision of a range of everyday office administrative services (regular and current assignments) on a fee or contract basis, e.g. financial planning, billing,

**8211 Combined office administrative service activities**

**82111** Office management, combined secretarial services

- secretarial services
- financial planning, billing, document management

**Does not belong here:**

*entities that only provide one specific service, see the corresponding class*  
*staff provision without supervision, see section 78*

**8219 Photocopying, document preparation and other specialised office support activities**

**82191** Photocopying, document preparation and other specialised office support activities

- document preparation
- document editing or proofreading

**Does not belong here:**

*printing of documents (offset printing, quick printing etc), see 1812*  
*pre-press services, see 18131*

**822 Activities of call centres**

**8220 Activities of call centres**

**82201** Activities of call centres, telemarketing

- inbound call centres: receiving orders, providing product information, assisting the clients (technical helplines, customer support) or forwarding

**Does not belong here:**

*information telephone services, see 63991*

**823 Organisation of conventions and trade shows**

**8230 Organisation of conventions and trade shows**

**82301** Organisation of conventions and trade shows

– organisation, promotion and/or management and servicing of consultations, conferences and meetings

**Also belong here:**

– *teadusürituste korraldamine*

– *koolituskeskused (koolituste korraldamine)*

**829 Business support service activities n.e.c.**

Collection services, credit information, packaging and other typical business support services not classified elsewhere.

**8291 Activities of collection agencies and credit bureaus**

**82911** Activities of collection agencies and credit bureaus

– collection services or debt recovery

– buying and selling of debt claims and consultancy in related matters

**8292 Packaging activities**

**82921** Packaging activities

– packaging activities of a fee or contract basis, whether automatically or manually:

**Also belong here:**

– *packaging peat*

**Does not belong here:**

*production of soft drinks and mineral water, see 11071*

*packaging of goods for transportation, see 5229*

**8299 Other business support service activities n.e.c.**

**82991** Other business support service activities n.e.c.

– providing verbatim reporting and stenotype recording of meetings, (court) proceedings and transcribing stenographic records

**Also belong here:**

– *emafirma toodete esitlemine*

– *teenuste vahendamine*

**Does not belong here:**

*provision of document transcription services, see 82191*

*adding coded or uncoded subtitles to produced films, see 59121*

- O PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY**  
 This division includes activities of a governmental nature, normally carried out by the public administration: enactment of laws and related regulations and
- 84 PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY**
- 841 Administration of the State and the economic and social policy of the community**  
 This group includes public administration (e.g. executive, legislative and financial administration etc on all governmental levels) and supervision in
- 8411 General public administration activities**
- 84111** Activities of executive and legislative bodies
- activities of ministries
  - legislative and executive activities of different governmental institutions
- Does not belong here:**  
*operation of government owned or occupied buildings, see 682 and 683*
- 84112** Activities related to monetary and fiscal policy
- administration and supervision of fiscal policy:
  - implementation of taxation system
- 84113** Activities related to general economic and social planning and statistics
- administration and implementation of overall economic and social planning at various levels of government
- Does not belong here:**  
*administration of overall research and development strategies intended to increase personal well-being and of associated funds, see 8412*
- 84114** Activities of rural municipality and city governments
- 84119** Government administrative activities not classified elsewhere
- administrative, implementing and support services related to public service
  - services related to the units belonging to the administrative area of
- Also belong here:**  
 – *omavalitsuse liit*
- 8412 Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security**
- 84121** Administration of education
- public administration of different educational institutions
  - management, inspection and supporting of all types of schools and
- 84122** Administration of health care and social services
- public administration of health care and social services
- 84123** Administration of housing and utilities
- public administration of housing and utilities, water supply, sanitary supervision and street lighting
- Does not belong here:**  
*sewerage, waste management and remediation activities, see sections 37, 38, 39*
- 84124** Administration of recreational activities, culture and religion
- support services related to cultural collections, freelance artists and organisations that organise cultural activities
- Does not belong here:**  
*museums and other cultural services, see section 91*  
*services of national libraries and archives, see 9101*
- 84125** Administration of environmental protection
- pollution standards, distributing information about pollution
  - environmental protection programme management
- 8413 Regulation of and contribution to more efficient operation of businesses**
- 84131** Administration of agriculture, forestry, land use, fishery and hunting
- public administration of agricultural land:
  - management of farm maintenance programmes

