

National Industrial Classification

(ALL ECONOMIC ACTIVITIES)

2008



सत्यमेव जयते

CENTRAL STATISTICAL ORGANISATION
Ministry of Statistics and Programme Implementation
Government of India, New Delhi
Website: www.mospi.nic.in

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[All Economic Activities)

2008

**Central Statistical Organisation
Ministry of Statistics and
Programme Implementation
Government of India
New Delhi
India**

PREFACE

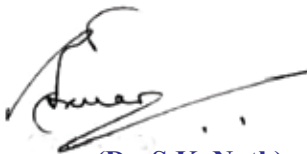
The Central Statistical Organisation of the Ministry of Statistics and Programme Implementation being nodal statistical authority is vested with the responsibility of setting up standards for collection, compilation and dissemination of statistical data. The official statistical data are required to be collected and presented according to classification designed to facilitate their use for national economic policy and for international comparison. Comparability of statistics available from various sources, on different aspects of the economy, and usability of such data for economic analysis are prerequisite for standardization of a system of classification.

2. The Central Statistical Organisation (CSO), which is responsible for coordination of statistical activities in the country as well as for evolving and maintaining statistical standards took up the task of evolving a standard industrial classification as early as in 1960 and evolved a Standard Industrial Classification (SIC) in 1962. To take care of the significant changes in the organization and structure of industries, the necessity to revise the industrial classification has been felt from time to time. With this objective, the CSO revised SIC 1962 in 1970 (NIC-70), NIC-1970 in 1987 (NIC-87) and NIC-87 in 1998 (NIC-98). It is during 1998, 4-digit of ISIC-3 was folled in toto in NIC-1998 and these 4-digits were extended up to 5-digits based on national needs. After release of the United Nations International Standard Industrial Classification (ISIC) - 2002 Rev. 3.1, NIC-1998 was updated keeping consistent with ISIC Rev 3.1 and the updated version, namely NIC-2004 was adopted.

3. The United National Statistical Commission considered the draft ISIC revision-4 during the 38th session of UNSC for adoption by all the member countries in the year 2008. The SCIS of the Ministry set up an expert committee under the Chairmanship of Dr. S.K. Nath, DG (CSO) on 20.07.2007. Three meetings of the Steering Committee were held on 26.11.2007, 13.5.2008, 05.09.2008 respectively and in the 3rd meeting the draft NIC 2008 was approved by the Committee CSO (IS Wing), Kolkata accomplished this task of revision NIC-2004 consistent with draft ISIC Revision-4 under the leadership of Shri P.C. Sarker, DDG.

4. I would like to place on record my appreciation for the efforts made by the officers of CSO (IS Wing) namely Shri Debasish Sarkar, Director, Shri G. Punjabi, Joint Director and Shri Soumya Chakraborty, Dy. Director, Shri Jhulan Kar, DDG, FOD (EZ). Smt. Mita Roy Chowdhary, DDG, DPD, Shri Atanushasan Basu, Director, SDRD deserve especial thanks for going into the details of the draft and making necessary changes. Shri Vijay Kumar, ADG of Economic Statistics Division of CSO was responsible for monitoring the entire work.

5. Improvement of classification and their updation is an on going task and I would urge the users to follow NIC-2008 extensively and send comments/observations based on the experience of use, which would go a long way to improve the future classification.



(Dr. S.K. Nath)

Director General, CSO

September, 2008
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NATIONAL INDUSTRIAL CLASSIFICATION - 2008 (NIC-2008)

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Part-I
Introduction

Introduction

1. A statistical system must be capable of measuring the contribution of all the economic activities towards the national wealth and be responsive to the needs of the planners to critically evaluate the steps necessary for planned development. Such measurements should also provide comparable estimates over time between regions and allow for corrective steps to achieve the goal of maximum benefit to the entire society. The official statistical data have to be collected and presented according to classifications designed to facilitate their use for national economic policy and for international comparison.

2. The National Industrial Classification (NIC) is an essential Statistical Standard for developing and maintaining comparable data base according to economic activities. Such classifications are frequently used in classifying the economically active population, statistics of industrial production and distribution, the different fields of labour statistics and other economic data such as national income. Comparability of statistics available from various sources, on different aspects of the economy, and usability of such data for economic analysis, are prerequisite for standardization of a system of classification.

International Scenario

3. The issue of standardization of industrial classification at the international level was deliberated in the First International Conference of Labour Statisticians (ICLS) as early as 1923, wherein International Labour Organisation (ILO) prepared a report summarizing the classifications in use in different countries and enunciating the principles concerning industrial classification. It recommended the classification of economic activity under three broad categories viz.,

- (I) primary production (agriculture and mining);
- (II) secondary production (manufacturing and construction) ; and
- (III) services (transport, commerce, administration, etc.)

4. The matter received further consideration at the Second (1925) and Third (1926) Conferences as a result of which a provisional list of the principal branches of economic activity was prepared mainly to help compilation of labour statistics in a comparable manner. The Committee of Statistical Experts of the League of Nations to whom the whole question was subsequently referred recommended in 1938 two lists of industrial groups – a minimum list and a more detailed list – for classification of the gainfully occupied population.

5. The Statistical Commission of the United Nations took up the question afresh and recommended an International Standard Industrial Classification (ISIC) of all Economic Activities. The classification was approved by the Economic and Social Council of the United Nations in 1948 for adoption by the various countries as a framework for rearranging national classifications to facilitate international comparability.

6. The ISIC was used both nationally and internationally in classifying activities according to the kind of economic activity in various fields. A number of countries had utilized ISIC, as

the basis for devising their own industrial activity classification. Substantial comparability had been attained between the Industrial Classifications of such countries and ISIC by ensuring, as far as practicable, that the categories at the detailed level of classification in the national schemes fitted into only one category of ISIC. The United Nations, the International Labour Organisation, the Food and Agriculture Organisation and other international bodies utilized ISIC in publishing and analyzing their statistical data.

7. The experience gained over time in the use of ISIC, revealed the need for periodic review of the structure and definition, of its categories and the underlying principles. Changes take place in the organization of economic activities and new types of economic activities become important. Continuing experience in the use of ISIC reveals aspects, which should be amplified, clarified or improved in other ways. The U.N. Statistical Commission, therefore, undertook a review and revision of ISIC in 1956, 1965 and again in 1979 leading to ISIC-1958 (Rev.1), ISIC – 1968(Rev.2), ISIC – 1990 (Rev.3) and ISIC-2002 Rev 3.1 systems. In each instance the Commission emphasized the need to maintain as much comparability between the revised and preceding versions of ISIC as was possible, while introducing the alterations, modifications and other improvements.

International Standard Industrial Classification (ISIC) Rev.4

8. There was a lot of change in the economic structure in many countries of the world. New technologies have emerged; new divisions of labour between organizations have created new types of activities and new forms of industries since the publication of ISIC Rev.3 in 1990 and its update ISIC 3.1 in 2002, at an unprecedented rate. In response to the growing demands of providers and users of data, the Expert Group on International Economic and Social Classifications, recommended revision of ISIC 3.1 be undertaken to better reflect changed structures and analytical requirements.

9. In this update to ISIC, Rev.4, the structure of the classification and the boundaries of its building blocks undergone lot of changes in respect of certain industries. Attention has been paid to providing explanatory notes in extended detail, allowing for more accurate interpretation of the content and boundaries of individual classes. New activities that have emerged over the previous 10 years are reflected in the new explanatory notes, allowing for easier, and more consistent and thus less ambiguous application of ISIC.

10. The definition of alternate aggregations including that of Informal Sector, for analytical use has been reviewed and updated. While some of the aggregations previously published in the ISIC manual have now been replaced by defined aggregations in other specialized frameworks, new needs for aggregations have emerged. The creation of an “Information sector” was requested by many countries in order to better reflect its importance for national economic activities related to the production and dissemination of information, as well as the interest of analysts in this evolving area. In order to minimize the impact of the creation of this new category, following requests by most countries to preserve the existing structure of ISIC while reflecting change of the economic reality, it was decided to create the information sector in an alternate structure. Experiences with the implementation and use of this alternate structure will be evaluated for inclusion in the regular structure of the classification in future revisions. The definition of an alternate aggregation for the informal sector is in pursuance of the need experienced by many countries to have an internationally agreed definition for data collection and analysis in this area, which is extremely important for a large number of countries.

Indian Scenario

11. In India, industrial classifications have for long been in use in the population census, industrial surveys, labour statistics, national income estimates, etc. However, a wide variety of industrial classifications were used by the various organizations entrusted with the task of collection of statistical data in various censuses, surveys etc. and the need to evolve a common industrial classification which could be used by different agencies became extremely urgent. While attempts were made in the past in several cases to bring them in line with the framework of the ISIC, these had produced different versions of different details depending on the nature of the respective needs.

12. The Central Statistical Organisation (CSO), which is responsible for setting up of statistical standards, took up the task of evolving a national industrial classification in early 1960 and invited suggestions from various concerned agencies of the Government of India such as Registrar General; Economic Advisers to the Ministries of Finance, Food & Agriculture, Commerce and Industry; Indian Bureau of Mines; National Employment Service; Labour Bureau; Planning Commission; National Sample Survey and Indian Statistical Institute etc. Taking into account the suggestions received and keeping in view the requirements, the CSO drew up a draft National Industrial Classification called Standard Industrial Classification (SIC), which was subsequently finalized and released in 1962. The SIC was 4-digit classification and consisted of 9 divisions, 55 major groups, 284 groups and 753 sub-groups. It followed the ISIC Rev.1 in its entirety at the division (1-digit) level with slight deviations at the major group (2-digit) level. At the group (3-digit) level, SIC retains all the groups of the ISIC and provides some more groups to give due recognition to the special features of the Indian economy. While the ISIC stops at the group level, the SIC attempts a lower level of classification in terms of sub-groups (4-digit) level so as to meet the national requirements adequately. The totals for the ISIC groups can be provided by suitable combination wherever necessary of two or more SIC groups / sub-groups.

13. Significant changes in the organisation and structure of the industries necessitated the revision of SIC 1962. The revised classification called National Industrial Classification (NIC) was completed in 1970 taking into account the principles enunciated in the International Standard Industrial Classification 1968 Rev.2. In the National Industrial Classification 1970 or NIC-1970, all the 3-digit categories were matched or made equivalent to, all the International Classification categories upto 4-digit level i.e. 4-digit classification of ISIC were encompassed in NIC 3-digits structure. There was one-to-one correspondence at 1 and 2 digit levels. The 4-digit level of NIC 1970 was primarily meant to meet the national requirements of various user organizations. To accommodate coverage at 3-digit level, the NIC 1970 had a special code structure stating with '0' instead of '1' as was in ISIC 1968, which gave a provision of allowing for an extra class at each level of classification in NIC. Two Divisions viz. 2&3 had been given to Manufacture instead of one in ISIC 1968. Two additional Divisions incorporated in NIC were *Division 'X', for Activities not Adequately Defined* and *Division 'Y' for Personal and Repair Services*.

14. The NIC 1970 while accepting the major features of ISIC-68, departed from the latter in regard to certain aspects. For example, "restaurants and hotels" was shifted from "services" to "trade" and a new first digit classification was formed by clubbing Banking, Insurance, Real Estate and Business Services. Moreover, in ISIC 1968 attempt had been made to classify enterprises in addition to establishments up to fourth digit of the classification. In NIC 1970 on

the other hand it was not found necessary to extend beyond the third digit level for classification of enterprise type units. The fourth digit extension in NIC 1970 was made for a different reason altogether, namely, the need for more details in classifying establishments. Another differential feature in the NIC 1970 was the possibility of inclusion of Repair Services under manufacturing instead of Household and Personal Services as was in ISIC. In fact, an option was provided in NIC 1970 to include Repair Services either in division 3 (manufacturing) or under division 9 according to convenience and requirement of users.

15. The first three levels (i.e. one-digit, two-digit and three-digit) of NIC 1970 witnessed expansion, whereas at the ultimate digit level there was a compression of categories. The NIC 1970 consists of 9 Divisions with 2 special Divisions X & Y; 64 Major groups; 383 Groups and 590 Sub-groups as compared to 9 Divisions, 55 Major Groups, 284 Groups and 753 Sub-groups of SIC-62.

16. There were significant changes in the structure of organization of industries resulting, inter alia, in substantial diversification and / or changes in the product-mix of the establishments as also in the technologies of operation during the period 1970 to 1987. In view of this, revision of NIC 1970 was included as one of the components of the CSO Plan Scheme on “Standardization of Classifications”. To implement the above plan scheme a Steering Committee under the Chairmanship of the then Director General, Central Statistical Organisation was constituted.

National Industrial Classification 1987

17. The CSO finalized in 1987 the revision of the NIC 1970 within the ambit of ISIC 1968 Rev.2, as there had been no corresponding revision in industrial classification in the international scenario. At the one digit level there had not been any major changes in the NIC 1987 as compared to the NIC 1970 and the economy remained divided into 9 sections and the special section X “Activities not Adequately Defined”. The activities relating to Repair Services, which were provided for in two places viz. Division Y and 9 (major group 97) of NIC 1970, had been placed only at Division 97 of NIC 1987, thereby dropping the special Division Y in the revised NIC. At the two digit level there had been an expansion of 8 divisions bringing it to 72 divisions as against 64 in NIC 1970. Of the eight additional two digit codes, three were in Mining and Quarrying Section, with one each in Manufacturing (Repair of Capital goods) and Electricity (Generation of non-conventional energy) Sections and the remaining three in the Section relating to Finance, Insurance, Real Estate and Business Services. Similarly, the three digit level categories were also increased to meet the requirement of more detailed activities, which had become important in the intervening period. Finally, in order to differentiate the scale and / or technologies of operation and also to take into account the product specialization, four digit classification appeared through out in NIC-1987; unlike in case of NIC-1970 where four digit classification was developed only for the sections dealing with mining and manufacturing. There was an expansion at the 3-digit level making a total of 461 as compared to 383 in NIC 1970. The number of four digit level categories in NIC 1987 was 918 as against 590 in NIC 1970.

18. With the advent of ISIC Rev.3 in 1990, at the international panorama to enfold the changes in the organization of economic activities on account of technological evolution and to capture the emergence of new activities especially in the services sector, since the last classification, it was exigent to review and revise NIC 1987.

National Industrial Classification – 1998

19. To accomplish the task of revising the NIC – 1987 consistent with the ISIC Rev.3, the CSO constituted a Steering Committee in November 1997, under the Chairmanship of Director General, CSO with the following terms of reference:

- (i) To examine ISIC Rev.3 to accommodate new activities, which need separate specifications.
- (ii) To examine the feedback material from the user organizations.
- (iii) To consider and finalise the draft chapters of classification.
- (iv) To prepare Concordance Tables between the revised and existing versions of the NIC as also between revised NIC and the ISIC.
- (v) To revise the Common Product Nomenclature (CPN) 1988, based on the revised NIC.

20. The Steering Committee had representatives from the various Central Ministries / Departments, Registrar General of India, State Governments, Reserve Bank of India and Federation of Indian Chambers of Commerce & Industry etc.

21. The Steering Committee, after having considered the issues involved in the revision of NIC 1987 decided on the broad framework for undertaking the revision. The following two principles were laid down by the Committee: -

- (a) To follow ISIC-1990 codes (alongwith nomenclature) in toto and extend them to 5-digit coding system in order to accommodate all NIC 1987 codes and also to meet national requirements to cover or delete emerging / obsolete activities.
- (b) Every 4/5 digit category of the NIC may be so structured that one or more sub-heading(s) of the HS (applicable only to transportable goods) can be assigned as a whole to only one such category in the NIC to the extent possible.

22. The Committee constituted five subject specific sub-groups to cover all sectors of the economy viz. (a) agriculture and allied activities (b) mining and quarrying (c) manufacturing (d) financial, insurance, real estate and business services (e) services sector (except financial services). Recognizing the experience gained by the user organizations in identification of new / emerging activities, the committee also decided to involve them in the subject specific sub-groups to undertake the revision of economic activities.

Salient Features of NIC-1998

23. The NIC-1998 is a classification of economic activities undertaken by the economic units. It does not draw the distinction according to the kind of ownership, type of legal organisation, type of technology and scale / mode of operation. This is because such criteria do not relate to the characteristics of the economic activity. Economic units engaged in the same or similar kind of economic activity are classified in the same category of the NIC, regardless of whether they are incorporated enterprises, individual proprietors or government, and whether or not the parent enterprise consists of more than one establishment. Similarly, manufacturing units are classified according to the principal kind of economic activity in which they engage, whether the work is performed by power-driven machinery or by hand, or whether it is done in a factory or in a household.

24. The NIC 1998 has followed the principles of ISIC Rev.3 and unlike in NIC 1987, the scale of operation / technology has not been used as a criteria for classifying certain activities in the manufacturing sector. To meet the national requirements at the 5-digit level, efforts have been to restrict categories in such a manner that the resultant activity does not become a product classification.

25. One of the significant features of the NIC 1998 is that apart from being identical with the ISIC Rev.3 in structure upto the 4-digit level, the appropriate four-digit categories of NIC-1987 and the national requirements have been incorporated at the five-digit level. For meeting the requirements of user organizations relating to disaggregated statistics the use of the additional information on type of organisation code alongwith NIC in identifying the frame and collection of data therefrom can be made.

26. Both the NIC-1970 and NIC-1987 had an entirely hierarchical system of categories arranged on a decimal coding system with four levels, which was similar to that of ISIC Rev.2. The coding structure of NIC-1998 is no longer the earlier 1+1+1+1 hierarchical system; it is now a 2+1+1+1 system identifying 99 categories at the 2-digit level of the classification. Further, at the primary level NIC-98 as in ISIC Rev. 3, makes use of the so-called concept of 'tabulation categories', which makes it possible to identify more than 9 broad categories of the economy. The new NIC has 17 such tabulation categories, 'A' through 'Q'. The new tabulation categories can easily be converted into one-digit major divisions of NIC 1987. This conversion can be done as follows:

27. New Sections A+B=0 (Old Div.); C=1, D=2 & 3; E=4; F=5; G=H=6; I=7; J+K=8; L to Q=9. The main exception is Research and Development activities, which have been now transferred from Section 9 (Community, Social and Personal Services) to the new section K (Real Estate, Renting and Business Activities).

28. The total number of tabulation categories in NIC-98 is 17. Each tabulation category consists of one or more Divisions, which are 60 in total. In turn, each Division has a provision for a maximum of 9 groups. There are a total of 159 Groups in the revised NIC. These Groups are further sub-divided into 292 Classes. The ultimate category at the 5-digit level is termed as Sub-class which is carved, mainly to meet the national requirements and to accommodate appropriate 4-digit categories of NIC 1987. The number of such sub-classes is 1021.

29. A new group growing of crops combined with farming of animals (mixed farming) has been introduced in Section-A relating to Agriculture, Hunting and Forestry. This kind of mixed farming occurs very often and creates considerable problems in classifying such units. Since the primary activity of the unit can easily change over the years, statistical time series would get disturbed. The creation of new group may prevent such inconveniences.

30. In the manufacturing Sections, the main changes introduced involve a much greater detail of classification. One new division has been created, in the manufacturing section i.e., division 37 Recycling, which is meant to include the transformation of unusable waste and scrap into usable waste and scrap by means of an industrial process. On the other hand, there has been compression of categories in the mining Section.

31. In the Construction Section a break down has been introduced according to broad categories carried out by general or special trade contractors engaged in construction of

buildings or civil engineering works. Also 'Site preparation' (class 4510) and 'Renting of construction or demolition equipment with operator' (class 4550) have been included.

32. In Section G relating to 'Wholesale and retail trade; repair of motor vehicles, motor cycles and personal and household goods', a separate division (50) for all activities related to motor vehicles and motorcycles and retail sale of automotive fuel has been introduced. This has been done because many of activities included there are often carried out in the same units, although in different combinations. A separate division (51) included all other wholesale, which is further sub-divided according to the goods sold. A separate group (511) within this division refers to all wholesale on a fee or contract basis (commission sales etc.). Another division (52) including other retail sale and repair of household goods has been carved which has been sub-divided at the group level according to the way goods are sold and at the class level mainly according to the goods that are sold.

33. A separate division (63) has been created in the 'Transport' Section to encompass all supporting and auxiliary transport activities regardless of the mode of transport they serve. This is contrary to the approach followed in NIC 1987, where these activities were included in the categories for each mode of transport. It has been experienced that many of these activities are performed by independent units that often work for different modes of transport, especially when more than one mode of transport is involved in a particular consignment.

34. The tabulation category J relating to 'Financial Intermediation' is more developed as compared to NIC 1987. The new approach reflects better recent developments in the Banking and Insurance Sector. Financial leasing is also included in this category.

35. In NIC 1987 renting and leasing activities were scattered. Since all renting and leasing activities are similar regardless of the goods rented or leased, such activities are now all combined in a new division (71) relating to 'Renting of machinery and equipment without operator and of personal and household goods'.

36. A new division (72) has been created for all computer related activities. It includes activities such as consultancy of hardware and software configurations, software supply, data processing and data base activities as well as repair and maintenance of (mostly smaller) computers and office machines. Much of this repair and maintenance is carried out by independent units with no relationship with the units that produce or trade these machines. Upgrading or updating of main frames is to be classified under manufacturing.

37. Research and development activities which were classified in NIC 1987 in Section 9 relating to 'Community, Social and Personal Services' have been transferred to Business activities (division 73). It includes basic and applied research in the fields of natural and social sciences.

38. Units that repair or overhaul capital goods are classified in the same class as the units that produce the goods. Three main exceptions exist to this rule; repair and maintenance of motor vehicles and motorcycles, which is classified in group 502 and 504, respectively; repair of personal and household goods, which is classified in group 526; and repair and maintenance of computers and office equipment, which is classified in class 7250.

39. Retail trade of goods produced in the same unit should not be considered as a separate activity. Such units should be classified in the manufacturing industry. If, however, in addition

to self-produced goods other products are also sold, classification should be done according to the principal activity of the unit. The secondary and ancillary activities may be disregarded when classifying a unit.

40. Activities carried out by government units that are specifically attributable to other areas of classification should be classified in the appropriate class of NIC and not in division 75 “Public administration and defence; compulsory social security”.

Statistical Unit and Rules of Classification

41. The basis of classification being the nature of economic activity carried out in an establishment it follows that the unit of classification is taken as the establishment. The term “establishment” is defined as an economic unit, which is engaged in one or predominantly one economic activity (as identified by the activity codes in NIC-98) at a single physical location under single ownership control of a firm or enterprise, which may have more than one establishment engaged in different activities at the same location or the same activities at different locations. Each establishment is to be counted separately and classified appropriately. Where a single physical establishment is engaged in one or more than one activity it would be desirable to treat each of the component technical units as a separate establishment but where it is not possible to separate technical, ancillary or welfare units from the parent establishment, the establishment will have to be classified into one or the other groups in the classification according to the major activities of the establishment. The major activities of the establishment should be measured with regard to the value added by production of different products and services or net revenue derived from various activities. Where such assessment is not possible, classification may be done in terms of gross revenue attributed to the products, or services of the establishments, the number of persons employed for various activities.

Conversion keys

42. For the purposes of maintaining international comparability of data and also to maintain the time series of the national data, it is necessary that the data compiled according to a classification is convertible to the corresponding international classification and also to the earlier version of the classification. As regards international comparability, there exists perfect one-to-one correspondence upto 4-digit level between NIC 1998 and ISIC Rev.3. To meet the requirement of convertibility with earlier version (i.e. NIC-87), two concordance tables have been prepared and appear as a part of this publication : a concordance table between 4-digit level of NIC-98 and three-digit level of NIC-87 and the other between 2-digit level of NIC-87 and appropriate level of NIC-1998. The former is meant to enable translating NIC-87 based data in terms of the 4-digit classes of NIC-98 while the latter is to enable conversion of the NIC-98 based data in terms of 2-digit codes of NIC-87.