- 84132** Administration of transport and communication
- public administration of road and water transport, rail and air transport and communication
- Does not belong here:**
- road and water traffic police, see 8424*  
*issuing of vehicle licences on a fee or contract basis, see 82991*
- 84139** Other economy supporting activities
- public administration of fuel sector and energetics, i.e. management of fuel resources maintenance, discovery and rational use; supervision and regulation
- 842** **Provision of services to the community as a whole**
- 8421** **Foreign affairs**
- 84211** Foreign affairs
- administration and operation of the ministry of foreign affairs and diplomatic and consular missions
- Does not belong here:**
- international disaster and conflict victim/refugee services, see 88991*
- 8422** **Defence activities**
- 84221** Defence activities
- administration, supervision and operation of military defence forces (land, sea, air and space defence forces):
- Does not belong here:**
- applied research and experimental development, see section 72*  
*provision of military aid to foreign countries, see 8421*
- 8423** **Justice and judicial activities**
- 84231** Administration and activities of courts
- operation and administration of civil and criminal law courts, military tribunals and the judicial system
- 84232** Administration of prisons and correctional facilities
- organising the activities of prisons and other custodial and rehabilitation institutions, regardless of whether their administration and operation is done
- Does not belong here:**
- activities of prison schools, see 85*  
*activities of prison hospitals, see 86101*
- 84239** Other activities related to legal protection and courts, activities of the prosecuting authority
- rendering of judgements; interpretations of the law
  - activities of arbitral courts when determining civil actions
- Does not belong here:**
- consultancy and representation in civil, criminal and other court cases, see 6910*
- 8424** **Public order and safety activities**
- 84241** Activities and management of police forces
- operation and administration of regular, auxiliary and special police forces (including traffic regulation) and organising police work
- 84242** Border and coast guard services
- operation and administration of port, border and coast guard
- 84249** Other activities related to public order and security
- alien registration; maintenance of arrest records
  - provision of life saving equipment in case of peacetime disasters
- Does not belong here:**
- activities of police laboratories, see 71209*  
*operation and administration of armed forces, see 84221*
- 8425** **Fire service activities**
- 84251** Fire and rescue services, lifeguard services, alarm centres
- provision of fire fighting and fire safety:
  - administration and operation of regular and auxiliary fire brigades in fire



***Does not belong here:***

*forestry fire protection and fire-fighting services, see 02401*  
*oil and gas field fire-fighting, see 09101*

**843 Compulsory social security activities**

**8430 Compulsory social security activities**

**84301** Compulsory social security activities

– funding and administration of government-provided social security programmes

***Does not belong here:***

*non-compulsory social security, see 65301*  
*provision of welfare services and social work (without accommodation), see*

**P EDUCATION**

This section includes education at any level and for any profession. The instructions can be oral or written, may be provided over radio, via television,

**85 Education**

**851 Pre-primary education**

**8510 Pre-primary education**

**85101 Activities of creches**

– creches for children up to three years

**85102 Activities of nurseries**

– nurseries for children up to seven years  
– special nurseries for children up to seven years

**Also belong here:**

– *alushariduse andmine*

**Does not belong here:**

*children day-care, see 88911*

**852 Primary education**

**8520 Primary education**

**85201 Activities of nursery-elementary schools**

– activities of nursery-elementary schools

**Also belong here:**

– *alusharidusega ühendatud alghariduse (I ja II kooliastme 1.-6. klass) andmine*

**85202 Activities of elementary schools**

– elementary education (1.-6. grade of basic school)  
– special elementary schools

**Does not belong here:**

*children day-care, see 88911*

**853 Secondary education**

**8531 General secondary education**

**85311 Activities of nursery-basic schools**

**Also belong here:**

– *alusharidusega ühendatud põhihariduse (I, II ja III kooliastme 1.-9. klass) andmine*

**85312 Activities of basic schools**

Activities of basic schools or the lower stage of the second level education.

– basic education (1.-9. grade of basic school)

**Also belong here:**

– *üldhariduse I, II ja III kooliaste*

**85313 Activities of general upper secondary schools**

Activities of general secondary schools or the higher stage of the second level education.