43. The NIC-1998 was later updated in 2004 based on ISIC 3.1 and a few shadow classifications were introduced.

National Industrial Classification – 2008

44. National Industrial Classification 2008 (NIC-2008) is a revised version of NIC-2004. The 38th session of the UN Statistical Commission recommend that countries should make an effort either to adopt national versions of the ISIC, Revision 4, or to adjust their national classifications in such a way that data can be presented according to the categories of the ISIC,

Revision 4. Specifically, countries should be able to report data at the two-digit (division) level of the Classification without a loss of information; that is, national classifications should be fully compatible with this level of the ISIC, or it should be possible to arrange them.

45. India being a part of the UN Expert group on classification, decided to adopt ISIC-rev. 4 as a basis to build up revised version of its own activity classification, NIC-2004. The National Industrial Classification 2008 seeks to provide a basis for the standardized collection, analysis and dissemination of industry (economic activity) wise economic data for India. Apart from being the standard industrial classification, that underpins Indian Industrial Statistics, NIC is widely used by the government agencies, industry associations and researchers for various administrative, analytical and research purposes. The revised NIC-2008 provides a more contemporary industrial classification system. Changes in structure and composition of the economy, changing user requirements and comparability with international standards have been taken into account while developing NIC-2008.

46. The structural difference between NIC-2004 (based on ISIC-rev.3.1) and NIC-2008 (based on ISIC-rev. 4) is in grouping of activities since more emphasis on ‘relevance’ was considered.

47. All the activities are grouped into several “activity groups” or “tabulation categories” in a hierarchical manner. Activities are first grouped into ‘section’ alphabetically coded from A through U, every section is divided into ‘division’ with 2-digit numeric code, every division into ‘group’ with 3-digit numeric code, every group into ‘class’ with 4-digit numeric code and every 4-digit class into 5-digit ‘sub-class’. The structure is illustrated below.

Level	Description
Section C	Manufacturing
Division 13	Manufacture of textiles
Group 131	Spinning, weaving and finishing of textiles
Class 1311	Preparation and spinning of textile fibres
Sub-Class 13111	Preparation and spinning of cotton fibre including blended cotton

48. The structure of NIC-2008 is identical to the structure of ISIC Rev. 4 up to 4-digit level ‘class’. Classes were then divided into 5-digit ‘sub classes’ according to national requirements.

Salient features of NIC-2008

- The sections A to Q of NIC-2004 have been replaced by sections A to U in respect of NIC-2008. NIC-2008 has 21 sections, 88 divisions, 238 groups, 403 classes and 1304 sub-classes.
- NIC-2008 is comparable with ISIC Rev.4 till 4-digit classes in totality.
- The concept of shadow classes introduced in NIC-2004 has been done away with in NIC-2008 as the emphasis has been given on activity rather than type of operation and scale of operation.

- In NIC-2008 some of the 5-digit sub-classes of NIC-2004 have been made separate 4-digit classes e.g. 'Growing of Sugarcane (01115)', 'Growing of tobacco (01114)', 'Growing of fibre crops (01113)' & 'Growing of flowers (01122)'.
- Repair and installation of machinery and equipment has been classified as a separate division (Division-33) in NIC-2008.
- Repair of Personal & Household goods (5260 of NIC-2004) has been removed from section-G (wholesale and retail trade; repair of motor vehicles and motor cycles) and now included in section-S (other service activities).
- Publishing activity which was included in division-22 of manufacturing section in NIC-2004 is now included in division-58 (publishing activities) of NIC-2008 under section-J (information and communication).
- Activity 'water supply' under division-41 (Electricity, Gas and Water Supply) of NIC-2004 is now included in Section-E (water supply; sewerage, waste management and remediation activities).
- Explanatory notes of ISIC Rev.4 at 1/2/3 – digit level have been incorporated in NIC-2008 as Annexure for better understanding of the revised classification.
- Under 4-digit classes of NIC-2008, inclusion and exclusion statements have been included in the detailed structure itself to remove ambiguity in the scope of classification and to facilitate the classification of economic activity distinctly.

Part-II

*Broad Structure &
Detailed Structure
{NIC-2008}*

BROAD STRUCTURE

(Sections, Divisions and Groups)

Section A Agriculture, forestry and fishing

Division 01 Crop and animal production, hunting and related service activities

Group 011 Growing of non-perennial crops
Group 012 Growing of perennial crops
Group 013 Plant propagation
Group 014 Animal production
Group 015 Mixed farming
Group 016 Support activities to agriculture and post-harvest crop activities
Group 017 Hunting, trapping and related service activities

Division 02 Forestry and logging

Group 021 Silviculture and other forestry activities
Group 022 Logging
Group 023 Gathering of non-wood forest products
Group 024 Support services to forestry

Division 03 Fishing and aquaculture

Group 031 Fishing
Group 032 Aquaculture

Section B Mining and quarrying

Division 05 Mining of coal and lignite

Group 051 Mining of hard coal
Group 052 Mining of lignite

Division 06 Extraction of crude petroleum and natural gas

Group 061 Extraction of crude petroleum
Group 062 Extraction of natural gas

Division 07 Mining of metal ores

Group 071 Mining of iron ores
Group 072 Mining of non-ferrous metal ores

Division 08 Other mining and quarrying

Group 081 Quarrying of stone, sand and clay
Group 089 Mining and quarrying n.e.c.

Division 09	Mining support service activities
Group 091	Support activities for petroleum and natural gas mining
Group 099	Support activities for other mining and quarrying
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Division 10	Manufacture of food products
Group 101	Processing and preserving of meat
Group 102	Processing and preserving of fish, crustaceans and molluscs
Group 103	Processing and preserving of fruit and vegetables
Group 104	Manufacture of vegetable and animal oils and fats
Group 105	Manufacture of dairy products
Group 106	Manufacture of grain mill products, starches and starch products
Group 107	Manufacture of other food products
Group 108	Manufacture of prepared animal feeds
Division 11	Manufacture of beverages
Group 110	Manufacture of beverages
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Group 120	Manufacture of tobacco products
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Group 131	Spinning, weaving and finishing of textiles
Group 139	Manufacture of other textiles
Division 14	Manufacture of wearing apparel
Group 141	Manufacture of wearing apparel, except fur apparel
Group 142	Manufacture of articles of fur
Group 143	Manufacture of knitted and crocheted apparel
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Group 151	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur
Group 152	Manufacture of footwear
Division 16	Manufacture of wood and products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
Group 161	Sawmilling and planing of wood
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Division 17	Manufacture of paper and paper products
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Division 18	Printing and reproduction of recorded media
Group 181	Printing and service activities related to printing
Group 182	Reproduction of recorded media
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Group 191	Manufacture of coke oven products
Group 192	Manufacture of refined petroleum products
Division 20	Manufacture of chemicals and chemical products
Group 201	Manufacture of basic chemicals, fertilizer and nitrogen compounds, plastics and synthetic rubber in primary forms
Group 202	Manufacture of other chemical products
Group 203	Manufacture of man-made fibres
Division 21	Manufacture of pharmaceuticals, medicinal chemical and botanical products
Group 210	Manufacture of pharmaceuticals, medicinal chemical and botanical products
Division 22	Manufacture of rubber and plastics products
Group 221	Manufacture of rubber products
Group 222	Manufacture of plastics products
Division 23	Manufacture of other non-metallic mineral products
Group 231	Manufacture of glass and glass products
Group 239	Manufacture of non-metallic mineral products n.e.c.
Division 24	Manufacture of basic metals
Group 241	Manufacture of basic iron and steel
Group 242	Manufacture of basic precious and other non-ferrous metals
Group 243	Casting of metals
Division 25	Manufacture of fabricated metal products, except machinery and equipment
Group 251	Manufacture of structural metal products, tanks, reservoirs and steam generators
Group 252	Manufacture of weapons and ammunition
Group 259	Manufacture of other fabricated metal products; metalworking service activities

Division 26	Manufacture of computer, electronic and optical products
Group 261	Manufacture of electronic components
Group 262	Manufacture of computers and peripheral equipment
Group 263	Manufacture of communication equipment
Group 264	Manufacture of consumer electronics
Group 265	Manufacture of measuring, testing, navigating and control equipment; watches and clocks
Group 266	Manufacture of irradiation, electromedical and electrotherapeutic equipment
Group 267	Manufacture of optical instruments and equipment
Group 268	Manufacture of magnetic and optical media
Division 27	Manufacture of electrical equipment
Group 271	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus
Group 272	Manufacture of batteries and accumulators
Group 273	Manufacture of wiring and wiring devices
Group 274	Manufacture of electric lighting equipment
Group 275	Manufacture of domestic appliances
Group 279	Manufacture of other electrical equipment
Division 28	Manufacture of machinery and equipment n.e.c.
Group 281	Manufacture of general purpose machinery
Group 282	Manufacture of special-purpose machinery
Division 29	Manufacture of motor vehicles, trailers and semi-trailers
Group 291	Manufacture of motor vehicles
Group 292	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
Group 293	Manufacture of parts and accessories for motor vehicles
Division 30	Manufacture of other transport equipment
Group 301	Building of ships and boats
Group 302	Manufacture of railway locomotives and rolling stock
Group 303	Manufacture of air and spacecraft and related machinery
Group 304	Manufacture of military fighting vehicles
Group 309	Manufacture of transport equipment n.e.c.
Division 31	Manufacture of furniture
Group 310	Manufacture of furniture

Division 32	Other manufacturing
Group 321	Manufacture of jewellery, bijouterie and related articles
Group 322	Manufacture of musical instruments
Group 323	Manufacture of sports goods
Group 324	Manufacture of games and toys
Group 325	Manufacture of medical and dental instruments and supplies
Group 329	Other manufacturing n.e.c.
Division 33	Repair and installation of machinery and equipment
Group 331	Repair of fabricated metal products, machinery and equipment
Group 332	Installation of industrial machinery and equipment
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Division 35	Electricity, gas, steam and air conditioning supply
Group 351	Electric power generation, transmission and distribution
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Group 360	Water collection, treatment and supply
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Group 381	Waste collection
Group 382	Waste treatment and disposal
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Group 390	Remediation activities and other waste management services
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Group 410	Construction of buildings

Division 42	Civil engineering
Group 421	Construction of roads and railways
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Division 43	Specialized construction activities
Group 431	Demolition and site preparation
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Division 45	Wholesale and retail trade and repair of motor vehicles and motorcycles
Group 451	Sale of motor vehicles
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Group 453	Sale of motor vehicle parts and accessories
Group 454	Sale, maintenance and repair of motorcycles and related parts and accessories
Division 46	Wholesale trade, except of motor vehicles and motorcycles
Group 461	Wholesale on a fee or contract basis
Group 462	Wholesale of agricultural raw materials and live animals
Group 463	Wholesale of food, beverages and tobacco
Group 464	Wholesale of household goods
Group 465	Wholesale of machinery, equipment and supplies
Group 466	Other specialized wholesale
Group 469	Non-specialized wholesale trade
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Group 471	Retail sale in non-specialized stores
Group 472	Retail sale of food, beverages and tobacco in specialized stores
Group 473	Retail sale of automotive fuel in specialized stores
Group 474	Retail sale of information and communications equipment in specialized stores
Group 475	Retail sale of other household equipment in specialized stores
Group 476	Retail sale of cultural and recreation goods in specialized stores
Group 477	Retail sale of other goods in specialized stores
Group 478	Retail sale via stalls and markets
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- Group 491 Transport via railways
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Division 50 Water transport

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Division 51 Air transport

- Group 511 Passenger air transport
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Division 52 Warehousing and support activities for transportation

- Group 521 Warehousing and storage
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Division 53 Postal and courier activities

- Group 531 Postal activities
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Section I**Accommodation and Food service activities****Division 55** Accommodation

- Group 551 Short term accommodation activities
- Group 552 Camping grounds, recreational vehicle parks and trailer parks
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- Group 561 Restaurants and mobile food service activities
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Section J**Information and communication****Division 58** Publishing activities

- Group 581 Publishing of books, periodicals and other publishing activities
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Division 59	Motion picture, video and television programme production, sound recording and music publishing activities
Group 591	Motion picture, video and television programme activities
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Division 60	Broadcasting and programming activities
Group 601	Radio broadcasting
Group 602	Television programming and broadcasting activities
Division 61	Telecommunications
Group 611	Wired telecommunications activities
Group 612	Wireless telecommunications activities
Group 613	Satellite telecommunications activities
Group 619	Other telecommunications activities
Division 62	Computer programming, consultancy and related activities
Group 620	Computer programming, consultancy and related activities
Division 63	Information service activities
Group 631	Data processing, hosting and related activities; web portals
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Section K	Financial and insurance activities
Division 64	Financial service activities, except insurance and pension funding
Group 641	Monetary intermediation
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Group 649	Other financial service activities, except insurance and pension funding activities
Division 65	Insurance, reinsurance and pension funding, except compulsory social security
Group 651	Insurance
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Division 66	Other financial activities
Group 661	Activities auxiliary to financial service activities, except insurance and pension funding

Group 662 Activities auxiliary to insurance and pension funding
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Division 68 Real estate activities

Group 681 Real estate activities with own or leased property
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Section M Professional, scientific and technical activities

Division 69 Legal and accounting activities

Group 691 Legal activities
Group 692 Accounting, bookkeeping and auditing activities; tax consultancy

Division 70 Activities of head offices; management consultancy activities

Group 701 Activities of head offices
Group 702 Management consultancy activities

Division 71 Architecture and engineering activities; technical testing and analysis

Group 711 Architectural and engineering activities and related technical consultancy
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Division 72 Scientific research and development

Group 721 Research and experimental development on natural sciences and engineering
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Division 73 Advertising and market research

Group 731 Advertising
Group 732 Market research and public opinion polling

Division 74 Other professional, scientific and technical activities

Group 741 Specialized design activities
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Division 75 Veterinary activities

Group 750 Veterinary activities

Section N Administrative and support service activities

Division 77 Rental and leasing activities

- Group 771 Renting and leasing of motor vehicles
- Group 772 Renting and leasing of personal and household goods
- Group 773 Renting and leasing of other machinery, equipment and tangible goods
n.e.c.
- Group 774 Leasing of nonfinancial intangible assets

Division 78 Employment activities

- Group 781 Activities of employment placement agencies
- Group 782 Temporary employment agency activities
- Group 783 Human resources provision and management of human resources functions

Division 79 Travel agency, tour operator and other reservation service activities

- Group 791 Travel agency and tour operator activities
- Group 799 Other reservation service activities

Division 80 Security and investigation activities

- Group 801 Private security activities
- Group 802 Security systems service activities
- Group 803 Investigation activities

Division 81 Services to buildings and landscape activities

- Group 811 Combined facilities support activities
- Group 812 Cleaning activities
- Group 813 Landscape care and maintenance service activities

Division 82 Office administrative, office support and other business support activities

- Group 821 Office administrative and support activities
- Group 822 Activities of call centres
- Group 823 Organization of conventions and trade shows
- Group 829 Business support service activities n.e.c.

Section O Public administration and defence; compulsory social security

Division 84 Public administration and defence; compulsory social security

- Group 841 Administration of the State and the economic and social policy of the
community
- Group 842 Provision of services to the community as a whole
- Group 843 Compulsory social security activities

Section P Education

Division 85 Education

- Group 851 Primary education
- Group 852 Secondary education
- Group 853 Higher education
- Group 854 Other education
- Group 855 Educational support services

Section Q Human health and social work activities

Division 86 Human health activities

- Group 861 Hospital activities
- Group 862 Medical and dental practice activities
- Group 869 Other human health activities

Division 87 Residential care activities

- Group 871 Nursing care facilities
- Group 872 Residential care activities for mental retardation, mental health and substance abuse
- Group 873 Residential care activities for the elderly and disabled
- Group 879 Other residential care activities n.e.c.

Division 88 Social work activities without accommodation

- Group 881 Social work activities without accommodation for the elderly and disabled
- Group 889 Other social work activities without accommodation n.e.c.

Section R Arts, entertainment and recreation

Division 90 Creative, arts and entertainment activities

- Group 900 Creative, arts and entertainment activities

Division 91 Libraries, archives, museums and other cultural activities

- Group 910 Libraries, archives, museums and other cultural activities

Division 92 Gambling and betting activities

- Group 920 Gambling and betting activities

Division 93 Sports activities and amusement and recreation activities

- Group 931 Sports activities
- Group 932 Other amusement and recreation activities

Section S	Other service activities
Division 94	Activities of membership organizations
Group 941	Activities of business, employers and professional membership organizations
Group 942	Activities of trade unions
Group 949	Activities of other membership organizations
Division 95	Repair of computers and personal and household goods
Group 951	Repair of computers and communication equipment
Group 952	Repair of personal and household goods
Division 96	Other personal service activities
Group 960	Other personal service activities
Section T	Activities of households as employers; undifferentiated goods- and services producing activities of households for own use
Division 97	Activities of households as employers of domestic personnel
Group 970	Activities of households as employers of domestic personnel
Division 98	Undifferentiated goods- and services-producing activities of private households for own use
Group 981	Undifferentiated goods-producing activities of private households for own use
Group 982	Undifferentiated service-producing activities of private households for own use
Section U	Activities of extraterritorial organizations and bodies
Division 99	Activities of extraterritorial organizations and bodies
Group 990	Activities of extraterritorial organizations and bodies

Part-II
Detailed Structure
{NIC-2008}

Detailed Structure

Group	Class	Sub-class	Description
SECTION A : AGRICULTURE, FORESTY AND FISHING			
DIVISION 01 : CROP AND ANIMAL PRODUCTION, HUNTING AND RELATED SERVICE ACTIVITIES			
011	0111		Growing of non-perennial crops
			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, including those considered organic farming and the growing of genetically modified crops. The growing of these crops is often combined within agricultural units
			This class excludes:
			- growing of maize for fodder, see 0119
		01111	Growing of wheat
		01112	Growing of jowar, bajra and millets
		01113	Growing of other cereals
		01114	Growing of pulses (dal) and other leguminous crops such as peas and beans, not used as oilseeds
		01115	Growing of mustard oil seed
		01116	Growing of groundnut oil seed
		01117	Growing of sunflower oil seed
		01118	Growing of soya bean oil seed
		01119	Growing of other oil seeds
	0112		Growing of rice
			This class includes the growing of rice, including organic farming and the growing of genetically modified rice.
		01121	Organic farming of basmati rice
		01122	Organic farming of non-basmati rice
		01123	Inorganic farming of basmati rice
		01124	Inorganic farming of non-basmati rice
	0113		Growing of vegetables and melons, roots and tubers
			This class excludes:
			- growing of mushroom spawn, see 0130
			- growing of chilies and peppers (capsicum spp.) and other spices and aromatic crops, see 0128
		01131	Growing of asparagus, cabbages, cauliflower, broccoli, lettuce, chicory, spinach and other leafy or stem vegetables
		01132	Growing of cucumbers, gherkins, aubergines, tomatoes, watermelons, cantaloupes, melons and other fruit-bearing vegetables
		01133	Growing of onion
		01134	Growing of carrots, beets, turnips, garlic, leeks and other root, bulb vegetables (onion excluded)
		01135	Growing of potatoes and other tubers such as sweet potatoes, cassava, yams
		01136	Growing of mushrooms and truffles
		01137	Growing of vegetable seeds (except beet seed)
		01139	Growing of vegetables, n.e.c.

Group	Class	Sub-class	Description
012	0114		Growing of sugar cane This class excludes: - growing of sugar beet, see 0113
		01140	Growing of sugar cane
	0115		Growing of tobacco This class includes growing of unmanufactured (cured stemmed/stripped) tobacco
		01150	Growing of tobacco
	0116		Growing of fibre crops
		01161	Growing of cotton
		01162	Growing of jute
		01169	Growing of other fibre crops
	0119		Growing of other non-perennial crop This class excludes: - growing of non-perennial spice, aromatic, drug and pharmaceutical crops, see 0128
		01191	Growing of rose
		01192	Growing of gladiolus
		01193	Growing of other flowers, including production of cut flowers, flower buds and flower seeds
		01199	Growing of other non-perennial crops including beet seed and padding materials, n.e.c.
			Growing of perennial crops
	0121		Growing of grapes This class includes growing of wine grapes and table grapes in vineyards This class excludes: - manufacture of wine, see 1102
		01210	Growing of grapes
	0122		Growing of tropical and subtropical fruits
		01221	Growing of mangoes
		01222	Growing of bananas
		01223	Growing of pineapples
		01224	Growing of lichchis
		01225	Growing of guava
		01229	Growing of other tropical and sub tropical fruits
	0123		Growing of citrus fruits
		01231	Growing of oranges
		01232	Growing of mousambi (grape fruit)
		01233	Growing of lemons and lime
		01239	Growing of other citrus fruits
	0124		Growing of pome fruits and stone fruits
		01241	Growing of apples
		01242	Growing of appricots, peaches and nectarines
		01243	Growing of cherries and sour cherries

Group	Class	Sub-class	Description
013	0125	01249	Growing of other pome fruits and stone fruits
			Growing of other tree and bush fruits and nuts
			This class excludes:
			- growing of coconuts, see 0126
	0126	01251	Growing of strawberries and other berries
		01252	Growing of edible nuts (almonds, cashew nuts, chestnuts, hazelnuts pistachios, walnuts and other nuts)
		01259	Growing of other tree and bush fruits, n.e.c.
			Growing of oleaginous fruits
	0127		This class excludes:
			- growing of soya beans, groundnuts and other oil seeds, see 0111
		01261	Growing of coconut
		01262	Growing of olives and oil palms
	0128	01269	Growing of other oleaginous fruits
			Growing of beverage crops
		01271	Growing of tea
		01272	Growing of coffee
	0129	01273	Growing of cocoa
		01279	Growing of other beverage crops
			Growing of spices, aromatic, drug and pharmaceutical crops
		01281	Growing of ginger
	0130	01282	Growing of chili
		01283	Growing of cardamoms
		01284	Growing of perennial and non-perennial spices and aromatic crops (pepper, capsicum, nutmeg, mace, anise, badian and fennel, cinnamon (canella), cloves, vanilla and other spices and aromatic crops)
		01285	Growing of drug and narcotic crops
	0131	01286	Growing of plants used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes
		01287	Growing of heena leaves (mehendi)
			Growing of other perennial crops
			This class excludes:
	0132		- gathering of tree sap or rubber-like gums in the wild, see 0230
		01291	Growing of rubber trees
		01292	Growing of trees for extraction of sap
		01293	Growing of bamboo and cane
	0133	01299	Growing of other perennial crops, n.e.c.
			Plant propagation
	0134		Plant propagation
			This class includes the production of all vegetative planting materials including cuttings, suckers and seedlings for direct plant propagation or to create plant grafting stock into which selected scion is grafted for eventual planting to produce crops.
	0135		This class excludes:
			- operation of forest tree nurseries, see 0210
	0136	01301	Growing of plants for planting

Group	Class	Sub-class	Description
014	0141		Animal production
			Raising of cattle and buffaloes
			This class excludes: - processing of milk, see 1050
		01411	Raising and breeding of cattle and buffaloes
	0142	01412	Production of milk from cows or buffaloes
		01413	Production of bovine semen
			Raising of horses and other equines
			This class includes raising and breeding of horses, asses, mules or hinnies
			This class excludes: - operation of racing and riding stables, see 9319
	01420		Raising of horses and other equines
	0143		Raising and breeding of camels and camelids
			This class includes raising and breeding of camels (dromedary) and camelids
		01430	Raising and breeding of camels and camelids
	0144		Raising of sheep and goats
			This class excludes: - sheep shearing on a fee or contract basis, see 0162 - production of pulled wool, see 1010 - processing of milk, see 1050
		01441	Raising and breeding of sheep and goats
		01442	Production of milk from sheep or goat
		01443	Production of raw wool
	0145		Raising of swine/pigs
		01450	Raising of swine/pigs (including breeding of swine/pigs)
	0146		Raising of poultry
			This class excludes: - production of feathers or down, see 1010
		01461	Raising and breeding of chickens and capons, ducks, geese, turkeys and guinea fowls chickens and capons, ducks, geese, turkeys and guinea fowls
		01462	Production of eggs
		01463	Operation of poultry hatcheries
	0149		Raising of other animals
			This class excludes: - production of hides and skins originating from hunting and trapping, see 0170 - operation of frog farms, crocodile farms, marine worm farms, see 0321, 0322 - operation of fish farms, see 0321, 0322 - training of pet animals, see 9609
		01491	Raising and breeding of pet animals (cats, dogs, birds, hamsters etc.)
		01492	Bee-keeping and production of honey and beeswax
		01493	Raising of silk worms, production of silk worm cocoons
		01499	Raising of other animals, n.e.c.

Group	Class	Sub-class	Description
015	0150		Mixed farming Mixed farming This class includes the combined production of crops and animals without a specialized production of crops or animals. The size of the overall farming operation is not a determining factor. If either production of crops or animals in a given unit exceeds 66 per cent or more of standard gross margins, the combined activity should not be included here, but allocated to crop or animal farming. This class excludes: - mixed crop farming, see groups 011 and 012 - mixed animal farming, see group 014
		01500	Mixed farming
016	0161		Support activities to agriculture and post-harvest crop activities Support activities for crop production This class excludes: - post-harvest crop activities, see 0163 - activities of agronomists and agricultural economists, see 7490 - landscape architecture, see 7110 - landscape gardening, planting, see 8130 - maintenance of land to keep it in good ecological condition, see 8130 - organization of agricultural shows and fairs, see 8230
		01611	Agricultural activities on a fee or contract basis (preparation of fields, establishing a crop, treatment of crops, crop spraying, trimming of fruit trees and vines, transplanting of rice, thinning of beets, harvesting, pest control in connection with agriculture etc.)
		01612	Operation of agricultural irrigation equipment
		01619	Other supporting activities including agricultural gardening (excluding parks and gardening activities),n.e.c.
	0162		Support activities for animal production This class includes agricultural activities on a fee or contract basis such as activities to promote propagation, growth and output of animals, herd testing services, droving services, agistment services, poultry caponizing, coop cleaning etc. activities related to artificial insemination, stud services, sheep shearing, farm animal boarding and care, activities of farriers This class excludes: - provision of space for animal boarding only, see 6810 - veterinary activities, see 7500 - vaccination of animals, see 7500 - renting of animals (e.g. herds), see 7730 - service activities to promote commercial hunting and trapping, see 9499 - pet boarding, see 9609
		01620	Support activities for animal production
	0163		Post-harvest crop activities This class excludes: - preparation of agricultural products by the producer, see corresponding class in groups 011 or 012 - stemming and redrying of tobacco, see 1200

Group	Class	Sub-class	Description
017	0164		- marketing activities of commission merchants and cooperative associations, see division 46
			- wholesale of agricultural raw materials, see 4620
		01631	Preparation of crops for primary markets, i.e. cleaning, trimming, grading, disinfecting
		01632	Cotton ginning, cleaning and bailing
		01633	Preparation of tobacco leaves
	0170	01639	Other post harvest crop activities, n.e.c.
			Seed processing for propagation
			This class includes all post-harvest activities aimed at improving the propagation quality of seed through the removal of non-seed materials, undersized, mechanically or insect-damaged and immature seeds as well as removing the seed moisture to a safe level for seed storage. This activity includes the drying, cleaning, grading and treating of seeds until they are marketed. The treatment of genetically modified seeds is included here.
			This class excludes:
			- growing of seeds, see groups 011 and 012
	0170		- processing of seeds to obtain oil, see 1040
			- research to develop or modify new forms of seeds, see 7210
		01640	Seed processing for propagation
			Hunting, trapping and related service activities
			Hunting, trapping and related service activities
	01700		This class includes taking of animals (dead or alive) for food, fur, skin, or for use in research, in zoos or as pets, production of fur skins, reptile or bird skins from hunting or trapping activities
			This class excludes:
			- production of fur skins, reptile or bird skins from ranching operations, see group 014
			- raising of game animals on ranching operations, see 0149
			- catching of whales, see 0311
	0210		- production of hides and skins originating from slaughterhouses, see 1010
			- hunting for sport or recreation and related service activities, see 9319
			- service activities to promote hunting and trapping, see 9499
			Hunting, trapping and related service activities
			DIVISION 02 : FORESTRY AND LOGGING
	0210		Silviculture and other forestry activities
			Silviculture and other forestry activities
			This class excludes:
			- growing of Christmas trees, see 0129
			- operation of tree nurseries, see 0130
	02101		- gathering of wild growing non-wood forest products, see 0230
			- production of wood chips and particles, see 1610
			Growing of standing timber (planting, replanting, transplanting, thinning and conserving of forests and timber tracts)
			Operation of forest tree nurseries
	02102		

Group	Class	Sub-class	Description
022	0220	02109	Other forestry activities including growing of pulpwood, firewood etc
			Logging
			Logging
			This class excludes:
			- growing of Christmas trees, see 0129
			- growing of standing timber: planting, replanting, transplanting, thinning and conserving of forests and timber tracts, see 0210
			- gathering of wild growing non-wood forest products, see 0230
			- production of wood chips and particles, see 1610
			- production of charcoal through distillation of wood, see 2011
		02201	Gathering and preparation of fire wood
023	0230	02202	Logging camps and loggers primarily engaged in felling timber and producing wood in the rough such as pitprops, split poles, pickets, hewn railway ties
		02203	Production of charcoal in the forest (using traditional methods)
		02209	Other logging activities, n.e.c.
			Gathering of non-wood forest products
			Gathering of non-wood forest products
			This class excludes:
			- managed production of any of these products (except growing of cork trees), see division 01
			- growing of mushrooms or truffles, see 0113
			- growing of berries or nuts, see 0125
			- gathering of fire wood, see 0220
024	0240		- production of wood chips, see 1610
		02301	Gathering of tendu leaves
		02302	Gathering of lac, resins and rubber-like gums
		02303	Gathering of wild growing mushrooms, truffles, berries, nuts, cork, balsams, vegetable hair, eelgrass, mosses, lichens
		02309	Gathering of non-wood forest products, n.e.c.
			Support services to forestry
			Support services to forestry
			This class excludes:
			- operation of forest tree nurseries, see 0210
		02401	Forestry service activities (forest management consulting services, forestry inventories, timber evaluation, forest pest control)
		02402	Logging service activities such as transport of logs within the forest
DIVISION 03 : FISHING AND AQUACULTURE			
031	0311		Fishing
			Marine fishing
			This class excludes:
			- capturing of marine mammals, except whales, e.g. walruses, seals, see 0170
			- processing of fish, crustaceans and molluscs on factory ships or in factories ashore, see 1020
			- rental of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises), see 5011

Group	Class	Sub-class	Description
032	0312		- fishing inspection, protection and patrol services, see 8423 - fishing practiced for sport or recreation and related services, see 9319 - operation of sport fishing preserves, see 9319
		03111	Fishing on a commercial basis including taking of marine crustaceans and molluscs in ocean and coastal waters
		03112	Gathering of other marine organisms and materials such as natural pearls, sponges, coral and algae
		03113	Activities of vessels engaged in fishing and in processing and preserving of fish
			Fresh water fishing This class excludes: - processing of fish, crustaceans and molluscs, see 1020 - fishing inspection, protection and patrol services, see 8423 - fishing practiced for sport or recreation and related services, see 9319 - operation of sport fishing preserves, see 9319
		03121	Fishing and taking of freshwater crustaceans and molluscs on a commercial basis in inland waters
		03122	Taking and gathering of freshwater aquatic animals
	0321		Aquaculture Marine aquaculture This class excludes: - frog farming, see 0322 - operation of sport fishing preserves, see 9319
		03211	Fish farming in sea water including farming of marine ornamental fish
		03212	Culture of crustaceans, bivalves, other mollusks and other aquatic animals in sea water
		03213	Growing of edible seaweeds
		03214	Aquaculture activities in brackish waters and in salt water filled tanks or reservoirs
		03215	Operation of fish hatcheries (marine)
		03219	Other marine aquaculture, n.e.c.
	0322		Freshwater aquaculture This class excludes: - aquaculture activities in salt water filled tanks and reservoirs, see 0321 - operation of sport fishing preserves, see 9319
		03221	Fish farming in freshwater including farming of freshwater ornamental fish
		03222	Culture of freshwater crustaceans, bivalves, other mollusks and other aquatic animals
		03223	Operation of fish hatcheries (fresh-water)
		03229	Other freshwater aquaculture activities, n.e.c.

SECTION B : MINING AND QUARRYING

DIVISION 05 : MINING OF COAL AND LIGNITE

051		Mining of hard coal
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Group	Class	Sub-class	Description
052	0510		Mining of hard coal This class excludes: - lignite mining, see 0520 - peat digging and agglomeration of peat, see 0892 - test drilling for coal mining, see 0990 - support activities for hard coal mining, see 0990 - coke ovens producing solid fuels, see 1910 - manufacture of hard coal briquettes, see 1920 - work performed to develop or prepare properties for coal mining, see 4312
		05101	Opencast mining of hard coal
		05102	Belowground mining of hard coal
		05103	Cleaning, sizing, grading, pulverizing, compressing etc. of coal
		05109	Other operations relating to mining and agglomeration of hard coal
	0520		Mining of lignite Mining of lignite This class excludes: - hard coal mining, see 0510 - peat digging, see 0892 - test drilling for coal mining, see 0990 - support activities for lignite mining, see 0990 - manufacture of lignite fuel briquettes, see 1920 - work performed to develop or prepare properties for coal mining, see 4312
		05201	Opencast mining of lignite (brown coal)
		05202	Belowground mining of lignite (brown coal)
		05203	Washing, dehydrating, pulverizing, compressing of lignite
		05209	Other operations relating to mining and agglomeration of lignite
			Division 06 : Extraction of crude petroleum and natural gas
	0610		Extraction of crude petroleum Extraction of crude petroleum This class excludes: - support activities for oil and gas extraction, see 0910 - oil and gas exploration, see 0910 - manufacture of refined petroleum products, see 1920 - recovery of liquefied petroleum gases in the refining of petroleum, see 1920 - operation of pipelines, see 4930
		06101	Off shore extraction of crude petroleum
		06102	On shore extraction of crude petroleum
			Extraction of natural gas Extraction of natural gas This class excludes: - support activities for oil and gas extraction, see 0910 - oil and gas exploration, see 0910 - recovery of liquefied petroleum gases in the refining of petroleum, see 1920 - manufacture of industrial gases, see 2011
062	0620		

Group	Class	Sub-class	Description
		06201	- operation of pipelines, see 4930 Offshore Extraction of natural gas
		06202	On shore Extraction of natural gas
DIVISION 07 : MINING OF METAL ORES			
071	0710		Mining of iron ores Mining of iron ores This class includes mining of ores valued chiefly for iron content, beneficiation and agglomeration of iron ores This class excludes: - extraction and preparation of pyrites and pyrrhotite (except roasting), see 0891
072	0721	07100	Mining of iron ores
			Mining of non-ferrous metal ores Mining of uranium and thorium ores This class includes mining of ores chiefly valued for uranium and thorium content (pitchblende etc.), concentration of such ores, production of yellowcake This class excludes: - enrichment of uranium and thorium ores, see 2011 - production of uranium metal from pitchblende or other ores, see 2420 - smelting and refining of uranium, see 2420
	0729	07210	Mining of uranium and thorium ores Mining of other non-ferrous metal ores This class excludes: - mining and preparation of uranium and thorium ores, see 0721 - production of aluminium oxide and mattes of nickel or of copper, see 2420
		07291	Mining of copper ore
		07292	Mining of aluminium ore (bauxite)
		07293	Mining of manganese ore
		07294	Mining of chromium ore
		07295	Mining of precious metal ore (gold, silver)
		07296	Mining of lead and zinc ore
		07299	Mining of other non-ferrous metal ores, n.e.c. [titanium (ilmenite and rutile) ,niobium, tantalum, vanadium or zirconium ores; tin bearing ores; and, nickel, cobalt, tungsten, molybdenum, antimony and other non-ferrous metal ores]
DIVISION 08 : OTHER MINING AND QUARRYING			
081	0810		Quarrying of stone, sand and clay Quarrying of stone, sand and clay This class excludes: - mining of bituminous sand, see 0610 - mining of chemical and fertilizer minerals, see 0891 - production of calcined dolomite, see 2394 - cutting, shaping and finishing of stone outside quarries, see 2396
		08101	Quarrying of marble

Group	Class	Sub-class	Description
089	0891	08102	Quarrying of granite
		08103	Quarrying of slate and building and monumental stone other than marble and granite
		08104	Mining of dolomite
		08105	Mining of gypsum including selenite
		08106	Operation of sand or gravel pits, basalt / porphyry, clay (ordinary), crushing and breaking of stone for use as a flux or raw material in lime or cement, manufacture or as building material, road metal or ballast and other materials for construction
		08107	Mining/quarrying of limestone, limeshell, 'kankar' and other calcareous minerals including calcite, chalk and shale
		08108	Mining of clays (kaolin, ball clay, wollastonite, bentonite, fuller's earth, fire clay etc.)
		08109	Mining of refractory non-clay minerals (andalusite, kyanite, sillimanite, dunite, diaspore magnesite, diaspore, magnesite)
			Mining and quarrying n.e.c.
			Mining of chemical and fertilizer minerals
			This class excludes:
			- extraction of salt, see 0893
			- roasting of iron pyrites, see 2011
			- manufacture of synthetic fertilizers and nitrogen compounds, see 2012
		08911	Mining of native sulphur or pyrites and pyrrhotites valued chiefly for sulphur
		08912	Mining of natural phosphates including apatite minerals
		08913	Mining of earth colours (ochre including red oxide).
		08914	Mining of fluorspar
		08915	Mining of barytes
	0892	08919	Mining of potash bearing salts/minerals; borate minerals and other fertiliser and chemical minerals n.e.c.
			Extraction and agglomeration of peat
			This class excludes:
			- service activities incidental to peat mining, see 0990
			- manufacture of articles of peat, see 2399
	0893	08920	Extraction and agglomeration of peat
			Extraction of salt
			This class excludes:
			- processing of salt into food-grade salt, e.g. iodized salt, see 1079
			- potable water production by evaporation of saline water, see 3600
	0899	08931	Salt mining, quarrying, screening etc.
		08932	Salt production by evaporation of sea water or other saline waters
			Other mining and quarrying n.e.c.
		08991	Mining of gemstones (agate, diamond, emerald, garnet (gem), jasper, rubby/ sapphire etc.
		08992	Mining and quarrying of abrasive materials (pumice stone, emery, corundum, garnet and other natural abrasives)
		08993	Mining of mica

Group	Class	Sub-class	Description
		08994	Mining of natural graphite
		08995	Mining of asbestos
		08996	Mining of vermiculite, perlite and chlorites
		08997	Mining of felspar and silica minerals including quartz, quartzite and fuch. Quartzite
		08998	Mining of talc/ steatite
		08999	Mining of laterite, diatomite and silicious fossil meals (e.g. diatomite); and other natural fluxes; natural asphalt or bitumen and other mining n.e.c.

DIVISION 09 : MINING SUPPORT SERVICE ACTIVITIES

091	0910		Support activities for petroleum and natural gas mining
			Support activities for petroleum and natural gas mining
			This class excludes:
			- service activities performed by operators of oil or gas fields, see 0610, 0620
			- specialized repair of mining machinery, see 3312
			- liquefaction and regasification of natural gas for purpose of transport, done off the mine site, see 5221
			- geophysical, geologic and seismic surveying, see 7110
	09101	Services incidental to off shore oil extraction	
	09102	Services incidental to on shore oil extraction	
	09103	Services incidental to off shore gas extraction	
09104	Services incidental to on shore gas extraction		
099	0990		Support activities for other mining and quarrying
			Support activities for other mining and quarrying
			This class includes support services on a fee or contract basis, required for mining activities of divisions 05, 07 and 08 (exploration services, e.g. traditional prospecting methods, such as taking core samples and making geological observations at prospective sites, draining and pumping services, on a fee or contract basis, test drilling and test hole boring)
			This class excludes:
			- operating mines or quarries on a contract or fee basis, see division 05, 07 or 08
			- specialized repair of mining machinery, see 3312
			- geophysical surveying services, on a contract or fee basis, see 7110
		09900	Support activities for other mining and quarrying

SECTION C : MANUFACTURING

DIVISION 10 : MANUFACTURE OF FOOD PRODUCTS

101	1010		Processing and preserving of meat
			Processing and preserving of meat
			This class includes non edible by products
			This class excludes:
			- manufacture of prepared frozen meat and poultry dishes, see 1075
			- manufacture of soup containing meat, see 1079
			- wholesale trade of meat, see 4630
			- packaging of meat, see 8292

Group	Class	Sub-class	Description
102	1020	10101	Mutton-slaughtering, preparation
		10102	Beef-slaughtering, preparation
		10103	Pork-slaughtering, preparation
		10104	Poultry and other slaughtering, preparation
		10105	Preservation, Processing and canning of meat
		10106	Production of hides and skins originating from slaughterhouses
		10107	Rendering of lard and other edible fats of animal origin
		10108	Production and processing of animal offal
		10109	Production, processing and preserving of other meat and meat products n.e.c.
			Processing and preserving of fish, crustaceans and molluscs and products thereof
103	1030		Processing and preserving of fish, crustaceans and molluscs and products thereof
			This class excludes:
			- processing of whales on land or specialized vessels, see 1010
			- production of oils and fats from marine material, see 1040
			- manufacture of prepared frozen fish dishes, see 1075
			- manufacture of fish soups, see 1079
		10201	Sun-drying of fish
		10202	Artificial dehydration of fish and sea food
		10203	Radiation preservation of fish and similar food
		10204	Processing and preserving of fish crustacean and similar foods
		10205	Processing and canning of fish
		10206	Processing and canning of frog legs
		10207	Production of fishmeal for human consumption or animal feed
		10209	Production, processing and preservation of other fish products n.e.c.
			Processing and preserving of fruit and vegetables
			Processing and preserving of fruit and vegetables
			This class excludes:
			- manufacture of flour or meal of dried leguminous vegetables, see 1061
			- preservation of fruit and nuts in sugar, see 1073
			- manufacture of prepared vegetable dishes, see 1075
			- manufacture of artificial concentrates, see 1079
		10301	Sun-drying of fruit and vegetables
		10302	Artificial dehydration of fruit and vegetables
		10303	Radiation preservation of fruit and vegetables
		10304	Manufacture of fruit or vegetable juices and their concentrates, squashes and powder
		10305	Manufacture of sauces, jams, jellies and marmalades
		10306	Manufacture of pickles, chutney etc.
		10307	Canning of fruits and vegetables
		10308	Manufacture of potato flour & meals and prepared meals of vegetables
		10309	Preservation of fruit and vegetables n.e.c.

Group	Class	Sub-class	Description
104	1040		Manufacture of vegetable and animal oils and fats
			Manufacture of vegetable and animal oils and fats
			This class excludes:
			- rendering and refining of lard and other edible animal fats, see 1010
			- wet corn milling, see 1062
			- production of essential oils, see 2029
			- treatment of oil and fats by chemical processes, see 2029
		10401	Manufacture of hydrogenated oil and vanaspati ghee
		10402	Manufacture of vegetable oils and fats excluding corn oil
		10403	Manufacture of edible animal oils and fats
105	1050	10404	Manufacture of fish oil
		10405	Manufacture of non-edible animal oil and fats
		10406	Manufacture of oil cakes & meals incl. residual products, e.g. Oleostearin, Palmstearin
		10407	Manufacture of non-defatted flour or meals of oilseeds, oilnuts or kernels
		10409	Manufacture of other vegetable oil, animal oil and fats n.e.c
			Manufacture of dairy products
			Manufacture of dairy products
			This class excludes:
			- production of raw milk (cattle), see 0141
			- production of raw milk (camels, etc.), see 0143
106	1061		- production of raw milk (sheep, goats, horses, asses, etc.), see 0144
			- manufacture of non-dairy milk and cheese substitutes, see 1079
			- activities of ice cream parlours, see 5610
		10501	Manufacture of pasteurised milk whether or not in bottles/ polythene packs etc. (plain or flavoured)
		10502	Manufacture of milk-powder, ice-cream powder and condensed milk except baby milk food
		10503	Manufacture of baby milk foods
		10504	Manufacture of cream, butter, cheese, curd, ghee, khoya etc.
		10505	Manufacture of ice-cream, kulfi etc.
		10509	Manufacture of other dairy products n.e.c.
			Manufacture of grain mill products, starches and starch products
			Manufacture of grain mill products
			This class excludes:
			- manufacture of potato flour and meal, see 1030
			- wet corn milling, see 1062
		10611	Flour milling
		10612	Rice milling
		10613	Dal (pulses) milling
		10614	Grain milling other than wheat, rice and dal
		10615	Vegetable milling (production of flour or meal of dried leguminous vegetables(except dal), of roots or tubers, or of edible nuts)
		10616	Manufacture of cereal breakfast foods obtained by roasting or swelling cereal grains

Group	Class	Sub-class	Description
107	1062	10617	Manufacture of flour mixes and prepared blended flour and dough for bread, cakes, biscuits
		10618	Manufacture of other readymade mixed powders like idli, gulabjamun etc.
		10619	Other grain milling and processing n.e.c.
			Manufacture of starches and starch products
			This class excludes:
			- manufacture of lactose (milk sugar), see 1050
			- production of cane or beet sugar, see 1072
		10621	Manufacture of starches from rice, potatoes, maize etc.
		10622	Manufacture of sago and sago products
		10623	Manufacture of glucose, glucose syrup, maltose etc.
		10624	Manufacture of gluten
		10625	Manufacture of tapioca and tapioca substitutes prepared from starch
		10626	Manufacture of corn oil
		10629	Manufacture of other starch products n.e.c.
	1071		Manufacture of other food products
			Manufacture of bakery products
			This class excludes:
			- manufacture of farinaceous products (pastas), see 1074
			- manufacture of potato snacks, see 1030
			- heating up of bakery items for immediate consumption, see division 56
		10711	Manufacture of bread
		10712	Manufacture of biscuits, cakes, pastries, rusks etc.
		10719	Manufacture of other bakery products n.e.c.
	1072		Manufacture of sugar
			This class excludes:
			- manufacture of glucose, glucose syrup, maltose, see 1062
		10721	Manufacture or refining of sugar (sucrose) from sugarcane
		10722	Manufacture of 'gur' from sugarcane
		10723	Manufacture of 'gur' from other than sugarcane
		10724	Manufacture of 'khandsari' sugar from sugarcane
		10725	Manufacture of 'khandsari' suger from other than sugarcane
		10726	Manufacture of 'boora' and candy from sugarcane
		10727	Manufacture of 'boora' and candy from other than sugarcane
		10728	Manufacture of molasses
		10729	Manufacture of sugar from other sources (juice of palm, suger beet etc.)
	1073		Manufacture of cocoa, chocolate and sugar confectionery
			This class excludes:
			- manufacture of sucrose sugar, see 1072
		10731	Manufacture of cocoa products
		10732	Manufacture of chocolate and chocolate confectionery
		10733	Manufacture of sugar confectionery (except sweetmeats)
		10734	Manufacture sweetmeats including dairy based sweetmeats
		10735	Manufacture of chewing gum

Group	Class	Sub-class	Description
108	1074	10736	Preserving in sugar of fruit, nuts, fruit peels and other parts of plants
		10739	Manufacture of other cocoa, chocolate, sugar confectionery products n.e.c.
	1075		Manufacture of macaroni, noodles, couscous and similar farinaceous products This class includes manufacture of pastas such as macaroni and noodles, whether or not cooked or stuffed, manufacture of couscous, manufacture of canned or frozen pasta products This class excludes: - manufacture of soup containing pasta, see 1079
		10740	Manufacture of macaroni, noodles, couscous and similar farinaceous products
	1079		Manufacture of prepared meals and dishes This class includes manufacture of ready-made (i.e. prepared, seasoned and cooked) meals and dishes, in frozen or canned form. These dishes are usually packaged and labeled for re-sale, i.e. this class does not include the preparation of meals for immediate consumption, such as in restaurants This class excludes: - wholesale of prepared meals and dishes, see 4630 - retail sale of prepared meals and dishes in stores, see 4711, 4721 - activities of food service contractors, see 5629
		10750	Manufacture of prepared meals and dishes
	1080		Manufacture of other food products n.e.c. This class excludes: - growing of spice crops, see 0128 - manufacture of inulin, see 1062 - manufacture of frozen pizza, see 1075 - manufacture of spirits, beer, wine and soft drinks, see division 11 - preparation of botanical products for pharmaceutical use, see 2100
		10791	Processing and blending of tea including manufacture of instant tea
		10792	Coffee curing, roasting, grinding blending etc. and manufacturing of coffee products
		10793	Processing of edible nuts
		10794	Manufacture of malted foods including foods for infants and handicapped
		10795	Grinding and processing of spices
		10796	Manufacture of papads, appalam and similar food products
		10797	Manufacture of vitaminised high protein flour, frying of dal and other cereals
		10798	Processing of salt into food-grade salt, e.g. iodized salt
		10799	Other semi-processed, processed or instant foods n.e.c. except farinaceous products and malted foods and manufacturing activities like manufacture of egg powder, sambar powder etc. (this excludes the activities covered under 10619)
			Manufacture of prepared animal feeds
			Manufacture of prepared animal feeds This class excludes: - production of fishmeal for animal feed, see 1020 - production of oilseed cake, see 1040 - activities resulting in by-products usable as animal feed without special treatment, e.g. oilseeds (see 1040), grain milling residues (see 1061) etc.