**Does not belong here:**

*adult education as defined in group 855*

**8532 Technical and vocational secondary education**

**85321 Activities of vocational educational institutions**

– vocational education based on basic education  
– vocational secondary education based on basic education

**Also belong here:**

– *kutseharidus keskkhariduse baasil erivajadustega noortele*

**854 Higher education**

This group involves professional higher educational and academic higher education, i.e. baccalaureate or academic degrees. The requirement for

**8541 Post-secondary non-tertiary education**

**85411** Activities of professional higher education institutions

– professional higher education (higher education with professional qualification)

**8542 Tertiary education**

**85421** Activities of academic higher education institutions

– higher education (Bachelor's, Master's and Doctoral study)

**855 Other education**

This group includes general continuing education and training, including continuing vocational education, adult training for any profession and hobby

**8551 Sports and recreation education**

**85511** Sports schools

– activities of sports schools (only schools that have the education licence issued by the Ministry of Education and Research)

**85519** Other sports and recreational education

– activities of professional sports instructors, teachers and referees  
– activities of card games instructors (e.g. bridge etc)

**Also belong here:**

– *joogainstruktori tegevus*

– *spordialane juhendamise individuaalõpetajate ja -treenerite poolt*

**8552 Cultural education**

**85521** Music and art education

Entities belonging to this group provide formally organised instruction in order to give more extensive knowledge and skills in a particular field. This education

**85522** Activities of dance schools

Entities belonging to this group provide formally organised instruction in order to give more extensive knowledge and skills in a particular field. This education

**85529** Other hobby education

Entities belonging to this group provide formally organised instruction, creating possibilities to acquire hobby education, but this education does not

**Also belong here:**

– *loovustubade tegevus*

**Does not belong here:**

*teaching of foreign languages, see 85591*

**8553 Driving school activities**

**85531** Driving school activities

– activities of driving schools: training of car, bus, truck and motorcycle drivers  
– flying, sailing or shipping schools training that does not allow to work as a

**Does not belong here:**

*activities of vocational educational institutions, see 85321*

**8559 Other education n.e.c.**

**85591** Language training

– activities of language schools  
– language and conversational skills instruction

**85592** Computer training

**85599** Other education not classified elsewhere

- education that is not definable by level
- in-service training for adults

***Does not belong here:***

*adult literacy programmes, see 8520*

*second level general education, see 8531*

**856 Educational support activities**

**8560 Educational support activities**

**85601 Educational support activities**

Provision of non-instructional activities that support educational processes or system:

***Also belong here:***

- *eksamite korraldamine*

***Does not belong here:***

*research and development on social sciences and humanities, see 72201*

## **Q HUMAN HEALTH AND SOCIAL WORK ACTIVITIES**

Activities related to healthcare and social work: medical treatment in hospitals and other health services that are provided by trained medical professionals

### **86 Human health activities**

Medical treatment activities in general and special hospitals, e.g. surgical, psychiatric and substance abuse hospitals, medical nurseries, rehabilitation

### **861 Hospital activities**

#### **8610 Hospital activities**

##### **86101 Hospitalisation services**

This group includes licensed institutions (who have the authorization issued by the Health Board), who mainly provide medical, diagnostic and treatment

**Does not belong here:**

*laboratory testing and control of all types of materials and products, except medical, see 71209*

#### **862 Medical and dental practice activities**

Consultations and treatment of general practitioners and medical specialists that are carried out in private or group practices, in hospital outpatient clinics

##### **8621 General medical practice activities**

##### **86211 Provision of general medical treatment**

– medical consultations and general medical treatment (in Estonia the general medical treatment is carried out by general practitioners)

**Also belong here:**

– *üldarstide koduvisiidid*

– *koolide, hoolekandeesutuste jm organisatsioonide juures asuvate*

**Does not belong here:**

*(hospital) treatment of stationary patients, see 86101*

*provision of specialised medical care, see 86221*

##### **8622 Specialist medical practice activities**

##### **86221 Provision of specialised medical treatment**

– consultations and treatment in the field of specialised medicine:

– medical consultations and treatment provided by surgeons, pediatricians,

**Does not belong here:**

*(hospital) treatment of stationary patients, see 86101*

*provision of general medical treatment, see 86211*

##### **8623 Dental practice activities**

##### **86231 Provision of dental treatment**

General and specialised dental practice:

– stomatology

**Also belong here:**

– *koolide, hoolekandeesutuste jm organisatsioonide juures asuvate*

*hambaravikabinettide tegevus*

**Does not belong here:**

*production of artificial teeth, denture and prosthetic appliances in dental laboratories, see 32509*

#### **869 Other human health activities**

This class includes the activities of auxiliary nurses, midwives, physiotherapists, paramedics, optometrists, bioanalysts and other healthcare specialists, i.e.