Group	Class	Sub-class	Description
		10801	Manufacture of cattle feed
		10802	Manufacture of poultry feed
		10803	Manufacture of prepared feeds for pets, including dogs, cats, birds, fish etc.
		10809	Manufacture of other animal feeds n.e.c.
DIVISION 11 : MANUFACTURE OF BEVERAGES			
110			Manufacture of beverages
	1101		Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials This class excludes: - manufacture of ethyl alcohol, see 2011 - manufacture of non-distilled alcoholic beverages, see 1102, 1103 - merely bottling and labeling, see 4630 (if performed as part of wholesale) and 8292 (if performed on a fee or contract basis)
		11011	Manufacture of distilled, potable, alcoholic beverages such as whisky, brandy, gin, “mixed drinks” etc.
		11012	Manufacture of country liquor
		11019	Distilling, rectifying and blending of spirits
	1102		Manufacture of wines This class excludes: - manufacture of vinegar, see 1079 - merely bottling and labeling, see 4630 (if performed as part of wholesale) and 8292 (if performed on a fee or contract basis)
		11020	Manufacture of wines
	1103		Manufacture of malt liquors and malt
		11031	Manufacture of beer
		11032	Manufacture of malt liquors other than beer
		11033	Manufacture of malt
		11039	Manufacture of malt liquors and malt n.e.c.
	1104		Manufacture of soft drinks; production of mineral waters and other bottled waters This class excludes: - production of fruit and vegetable juice, see 1030 - manufacture of milk-based drinks, see 1050 - manufacture of coffee, tea and maté products, see 1079 - manufacture of non-alcoholic wine, see 1102 - manufacture of non-alcoholic beer, see 1103 - merely bottling and labeling, see 4630 (if performed as part of wholesale) and 8292 (if performed on a fee or contract basis)
		11041	Manufacture of aerated drinks
		11042	Manufacture of synthetic flavoured concentrates and syrups
		11043	Manufacture of mineral water
		11044	Manufacture of ice
		11045	Manufacture of soft drinks
		11049	Manufacture of other non-alcoholic beverages n.e.c.

Group	Class	Sub-class	Description
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DIVISION 12 : MANUFACTURE OF TOBACCO PRODUCTS

120	1200		Manufacture of tobacco products
			Manufacture of tobacco products
			This class excludes:
			- growing or preliminary processing of tobacco, see 0115, 0163
		12001	Stemming and redrying of tobacco
		12002	Manufacture of bidi
		12003	Manufacture of cigarettes, cigarette tobacco
		12004	Manufacture of cigars and cheroots
		12005	Manufacture of snuff
		12006	Manufacture of zarda
		12007	Manufacture of catechu(katha) and chewing lime
		12008	Manufacture of pan masala and related products.
		12009	Manufacture of other tobacco products including chewing tobacco n.e.c.

DIVISION 13 : MANUFACTURE OF TEXTILES

131	1311		Spinning, weaving and finishing of textiles
			Preparation and spinning of textile fibres
			This class excludes:
			- preparatory operations carried out in combination with agriculture or farming, see 01
			- retting of plants bearing vegetable textile fibres (jute, flax, coir etc.), see 0116
			- cotton ginning, see 0163
			- manufacture of synthetic or artificial fibres and tows, manufacture of single yarns (including high-tenacity yarn and yarn for carpets) of synthetic or artificial fibres, see 2030
			- manufacture of glass fibres, see 2310
		13111	Preparation and spinning of cotton fiber including blended* cotton
		13112	Preparation and spinning of silk fiber including blended* silk
		13113	Preparation and spinning of wool, including other animal hair and blended* wool including other animal hair
		13114	Preparation and spinning of man-made fiber including blended* man-made fiber
		13119	Preparation and spinning of jute, mesta and other natural fibers including blended natural fibers n.e.c. <i>*Blended yarn/fabrics means, yarn/fabrics containing more than 50% of one fiber.</i>
	1312		Weaving of textiles
			This class excludes:
			- manufacture of textile floor coverings, see 1393
			- manufacture of non-woven fabrics and felts, see 1399
			- manufacture of narrow fabrics, see 1399
			- manufacture of knitted and crocheted fabrics, see 1391
		13121	Weaving, manufacture of cotton and cotton mixture fabrics.
		13122	Weaving, manufacture of silk and silk mixture fabrics.
		13123	Weaving, manufacture of wool and wool mixture fabrics.

Group	Class	Sub-class	Description
139	1313	13124	Weaving, manufacturing of man-made fiber and man-made mixture fabrics.
		13129	Weaving of jute, mesta and other natural fibers including blended natural fibers n.e.c.
			Finishing of textiles
			This class includes bleaching, dyeing, dressing, drying, steaming, shrinking, printing if not self produced textile fibres, mending of textile fibres, yarns, fabrics and textile articles including wearing apparel. This class also includes waterproofing, coating, rubberizing purchsed garments
			This class excludes:
			- manufacture of textile fabric impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent, see 2219
		13131	Finishing of cotton and blended cotton textiles.
		13132	Finishing of silk and blended silk textiles.
		13133	Finishing of wool and blended wool textiles.
		13134	Finishing of man-made and blended man-made textiles.
		13135	Finishing of jute, mesta and other vegetable textiles fabrics
		13136	Activity related to screen printing
		13139	Other activities relating to finishing of textile n.e.c.
	1391		Manufacture of other textiles
			Manufacture of knitted and crocheted fabrics
			This class excludes:
			- manufacture of net and window furnishing type fabrics of lace knitted on Raschel or similar machines, see 1399
			- manufacture of knitted and crocheted apparel, see 1430
		13911	Manufacture of knitted and crocheted cotton fabrics
		13912	Manufacture of knitted and crocheted woolen fabrics
		13913	Manufacture of knitted and crocheted synthetic fabrics
		13919	Manufacture of other knitted and crocheted fabrics
	1392		Manufacture of made-up textile articles, except apparel
			This class excludes:
			- manufacture of textile articles for technical use, see 1399
		13921	Manufacture of curtains, bed covers and furnishings
		13922	Manufacture of crocheted made up textile goods except apparel
		13923	Manufacture of mosquito nets
		13924	Manufacture of bedding, quilts pillows, sleeping bags etc.
		13925	Manufacture of tarpaulin
		13926	Manufacture of blankets
		13929	Manufacture of other made-up textile articles, except apparel n.e.c.
	1393		Manufacture of carpets and rugs
			This class excludes:
			- manufacture of mats and matting of plaiting materials, see 1629
			- manufacture of floor coverings of cork, see 1629
			- manufacture of resilient floor coverings, such as vinyl, linoleum, see 2220
		13931	Manufacture of carpets and other floor coverings made of cotton
		13932	Manufacture of carpets and other floor coverings made of wool

Group	Class	Sub-class	Description
		13933	Manufacture of carpets and other floor coverings made of silk
		13934	Manufacture of carpets made of synthetic materials
		13935	Manufacture of carpets, and other floor coverings made of jute, mesta and coir
		13939	Manufacture of other floor coverings n.e.c.
	1394		Manufacture of cordage, rope, twine and netting This class excludes: - manufacture of hairnets, see 1410 - manufacture of wire rope, see 2599
		13941	Manufacture of thread, including thread ball making
		13942	Manufacture of cordage or rope made of jute
		13943	Manufacture of cordage or rope made of coir
		13944	Manufacture of rope and cordage made of synthetic material
		13945	Manufacture of knotted netting of twine, cordage or rope (other than mosquito net)
		13946	Manufacture of tapes, newar and wicks
	1399	13949	Manufacture of other cordage or rope n.e.c.
			Manufacture of other textiles n.e.c. This class includes all activities related to textiles or textile products, not specified elsewhere in division 12 or 13, This class excludes: - manufacture of needle-loom felt floor coverings, see 1392 - manufacture of textile wadding and articles of wadding: sanitary towels, tampons etc., see 1709 - manufacture of transmission or conveyor belts of textile fabric, yarn or cord impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent, see 2219 - manufacture of plates or sheets of cellular rubber or plastic combined with textiles for reinforcing purposes only, see 2219, 2220 - manufacture of cloth of woven metal wire, see 2599
		13991	Embroidery work and making of laces and fringes
		13992	Zari work and other ornamental trimmings
		13993	Manufacture of linolium and similar products
		13994	Manufacture of gas mantles
		13995	Manufacture of made-up canvas goods such tents, sails etc.
		13996	Manufacture of wadding of textile materials and articles of wadding such as sanitary napkins and tampons
		13997	Manufacture of metallised yarn or gimped yarn, rubber thread or cord covered with textile material, textile yarn or strip impregnated, covered or sheathed with rubber or plastic
		13998	Manufacture of waterproof textile excluding tarpulin
		13999	Manufacture of other textiles/textile products n.e.c.
DIVISION 14 : MANUFACTURE OF WEARING APPAREL			
141			Manufacture of wearing apparel, except fur apparel
	1410		Manufacture of wearing apparel, except fur apparel This class excludes:

Group	Class	Sub-class	Description
142	1420		<ul style="list-style-type: none"> - manufacture of wearing apparel of fur skins (except headgear), see 1420 - manufacture of footwear, see 1520 - manufacture of wearing apparel of rubber or plastics not assembled by stitching but merely sealed together, see 2219, 2220 - manufacture of leather sports gloves and sports headgear, see 3230 - manufacture of safety headgear (except sports headgear), see 3290 - manufacture of fire-resistant and protective safety clothing, see 3290 - repair of wearing apparel, see 9529
		14101	Manufacture of all types of textile garments and clothing accessories
		14102	Manufacture of rain coats of waterproof textile fabrics or plastic sheetings
		14103	Manufacture of hats, caps and other clothing accessories such as gloves, belts, ties, cravats, hairnets etc.
		14104	Manufacture of wearing apparel made of leather and substitutes of leather
		14105	Custom tailoring
		14109	Manufacture of wearing apparel n.e.c.
			Manufacture of articles of fur
			Manufacture of articles of fur
			This class excludes:
			<ul style="list-style-type: none"> - production of raw fur skins, see 014, 0170 - production of raw hides and skins, see 1010 - manufacture of imitation furs (long-hair cloth obtained by weaving or knitting), see 1312, 1321 - manufacture of fur hats, see 1410 - manufacture of apparel trimmed with fur, see 1410 - dressing and dyeing of fur, see 1511 - manufacture of boots or shoes containing fur parts, see 1520
		14201	Manufacture of wearing apparel and clothing accessories made of fur
		14202	Manufacture of fur and skin rugs and other similar articles
		14209	Manufacture of other fur products n.e.c.
143	1430		Manufacture of knitted and crocheted apparel
			Manufacture of knitted and crocheted apparel
			This class excludes:
			<ul style="list-style-type: none"> - manufacture of knitted and crocheted textiles, see 1321
		14301	Manufacture of knitted or crocheted wearing apparel and other made-up articles directly into shape (pullovers, cardigans, jerseys, waistcoats and similar articles)
		14309	Manufacture of other knitted and crocheted apparel including hosiery
DIVISION 15 : MANUFACTURE OF LEATHER AND RELATED PRODUCTS			
151	1511		Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur
			Tanning and dressing of leather; dressing and dyeing of fur
			This class excludes:
			<ul style="list-style-type: none"> - production of hides and skins as part of ranching, see 014 - production of hides and skins as part of slaughtering, see 1010

Group	Class	Sub-class	Description
152	1512		- manufacture of leather apparel, see 1410 - manufacture of imitation leather not based on natural leather, see 2219, 2220
		15111	Flaying and curing of raw hides and skins
		15112	Tanning and finishing of sole leather
		15113	Tanning and finishing of industrial leather
		15114	Scraping, currying, tanning, bleaching, shearing and plucking and dyeing of fur skins and hides with the hair on
		15115	Finishing of upper leather, lining leather and garment leather etc.
		15116	Embroidering and embossing of leather articles
		15119	Other tanning, curing, finishing, embossing etc. of leather
			Manufacture of luggage, handbags and the like, saddlery and harness
			This class excludes:
			- manufacture of leather wearing apparel, see 1410
			- manufacture of leather gloves and hats, see 1410
	1520		- manufacture of footwear, see 1520
			- manufacture of saddles for bicycles, see 3092
			- manufacture of precious metal watch straps, see 3211
			- manufacture of non-precious metal watch straps, see 3212
			- manufacture of linemen's safety belts and other belts for occupational use, see 3290
		15121	Manufacture of travel goods like suitcase, bags, holdalls etc.
		15122	Manufacture of purse, ladies' handbags, artistic leather presented articles and novelties
		15123	Manufacture of saddlery and harness
		15129	Manufacture of other consumer goods of leather and substitutes of leather n.e.c.
			Manufacture of footwear
			Manufacture of footwear
			This class excludes:
			- manufacture of footwear of textile material without applied soles, see 1410
			- manufacture of plastic footwear parts, see 2220
			- manufacture of rubber boot and shoe heels and soles and other rubber footwear parts, see 2219
			- manufacture of wooden shoe parts (e.g. heels and lasts), see 1629
		15201	Manufacture of leather footwear such as shoes, sandals, chappals, leather-cum-rubber/plastic cloth sandals and chappals
		15202	Manufacture of footwear made primarily of vulcalized or moulded rubber and plastic.
		15209	Manufacture of other footwear n.e.c.
DIVISION 16: MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS			
161	1610		Saw milling and planing of wood
			Saw milling and planing of wood
			This class excludes:

Group	Class	Sub-class	Description
162	1621		<ul style="list-style-type: none"> - logging and production of wood in the rough, see 0220 - manufacture of veneer sheets thin enough for use in plywood, boards and panels, see 1621 - manufacture of shingles and shakes, beadings and mouldings, see 1622
		16101	Sawing and planing of wood
		16102	Manufacture of unassembled wooden flooring including parquet flooring
		16103	Manufacture of wooden railway sleepers
		16109	Activities related to saw milling and planing of wood n.e.c.
			Manufacture of products of wood, cork, straw and plaiting materials
			Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and board
		16211	Manufacture of ply wood and veneer sheets
		16212	Manufacture of particle board and fibreboard including densified wood
		16213	Manufacture of flush doors and other boards or panels
	1622	16219	Manufacture of other plywood products n.e.c.
			Manufacture of builders' carpentry and joinery
			This class excludes:
			<ul style="list-style-type: none"> - manufacture of unassembled wooden flooring, see 1610 - manufacture of kitchen cabinets, bookcases, wardrobes etc., see 3100 - manufacture of wood partitions, free standing, see 3100
		16221	Manufacture of structural wooden goods [intended to be used primarily in the construction industry such as beams, rafters, roof struts, glue-laminated and metal connected, prefabricated wooden roof trusses, doors, windows, shutters and their frames, whether or not containing metal fittings, stairs, railings, wooden beadings and mouldings, shingles and shakes etc.]
		16222	Manufacture of prefabricated buildings, or elements thereof, predominantly of wood
		16229	Manufacture of builders' carpentry and joinery n.e.c.
	1623		Manufacture of wooden containers
			This class excludes:
			<ul style="list-style-type: none"> - manufacture of luggage, see 1512 - manufacture of cases of plaiting material, see 1629
		16231	Manufacture of wooden boxes, barrels, vats, tubs, packing cases etc.
		16232	Manufacture of plywood chests
		16233	Manufacture of market basketry, grain storage bins and similar products made of bamboo or reed
		16239	Manufacture of other wooden containers and products entirely or mainly of cane, rattan, bamboo, willow, fibre, leaves and grass n.e.c.
	1629		Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials
			This class excludes:
			<ul style="list-style-type: none"> - manufacture of mats or matting of textile materials, see 1322 - manufacture of luggage, see 1512 - manufacture of wooden footwear, see 1520 - manufacture of matches, see 2029

Group	Class	Sub-class	Description
			<ul style="list-style-type: none"> - manufacture of clock cases, see 2652 - manufacture of wooden spools and bobbins that are part of textile machinery, see 2826 - manufacture of furniture, see 3100 - manufacture of wooden toys, see 3240 - manufacture of brushes and brooms, see 3290 - manufacture of caskets, see 3290
		16291	Manufacture of wooden industrial goods
		16292	Manufacture of cork and cork products
		16293	Manufacture of wooden agricultural implements
		16294	Manufacture of various articles made of bamboo, cane and grass
		16295	Manufacture of broomsticks
		16296	Manufacture of articles made of palm leaf, dhak leaf, screw-pine leaf and khajoor leaf; articles of vegetables fibre etc.,
		16297	Manufacture of products of pith and shalapith
		16299	Manufacture of other wood products n.e.c.
DIVISION 17 : MANUFACTURE OF PAPER AND PAPER PRODUCTS			
170	1701		Manufacture of paper and paper products Manufacture of pulp, paper and paperboard This class excludes: <ul style="list-style-type: none"> - manufacture of corrugated paper and paperboard, see 1702 - manufacture of further-processed articles of paper, paperboard or pulp, see 1709 - manufacture of coated or impregnated paper, where the coating or impregnant is the main ingredient, see class in which the manufacture of the coating or impregnant is classified - manufacture of abrasive paper, see 2399 - manufacture of cork life preservers, see 3290
		17011	Manufacture of pulp
		17012	Manufacture of news print
		17013	Manufacture of paper and paper rolls not further processed
		17014	Manufacture of packing paper
		17015	Manufacture of other special purpose paper (excluding computer stationary)
		17016	Manufacture of paper board, straw board
		17017	Manufacture of hard board including false board and chip board
		17019	Manufacture of other primary paper materials including composite paper and paper board n.e.c.
	1702		Manufacture of corrugated paper and paperboard and containers of paper and paperboard This class excludes: <ul style="list-style-type: none"> - manufacture of envelopes, see 1709 - manufacture of moulded or pressed articles of paper pulp (e.g. boxes for packing eggs, moulded pulp paper plates), see 1709
		17021	Manufacture of corrugated paper and paperboard

Group	Class	Sub-class	Description
		17022	Manufacture of corrugated paper board containers
		17023	Manufacture of card board boxes
		17024	Manufacture of sacks and bags of paper
		17029	Manufacture of other containers of paper and paperboard n.e.c.
	1709		Manufacture of other articles of paper and paperboard
			This class excludes:
			- manufacture of paper or paperboard in bulk, see 1701
			- printing on paper products, see 1811
			- manufacture of playing cards, see 3240
			- manufacture of games and toys of paper or paperboard, see 3240
		17091	Manufacture of computer paper
		17092	Manufacture of paper cups, saucers, plates, hoops, cones and other similar products
		17093	Manufacture of printing, writing and photocopying paper ready for use
		17094	Manufacture of paper pulp articles other than containers (such as egg trays)
		17095	Manufacture of file cover/file boards, and similar articles.
		17096	Manufacture of wall paper
		17097	Manufacture of carbon paper & stationary items
		17099	Manufacture of other paper products n.e.c.
DIVISION 18 : PRINTING AND REPRODUCTION OF RECORDED MEDIA (THIS DIVISION EXCLUDES PUBLISHING ACTIVITIES, SEE SECTION J FOR PUBLISHING ACTIVITIES)			
181			Printing and service activities related to printing
	1811		Printing
			This class excludes:
			- silk screen-printing on textiles and wearing apparel, see 1313
			- manufacture of paper articles, such as binders, see 1709
			- publishing of printed matter, see 581
			- photocopying of documents, see 8219
		18111	Printing of newspapers
		18112	Printing of magazines and other periodicals, books and brochures, maps, atlases, posters etc.
		18113	Printing of postage stamps, taxation stamps, cheques and other security papers
		18114	Printing of bank notes, currency notes
		18115	Printing directly onto textiles, flexographic plastic, glass, metal, wood and ceramics
		18119	Other printing activities like screen printing other than textile n.e.c.
	1812		Service activities related to printing
		18121	Book and other similar sheet binding on account of others
		18122	Engraving, etching and block making etc.
		18129	Other service activities related to printing n.e.c.
182			Reproduction of recorded media
	1820		Reproduction of recorded media
			This class includes reproduction from master copies of gramophone records, compact discs and tapes with music or other sound recordings, motion pictures and other video recordings, software and data on discs and tapes

Group	Class	Sub-class	Description
		18200	<p>This class excludes:</p> <ul style="list-style-type: none"> - reproduction of printed matter, see 1811 - publishing of software, see 5820 - production and distribution of motion pictures, videotapes and movies on DVD or similar media, see 5911, 5912, 5913 - reproduction of motion picture films for theatrical distribution, see 5913 - production of master copies for records or audio material, see 5920 <p>Reproduction of recorded media</p>
DIVISION 19 : MANUFACTURE OF COKE AND REFINED PETROLEUM PRODUCTS			
191	1910		Manufacture of coke oven products
		19101	Production of coke and semi-coke products
		19109	Manufacture of other coke oven products such as gas, crude coal and lignite tars etc.
192	1920		Manufacture of refined petroleum products
		19201	Production of liquid and gaseous fuels, illuminating oils, lubricating oils or greases or other products from crude petroleum or bituminous minerals
		19202	Manufacture of paraffin wax
		19203	Bottling of LPG/CNG
		19204	Manufacture of hard-coal and lignite fuel briquettes
		19209	Manufacture of other petroleum n.e.c. (includes manufacture of petroleum jelly, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals)
DIVISION 20 : MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS			
201	2011		Manufacture of basic chemicals, fertilizer and nitrogen compounds, plastics and synthetic rubber in primary forms
			Manufacture of basic chemicals
			<p>This class excludes:</p> <ul style="list-style-type: none"> - extraction of methane, ethane, butane or propane, see 0620 - manufacture of fuel gases such as ethane, butane or propane in a petroleum refinery, see 1920 - manufacture of nitrogenous fertilizers and nitrogen compounds, see 2012 - manufacture of ammonia, see 2012 - manufacture of ammonium chloride, see 2012 - manufacture of nitrites and nitrates of potassium, see 2012 - manufacture of ammonium carbonates, see 2012 - manufacture of plastics in primary forms, see 2013 - manufacture of synthetic rubber in primary forms, see 2013 - manufacture of prepared dyes and pigments, see 2022 - manufacture of crude glycerol, see 2023 - manufacture of natural essential oils, see 2029 - manufacture of aromatic distilled waters, see 2029 - manufacture of salicylic and O-acetylsalicylic acids, see 2100