##### **8690 Other human health activities**

##### **86901 Activities of emergency medical staff and paramedics**

– activities of ambulance crew

– patient transportation with an ambulance car, which may include

##### **86902 Activities of medical laboratories, blood banks, sperm banks and other similar banks**

– activities of medical laboratories

– activities of blood, sperm and transplant organ banks

##### **86903 Provision of nursing care**

– activities of home nurses and auxiliary nurses, e.g. in-home nursing services for patients etc

**86904** Activities of midwives

**86905** Activities of sanatoriums

This class includes entities for whom the Health Board has issued a corresponding authorisation for the provision of rehabilitation and psychiatric

**Does not belong here:**

*activities of spas that do not have an authorisation for provision of medical rehabilitation and physiotherapy services, see 96041*

**86906** Activities of diagnostic cabinets and centres, e.g. X-ray laboratories, magnetic resonance imaging and other similar cabinets

**86909** Other healthcare activities not classified elsewhere

- activities of physiotherapists
- activities of psychoanalysts, psychologists and psychotherapists

**Also belong here:**

- *suuhügienistide tegevus*
- *meditsiiniline ja ravimassaaž*

**Does not belong here:**

*production of artificial teeth, denture and prosthetic appliances in dental laboratories, see 32509*

**87 Residential care activities**

Section 87 includes the activities of institutions that provide daily or twenty-four hour residential care services. Persons in these facilities are provided

**871 Residential nursing care activities**

**8710 Residential nursing care activities**

**87101** Residential nursing care activities

- general nursing homes, nursing care homes
- social rehabilitation centres

**Does not belong here:**

*in-home nursing services (auxiliary nurses, nursing care services) provided by health care professionals, see section 86*

**872 Residential care activities for mental retardation, mental health and substance abuse**

Residential care activities of mental retardation and psychic special needs and substance abuse

**8720 Residential care activities for mental retardation, mental health and substance abuse**

**87201** Residential care activities for mental retardation, mental health and substance abuse

- psychiatric rehabilitation centres
- institutions for the emotionally disturbed

**Does not belong here:**

*mental health hospitals, see 86101*

*social work with accommodation, e.g. temporary homeless shelters, see 87909*

**87202** Residential care activities for substance abuse

- facilities for alcoholism and drug addiction treatment

**873 Residential care activities for the elderly and disabled**

Provision of residential or personal care services for the elderly and disabled, who are unable to live independently or fully care for themselves or who do

**8730 Residential care activities for the elderly and disabled**

**87301** Residential care activities for the elderly and disabled

- residential care institutions for the elderly
- dwellings (social houses) with provision of housekeeping services/assistance

**Does not belong here:**

*homes for the elderly with nursing care, see 87101*

*social work with accommodation, where treatment or education are not*

**879 Other residential care activities**

Services of residential care institutions (governmental or private organisations) for persons (except the elderly and disabled), who are not fully capable of

**8790 Other residential care activities**

- 87901** Activities of residential care institutions providing substitute home services  
This section includes institutions that provide substitute home services on round-the-clock basis. Substitute home services aim to provide children with
- 87909** Activities of other residential care institutions not classified elsewhere
- institutions that provide care for single mothers and their children
  - shelters for homeless and homeless children

**Does not belong here:**

*funding and administration of compulsory social security programmes, see 84301*

**88 Social work activities without accommodation**

Section 88 includes a wide selection of social assistance services for those in need, which

**881 Social work activities without accommodation for the elderly and disabled**

**8810 Social work activities without accommodation for the elderly and disabled**

**88101** Social work activities without accommodation for the elderly and disabled

Social counselling, social welfare and other social services for the elderly and disabled provided by governmental or private institutions, national or local

**Does not belong here:**

*funding and administration of compulsory social security programmes, see 84301*

**889 Other social work activities without accommodation**

**8891 Child day-care activities**

**88911** Child day-care activities

– children day-care, including the day-care of disabled children

**8899 Other social work activities without accommodation n.e.c.**

**88991** Other social work activities without accommodation n.e.c.

Social, counselling, welfare, refugee, referral and similar services which are delivered to individuals and families in their homes or elsewhere and carried

**Does not belong here:**

*funding and administration of compulsory social security programmes, see 84301*

## **R ARTS, ENTERTAINMENT AND RECREATION**

Activities to meet varied cultural, entertainment and recreational interests of the general public,

### **90 Creative, arts and entertainment activities**

This division includes the provision of cultural and entertainment services and operation of corresponding facilities. The section includes performing arts

### **900 Creative, arts and entertainment activities**

#### **9001 Performing arts**

##### **90011 Production and presentation of live theatrical and dance performances**

- production and performance of oral, musical, dance or circus performances:
- activities of drama, opera, ballet, circus and other groups

**Also belong here:**

- *rahvatantsurühmade tegevus*
- *vabakutselised modellid*

##### **90012 Production and presentation of live concerts, musical creation and other similar activities**

- production and presentation of concerts:
- activities of orchestras, ensembles and choirs

**Also belong here:**

- *dirigentide tegevus*
- *diskorite tegevus (oma ja teiste loomingu mängimine ning miximine)*

**Does not belong here:**

*activities of personal theatrical and artistic agents and agencies, see 74901*  
*casting, see 78101*

#### **9002 Support activities to performing arts**

##### **90021 Support activities to performing arts**

- activities of directors and drama managers
- activities of stag-set builders and designers, decorators, lighting engineers,

**Also belong here:**

- *kunsti-, muusika ja kirjandusteoste autoriõiguste haldamine*
- *kostümeerijate tegevus*

**Does not belong here:**

*activities of personal theatrical and artistic agents and agencies, see 74901*  
*casting, see 78101*

#### **9003 Artistic creation**

##### **90031 Artistic creation**

- activities of freelance artists, e.g. sculptors, painters, cartoonists, graphic artists etc

**Does not belong here:**

*production of figures, except the originals of the author, see 2370*  
*restoration of organs and other historical musical instruments, see 33191*

#### **9004 Operation of arts facilities**

##### **90041 Operation of arts facilities**

- operation of theatre houses, concert halls and other similar facilities

**Does not belong here:**

*activities of cinemas 59141*  
*activities of ticket agencies, see 79901*

### **91 Libraries, archives, museums and other cultural activities**

Activities of libraries and archives; operation of museums, botanical and zoological gardens and historical sites; activities of wildlife preserves.

### **910 Libraries, archives, museums and other cultural activities**

#### **9101 Library and archives activities**

##### **91011 Activities of libraries**

- creation and development of collections (collection, compilation, cataloguing of materials), information search, providing answers to requests

**Does not belong here:**



*renting of video tapes and DVDs, see 77221*

**91012 Activities of archives**

– activities, documentation and information services of public archives or archives that serve specific clients (e.g. students and scientists, personnel),

**9102 Museums activities**

**91021 Museums activities**

– operation of museums, e.g. art museums, museums of jewellery, furniture, costumes, ceramics, silverware, natural history, science, technological and

**Also belong here:**

– *muuseumina kasutatava mõisa käitus*

**Does not belong here:**

*activities of commercial art galleries, see 4778*

*restoration of pieces of art and museum collection objects, see 90031*

**9103 Operation of historical sites and buildings and similar visitor attractions**

**91031 Operation of historical sites and buildings and similar visitor attractions**

– operation and preservation of historical sites and buildings

**Does not belong here:**

*renovation and restoration of historical sites and buildings, see F*

**9104 Botanical and zoological gardens and nature reserves activities**

**91041 Botanical and zoological gardens and nature reserves activities**

– operation of botanical and zoological gardens, including children's zoos

**Does not belong here:**

*landscape and gardening activities, see 81301*

*operation of sport/entertainment fishing/hunting water bodies/hunting*

**91042 Activities of nature reserves**

– activities of nature and landscape reserves, including wildlife preservation

**Does not belong here:**

*landscape and gardening activities, see 81301*

*operation of sport/entertainment fishing/hunting water bodies/hunting*

**92 Gambling and betting activities**

Operation of gambling facilities (e.g. casinos, bingo halls, video gaming terminals etc) and provision of gambling services (e.g. lotteries, betting etc).