Group	Class	Sub-class	Description
202	2012	20111	Manufacture of liquefied or compressed inorganic industrial or medical gases (elemental gases, liquid or compressed air, refrigerant gases, mixed industrial gases etc.)
		20112	Manufacture of inorganic acids except nitric acid
		20113	Manufacture of tanning or dyeing extracts; tannings and their derivatives and colouring matter (including manufacture of indigo)
		20114	Manufacture of dyes and pigments from any source in basic form or as concentrate
		20115	Manufacture of turpentine and resins of vegetable origin
		20116	Manufacture of basic chemical elements
		20117	Manufacture of distilled water
		20118	Manufacture of synthetic aromatic products
		20119	Manufacture of organic and inorganic chemical compounds n.e.c.
			Manufacture of fertilizers and nitrogen compounds
			This class excludes:
			- mining of guano, see 0891
			- manufacture of agrochemical products, such as pesticides, see 2021
			- operation of compost dumps, see 3821
		20121	Manufacture of urea and other organic fertilizers
		20122	Manufacture of straight mixed, compound or complex inorganic fertilizers
		20123	Manufacture of associated nitrogen products (nitric and sulphonitric acids, ammonia, ammonium chloride, ammonium carbonate, nitrites and nitrates of potassium)
		20129	Manufacture of other fertilizers n.e.c.
	2013		Manufacture of plastics and synthetic rubber in primary forms
			This class excludes:
			- manufacture of artificial and synthetic fibres, filaments and yarn, see 2030
			- shredding of plastic products, see 3830
		20131	Manufacture of plastic in primary forms (includes amino-resins, polyurethanes etc.)
	2021	20132	Manufacture of synthetic rubber in primary forms
		20133	Manufacture of mixture of synthetic and natural or rubber like gums
			Manufacture of other chemical products
			Manufacture of pesticides and other agrochemical products
			This class excludes:
	2022		- manufacture of fertilizers and nitrogen compounds, see 2012
		20211	Manufacture of insecticides, rodenticides, fungicides, herbicides
		20212	Manufacture of disinfectants (for agricultural and other use)
		20213	Manufacture of anti-sprouting products, plant growth regulators
		20219	Manufacture of other agrochemical products n.e.c.
			Manufacture of paints, varnishes and similar coatings, printing ink and mastics
			This class excludes:
			- manufacture of dyestuffs and pigments, see 2011

Group	Class	Sub-class	Description
			- manufacture of writing and drawing ink, see 2029
		20221	Manufacture of paints and varnishes, enamels or lacquers
		20222	Manufacture of prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes engobes and similar preparations of a kind used in the ceramic, enamelling or glass industry
		20223	Manufacture of printing ink
		20224	Manufacture of prepared pigments and other colouring matter of a kind used in the manufacture of paints or by artists or other painters
		20229	Manufacture of caulking compounds and similar non-refractory filling or surfacing preparations, mastics, prepared paint or varnish removers, organic composite solvents and thinners and other related products n.e.c.
	2023		Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
			This class excludes:
			- manufacture of separate, chemically defined compounds, see 2011
			- manufacture of glycerol, synthesized from petroleum products, see 2011
			- extraction and refining of natural essential oils, see 2029
		20231	Manufacture of soap all forms
		20232	Manufacture of cleaning and polishing products (preparations for perfuming or deodorizing rooms; artificial waxes and prepared waxes; polishes and creams for leather, wood, glass, metal etc.; scouring pastes and powders, including paper, wadding etc. coated or covered with these)
		20233	Manufacture of detergent and similar washing agents excluding soap
		20234	Manufacture of perfumes and cologne de-eau
		20235	Manufacture of preparations for oral or dental hygiene (includes manufacture of toothpastes, toothpowder, mouthwash, oral, perfumes, dental fixative pastes and powders etc.)
		20236	Manufacture of hair oil, shampoo, hair dye etc. (includes manufacture of shampoos, hair sprays, hair fixers, hair oils, hair creams, hair dyes and bleaches and preparations for permanent waving or straightening of the hair etc.)
		20237	Manufacture of cosmetics and toileteries (includes manufacture of pre-shave, shaving or after shave preparations; personal deodorants and anti-respirants; perfumed bath salts and other bath preparations; beauty or make-up preparations and preparations for the care of the skin, other than medicaments; manicure and pedicure preparations etc.)
		20238	Manufacture of “agarbatti” and other preparations which operate by burning
		20239	Manufacture of other perfumes and toilet preparations n.e.c.
	2029		Manufacture of other chemical products n.e.c.
			This class excludes:
			- manufacture of chemically defined products in bulk, see 2011
			- manufacture of distilled water, see 2011
			- manufacture of synthetic aromatic products, see 2011
			- manufacture of printing ink, see 2022
			- manufacture of perfumes and toilet preparations, see 2023
			- manufacture of asphalt-based adhesives, see 2399
		20291	Manufacture of matches
		20292	Manufacture of explosives, ammunition and fire works

Group	Class	Sub-class	Description
203	2030	20293	Manufacture of essential oils; modification by chemical processes of oils and fats (e.g. by oxidation, polymerization etc.)
		20294	Manufacture of photographic plates, films, sensitized paper and other sensitized unexposed materials, chemical preparations for photographic uses
		20295	Manufacture of gelatine and its derivatives, resinoids, glues, prepared adhesives, including rubber-based glues and adhesives
		20296	Manufacture of chemical elements and compounds doped for use in electronics
		20297	Manufacture of chemical products or preparations of a kind used in the textiles, paper, leather and like industries
		20299	Manufacture of various other chemical products n.e.c.(antiknock preparations, anti-freeze preparations, liquids for hydraulic transmission, composite diagnostic or laboratory reagents, writing or drawing ink, chemical substance used in manufacturing of pesticides and other chemical products)
			Manufacture of man-made fibres
			Manufacture of man-made fibres
			This class excludes:
			- spinning of synthetic or artificial fibres, see 1311
			- manufacture of yarns made of man-made staple, see 1311
		20301	Manufacture of synthetic or artificial filament tow
		20302	Manufacture of synthetic or artificial filament staple fibre not textured
		20203	Manufacture of synthetic or artificial filament yarn, tenacity yarn whether or not textured including high tenacity yarn
		20304	Manufacture of synthetic or artificial mono-filament or strip
DIVISION 21 : MANUFACTURE OF PHARMACEUTICALS, MEDICINAL CHEMICAL AND BOTANICAL PRODUCTS			
210	2100		Manufacture of pharmaceuticals, medicinal chemical and botanical products
			Manufacture of pharmaceuticals, medicinal chemical and botanical products
			This class excludes:
			- manufacture of herb infusions (mint, vervain, chamomile etc.), see 1079
			- wholesale of pharmaceuticals, see 4649
			- retail sale of pharmaceuticals, see 4772
			- packaging of pharmaceuticals, see 8292
			- manufacture of dental fillings and dental cement, see 3250
			- research and development for pharmaceuticals and biotech pharmaceuticals, see 7210
		21001	Manufacture of medicinal substances used in the manufacture of pharmaceuticals: antibiotics, endocrine products, basic vitamins; opium derivatives; sulpha drugs; serums and plasmas; salicylic acid, its salts and esters; glycosides and vegetable alkaloids; chemically pure sugar etc.
		21002	Manufacture of allopathic pharmaceutical preparations
		21003	Manufacture of 'ayurvedic' or 'unani' pharmaceutical preparation
		21004	Manufacture of homoeopathic or biochemic pharmaceutical preparations
		21005	Manufacture of veterinary preparations
		21006	Manufacture of medical impregnated wadding, gauze, bandages, dressings, surgical gut string etc.

Group	Class	Sub-class	Description
		21009	Manufacture of other pharmaceutical and botanical products n.e.c. like hina powder etc.
DIVISION 22 : MANUFACTURE OF RUBBER AND PLASTICS PRODUCTS			
221	2211		Manufacture of rubber products
			Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres This class excludes: - manufacture of tube repair materials, see 2219 - tyre and tube repair, fitting or replacement, see 4520
		22111	Manufacture of rubber tyres and tubes for motor vehicles, motorcycles, scooters, three-wheelers, tractors and aircraft
		22112	Manufacture of rubber tyres and tubes for cycles and cycle-rickshaws
		22113	Retreading of tyres; replacing or rebuilding of tread on used pneumatic tyres
	2219	22119	Manufacture of rubber tyres and tubes n.e.c.
			Manufacture of other rubber products This class excludes: - manufacture of tyre cord fabrics, see 1329 - manufacture of apparel of elastic fabrics, see 1410 - manufacture of rubber footwear, see 1520 - manufacture of glues and adhesives based on rubber, see 2029 - manufacture of “camelback” strips, see 2211 - manufacture of inflatable rafts and boats, see 3011, 3012 - manufacture of mattresses of uncovered cellular rubber, see 3100 - manufacture of rubber sports requisites, except apparel, see 3230 - manufacture of rubber games and toys (including children’s wading pools, inflatable children rubber boats, inflatable rubber animals, balls and the like), see 3240 - reclaiming of rubber, see 3830
		22191	Manufacture of rubber plates, sheets, strips, rods, tubes, pipes, hoses and profile -shapes etc.
		22192	Manufacture of rubber conveyor or transmission belts or belting
		22193	Manufacture of rubber contraceptives
		22194	Manufacture of rubber balloons
		22199	Manufacture of other rubber products n.e.c.
222	2220		Manufacture of plastics products
			Manufacture of plastics products This class excludes: - manufacture of plastic luggage, see 1512 - manufacture of plastic footwear, see 1520 - manufacture of plastics in primary forms, see 2013 - manufacture of articles of synthetic or natural rubber, see 221 - manufacture of plastic furniture, see 3100 - manufacture of mattresses of uncovered cellular plastic, see 3100 - manufacture of plastic sports requisites, see 3230 - manufacture of plastic games and toys, see 3240 - manufacture of plastic medical and dental appliances, see 3250 - manufacture of plastic ophthalmic goods, see 3250

Group	Class	Sub-class	Description
			- manufacture of plastics hard hats and other personal safety equipment of plastics, see 3290
		22201	Manufacture of semi-finished of plastic products (plastic plates, sheets, blocks, film, foil, strip etc.)
		22202	Manufacture of tableware, kitchenware and other household articles and toilet articles of plastic, including manufacture of vacuum flasks and other vacuum vessels
		22203	Manufacture of plastic articles for the packing of goods (plastic bags, sacks, containers, boxes, cases, carboys, bottles etc.)
		22204	Manufacture of bathing tubs, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary-ware of plastics
		22205	Manufacture of travel goods of plastics (suitcase, vanity bags, holdalls and similar articles)
		22206	Manufacture of spectacle frames of plastic
		22207	Manufacture of moulded industrial accessories of plastics [including electrical insulating fittings of plastics]
		22208	Manufacture of polymer/ synthetic / PVC water storage tanks
		22209	Manufacture of other plastics products n.e.c.

DIVISION 23 : MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS

231	2310	Manufacture of glass and glass products Manufacture of glass and glass products This class excludes: - manufacture of woven fabrics of glass yarn, see 1312 - manufacture of optical elements optically worked, see 2670 - manufacture of fiber optic cable for data transmission or live transmission of images, see 2731 - manufacture of glass toys, see 3240 - manufacture of syringes and other medical laboratory equipment, see 3250
	23101	Manufacture of glass in primary or semi-manufactured forms (such as sheets & plate glass) including mirror sheets and wired, coloured, tinted, toughened or laminated glass
	23102	Manufacture of glass fibre (including glass-wool) and yarn of glass fibre; nonwoven glass fabrics, mats, boards and similar non-woven products
	23103	Manufacture of hollow glassware (bottles, jars etc.) for the conveyance or packing of goods
	23104	Manufacture of laboratory or pharmaceutical glassware
	23105	Manufacture of table or kitchen glassware
	23106	Manufacture of glass bangles
	23107	Manufacture of glass decoration pieces and glassware used in imitation jewellery
	23109	Manufacture of other glassware/glass products: articles of glass used in construction such as glass blocks; clock or watch glasses, optical glass and optical glass elements not optically worked; and other glass products (including glass beads) n.e.c.

Group	Class	Sub-class	Description
239	2391		Manufacture of non-metallic mineral products n.e.c.
			Manufacture of refractory products
		23911	Manufacture of refractory mortars, concretes etc.
		23912	Manufacture of refractory bricks, blocks tiles and similar refractory ceramic constructional goods
		23913	Manufacture of refractory ceramic products
	2392	23919	Manufacture of other refractory articles n.e.c.
			Manufacture of clay building materials
			This class excludes:
			- manufacture of artificial stone (e.g. cultured marble), see 2220
			- manufacture of refractory ceramic products, see 2391
	2393	23921	Manufacture of bricks
		23922	Manufacture of non-refractory ceramic sanitary wares: sinks, baths, water-closet pans, flushing cistern etc.
		23923	Manufacture of non-refractory ceramic pipes, conduits, guttering and pipe fittings
		23929	Manufacture of other clay building materials
			Manufacture of other porcelain and ceramic products
	2394		This class excludes:
			- manufacture of artificial stone (e.g. cultured marble), see 2220
			- manufacture of refractory ceramic goods, see 2391
			- manufacture of ceramic building materials, see 2392
			- manufacture of ceramic sanitary fixtures, see 2392
			- manufacture of imitation jewellery, see 3212
			- manufacture of ceramic toys, see 3240
			- manufacture of artificial teeth, see 3250
		23931	Manufacture of articles of porcelain or china, earthenware, imitation porcelain or common pottery, including earthen statues
		23932	Manufacture of ceramic tableware and other domestic or toilet articles
		23933	Manufacture of statuettes and other ornamental ceramic articles
		23934	Manufacture of electrical insulators and insulating fittings of ceramics
		23935	Manufacture of ceramic laboratory, chemical and industrial products
		23939	Manufacture of ceramic products n.e.c.
			Manufacture of cement, lime and plaster
			This class excludes:
			- manufacture of refractory mortars, concrete etc., see 2391
			- manufacture of articles of cement, see 2395
			- manufacture of articles of plaster, see 2395
			- manufacture of ready-mixed and dry-mix concrete and mortars, see 2395
			- manufacture of cements used in dentistry, see 3250
		23941	Manufacture of clinkers and cement
		23942	Manufacture of portland cement, aluminous cement, slag cement and similar hydraulic cement
		23943	Manufacture of asbestos cement

Group	Class	Sub-class	Description
		23944	Manufacture of quicklime, slaked lime and hydraulic lime (excluding chewing lime)
		23945	Manufacture of plasters of calcined gypsum or calcined sulphate
		23949	Manufacture of other cement and plaster n.e.c.
	2395		Manufacture of articles of concrete, cement and plaster This class excludes: - manufacture of refractory cements and mortars, see 2391
		23951	Manufacture of plaster statues and other plaster products
		23952	Manufacture of articles articles of concrete, cement or artificial stone (tiles, bricks etc.)
		23953	Manufacture of asbestos sheets
		23954	Manufacture of R.C.C. bricks and blocks
		23955	Manufacture of hume pipes and other pre-fabricated structural components of cement and/or concrete for building or civil engineering
		23956	Manufacture of insulation boards of vegetable fibre, straw or wood waste, agglomerated with cement & other mineral binders.
		23959	Manufacture of other cement and asbestos cement products n.e.c.
	2396		Cutting, shaping and finishing of stone This class includes cutting, shaping and finishing of stone for use in construction, in cemeteries, on roads, as roofing etc. This class excludes: - production of rough cut stone, i.e. quarrying activities, see 0810 - production of millstones, abrasive stones and similar products, see 2399 - activities of sculptors, see 9000
		23960	Cutting, shaping and finishing of stone
	2399		Manufacture of other non-metallic mineral products n.e.c. This class excludes: - manufacture of glass wool and non-woven glass wool products, see 2310
		23991	Manufacture of worked mica and mica products
		23992	Manufacture of gypsum boards
		23993	Manufacture of millstones, sharpening or polishing stones and natural or artificial abrasive products, including abrasive powder or grain on a base of textile material, paper, paper board or other material
		23994	Manufacture of graphite products other than electrical articles
		23999	Manufacture of other non-metallic mineral products n.e.c. (includes asbestos yarn and fabric, and articles of asbestos yarn and fabric such as clothing, headgear, footwear, cord, string, paper o felt; friction material with a basis of asbestos or other mineral substances or of cellulose including unmounted articles such as friction material; mineral insulating material (slag wool, rockwool and similar mineral wools, exfoliated vermiculite, expanded clays and similar insulating material); products of glass wool for heat-insulating; articles of asphalt or of similar material (e.g. coal tar pitch), gypsum and articles of other mineral substances)

DIVISION 24 : MANUFACTURE OF BASIC METALS

241			Manufacture of basic iron and steel
	2410		Manufacture of basic iron and steel This class excludes:

Group	Class	Sub-class	Description
242	2420		- manufacture of tubes, pipes and hollow profiles and of tube or pipe fittings of cast-iron, see 2431
			- manufacture of seamless tubes and pipes of steel by centrifugal casting, see 2431
			- manufacture of tube or pipe fittings of cast-steel, see 2431
		24101	Manufacture of pig iron and spiegeleisen in pigs, blocks or other primary forms
		24102	Manufacture of direct reduction of iron (sponge iron) and other spongy ferrous products
		24103	Manufacture of steel in ingots or other primary forms, and other semi-finished products of steel
		24104	Manufacture of ferro-alloys
		24105	Manufacture of hot-rolled and cold-rolled products of steel
		24106	Manufacture of tube and tube fittings of basic iron and steel
		24107	Manufacture of railway track materials (unassembled rails) of steel
		24108	Manufacture of wire of steel by cold drawing or stretching
		24109	Manufacture of other basic iron and steel n.e.c
			Manufacture of basic precious and other non-ferrous metals
			Manufacture of basic precious and other non-ferrous metals
			This class excludes:
			- casting of non-ferrous metals, see 2432
			- manufacture of precious metal jewellery, see 3211
		24201	Manufacture of Copper from ore, and other copper products and alloys
		24202	Manufacture of Aluminium from alumina and by other methods and products of aluminium and alloys
243	2431	24203	Manufacturing of lead, zinc and tin products and alloys
		24204	Manufacturing of chrome, manganese and nickel products alloys
		24205	Production and refining of precious metals (such as gold, silver platinum etc.) and alloys
		24209	Manufacture of other non-ferrous metals n.e.c.
			Casting of metals
			Casting of iron and steel
			This class includes activities of iron and steel foundries
		24311	Manufacture of tubes, pipes and hollow profiles and of tube or pipe fittings of cast-iron/cast-steel
		24319	Manufacture of other iron and steel casting and products thereof
			Casting of non-ferrous metals
	2432		This class includes:
			- casting of semi-finished products of aluminium, magnesium, titanium, zinc etc.
			- casting of light metal castings
			- casting of heavy metal castings
			- casting of precious metal castings
			- die-casting of non-ferrous metal castings
		24320	Casting of non-ferrous metals

Group	Class	Sub-class	Description
DIVISION 25 : MANUFACTURE OF FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENT			
251	2511		Manufacture of structural metal products, tanks, reservoirs and steam generators
			Manufacture of structural metal products
			This class excludes:
			- manufacture of parts for marine or power boilers, see 2513
			- manufacture of assembled railway track fixtures, see 2599
			- manufacture of sections of ships, see 3011
		25111	Manufacture of doors, windows and their frames, shutters and rolling shutters, gates and similar articles used on buildings
		25112	Manufacture of metal frameworks or skeletons for construction and parts thereof ((towers, masts, trusses, bridges etc.)
		25113	Manufacture of industrial frameworks in metal (frameworks for blast furnaces, lifting and handling equipment etc.)
		25119	Manufacture of other structural metal products
	2512		Manufacture of tanks, reservoirs and containers of metal
			This class excludes:
			- manufacture of metal casks, drums, cans, pails, boxes etc. of a kind normally used for carrying and packing of goods (irrespective of size), see 2599
			- manufacture of transport containers, see 2920
			- manufacture of tanks (armored military vehicles), see 3040
		25121	Manufacture of metal containers for compressed or liquefied gas
		25122	Manufacture of metal reservoirs, tanks and similar containers
	2513	25123	Manufacture of central heating boilers and radiators and parts and accessories thereof
		25129	Manufacture of other containers n.e.c.
			Manufacture of steam generators, except central heating hot water boilers
			This class excludes:
			- manufacture of central heating hot-water boilers and radiators, see 2512
			- manufacture of boiler-turbine sets, see 2811
			- manufacture of isotope separators, see 2829
252	2520	25131	Manufacture of steam or other vapour generating boilers and hot water boilers other than central heating boilers
		25132	Manufacture of nuclear reactors, except isotope separators
		25133	Manufacture of auxiliary plant for use with steam generators (condensers, economizers, superheaters, steam collectors and accumulators)
		25139	Manufacture of other steam generators (except central heating hot water boilers), n.e.c.
			Manufacture of weapons and ammunition
			Manufacture of weapons and ammunition
			This class includes manufacture of heavy weapons (artillery, mobile guns, rocket launchers, torpedo tubes, heavy machine guns), manufacture of small arms (revolvers, shotguns, light machine guns), manufacture of air or gas guns and pistols, manufacture of war ammunition, manufacture of hunting, sporting or protective firearms and ammunition, manufacture of explosive devices such as bombs, mines and torpedoes

Group	Class	Sub-class	Description
259	2591	25200	This class excludes: - manufacture of percussion caps, detonators or signalling flares, see 2029 - manufacture of cutlasses, swords, bayonets etc., see 2593 - manufacture of armoured vehicles for the transport of banknotes or valuables, see 2910 - manufacture of space vehicles, see 3030 - manufacture of tanks and other fighting vehicles, see 3040
			Manufacture of weapons and ammunition Manufacture of other fabricated metal products; metalworking service activities
		25910	Forging, pressing, stamping and roll-forming of metal; powder metallurgy This class includes, forging, pressing, stamping and roll forming of metal, production of metal objects directly from metal powders by heat treatment (sintering) or under pressure This class excludes: - production of metal powder, see 2410, 2420
			Forging, pressing, stamping and roll-forming of metal; powder metallurgy Machining; treatment and coating of metals This class includes, plating, anodizing etc. of metal, heat treatment of metal, deburring, sandblasting, tumbling, cleaning of metals, colouring, engraving, printing of metal non-metallic coating of metal, hardening, buffing of metal, boring, turning, milling, eroding, planing, lapping, broaching, levelling, sawing, grinding, sharpening, polishing, welding, splicing etc. of metalwork pieces, cutting of and writing on metals by means of laser beams This class excludes: - activities of farriers, see 0162 - rolling precious metals onto base metals or other metals, see 2420
		25920	Machining; treatment and coating of metals Manufacture of cutlery, hand tools and general hardware This class excludes: - manufacture of hollowware (pots, kettles etc.), dinnerware (bowls, platters etc.) or flatware (plates, saucers etc.), see 2599 - manufacture of power-driven hand tools, see 2818 - manufacture of ingot moulds, see 2823 - manufacture of cutlery of precious metal, see 3211
			25931 Manufacture of cutlery such as knives, forks, spoons, cleavers, choppers, razors, razor blades, scissors, hair clippers etc.
			25932 Manufacture of hand tools (non-power-driven) for agricultural/horticulture/forestry
			25933 Manufacture of hand tools such as pliers, screwdrivers, press tools, blacksmiths' tools, drills, punches, milling cutters etc.
			25934 Manufacture of padlocks, locks, keys, hinges and the like, hardware for buildings, furniture, vehicles etc.
		25939	Manufacture of general hardware (saws and sawblades, including circular sawblades and chainsaw blades, moulding boxes, vices, clamps etc.)

Group	Class	Sub-class	Description
	2599		Manufacture of other fabricated metal products n.e.c. This class excludes: <ul style="list-style-type: none"> - manufacture of tanks and reservoirs, see 2512 - manufacture of swords, bayonets, see 2593 - manufacture of clock or watch springs, see 2652 - manufacture of wire and cable for electricity transmission, see 2732 - manufacture of power transmission chain, see 2814 - manufacture of shopping carts, see 3099 - manufacture of metal furniture, see 3100 - manufacture of sports goods, see 3230 - manufacture of games and toys, see 3240
		25991	Manufacture of metal fasteners (nails, rivets, tacks, pins, staples, washers and similar non-threaded products and nuts, bolts, screws and other threaded products)
		25992	Manufacture of containers such as tins and cans for food products and boxes
		25993	Manufacture of metal cable and other articles made of wire (except for electric transmission)
		25994	Manufacture of metal household articles (plates, saucers, pots, kettles, saucepans, frying pans and other non-electrical utensils, small hand-operated kitchen appliances and accessories)
		25995	Manufacture of metal sanitaryware such as baths, sinks, washbasins and similar articles
		25996	Manufacture of reinforced safes, vaults, strongroom doors, gates and metal goods for office use (other than office furniture) and other purposes
		25999	Manufacture of other fabricated metal products n.e.c.
DIVISION 26: MANUFACTURE OF COMPUTER, ELECTRONIC AND OPTICAL PRODUCTS.			
261	2610		Manufacture of electronic components Manufacture of electronic components This class includes the manufacture of semiconductors and other components for electronic applications This class excludes: <ul style="list-style-type: none"> - printing of smart cards, see 1811 - manufacture of modems (carrier equipment), see 2630 - manufacture of computer and television displays, see 2620, 2640 - manufacture of X-ray tubes and similar irradiation devices, see 2660 - manufacture of optical equipment and instruments, see 2670 - manufacture of similar devices for electrical applications, see 27 - manufacture of lighting ballasts, see 2710 - manufacture of electrical relays, see 2710 - manufacture of electrical wiring devices, see 2733 - manufacture of complete equipment is classified elsewhere based on complete equipment classification
		26101	Manufacture of electronic capacitors, resistors, chokes, coils, transformers (electronic) and similar components
		26102	Manufacture of electron tubes, diodes, transistors and related discrete devices
		26103	Manufacture of integrated circuits (analog, digital or hybrid)

Group	Class	Sub-class	Description
262	2620	26104	Manufacture of bare printed circuit boards, loading of components onto printed circuit boards; manufacture of interface cards (e.g. sound, video, controllers, network, modems)
		26105	Manufacture of display components (plasma, polymer, LCD, LED)
		26106	Manufacture of printer cables, monitor cables, USB cables, connectors etc.
		26107	Manufacture of microprocessors
		26109	Manufacture of other electronic components n.e.c
			Manufacture of computers and peripheral equipment
			Manufacture of computers and peripheral equipment
			This class excludes:
			- reproduction of recorded media (computer media, sound, video, etc.), see 1820
			- manufacture of electronic components and electronic assemblies used in computers and peripherals, see 2610
			- manufacture of internal/external computer modems, see 2610
			- manufacture of interface cards, modules and assemblies, see 2610
			- manufacture of modems, carrier equipment, see 2630
			- manufacture of digital communication switches, data communications equipment (e.g. bridges, routers, gateways), see 2630
263	2630		- manufacture of consumer electronic devices, such as CD players and DVD players, see 2640
			- manufacture of television monitors and displays, see 2640
			- manufacture of video game consoles, see 2640
			- manufacture of blank optical and magnetic media for use with computers or other devices, see 2680
		26201	Manufacture of desktop computers, laptop computers, hand-held computers (e.g. PDA), mainframe computers and computer servers
		26202	Manufacture of magnetic and optical storage devices such as magnetic disk drives, flash drives, CD, DVD and other storage devices
		26203	Manufacture of monitors, keyboards, all types of mice, joysticks, and trackball accessories, dedicated computer terminals etc.
		26204	Manufacture of printers, scanners, including bar code scanners, smart card readers, virtual reality helmets, computer projectors (video beamers)
		26205	Manufacture of computer terminals, like automatic teller machines (ATM's), point-of-sale (POS) terminals not mechanically operated
		26209	Manufacture of computers and peripheral equipment n.e.c.
			Manufacture of communication equipment
			Manufacture of communication equipment
			This class includes the manufacture of telephone and data communications equipment used to move signals electronically over wires or through the air such as radio and television broadcast and wireless communications equipment
			This class excludes:
			- manufacture of computers and computer peripheral equipment, see 2620
			- manufacture of consumer audio and video equipment, see 2640
			- manufacture of electronic components and subassemblies used in communications equipment, see 2610

Group	Class	Sub-class	Description
264	2640		<ul style="list-style-type: none"> - manufacture of internal/external computer modems (PC-type), see 2610 - manufacture of electronic scoreboards, see 2790 - manufacture of traffic lights, see 2790
		26301	Manufacture of radio and television studio and broadcasting equipment, including television cameras
		26302	Manufacture of telephone and facsimile equipment, including telephone answering machines, PBX
		26303	Manufacture of data communications equipment, such as bridges, routers, and gateways
		26304	Manufacture of cable television equipment, transmitting and receiving antenna including dish, VSAT
		26305	Manufacture of pagers, cellular phones and other mobile communication equipment
		26309	Manufacture of other communication equipments n.e.c.
			Manufacture of consumer electronics
			Manufacture of consumer electronics
			This class includes the manufacture of electronic audio and video equipment for home entertainment, motor vehicle, public address systems and musical instrument amplification Sub class Description
			This class excludes:
			<ul style="list-style-type: none"> - reproduction of recorded media (computer media, sound, video, etc.), see 1820 - manufacture of computer peripheral devices and computer monitors, see 2620 - manufacture of telephone answering machines, see 2630 - manufacture of paging equipment, see 2630 - manufacture of remote control devices (radio and infrared), see 2630 - manufacture of broadcast studio equipment such as reproduction equipment, transmitting and receiving antennas, commercial video cameras, see 2630 - manufacture of electronic games with fixed (non-replaceable) software, see 3240
		26401	Manufacture of televisions, television monitors and displays
		26402	Manufacture video cassette recorders and duplicating equipment
		26403	Manufacture of audio recording and duplicating systems
		26404	Manufacture of radio receivers
		26405	Manufacture of stereo equipment, speaker systems, amplifiers for musical instruments and public address systems, microphones, karaoke machines, headphones (e.g. radio, stereo, computer)
		26406	Manufacture of CD and DVD players
		26409	Manufacture of other electronic consumer goods n.e.c. (this includes non-television video camera)
265	2651		Manufacture of measuring, testing, navigating and control equipment; watches and clocks
			Manufacture of measuring, testing, navigating and control equipment This class excludes: <ul style="list-style-type: none"> - manufacture of telephone answering machines, see 2630

Group	Class	Sub-class	Description
266	2652		- manufacture of medical testing and irradiation equipment, see 2660 - manufacture of optical positioning equipment, see 2670 - manufacture of dictating machines, see 2817 - manufacture of simple mechanical measuring tools (e.g. measuring tapes, calipers), see manufacturing class according to main material used - installation of industrial process control equipment, see 3320
		26511	Manufacture of physical properties testing and inspection equipment
		26512	Manufacture of automotive emissions testing equipment
		26513	Manufacture of consumption meters for electricity, water or gas, flow meters and counting meters
		26514	Manufacture of meteorological instruments
		26515	Manufacture of radar equipment, GPS devices, search, detection, navigation, aeronautical and nautical equipment
		26516	Manufacture of laboratory analytical instruments and miscellaneous laboratory apparatus for measuring and testing such as scales, balances, incubators etc.
		26517	Manufacture of industrial process control equipment
		26519	Manufacture of other measuring n.e.c.
			Manufacture of watches and clocks This class excludes: - manufacture of non-metal watch bands (textile, leather, plastic), see 1512 - manufacture of watch bands of precious metal, see 3211 - manufacture of watch bands of non-precious metal, see 3212
		26521	Manufacture of watches and clocks, including instrument panel clocks (except time-recording equipment)
		26522	Manufacture of components for clocks and watches (springs, jewels, dials, hands, plates, bridges and other parts); watch and clock cases, including cases of precious metals
		26523	Manufacture of time-recording equipments such as time-clock, parking meters etc.
		26529	Manufacture of other watches and clocks n.e.c.
			Manufacture of irradiation, electromedical and electrotherapeutic equipment
267	2660		Manufacture of irradiation, electromedical and electrotherapeutic equipment This class includes manufacture of electromedical and electrotherapeutic apparatus, such as MRI scanner, CT scanner, medical ultrasound equipment, pacemakers, hearing aid, electrocardiographs etc. and irradiation apparatus. Irradiation can take the form of beta-rays, gamma-rays, X-rays, or other ionizing radiation This class excludes: - manufacture of tanning beds, see 2829
	2670	26600	Manufacture of irradiation, electromedical and electrotherapeutic equipment Manufacture of optical instruments and equipment Manufacture of optical instruments and equipment This class includes the manufacture of optical instruments and lens(except ophthalmic) such binoculars, microscopes, prisms, film and digital cameras etc.

Group	Class	Sub-class	Description
268	2680		<p>This class excludes:</p> <ul style="list-style-type: none">- manufacture of computer projectors, see 2620- manufacture of commercial TV and video cameras, see 2630- manufacture of household-type video cameras, see 2640- manufacture of complete equipment using laser components, see manufacturing class by type of machinery (e.g. medical laser equipment, see 2660)- manufacture of photocopy machinery, see 2817- manufacture of ophthalmic goods, see 3250
		26700	<p>Manufacture of optical instruments and equipment</p> <p>Manufacture of magnetic and optical media</p> <p>Manufacture of magnetic and optical media</p> <p>This class includes manufacture of blank magnetic audio and video tapes and cassettes and blank optical discs</p> <p>This class excludes:</p> <ul style="list-style-type: none">- reproduction of recorded media (computer media, sound, video, etc.), see 1820
		26800	<p>Manufacture of magnetic and optical media</p>
		DIVISION 27 : MANUFACTURE OF ELECTRICAL EQUIPMENT	
271	2710		<p>Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus</p> <p>Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus</p> <p>This class includes the manufacture of power, distribution, and specialty transformers; electric motors, generators and motor generator sets; switchgear and switchboard apparatus; relays and industrial controls. The electrical equipment in this class is for distribution level voltages.</p> <p>This class excludes:</p> <ul style="list-style-type: none">- manufacture of electronic component-type transformers and switches, see 2610- manufacture of environmental controls and industrial process control instruments, see 2651- manufacture of switches for electrical circuits, such as pushbutton and snap switches, see 2733- manufacture of electric welding and soldering equipment, see 2790- manufacture of solid state inverters, rectifiers and converters, see 2790- manufacture of turbine-generator sets, see 2811- manufacture of starting motors and generators for internal combustion engines, see 2930
		27101	<p>Manufacture of power generators (except battery charging alternators for internal combustion engines), motor generator sets (except turbine generator set units)</p>
		27102	<p>Manufacture of electric power distribution transformers, arc-welding transformers, fluorescent ballasts, transmission and distribution voltage regulators</p>
		27103	<p>Manufacture of electric motors (except internal combustion engine starting motors)</p>

Group	Class	Sub-class	Description
272	2720	27104	Manufacture of electricity distribution and control apparatus (electrical apparatus for switching or protecting electrical circuits (e.g. switches, fuses, voltage limiters, surge suppressors, junction boxes etc.) for a voltage exceeding 1000 volts; similar apparatus (including relays, sockets etc.) for a voltage not exceeding 1000 volts; boards, panels, consoles, cabinets and other bases equipped with two or more of the above apparatus for electricity control or distribution of electricity including power capacitors.) Manufacture of batteries and accumulators
			Manufacture of batteries and accumulators
		27201	Manufacture of primary cells and primary batteries and rechargeable batteries, cells containing manganese oxide, mercuric oxide silver oxide or other material
273	2731	27202	Manufacture of electric accumulator including parts thereof (separators, containers, covers) Manufacture of wiring and wiring devices
			Manufacture of fibre optic cables for data transmission or live transmission of images This class includes manufacture of fiber optic cable for data transmission or live transmission of images This class excludes: - manufacture of glass fibres or strand, see 2310 - manufacture of optical cable sets or assemblies with connectors or other attachments, see depending on application e.g. 2610
		27310	Manufacture of fibre optic cables for data transmission or live transmission of images
	2732		Manufacture of other electronic and electric wires and cables This class includes manufacture of insulated wire and cable, made of steel, copper, aluminium This class excludes: - manufacture (drawing) of wire, see 2410, 2420 - manufacture of computer cables, printer cables, USB cables and similar cable sets or assemblies, see 2610 - manufacture of cable sets, wiring harnesses and similar cable sets or assemblies for automotive applications, see 2930
		27320	Manufacture of other electronic and electric wires and cables (insulated wire and cable made of steel, copper, aluminium)
		2733	
27331	Manufacture of switch, switch box, lamp holders, lugs etc.		
274		27339	Manufacture of other wiring devices and fittings n.e.c. Manufacture of electric lighting equipment

Group	Class	Sub-class	Description
275	2740		Manufacture of electric lighting equipment This class includes manufacture of electric light bulbs and tubes, and parts and components (except glass blanks for electric light bulbs); electric lighting fixture components (except current-carrying wiring devices). Non-electrical lighting equipment is also included in this class This class excludes: - manufacture of glassware and glass parts for lighting fixtures, see 2310 - manufacture of current-carrying wiring devices for lighting fixtures, see 2733 - manufacture of ceiling fans or bath fans with integrated lighting fixtures, see 2750 - manufacture of electrical signalling equipment such as traffic lights and pedestrian signalling equipment, see 2790
		27400	Manufacture of electric lighting equipment
	2750		Manufacture of domestic appliances Manufacture of domestic appliances This class excludes: - manufacture of commercial and industrial refrigerators and freezers, room air-conditioners, attic fans, permanent mount space heaters and commercial ventilation and exhaust fans, commercial-type cooking equipment; commercial-type laundry, dry-cleaning and pressing equipment; commercial, industrial and institutional vacuum cleaners, see division 28 - manufacture of household-type sewing machines, see 2826 - installation of central vacuum cleaning systems, 4329
		27501	Manufacture of domestic electric appliances such as refrigerators, washing machines, vacuum cleaners, mixers, grinders etc.
		27502	Manufacture of domestic electrothermic appliances such as electric water heaters, space heaters, irons, ovens, toasters, microwave ovens etc
		27503	Manufacture of electric fans (except exhaust fans)
		27504	Manufacture of domestic non-electric cooking and heating equipment such as non-electric space heaters, cooking ranges, grates, stoves, water heaters, cooking appliances, plate warmers
		27509	Manufacture of other domestic appliances n.e.c.
	2790		Manufacture of other electrical equipment Manufacture of other electrical equipment This class includes the manufacture of miscellaneous electrical equipment other than motors, generators and transformers, batteries and accumulators, wires and wiring devices, lighting equipment or domestic appliances
		27900	Manufacture of other electrical equipment
DIVISION 28 : MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C.			
281	2811		Manufacture of general purpose machinery Manufacture of engines and turbines, except aircraft, vehicle and cycle engines This class includes manufacture of internal combustion piston engines, except motor vehicle, aircraft and cycle propulsion engines (marine engines, railway engines), manufacture of pistons, piston rings, carburetors and such for all internal combustion engines, diesel engines etc. ; manufacture of inlet and exhaust valves of internal combustion engines, manufacture of turbines and parts thereof, manufacture of boiler-turbine sets, manufacture of turbine-generator sets

Group	Class	Sub-class	Description
			<p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of electric generators (except turbine generator sets), see 2710 - manufacture of prime mover generator sets (except turbine generator sets), see 2710 - manufacture of electrical equipment and components of internal combustion engines, see 2790 - manufacture of motor vehicle, aircraft or cycle propulsion engines, see 2910, 3030, 3091 - manufacture of turbojets and turbo propellers, see 3030
	2812	28110	<p>Manufacture of engines and turbines, except aircraft, vehicle and cycle engines</p> <p>Manufacture of fluid power equipment</p> <p>This class includes manufacture of hydraulic and pneumatic components (including hydraulic pumps, hydraulic motors, hydraulic and pneumatic cylinders, hydraulic and pneumatic valves, hydraulic and pneumatic hose and fittings), manufacture of air preparation equipment for use in pneumatic systems, manufacture of fluid power systems, manufacture of hydraulic transmission equipment</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of compressors, see 2813 - manufacture of pumps and valves for non-fluid power applications, see 2813 - manufacture of mechanical transmission equipment, see 2814
	2813	28120	<p>Manufacture of fluid power equipment</p> <p>Manufacture of other pumps, compressors, taps and valves</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of valves of unhardened vulcanized rubber, glass or of ceramic materials, see 2219, 2310 or 2393 - manufacture of hydraulic transmission equipment, see 2812 - manufacture of inlet and exhaust valves of internal combustion engines, see 2811
		28131	Manufacture of hand pumps
	2814	28132	<p>Manufacture of other pumps, compressors, taps and valves etc.</p> <p>Manufacture of bearings, gears, gearing and driving elements</p> <p>This class includes manufacture of ball and roller bearings and parts thereof, manufacture of mechanical power transmission equipment, manufacture of gears, gearing and gear boxes and other speed changers, manufacture of clutches and shaft couplings, manufacture of flywheels and pulleys, manufacture of articulated link chain, manufacture of power transmission chain</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of other chain, see 2599 - manufacture of (electromagnetic) clutches, see 2930 - manufacture of sub-assemblies of power transmission equipment identifiable as parts of vehicles or aircraft, see divisions 29 and 30
		28140	Manufacture of bearings, gears, gearing and driving elements

Group	Class	Sub-class	Description
	2815		Manufacture of ovens, furnaces and furnace burners This class includes manufacture of electrical and other industrial and laboratory furnaces and ovens, including incinerators, manufacture of burners, manufacture of permanent mount electric space heaters, electric swimming pool heaters, manufacture of permanent mount non-electric household heating equipment, such as solar heating, steam heating, oil heat and similar furnaces and heating equipment, manufacture of electric household-type furnaces (electric forced air furnaces, heat pumps, etc.), non-electric household forced air furnaces, manufacture of mechanical stokers, grates, ash dischargers etc. This class excludes: - manufacture of household ovens, see 2750 - manufacture of agricultural dryers, see 2825 - manufacture of bakery ovens, see 2825 - manufacture of dryers for wood, paper pulp, paper or paperboard, see 2829 - manufacture of medical, surgical or laboratory sterilizers, see 3250 - manufacture of (dental) laboratory furnaces, see 3250
	2816	28150	Manufacture of ovens, furnaces and furnace burners Manufacture of lifting and handling equipment This class excludes: - manufacture of continuous-action elevators and conveyors for underground use, see 2824 - manufacture of mechanical shovels, excavators and shovel loaders, see 2824 - manufacture of industrial robots for multiple uses, see 2829 - manufacture of floating cranes, railway cranes, crane-lorries, see 3011, 3020 - installation of lifts and elevators, see 4329
	2817	28161 28162	Manufacture of lifts, escalators and moving walkways Manufacture of other lifting and handling equipment and parts thereof Manufacture of office machinery and equipment This class includes manufacture of calculating machines, manufacture of adding machines, cash registers, manufacture of calculators, electronic or not, manufacture of postage meters, mail handling machines, collating machinery, manufacture of typewriters, manufacture of stenography machines, manufacture of office-type binding equipment (i.e. plastic or tape binding), manufacture of cheque writing machines, manufacture of coin counting and coin wrapping machinery, manufacture of pencil sharpeners, manufacture of staplers and staple removers, manufacture of voting machines, manufacture of tape dispensers, manufacture of hole punches, manufacture of cash registers, mechanically operated, manufacture of photocopy machines, manufacture of toner cartridges, manufacture of blackboards; white boards and marker boards, manufacture of dictating machines This class excludes: - manufacture of computers and peripheral equipment, see 2620
	2818	28170	Manufacture of office machinery and equipment Manufacture of power-driven hand tools
		28180	Manufacture of power-driven hand tools
	2819		Manufacture of other general-purpose machinery This class excludes: - manufacture of sensitive (laboratory-type) balances, see 2651

Group	Class	Sub-class	Description
282	2821		<ul style="list-style-type: none"> - manufacture of domestic refrigerating or freezing equipment, see 2750 - manufacture of domestic fans, see 2750 - manufacture of electrical welding and soldering equipment, see 2790 - manufacture of agricultural spraying machinery, see 2821 - manufacture of metal or glass rolling machinery and cylinders thereof, see 2823, 2829 - manufacture of agricultural dryers, machinery for filtering or purifying food, see 2825 - manufacture of cream separators, see 2825 - manufacture of commercial clothes dryers, see 2826 - manufacture of textile printing machinery, see 2826
		28191	Manufacture of refrigerating or freezing equipment for industrial use, including assemblies of major components
		28192	Manufacture of air-conditioning machines, including motor vehicles air-conditioners
		28193	Manufacture of fire extinguishers and other equipment for projecting, dispersing or spraying liquids or powders whether or not hand-operated, including sand blasting machines, stream cleaning machines etc.
		28194	Manufacture of weighing machinery (other than sensitive laboratory balances)
		28195	Manufacture of filtering and purifying machinery or apparatus for liquids and gases
		28199	Manufacture of other general purpose machinery n.e.c. (fans intended for industrial applications, exhaust hoods for commercial, laboratory or industrial use; calendaring or other rolling machines other than for metals or glass; gaskets and similar joints made of a combination of materials or layers of the same material and other general purpose machinery including manufacture of parts and accessories for general purpose machinery and equipment.)
			Manufacture of special-purpose machinery
			Manufacture of agricultural and forestry machinery
			This class excludes:
			<ul style="list-style-type: none"> - manufacture of non-power-driven agricultural hand tools, see 2593 - manufacture of conveyors for farm use, see 2816 - manufacture of power-driven hand tools, see 2818 - manufacture of cream separators, see 2825 - manufacture of machinery to clean, sort or grade seed, grain or dried leguminous vegetables, see 2825 - manufacture of road tractors for semi-trailers, see 2910 - manufacture of road trailers or semi-trailers, see 2920
		28211	Manufacture of tractors used in agriculture and forestry
		28212	Manufacture of ploughs, manure spreaders, seeders, harrows and similar agricultural machinery for soil preparation, planting or fertilizing, harvesting or threshing machinery
		28213	Manufacture of spraying machinery for agricultural use
		28219	Manufacture of other agricultural and forestry machinery n.e.c.
	2822		Manufacture of metal-forming machinery and machine tools This class excludes:

Group	Class	Sub-class	Description
			<ul style="list-style-type: none"> - manufacture of interchangeable tools for hand tools or machine tools (drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives etc.), see 2593 - manufacture of electric hand held soldering irons and soldering guns, see 2790 - manufacture of power-driven hand tools, see 2818 - manufacture of machinery used in metal mills or foundries, see 2823 - manufacture of machinery for mining and quarrying, see 2824
	2823	28221	Manufacture of machine tools for turning, drilling, milling, shaping, planning, boring, grinding etc.
		28222	Manufacture of electroplating machinery
		28223	Manufacture of parts and accessories for the machine tools listed above
		28229	Manufacture of metal-forming machinery and machine tools n.e.c
	2823		Manufacture of machinery for metallurgy This class includes manufacture of machines and equipment for handling hot metals (converters, ingot moulds, ladles, casting machines), manufacture of metal-rolling mills and rolls for such mills This class excludes: <ul style="list-style-type: none"> - manufacture of draw-benches, see 2822 - manufacture of moulding boxes and moulds (except ingot moulds), see 2593 - manufacture of machines for forming foundry moulds, see 2829
	2824	28230	Manufacture of machinery for metallurgy
			Manufacture of machinery for mining, quarrying and construction This class excludes: <ul style="list-style-type: none"> - manufacture of lifting and handling equipment, see 2816 - manufacture of other tractors, see 2821, 2910 - manufacture of machine tools for working stone, including machines for splitting or clearing stone, see 2822 - manufacture of concrete-mixer lorries, see 2910
		28241	Manufacture of continuous-action elevators and conveyors for underground use
		28242	Manufacture of boring, cutting, sinking and tunnelling machinery (whether or not for underground use)
		28243	Manufacture of earth-moving machinery (bulldozers, angle-doers, graders, scrapers, levellers, mechanical shovels, shovel loaders, off-road dumping trucks etc.)
		28244	Manufacture of tracklaying tractors and tractors used in construction or mining
		28245	Manufacture of concrete and mortar mixers, piledrivers and pile-extractors, mortar spreaders, bitumen spreaders, concrete surfacing machinery
		28246	Manufacture of parts and accessories for machinery/equipment used by construction and mining industries
		28249	Manufacture of other machinery for mining, quarrying and construction n.e.c.
	2825		Manufacture of machinery for food, beverage and tobacco processing This class excludes: <ul style="list-style-type: none"> - manufacture of food and milk irradiation equipment, see 2660 - manufacture of packing, wrapping and weighing machinery, see 2819