**920 Gambling and betting activities**

**9200 Gambling and betting activities**

**92001 Gambling and betting activities**

– sale of lottery tickets

– operation of coin-operated gambling machines

**Also belong here:**

– *hasartlik pokkeriklubi*

**93 Sports activities and amusement and recreation activities**

Provision of sports, amusement and recreational activities (except the activities of museums, preservation of historical sites, activities of botanical and

**931 Sports activities**

This section includes the operation of sports facilities; activities of sports clubs and teams and independent athletes (participation in sports

**9311 Operation of sports facilities**

**93111 Operation of sports facilities**

– operation of sports halls, courses and stadiums, including management of the employees/personnel operating these facilities and organisation of their

**Also belong here:**

– lasketiirude tegevus

**Does not belong here:**

*operation of ski lifts, see 49399*

*renting of recreational and sports equipment, see 77211*

**9312 Activities of sports clubs**

**93121** Activities of sports clubs

– activities of sports clubs providing services for professionals (professional clubs), semi-professionals or amateurs (sports clubs of one or several sports,

**Also belong here:**

– *matkaklubi*

– *jahtklubi*

**93122** Activities of sports clubs for the disabled

– activities of sports clubs for the disabled

**Does not belong here:**

*sports instruction by individual teachers and trainers, see 8551*

*operation of sports facilities, see 93111*

**9313 Fitness facilities**

**93131** Fitness facilities

– activities of health, fitness and body-building clubs

**Does not belong here:**

*sports instruction by individual teachers and trainers, see 8551*

**9319 Other sports activities**

**93191** Activities of sports leagues, organisations and associations

– representation and promotion of sports; promotion of sports activities and events

**Does not belong here:**

*renting of sport equipment, see 7721*

*activities of sport and game schools, see 8551*

**93192** Activities related to sport and recreational fishing and hunting

– operation of water bodies/hunting preserves for sport or recreational fishing and hunting

**93199** Other sports activities not classified elsewhere

– activities of producers and promoters of sports events (competitions)

– activities of individual freelance sportsmen, referees, judges, timekeepers etc

**Also belong here:**

– *ratsahobuste tallide tegevus*

**Does not belong here:**

*activities of parks and beaches, see 93299*

**932 Amusement and recreation activities**

This group includes units that operate facilities and devices or provide services for variety of recreational interests and offer possibilities and equipment for

**9321 Activities of amusement parks and theme parks**

**93211** Activities of amusement parks and theme parks

– activities of amusement or theme parks, which includes the operation of a variety of attractions, e.g. mechanical and water rides, games, shows, theme

**9329 Other amusement and recreation activities**

**93291** Culture centres and community centres

**93299** Other amusement and recreation activities not classified elsewhere

– operation (exploitation) of coin-operated games

– activities of recreational parks (without accommodation)

**Also belong here:**

- meelelahutuslike lasketiirude tegevus
- osavusmängude korraldamine

**Does not belong here:**

operation of teleferics, funiculars, ski lifts, see 49399

organisation of fishing trips, see 50101, 50301

## **S OTHER SERVICE ACTIVITIES**

This section includes the activities of membership organisations and the repair of computers, personal and household goods and a variety of personal service

### **94 Activities of membership organisations**

Section 94 includes activities of organisations representing interest of special groups or promoting their ideas to general public. These organisations usually

#### **941 Activities of business, employers and professional membership organisations**

Business and employers organisations: representation and promotion of the interests of the members of the organisation. Activities of professional

##### **9411 Activities of business and employers membership organisations**

**94111** Agricultural associations and unions, gardening and apicultural associations, forest associations and unions  
– activities of organisations whose members' interests centre on the development of agriculture, gardening, apiculture and forestry

**Also belong here:**

– *metsaühistu tegevus*

**94119** Activities of other business and employers organisations

– activities of organisations whose members' interests centre on the development and prosperity of enterprises of a particular line of business or

**Also belong here:**

– *müügiesindajate klubi*

**Does not belong here:**

*activities of trade unions, see 94201*

##### **9412 Activities of professional membership organisations**

**94121** Activities of artistic associations

– activities of associations of people engaged in cultural activities, e.g. writers, painters, performers of various kinds, architects, journalists etc

**94129** Activities of other professional membership organisations

– activities of organisations whose members' interests centre around a specific discipline, vocational or technical area, e.g. associations of nature researchers,

**Also belong here:**

– *tegutsevate ohvitseride kogu, liit*

**Does not belong here:**

*education provided by professional membership organisations, see section 85*

### **942 Activities of trade unions**

#### **9420 Activities of trade unions**

**94201** Activities of trade unions

– promoting the interests of organised labour and union employees  
– unions of employees, who mainly represent common views concerning