Group	Class	Sub-class	Description
			- manufacture of cleaning, sorting or grading machinery for eggs, fruit or other crops (except seeds, grains and dried leguminous vegetables), see 2821
		28251	Manufacture of machinery for the dairy industry
		28252	Manufacture of machinery for the grain milling industry
		28253	Manufacture of presses, crushers etc. used to make wine, cider, fruit juices etc.
		28254	Manufacture of machinery for the bakery industry or for making macaroni, noodles, pasta etc.
		28255	Manufacture of machinery for the extraction or preparation of animal or vegetable fats or oils
		28256	Manufacture of machinery for the preparation of tobacco and for the making of cigarettes or cigars, or for pipe or chewing tobacco or snuff
		28259	Manufacture of other machinery for the industrial preparation or manufacture of food or drink n.e.c. (including tea or coffee making machines)
	2826		Manufacture of machinery for textile, apparel and leather production This class excludes: - manufacture of paper or paperboard cards for use on jacquard machines, see 1709 - manufacture of domestic washing and drying machines, see 2750 - manufacture of calendering machines, see 2819 - manufacture of machines used in bookbinding, see 2829
		28261	Manufacture of machinery for preparation of textile fibers, spinning machines, machines for preparing textile yarns, weaving machines (looms), including hand looms, knitting machines
		28262	Manufacture of textile printing machinery
		28263	Manufacture of machinery for washing, bleaching, dyeing, dressing, finishing coating or impregnating textile fabrics, machines for reeling, unreeling, folding, cutting or pinking textile fabrics, and similar machinery for fabric processing
		28264	Manufacture of ironing machines, commercial washing and drying machines, dry-cleaning machines and other laundry machinery
		28265	Manufacture of sewing machines, sewing machine heads and sewing machine needles (whether or not for household use)
		28266	Manufacture of machinery for preparing, tanning or working hides, skins or leather, machinery for making or repairing footwear or other articles of hides, skins, leather or fur skins
		28269	Manufacture of other machinery for textiles, apparel and leather production n.e.c.
	2829		Manufacture of other special-purpose machinery This class excludes: - manufacture of household appliances, see 2750 - manufacture of photocopy machines etc., see 2817 - manufacture of machinery or equipment to work hard rubber, hard plastics or cold glass, see 2822 - manufacture of ingot moulds, see 2823
		28291	Manufacture of machinery for making paper pulp, paper, paperboard and articles of paper board
		28292	Manufacture of machinery for working soft rubber or plastics or for the manufacture of products of these materials

Group	Class	Sub-class	Description
		28293	Manufacture of printing and bookbinding machines and machines for activities supporting printing on a variety of materials (other than textiles)
		28299	Manufacture of other special-purpose machinery n.e.c.
Division 29 : Manufacture of motor vehicles, trailers and semi-trailers			
291	2910		Manufacture of motor vehicles
			Manufacture of motor vehicles
			This class excludes:
			- manufacture of lighting equipment for motor vehicles, see 2740
			- manufacture of pistons, piston rings and carburetors, see 2811
			- manufacture of agricultural tractors, see 2821
			- manufacture of tractors used in construction or mining, see 2824
			- manufacture of off-road dumping trucks, see 2824
			- manufacture of bodies for motor vehicles, see 2920
			- manufacture of electrical parts for motor vehicles, see 2930
292	2920		- manufacture of parts and accessories for motor vehicles, see 2930
			- manufacture of tanks and other military fighting vehicles, see 3040
			- maintenance, repair and alteration of motor vehicles, see 4520
		29101	Manufacture of passenger cars
		29102	Manufacture of commercial vehicles such as vans, lorries, over-the-road tractors for semi-trailers etc.
		29103	Manufacture of chassis fitted with engines for the motor vehicles included in this class
		29104	Manufacture of motor vehicle engines
		29109	Manufacture of motor vehicles n.e.c.
			Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
			This class excludes:
293	2930		- manufacture of trailers and semi-trailers specially designed for use in agriculture, see 2821
			- manufacture of parts and accessories of bodies for motor vehicles, see 2930
			- manufacture of vehicles drawn by animals, see 3099
		29201	Manufacture of bodies, including cabs for motor vehicles
		29202	Manufacture of trailers and semi-trailers for transport of goods or passengers
		29209	Manufacture of other attachments to motor vehicles n.e.c.
			Manufacture of parts and accessories for motor vehicles
			Manufacture of parts and accessories for motor vehicles
			This class excludes:
			- manufacture of tyres, see 2211
	- manufacture of rubber hoses and belts and other rubber products, see 2219		
	- manufacture of rubber hoses and belts and other rubber products, see 2220		
	- manufacture of batteries for vehicles, see 2720		
	- manufacture of lighting equipment for motor vehicles, see 2740		
	- manufacture of pistons, piston rings and carburetors, see 2811		

Group	Class	Sub-class	Description
			<ul style="list-style-type: none"> - manufacture of pumps for motor vehicles and engines, see 2813 - maintenance, repair and alteration of motor vehicles, see 4520
		29301	Manufacture of diverse parts and accessories for motor vehicles such as brakes, gearboxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, catalysers, clutches, steering wheels, steering columns and steering boxes etc.
		29302	Manufacture of parts and accessories of bodies for motor vehicles such as safety belts, airbags, doors, bumpers
		29303	Manufacture of car seats
		29304	Manufacture of motor vehicle electrical equipment, such as generators, alternators, spark plugs, ignition wiring harnesses, power window and door systems, assembly of purchased gauges into instrument panels, voltage regulators, etc.

DIVISION 30 : MANUFACTURE OF OTHER TRANSPORT EQUIPMENT

301	3011		Building of ships and boats
			Building of ships and floating structures
			This class excludes:
			<ul style="list-style-type: none"> - manufacture of parts of vessels, other than major hull assemblies: • manufacture of sails, see 1322 • manufacture of ships' propellers, see 2599 • manufacture of iron or steel anchors, see 2599 • manufacture of marine engines, see 2811
			- manufacture of navigational instruments, see 2651
			- manufacture of lighting equipment for ships, see 2740
			- manufacture of amphibious motor vehicles, see 2910
			- manufacture of inflatable boats or rafts for recreation, see 3012
			- specialized repair and maintenance of ships and floating structures, see 3315
			- ship-breaking, see 3830
			- interior installation of boats, see 4330
		30111	Building of commercial vessels: passenger vessels, ferry-boats, cargo ships, tankers, tugs, hovercraft (except recreation-type hovercraft) etc.
		30112	Building of warships and scientific investigation ships etc.
		30113	Building of fishing boats and fish-processing factory vessels
		30114	Construction of floating or submersible drilling platforms
		30115	Construction of floating structures (floating docks, pontoons, coffer-dams, floating landing stages, buoys, floating tanks, barges, lighters, floating cranes, non-recreational inflatable rafts etc.)
	3012		Building of pleasure and sporting boats
			This class includes, manufacture of inflatable boats and rafts, building of sailboats with or without auxiliary motor, building of motor boats, building of recreation-type hovercraft, manufacture of personal watercraft, manufacture of other pleasure and sporting boats (canoes, kayaks, rowing boats, skiffs)
			This class excludes:
			<ul style="list-style-type: none"> - manufacture of parts of pleasure and sporting boats: • manufacture of sails, see 1322

Group	Class	Sub-class	Description
302	30120		<ul style="list-style-type: none"> • manufacture of iron or steel anchors, see 2599 • manufacture of marine engines, see 2811 - manufacture of sailboards and surfboards, see 3230 - maintenance, repair or alteration of pleasure boats, see 3315
			Building of pleasure and sporting boats
			Manufacture of railway locomotives and rolling stock
		3020	Manufacture of railway locomotives and rolling stock
			This class excludes:
			<ul style="list-style-type: none"> - manufacture of unassembled rails, see 2410 - manufacture of assembled railway track fixtures, see 2599 - manufacture of electric motors, see 2710 - manufacture of electrical signalling, safety or traffic-control equipment, see 2790 - manufacture of engines and turbines, see 2811
		30201	Manufacture of electric, diesel, steam and other rail locomotives
		30202	Manufacture of self-propelled railway or tramway coaches, vans and trucks, maintenance or service vehicles
		30203	Manufacture of railway or tramway rolling stock, not self-propelled (passenger coaches, goods vans tank wagons, self-discharging vans and wagons, workshop vans, crane vans, tenders etc.
		30204	Manufacture of specialized parts of railway or tramway locomotives or of rolling stock (bogies, axles and wheels, brakes and parts of brakes; hooks and coupling devices, buffers and buffer parts; shock absorbers; wagon and locomotive frames; bodies; corridor connections etc.)
303	3030	30205	Manufacture of mechanical and electro-mechanical signalling safety and traffic control equipment for railways, tramways, inland waterways, roads, parking facilities, airfields etc.
		30206	Manufacture of mining locomotives and mining rail cars
			Manufacture of air and spacecraft and related machinery
			Manufacture of air and spacecraft and related machinery
			This class excludes:
			<ul style="list-style-type: none"> - manufacture of parachutes, see 1322 - manufacture of military ordinance and ammunition, see 2520 - manufacture of telecommunication equipment for satellites, see 2630 - manufacture of aircraft instrumentation and aeronautical instruments, see 2651 - manufacture of air navigation systems, see 2651 - manufacture of lighting equipment for aircraft, see 2740 - manufacture of ignition parts and other electrical parts for internal combustion engines, see 2790 - manufacture of pistons, piston rings and carburetors, see 2811 - manufacture of aircraft launching gear, aircraft carrier catapults and related equipment, see 2829
		30301	Manufacture of airplanes
		30302	Manufacture of helicopters

Group	Class	Sub-class	Description
304	3040	30303	Manufacture of gliders, hang-gliders, dirigibles and hot air balloons and other non-powered aircraft
		30304	Manufacture of spacecraft and launch vehicles, satellites, planetary probes, orbital stations, shuttles, intercontinental ballistic (ICBM) and similar missiles
		30305	Manufacture of parts and accessories of the aircraft and spacecraft of this class (major assemblies such as fuselages, wings, doors, control surfaces, landing gear, fuel tanks, nacelles, airscrews, helicopter rotors and propelled rotor blades, motors and engines of a kind typically found on aircraft, parts of turbojets and turbopropellers for aircraft, aircraft seats etc. and other specialised parts of spacecraft)
	3091		Manufacture of weapons and ammunition
			Manufacture of weapons and ammunition This class includes tanks and other vehicles; heavy weapons, artillery, mobile guns; small arms such as light machine guns, rifles; air or gas guns and pistols; firearms which fire blank cartridges, signal flares, captive bolts and other non-projected firing pistols etc. This class excludes: - manufacture of weapons and ammunitions, see 2520
	3092	30400	Manufacture of weapons and ammunition
			Manufacture of transport equipment n.e.c.
			Manufacture of motorcycles This class excludes: - manufacture of bicycles, see 3092 - manufacture of invalid carriages, see 3092
	3099	30911	Manufacture of motorcycles, scooters, mopeds etc. and their engine
		30912	Manufacture of three-wheelers and their engine
		30913	Manufacture of parts and accessories of three wheelers and motorcycles including side cars
	3099		Manufacture of bicycles and invalid carriages This class excludes: - manufacture of bicycles with auxiliary motor, see 3091 - manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles, see 3240
		30921	Manufacture of non-motorized bicycles and other cycles, including cycle-rickshaws, (delivery) tricycles, tandems, children's bicycles and tricycles, baby carriages
		30922	Manufacture of invalid carriages with or without motor
		30923	Manufacture of parts and accessories for bicycles, cycle -rickshaws and invalid carriages
	3099		Manufacture of other transport equipment n.e.c. This class excludes: - works trucks, whether or not fitted with lifting or handling equipment, whether or not self-propelled, of the type used in factories (including hand trucks and wheelbarrows), see 2816 - decorative restaurant carts, such as a desert cart, food wagons, see 3100
		30991	Manufacture of vehicles drawn by animals

Group	Class	Sub-class	Description
		30999	Manufacture of other transport equipments n.e.c. such as pushcarts, handcarts etc
DIVISION 31 : MANUFACTURE OF FURNITURE			
310	3100		Manufacture of furniture Manufacture of furniture This class includes manufacture of furniture of any kind, any material (except stone, concrete or ceramic) for any place and various purposes This class excludes: - manufacture of pillows, pouffes, cushions, quilts and eiderdowns, see 1322 - manufacture of inflatable rubber mattresses, see 2219 - manufacture of furniture of ceramics, concrete and stone, see 2393, 2395, 2396 - manufacture of lighting fittings or lamps, see 2740 - blackboards, see 2817 - manufacture of car seats, railway seats, aircraft seats, see 2930, 3020, 3030 - modular furniture attachment and installation, partition installation, laboratory equipment furniture installation, see 4330
		31001	Manufacture of furniture made of wood
		31002	Manufacture of furniture made of cane & reed
		31003	Manufacture of furniture primarily of metal
		31004	Manufacture of furniture primarily of plastic
		31005	Manufacture of mattresses and pillows
		31009	Manufacture of other furniture n.e.c.
DIVISION 32 : OTHER MANUFACTURING			
321	3211		Manufacture of jewellery, bijouterie and related articles Manufacture of jewellery and related articles This class excludes: - manufacture of non-metal watch bands (fabric, leather, plastic etc.), see 1512 - manufacture of articles of base metal plated with precious metal (except imitation jewellery), see division 25 - manufacture of watch cases, see 2652 - manufacture of (non-precious) metal watch bands, see 3212 - manufacture of imitation jewellery, see 3212
		32111	Manufacture of jewellery of gold, silver and other precious or base metal metal clad with precious metals or precious or semi-precious stones, or of combinations of precious metal and precious or semi-precious stones or of other materials
		32112	Working of diamonds and other precious and semi-precious stones including the working of industrial quality stones and synthetic or reconstructed precious or semi-precious stones
		32113	Production of worked pearls
		32114	Manufacture of coins, including coins for use as legal tender, whether or not of precious metal
		32119	Manufacture of other articles of gold, silver and other precious and semi precious metal and stone

Group	Class	Sub-class	Description
322	3212		Manufacture of imitation jewellery and related articles This class includes manufacture of costume or imitation jewellery, manufacture of metal watch bands (except precious metal) This class excludes: - manufacture of jewellery made from precious metals or clad with precious metals, see 3211 - manufacture of jewellery containing genuine gem stones, see 3211 - manufacture of precious metal watch bands, see 3211
		32120	Manufacture of imitation jewellery and related articles
	3220		Manufacture of musical instruments Manufacture of musical instruments This class excludes: - reproduction of pre-recorded sound and video tapes and discs, see 1820 - manufacture of microphones, amplifiers, loudspeakers, headphones and similar components, see 2640 - manufacture of record players, tape recorders and the like, see 2640 - manufacture of toy musical instruments, see 3240 - restoring of organs and other historic musical instruments, see 3319 - publishing of pre-recorded sound and video tapes and discs, see 5920 - piano tuning, see 9529
		32201	Manufacture of stringed instruments (non-electronic)
		32202	Manufacture of wind instruments, accordions, harmonium and similar instruments and mouth organs
		32203	Manufacture of percussion musical instruments
		32204	Manufacture of musical instruments, the sound of which is produced electronically
		32209	Manufacture of other musical instruments n.e.c.
			Manufacture of sports goods Manufacture of sports goods This class includes the manufacture of outdoor and indoor sporting and athletic goods of any material except apparel and footwear This class excludes: - manufacture of boat sails, see 1322 - manufacture of sports apparel, see 1410 - manufacture of saddlery and harness, see 1512 - manufacture of whips and riding crops, see 1512 - manufacture of sports footwear, see 1520 - manufacture of sporting weapons and ammunition, see 2520 - manufacture of metal weights as used for weightlifting, see 2599 - manufacture of sports vehicles other than toboggans and the like, see divisions 29 and 30 - manufacture of boats, see 3012 - manufacture of billiard tables, see 3240 - manufacture of ear and noise plugs (e.g. for swimming and noise protection), see 3290
323	3230		

Group	Class	Sub-class	Description
324	3240	32300	Manufacture of sports goods
			Manufacture of games and toys
			Manufacture of games and toys
			This class excludes:
			- manufacture of video game consoles, see 2640
			- manufacture of bicycles, see 3092
			- writing and publishing of software for video game consoles, see 5820, 6201
		32401	Manufacture of dolls and toy animals
		32402	Manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles
		32403	Manufacture of pin-tables, coin-operated games, billiards, special tables for casino games, etc.
325	3250	32404	Manufacture of playing cards
		32405	Manufacture of electronic games
		32409	Manufacture of other games and toys n.e.c.
			Manufacture of medical and dental instruments and supplies
			Manufacture of medical and dental instruments and supplies
			This class excludes:
			- manufacture of wheelchairs, see 3092
		32501	Manufacture of dental fillings and cements (except denture adhesive or cement), dental wax and other dental plaster preparations; manufacture of dental laboratory furnaces, dental instruments, artificial teeth, bridges, etc., made in dental labs
		32502	Manufacture of laboratory apparatus (laboratory ultrasonic cleaning machinery, laboratory sterilizers, laboratory type distilling apparatus, laboratory centrifuges etc.)
		32503	Manufacture of medical, surgical, dental or veterinary furniture such as operating tables, examination tables, dentists' chairs etc.
329	3290	32504	Manufacture of bone plates and screws, syringes, needles, catheters, cannulae, etc.
		32505	Manufacture of measuring instruments such as thermometers etc.
		32506	Manufacture of orthopedic and prosthetic devices
		32507	Manufacture of ophthalmic goods, eyeglasses, sunglasses, lenses ground to prescription, contact lenses, safety goggles etc.
		32509	Manufacture of other medical and dental instruments n.e.c.
			Other manufacturing n.e.c.
			Other manufacturing n.e.c.
			This class excludes:
			- manufacture of lighter wicks, see 1329
			- manufacture of workwear and service apparel (e.g. laboratory coats, work overalls, uniforms), see 1410
			- manufacture of paper novelties, see 1709
		32901	Manufacture of stationary articles such as pens and pencils of all kinds whether or not mechanical, pencil leads, date, sealing or numbering stamps, hand-operated devices for printing or embossing labels, hand printing sets, prepared typewriter ribbons and inked pads, globes etc.

Group	Class	Sub-class	Description
		32902	Manufacture of protective safety equipment (fire-resistant and protective safety clothing, linemen's safety belts and other belts for occupational use, cork life preservers, plastics hard hats and other personal safety equipment of plastics, fire-fighting protection suits, metal safety headgear and other metal personal safety devices, gas masks etc.)
		32903	Manufacture of umbrellas, sun-umbrellas, walking sticks, seat-stick
		32904	Manufacture of articles of personal use such as cigarette lighters, smoking pipes, combs, hair slides, scent sprays, vacuum flasks and other vacuum vessels for personal or household use, wigs, false beards, eyebrows etc.
		32909	Manufacture of other articles n.e.c.
DIVISION 33 : REPAIR AND INSTALLATION OF MACHINERY AND EQUIPMENT			
331	3311		Repair of fabricated metal products, machinery and equipment Repair of fabricated metal products This class includes repair and maintenance of fabricated metal products of division 25 This class excludes: - repair of central heating systems etc., see 4322 - locksmith services, see 8020
		33111	Repair and maintenance of structural products
		33112	Repair and maintenance of pipes and pipelines
		33113	Repair and maintenance of metal tanks, reservoirs, containers, steel shipping drums etc.
		33114	Repair and maintenance of steam or other vapour generators and auxiliary plant for use with steam generators such as condensers, economizers, superheaters, steam collectors and accumulators
	3312	33119	Repair and maintenance of other fabricated metal products
			Repair of machinery This class includes repair and maintenance of industrial machinery and equipment like sharpening or installing commercial and industrial machinery blades and saws or the provision of welding (e.g. automotive, general) repair services; the repair of agricultural and other heavy and industrial machinery and equipment (e.g. forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment, and mining machinery), comprising machinery and equipment of division 28 This class excludes: - installation of furnaces and other heating equipment, see 4322
		33121	Repair and maintenance of engines and turbines excluding aircraft, vehicle and cycle engines
		33122	Repair and maintenance of pumps and related equipment, fluid power equipment, valves
		33123	Repair and maintenance of metal cutting and metal forming machine tools and accessories, power-driven hand-tools and other machine tools
		33124	Repair and maintenance of agricultural machinery and forestry and logging machinery including agricultural tractors
		33125	Repair and maintenance of mining, construction, and oil and gas field machinery; metallurgy machinery
		33126	Repair and maintenance of food, beverage, and tobacco processing machinery

Group	Class	Sub-class	Description
		33127	Repair and maintenance of textile apparel, leather production machinery and papermaking machinery
		33129	Repair and maintenance of other special purpose machinery of division 28 (weighing equipment, vending machines, cash registers, photocopy machines, calculators, typewriters etc.)
	3313		Repair of electronic and optical equipment This class includes repair and maintenance of goods produced in groups 265, 266 and 267, except those that are considered household goods. This class excludes: - repair of photocopy machines, see 3312 - repair and maintenance of computers and peripheral equipment, see 9511 - repair of computer projectors, see 9511 - repair and maintenance of communication equipment, see 9512 - repair of commercial TV and video cameras, see 9512 - repair of household-type video cameras, see 9521 - repair of watches and clocks, see 9529
		33131	Repair and maintenance of measuring, testing, navigating and control equipment of group 265
		33132	Repair and maintenance of irradiation, electromedical and electro therapeutic equipments of class 2660
		33133	Repair and maintenance of optical instruments and equipment of class 2670
	3314		Repair of electrical equipment This class includes the repair and maintenance of goods of division 27, except those in class 2750 (domestic appliances) This class excludes: - repair and maintenance of computers and peripheral computer equipment, see 9511 - repair and maintenance of telecommunications equipment, see 9512 - repair and maintenance of consumer electronics, see 9521 - repair of watches and clocks, see 9529
	3315	33140	Repair of electrical equipment Repair of transport equipment, except motor vehicles This class includes the repair and maintenance of transport equipment of division 30, except motorcycles and bicycles. However, the factory rebuilding or overhaul of ships, locomotives, railroad cars and aircraft is classified in division 30 This class excludes: - factory rebuilding of ships, see 3010 - factory rebuilding of locomotives and railroad cars, see 3020 - factory rebuilding of aircraft, see 3030 - ship scaling, dismantling, see 3830 - repair and maintenance of motorcycles, see 4540 - repair of bicycles, see 9529
		33150	Repair of transport equipment, except motor vehicles