**Does not belong here:**

*education provided by trade union organisations, see section 85*

#### **949 Activities of other membership organisations**

This group includes the activities of organisations (except business and employers organisations, professional membership organisations and trade

##### **9491 Activities of religious organisations**

**94911** Activities of churches, congregations and monasteries

– activities of churches and religious organisations; the name must include the words "church", "congregation" or "congregation federation"

**94919** Activities of other religious organisations

– religious organisations who provide services provided directly to worshippers in churches, mosques, temples, synagogues or other places:

**Does not belong here:**

education provided by religious organisations (e.g. Sunday schools, confirmation classes), see section 85

**9492 Activities of political organisations**

**94921** Activities of parties

– political organisations that mainly engage in influencing decision-making in public governing bodies by placing members of the party or those sympathetic

**94929** Activities of other political organisations

– activities of young people's auxiliaries associated with the political party

**Also belong here:**

– *poliitilised noortekogud*

**9499 Activities of other membership organisations n.e.c.**

**94991** Protection and custody of civil rights; special group protection activities

– associations promoting citizens initiative and protest movements  
– associations promoting human rights and civil freedom

**Also belong here:**

– *mementoühendus*

– *kasuperede huvide kaitse*

**94992** Associations and foundations for the purpose of regional/local life development and support

– associations that promote rural life  
– women's movements and organisations

**Does not belong here:**

*charitable activities, e.g. fundraising aimed at social work, see 8899*

**94993** Youth and children associations and associations that promote the welfare of youth and children

– different associations of youth  
– student associations, e.g. student councils, fraternities etc

**Also belong here:**

– *mittepoliitilised noortekogud*

**94994** Ethnic minorities organisations and cultural societies, associations for the purpose of integrity  
– organisations related to protection of minorities and betterment of their situation

**94995** Associations and social clubs related to recreational activities, entertainment, cultural activities or

– organisations that support education  
– associations for the pursuit of a cultural or recreational activity or hobby

**Also belong here:**

– *spordiajalooliit*

– *fänniklubi*

**Does not belong here:**

*professional creational, arts and entertainment activities, see group 900  
activities of sports clubs, see 9312*

**94996** Environment and nature protection associations

– environmental organisations and their associations and movements  
– nature protection organisations

**Also belong here:**

– *loomade varjupaik*

**94997** Associations and unions of people with health disorders; associations and unions of the disabled

– unions with people with occupational and chronic diseases  
– associations and unions of physically and mentally challenged people

**94999** Activities of other organisations not classified elsewhere

– associations that promote the ways of life, e.g. healthy diet and lifestyle  
– abstinence societies

**Does not belong here:**

*activities of professional membership organisations, see 94129*

- 95 Repair of computers and personal and household goods**  
Repair and maintenance of computers and computer peripheral equipment (e.g. desktop and laptop computers, computer terminals, storage devices,
- 951 Repair of computers and communication equipment**
- 9511 Repair of computers and peripheral equipment**
- 95111** Repair of computers and peripheral equipment  
– repair and maintenance of computers and computer peripheral equipment:  
– desktop or laptop computers  
**Also belong here:**  
– *printeri toonerikasseti täitmine*
- Does not belong here:**  
*repair and maintenance of modems of communication devices, see 95121*  
*maintenance and repair of photocopiers, see 33121*
- 9512 Repair of communication equipment**
- 95121** Repair of communication equipment  
– repair and maintenance of communication equipment:  
– radio and television transmitters
- 952 Repair of personal and household goods**
- 9521 Repair of consumer electronics**
- 95211** Repair of consumer electronics  
– TV-sets, radio receivers  
– video cassette recorders (VCR), CD and DVD players
- 9522 Repair of household appliances and home and garden equipment**
- 95221** Repair of household appliances and home and garden equipment  
– repair and maintenance of household appliances:  
– refrigerators, ovens, washing machines, clothes dryers, room air conditioners  
**Does not belong here:**  
*repair of hand-held power tools, see 33121*  
*repair of central air conditioning systems, see 4322*
- 9523 Repair of footwear and leather goods**
- 95231** Repair of footwear and leather goods  
– repair and maintenance of footwear and leather goods:  
– boots, shoes, bags, suitcases etc
- 9524 Repair of furniture and home furnishings**
- 95241** Repair of furniture and home furnishings  
– upholstering and sanding of furniture (including office furniture) and home furnishings  
**Also belong here:**  
– *moodulmööbli paigaldus*  
– *mööbli parandamine ja restaureerimine, k.a kahjuritõrje*
- 9525 Repair of watches, clocks and jewellery**
- 95251** Repair of watches, clocks and jewellery  
– repair of clocks, watches and their parts (e.g. watch housings, mechanisms, chronometers etc)  
**Also belong here:**  
– *väärisesemete parandus*
- Does not belong here:**  
*industrial engraving of metals, see 25611*  
*repair of time clocks, time and date stamps, time locks and similar time*
- 9529 Repair of other personal and household goods**
- 95291** Repair of other personal and household goods  
– repair and alteration of clothing  
– repair of bicycles

**Also belong here:**

- vannide taastamine
- kodušeifide parandus

**Does not belong here:**

*repair of hand-held power tools, see 33121*  
*repair of sport and hunting guns, see 33111*

**96 Other personal service activities**

Part 96

**960 Other personal service activities**

**9601 Washing and (dry-)cleaning of textile and fur products**

**96011** Washing and (dry-)cleaning of textile and fur products

- washing, dry-cleaning, ironing etc of all kinds of clothing (including fur) and textiles, provided by hand, mechanical equipment or coin-operated machines

**Does not belong here:**

*renting of clothing (except work uniforms), even if cleaning of these goods is an integral part of the activity of this class 77291*

**9602 Hairdressing and other beauty treatment**

**96021** Hairdressing and other beauty treatment

- hair washing, trimming, cutting, setting, dyeing, tinting, waveing, straightening and other similar activities

**Does not belong here:**

*manufacture of wigs, see 32991*

**9603 Funeral and related activities**

**96031** Organising of burial services

- preparing the dead for burial or cremation, services of embalmers
- organising of burial and cremation funerals

**96032** Activities cemeteries and crematoriums

- services of undertakers
- providing burial and cremation services

**Does not belong here:**

*organisation of religious funeral services, see 94911*

*activities of cemetery gardeners, see 81301*

**9604 Physical well-being activities**

**96041** Activities of saunas, sunbeds and massage salons and other services related to physical well-being

- activities of Turkish, sauna and steam baths
- activities of solariums

**Does not belong here:**

*medical massage and treatment, see 86909*

*activities of health, fitness and body-building clubs and facilities, see 93131*

**9609 Other personal service activities n.e.c.**

**96091** Pet care services

- pet-care services, e.g. tending, trimming, keeping and training

**Also belong here:**

- koduloomade hotellide tegevus

**96099** Other service activities

- astrological and spiritualists' activities
- escort services, dating and wedding services

**Also belong here:**

- mündiga töötavate massaažitoolide käitamine

- klaasilõikamise teenus

**Does not belong here:**

*veterinary, see 75001*

*coin-operated washing machines, see 96011*

<b>T</b>	<b>ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS AND SERVICES PRODUCING ACTIVITIES FOR HOUSEHOLDS FOR</b>
<b>97</b>	<b>Activities of households as employers of domestic personnel</b>
<b>970</b>	<b>Activities of households as employers of domestic personnel</b>
<b>9700</b>	<b>Activities of households as employers of domestic personnel</b>
<b>97001</b>	Activities of households as employers of domestic personnel Activities of households as employers of domestic personnel (maids, cooks, waiters, valets, butlers, laundresses, gardeners, gatekeepers, stable-lads, <b>Does not belong here:</b> <i>provision of services (e.g. cooking, gardening etc) by independent service providers (companies)</i>
<b>98</b>	<b>Undifferentiated goods-and services-producing activities of private households for own use</b> Section 98 includes the provision of undifferentiated products and services for private households for own use. A household must be classified only when its
<b>981</b>	<b>Undifferentiated goods-producing activities of private households for own use</b>
<b>9810</b>	<b>Undifferentiated goods-producing activities of private households for own use</b>
<b>98101</b>	Undifferentiated goods-producing activities of private households for own use This section includes households that produce different goods for own use. These activities include hunting, livestock farming, production of heat and
<b>982</b>	<b>Undifferentiated service-producing activities of private households for own use</b>
<b>9820</b>	<b>Undifferentiated service-producing activities of private households for own use</b>
<b>98201</b>	Undifferentiated service-producing activities of private households for own use This class includes the provision of undifferentiated services for private households for own use. The services include cooking, teaching, transportation



**U      ACTIVITIES OF EXTRATERRITORIAL ORGANISATIONS AND BODIES**