Group	Class	Sub-class	Description
332	3319		Repair of other equipment This class includes the repair and maintenance of equipment not covered in other groups of this division such as repair of fishing nets including mending, ropes, riggings, canvas and tarps, fertilizer and chemical storage bags reconditioning of wooden pallets, shipping drums or barrels, and similar items, repair of coin-operated games, organs and other musical instruments etc. This class excludes: - repair of household and office type furniture, furniture restoration, see 9524 - repair of bicycles, see 9529 - repair and alteration of clothing, see 9529
		33190	Repair of other equipment
	3320		Installation of industrial machinery and equipment Installation of industrial machinery and equipment This class includes the specialized installation of machinery. However, the installation of equipment that forms an integral part of buildings or similar structures, such as installation of escalators, electrical wiring, burglar alarm systems or air-conditioning systems, is classified as construction.
		33200	Installation of industrial machinery and equipment

SECTION D : ELECTRICITY, GAS, STEAM AND AIRCONDITION SUPPLY
 DIVISION 35 : ELECTRICITY, GAS, STEAM AND AIRCONDITION SUPPLY

351	3510		Electric power generation, transmission and distribution Electric power generation, transmission and distribution This class excludes: - production of electricity through incineration of waste, see 3821
		35101	Electric power generation by hydroelectric power plants
		35102	Electric power generation by coal based thermal power plants
		35103	Electric power generation by non-coal based thermal (e.g. diesel, gas)
		35104	Electric power generation and transmission by nuclear power plants
		35105	Electric power generation using solar energy
		35106	Electric power generation using other non conventional sources
		35107	Transmission of electric energy
		35109	Collection and distribution of electric energy to households, industrial, commercial and other users n.e.c.
352	3520		Manufacture of gas; distribution of gaseous fuels through mains Manufacture of gas; distribution of gaseous fuels through mains This class excludes: - operation of coke ovens, see 1910 - manufacture of refined petroleum products, see 1920 - manufacture of industrial gases, see 2011 - wholesale of gaseous fuels, see 4661 - retail sale of bottled gas, see 4773 - direct selling of fuel, see 4799 - (long-distance) transportation of gases by pipelines, see 4930
		35201	Manufacture of gas
		35202	Disrtibution and sale of gaseous fuels through mains

Group	Class	Sub-class	Description
353	3530		Steam and air conditioning supply
			Steam and air conditioning supply
		35301	Production, collection and distribution of steam and hot water for heating, power and other purposes
		35302	Production and distribution of cooled air and chilled water for cooling purposes
		35303	Production of ice, including ice for food and non-food (e.g. cooling) purposes

**SECTION E : WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND
REMEDIAATION ACTIVITIES**

DIVISION 36 : WATER COLLECTION , TREATMENT AND SUPPLY

360	3600		Water collection, treatment and supply
			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 well as distribution by various means is included. The operation of irrigation canals is also included; however the provision of irrigation services through sprinklers, and similar agricultural support services, is not included.
			This class excludes:
			- operation of irrigation equipment for agricultural purposes, see 0161
			- treatment of waste water in order to prevent pollution, see 3700
			- (long-distance) transport of water via pipelines, see 4930
		36000	Water collection, treatment and supply

Division 37 : Sewerage

370	3700		Sewerage
			Sewerage
		37001	The operation and maintenance of sewer systems
		37002	Collecting and transporting of human or industrial waste water or rain water by means of sewerage networks, collectors, tanks and other means of transport (sewage vehicles etc.)
		37003	Treatment of waste water or sewer by means of physical, chemical or biological processes

**DIVISION 38 : WASTE COLLECTION, TREATMENT AND DISPOSAL ACTIVITIES;
MATERIALS RECOVERY**

381	3811		Waste collection
			Collection of non-hazardous waste
			This class includes collection of non-hazardous solid waste (i.e. garbage) within a local area, such as collection of waste from households and businesses by means of refuse bins, wheeled bins, containers etc may include mixed recoverable materials, collection of recyclable materials, collection of used cooking oils and fats, collection of refuse in litter-bins in public places, collection of construction and demolition waste, collection and removal of debris such as brush and rubble, collection of waste output of textile mills, operation of waste transfer stations for non-hazardous waste
			This class excludes:
			- collection of hazardous waste, see 3812

Group	Class	Sub-class	Description
382	3812	38110	<ul style="list-style-type: none"> - operation of landfills for the disposal of non-hazardous waste, see 3821 - operation of facilities where commingled recoverable materials such as paper, plastics, etc. are sorted into distinct categories, see 3830 Collection of non-hazardous waste
			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, infectious and other substances and preparations harmful for human health and environment. It may also entail identification, treatment, packaging and labeling of waste for the purposes of transport.
	3821	38120	Collection of hazardous waste Waste treatment and disposal
			Treatment and disposal of non-hazardous waste This class includes the disposal, treatment prior to disposal and other treatment of solid or non-solid non-hazardous waste. This class excludes: <ul style="list-style-type: none"> - incineration and combustion of hazardous waste, see 3822 - operation of facilities where commingled recoverable materials such as paper, plastics, used beverage cans and metals, are sorted into distinct categories, see 3830 - decontamination, clean up of land, water; toxic material abatement, see 3900
	3822	38210	Treatment and disposal of non-hazardous waste Treatment and disposal of hazardous waste This class excludes: <ul style="list-style-type: none"> - incineration of non-hazardous waste, see 3821 - decontamination, clean up of land, water; toxic material abatement, see 3900 - reprocessing of nuclear fuels, see 2011
		38221	Treatment and disposal of toxic live or dead animals and other, contaminated waste, disposal of used goods; incineration of hazardous waste
383	3830	38222	Treatment, disposal and storage of radioactive nuclear waste
			Materials recovery Materials recovery This class includes recovery of materials such as paper, plastics, used beverage cans and metals, into distinct categories, from garbage. Also includes the processing of metal and non-metal waste and scrap and other articles into secondary raw material This class excludes: <ul style="list-style-type: none"> - manufacture of new final products from (whether or not self-manufactured) secondary metal raw materials, such as spinning yarn from garnetted stock, making pulp from paper waste, retreading tyres or production of metal from metal scrap, see corresponding classes in section C (Manufacturing) - reprocessing of nuclear fuels, see 2011 - treatment and disposal of non-hazardous waste, see 3821 - treatment of organic waste for disposal, see 3821 - energy recovery from non-hazardous waste incineration processes, see 3821 - disposal of used goods such as refrigerators to eliminate harmful waste, see 3822

Group	Class	Sub-class	Description
			<ul style="list-style-type: none"> - treatment and disposal of transition radioactive waste from hospitals etc., see 3822 - treatment and disposal of toxic, contaminated waste, see 3822 - dismantling of automobiles, computers, televisions and other equipment to obtain and re-sell usable parts, see section G - wholesale of recoverable materials, see 4669
		38300	Materials recovery

DIVISION 39: REMEDIATION ACTIVITIES AND OTHER WASTE MANAGEMENT SERVICES

390	3900		Remediation activities and other waste management services Remediation activities and other waste management services This includes cleanup of contaminated buildings and sites, soil, surface or ground water and other specialized pollution-control activities This class excludes: <ul style="list-style-type: none"> - treatment and disposal of non-hazardous waste, see 3821 - treatment and disposal of hazardous waste, see 3822 - outdoor sweeping and watering of streets etc., see 8129
		39000	Remediation activities and other waste management services

SECTION F : CONSTRUCTION

DIVISION 41 : CONSTRUCTION OF BUILDINGS

410	4100		Construction of buildings Construction of buildings This class excludes: <ul style="list-style-type: none"> - erection of complete prefabricated constructions from self-manufactured parts not of concrete, see divisions 16 and 25 - construction of industrial facilities, except buildings, see 4290 - architectural and engineering activities, see 7110 - project management activities related to construction, see 7110
		41001	Construction of buildings carried out on own-account basis or on a fee or contract basis
		41002	Activities relating to alteration, addition, repair, maintenance carried out on own-account basis or on a fee or contract basis
		41003	Assembly and erection of prefabricated constructions on the site

DIVISION 42 : CIVIL ENGINEERING

421	4210		Construction roads and railways Construction roads and railways This class excludes: <ul style="list-style-type: none"> - installation of street lighting and electrical signals, see 4321 - architectural and engineering activities, see 7110 - project management activities related to civil engineering works, see 7110
		42101	Construction and maintenance of motorways, streets, roads, other vehicular and pedestrian ways, highways, bridges, tunnels and subways
		42102	Construction and maintenance of railways and rail-bridges

Group	Class	Sub-class	Description
422	4220	42103	Construction and maintenance of airfield runways
			Construction of utility projects
			Construction of utility projects
			This class excludes:
			- project management activities related to civil engineering works, see 7110
		42201	Construction and maintenance of power plants
		42202	Construction/erection and maintenance of power, telecommunication and transmission lines
		42203	Construction of long distance pipelines or urban pipelines
		42204	Construction and maintenance of water main and line connection, water reservoirs including irrigation system (canal)
		42205	Construction and repair of sewer systems including sewage disposal plants and pumping stations
429	4290	42206	Water well drilling
		42209	Construction of utility projects n.e.c.
			Construction of other civil engineering projects
			Construction of other civil engineering projects
			This class excludes:
			- project management activities related to civil engineering works, see 7110
		42901	Construction and maintenance of industrial facilities such as refineries chemical plants etc.
		42902	Construction of waterways, harbours and river works, dredging of waterways
		42903	Construction of dams etc.
		42904	Construction of outdoor sports facilities
		42909	Other civil engineering projects n.e.c.

DIVISION 43: SPECIALIZED CONSTRUCTION ACTIVITIES

431	4311		Demolition and site preparation
			Demolition
			This class includes demolition or wrecking of buildings and other structures
		43110	Demolition
	4312		Site preparation
			This class excludes:
			- drilling of production oil or gas wells, see 0610, 0620
			- decontamination of soil, see 3900
			- water well drilling, see 4220
			- shaft sinking, see 4390
			- oil and gas field exploration, geophysical, geological and seismic surveying, see 7110
		43121	Site preparation for mining including overburden removal and other development and preparation of mineral properties and sites except oil and gas sites
		43122	Site preparation including drilling, boring and core sampling for construction, geophysical, geological or similar purposes
		43123	Clearing of building sites, earth moving: excavation, landfill, levelling and grading of construction sites, trench digging, rock removal, blasting etc.

Group	Class	Sub-class	Description
432	4321	43129	Other site preparation activities n.e.c.
			Electrical, plumbing and other construction installation activities
			Electrical installation
			This class excludes:
			- construction of communications and power transmission lines, see 4220
		43211	Installation of electrical wiring and fittings
		43212	Installation of telecommunications wiring, computer network and cable television wiring, including fibre optic, satellite dishes
		43213	Installation of street lighting and electrical signals
		43214	Installation of fire alarm system and burgler alarm system
		43219	Other electrical electrical installation n.e.c.
	4322		Plumbing, heat and air-conditioning installation
			This class excludes:
			- installation of electric baseboard heating, see 4321
		43221	Installation of plumbing for water, gas and sanitation equipments
		43222	Installation of heating systems (electric, gas and oil), furnaces, cooling towers, non-electric solar energy collectors etc.
	4329	43229	Other plumbing, heat and air conditioning activities n.e.c.
			Other construction installation
			This class excludes:
			- installation of industrial machinery, see 3320
		43291	Installation of elevators, escalators
		43292	Installation of thermal, sound or vibration insulation system in buildings
		43299	Other construction projects n.e.c.
433	4330		Building completion and finishing
			Building completion and finishing
			This class excludes:
			- general interior cleaning of buildings and other structures, see 8121
			- specialized interior and exterior cleaning of buildings, see 8129
			- activities of interior decoration designers, see 7410
		43301	Installation of doors, windows, door and window frames, fitted kitchens, of wood or other materials
		43302	Interior completion such as ceilings, wooden wall coverings, movable partitions etc. ; Laying of parquet and other wood floor coverings, carpets and linoleum, wallpaper; tiling with ceramic, concrete or cut stone ceramic etc.
		43303	Interior and exterior painting, glazing, plastering and decorating of buildings or civil engineering structures
		43309	Other building completion and finishing
439	4390		Other specialized construction activities
			Other specialized construction activities
			This class includes construction activities specializing in one aspect common to different kind of structures, requiring specialized skill or equipment, subsurface work, construction of outdoor swimming pools, steam cleaning, sand blasting and similar activities for building exteriors, renting of cranes with operator
			This class excludes:

Group	Class	Sub-class	Description
		43900	<ul style="list-style-type: none"> - renting of construction machinery and equipment without operator, see 7730 Other specialized construction activities
SECTION G : WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES			
DIVISION 45 : WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES			
451	4510		Sale of motor vehicles Sale of motor vehicles This class includes wholesale and retail sale of new and used passenger motor vehicles and lorries, trailers and lorries, trailers and semi trailers This class excludes: <ul style="list-style-type: none"> - wholesale and retail sale of parts and accessories for motor vehicles, see 4530 - renting of motor vehicles with driver, see 4922 - renting of trucks with driver, see 4923 - renting of motor vehicles and trucks without driver, see 7710
		45101	Wholesale and retail sale of new vehicles (passenger motor vehicles, ambulances, minibuses, jeeps, trucks, trailers and semi-trailers)
		45102	Wholesale and retail sale of used motor vehicles
452	4520		Maintenance and repair of motor vehicles Maintenance and repair of motor vehicles This class includes maintenance and repair of motor vehicles (mechanical repairs, electrical repairs, electronic injection systems repair, ordinary servicing, bodywork repair, repair of motor vehicle parts, washing, polishing, etc. spraying and painting, repair of screens and windows, repair of motor vehicle seats), tyre and tube repair, fitting or replacement, anti-rust treatment, installation of parts and accessories not as part of the manufacturing process This class excludes: <ul style="list-style-type: none"> - retreading and rebuilding of tyres, see 2211
		45200	Maintenance and repair of motor vehicles
453	4530		Sale of motor vehicle parts and accessories Sale of motor vehicle parts and accessories This class includes wholesale and retail sale of all kinds of parts, components, supplies, tools and accessories for motor vehicles when not combined with sale of motor vehicles
		45300	Sale of motor vehicle parts and accessories
454	4540		Sale, maintenance and repair of motorcycles and related parts and Accessories Sale, maintenance and repair of motorcycles and related parts and Accessories This class excludes: <ul style="list-style-type: none"> - wholesale of bicycles and related parts and accessories, see 4649 - retail sale of bicycles and related parts and accessories, see 4763 - renting of motorcycles, see 7730 - repair and maintenance of bicycles, see 9529
		45401	Wholesale or retail sale of new motorcycles, mopeds, scooters and three wheelers

Group	Class	Sub-class	Description
		45402	Wholesale or retail sale of parts and accessories of motorcycles, mopeds, scooters and three wheelers
		45403	Maintenance and repair of motor cycles, mopeds, scooters and three wheelers
DIVISION 46: WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES			
461	4610		Wholesale on a fee or contract basis Wholesale on a fee or contract basis This class includes activities of commission agents, commodity brokers, auctioneers and all other wholesalers who trade on behalf and on the account of others and activities of those involved in bringing sellers and buyers together or undertaking commercial transactions on behalf of a principal, including on the internet This class excludes: - wholesale trade in own name, see 462 to 469 - activities of commission agents for motor vehicles, see 4510 - auctions of motor vehicles, see 4510 - retail sale by non-store commission agents, see 4799 - activities of insurance agents, see 6622 - activities of real estate agents, see 6820
		46101	Activities of commission agents, brokers dealing in wholesale trade of agricultural raw material, live animals, food, beverages, intoxicants and textiles
		46102	Activities of commission agents dealing in wholesale trade in wood, paper, skin, leather and fur, fuel, petroleum products, chemicals, perfumery and cosmetics, glass, minerals, ores and metals
		46103	Activities of commission agents dealing in wholesale trade in machinery & equipment, other than transport machinery
		46109	Activities of other commission agents n.e.c. (including commission agents working in emerging areas for wholesale trade)
462	4620		Wholesale of agricultural raw materials and live animals Wholesale of agricultural raw materials and live animals This class excludes: - wholesale of textile fibres, see 4669
		46201	Wholesale of cereals & pulses
		46202	Wholesale of un-manufactured tobacco, paan (betel leaf), opium, ganja, cinchona etc
		46203	Wholesale of live animals and poultry
		46204	Wholesale of straw, fodder & other animal/poultry feed
		46205	Wholesale of flowers and plants
		46206	Wholesale of hides, skins and leather
		46207	Wholesale of oilseed oleaginous fruits
		46208	Wholesale of sugarcane
		46209	Whole sale of other agriculture raw materials n.e.c.
463	4630		Wholesale of food, beverages and tobacco Wholesale of food, beverages and tobacco This class includes wholesale of fruits and vegetables, dairy products, eggs & edible oils & fats, meat, fishery products, sugar confectionery & bakery products, beverages, coffee, tea, cocoa and spices, manufactured tobacco & tobacco products etc.

Group	Class	Sub-class	Description
464	4641		This class excludes: - blending of wine or distilled spirits, see 1101, 1102
		46301	Wholesale of fruits & vegetables
		46302	Wholesale of raw milk & dairy products
		46303	Wholesale of meat, fish & eggs
		46304	Wholesale of confectionery, bakery products and beverages other than intoxicants
		46305	Wholesale of edible oils, fats, sugar and processed/manufactured spices etc.
		46306	Wholesale of tea, coffee & cocoa
		46307	Wholesale of manufactured tobacco & tobacco products
		46308	Wholesale of intoxicants like wines and liquors
		46309	Wholesale of other basic/manufactured food stuffs n.e.c.
465	4649		Wholesale of household goods
			Wholesale of textiles, clothing and footwear
			This class excludes: - wholesale of jewellery and leather goods, see 4649 - wholesale of textile fibres, see 4669
		46411	Wholesale of textiles, fabrics, yarn, household linen, articles of clothing, floor coverings and tapestry, sports clothes
		46412	Wholesale of umbrella and clothing accessories
		46413	Wholesale of footwear
		46419	Wholesale of other clothing items n.e.c.
			Wholesale of other household goods
			This class excludes: - wholesale of blank audio and video tapes, CDs, DVDs, see 4652 - wholesale of office furniture, see 4659
		46491	Wholesale of toiletry, perfumery and cosmetics
	4651	46492	Wholesale of metal, porcelain and glass utensils; crockery and chinaware
		46493	Wholesale of furniture and fixtures
		46494	Wholesale of watches, clocks and optical goods
		46495	Wholesale of recorded audio or video tapes, CDs and DVDs
		46496	Wholesale of paper and other stationery items; books, magazines and newspapers
		46497	Wholesale of pharmaceutical and medical goods
		46498	Wholesale of precious metals and jewellery
		46499	Wholesale of other households goods, n.e.c. [Includes wholesale of household equipment and appliances, n.e.c; photographic equipment, games, toys and sports goods (also includes bicycles, cycle rickshaw, tonga & other non-mechanised vehicles); leather goods and travel accessories; cleaning materials etc.]
			Wholesale of machinery, equipment and supplies
			Wholesale of computers, computer peripheral equipment and software
			This class excludes: - wholesale of electronic parts, see 4652 - wholesale of office machinery and equipment, (except computers and peripheral equipment), see 4659

Group	Class	Sub-class	Description
466	4652		- wholesale of computer-controlled machinery, see 4659
		46511	Wholesale of computers and computer peripheral equipment
		46512	Wholesale of software
			Wholesale of electronic and telecommunications equipment and parts
			This class excludes:
			- wholesale of recorded audio and video tapes, CDs, DVDs, see 4649
			- wholesale of computers and computer peripheral equipment, see 4651
		46521	Wholesale of electronic valves and tubes, semiconductor devices, microchips, integrated circuits and printed circuits
		46522	Wholesale of radio, television and other consumer electronics including CD/ DVD players and recorders
		46523	Wholesale of blank audio and video tapes and diskettes, magnetic and optical disks (CDs, DVDs) and parts
	4653	46524	Wholesale of telephone, mobile phone and communications equipment and parts
		46529	Wholesale of other electronic equipments and parts thereof
			Wholesale of agricultural machinery, equipment and supplies
		46531	Wholesale of tractors used in agriculture and forestry
	4659	46532	Wholesale of ploughs, manure spreaders, seeders, harvesters, threshers
		46533	Wholesale of milking machines, poultry-keeping machines, bee-keeping machines
		46539	Wholesale of other agriculture machinery n.e.c.
			Wholesale of other machinery and equipment
			This class excludes:
			- wholesale of motor vehicles, trailers and caravans, see 4510
			- wholesale of motor vehicle parts, see 4530
			- wholesale of motorcycles, see 4540
			- wholesale of bicycles, see 4649
			- wholesale of computers and peripheral equipment, see 4651
			- wholesale of electronic parts and telephone and communications equipment, see 4652
		46591	Wholesale of office machinery and equipment, except computers and computer peripheral equipment
		46592	Wholesale of transport equipment except motor vehicles, motorcycles and bicycles
		46593	Wholesale of electrical machinery, equipment and supplies, n.e.c.
		46594	Wholesale of construction and civil engineering machinery and equipment
		46595	Wholesale of machinery and equipment for the textile, wood and metal industries etc.
		46596	Wholesale of scientific, medical and surgical machinery and equipment
46599	Wholesale of other machinery, equipment and supplies n.e.c. including computer-controlled machine tools and computer-controlled sewing and knitting machines		
		Other specialized wholesale	

Group	Class	Sub-class	Description
469	4661		Wholesale of solid, liquid and gaseous fuels and related products This class includes wholesale of fuels, greases, lubricants, oils such as: charcoal, coal, coke, fuel wood, naphtha, crude petroleum, crude oil, diesel fuel, gasoline, fuel oil, heating oil, kerosene, liquefied petroleum gases, butane and propane gas, lubricating oils and greases, refined petroleum products
	4662	46610	Wholesale of solid, liquid and gaseous fuels and related products
			Wholesale of metals and metal ores This class includes wholesale of ferrous and non-ferrous metal ores, wholesale of ferrous and non-ferrous metals in primary forms, wholesale of ferrous and non-ferrous semi-finished metal products n.e.c. wholesale of gold and other precious metals This class excludes: - wholesale of metal scrap, see 4669
	4663	46620	Wholesale of metals and metal ores
			Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
		46631	Wholesale of wood in the rough and products of primary processing of wood
		46632	Wholesale of construction materials (sand, gravel etc.)
		46633	Wholesale of hardware and sanitary fittings and fixtures and flat glass including tools such as hammers, saws, screwdrivers and other hand tools
	4669	46634	Wholesale of paints, varnishes, and lacquers
		46639	Wholesale of other construction equipment n.e.c.
			Wholesale of waste and scrap and other products n.e.c. This class excludes: - 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 disposal, see 382 - processing of waste and scrap and other articles into secondary raw material when a real transformation process is required (the resulting secondary raw material is fit for direct use in an industrial manufacturing process, but is not a final product), see 3830 - dismantling of automobiles, computers, televisions and other equipment for materials recovery, see 3830 - shredding of cars by means of a mechanical process, see 3830 - ship-breaking, see 3830 - retail sale of second-hand goods, see 4774
		46691	Wholesale of industrial chemicals,
		46692	Wholesale of fertilizers and agrochemical products
		46693	Wholesale of plastic materials in primary forms
		46694	Wholesale of rubber
		46695	Wholesale of textile fibres etc.
		46696	Wholesale of paper in bulk
		46697	Wholesale of precious stones
		46699	Wholesale of metal and non-metal waste and scrap n.e.c.
			Non-specialized wholesale trade

Group	Class	Sub-class	Description
	4690		Non-specialized wholesale trade This class includes wholesale of a variety of goods without any particular specialization
		46901	Wholesale trade via e-commerce excluding activities of commission agents
		46909	Other non-specialised wholesale trade n.e.c.
DIVISION 47 : RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES			
471	4711		Retail sale in non-specialized stores Retail sale in non-specialized stores with food, beverages or tobacco predominating This class includes retail sale of a large variety of goods of which, however, food products, beverages or tobacco should be predominant, such as: retail sale activities of general stores that have, apart from their main sales of food products, beverages or tobacco, several other lines of merchandise such as wearing apparel, furniture, appliances, hardware, cosmetics etc.
		47110	Retail sale in non-specialized stores with food, beverages or tobacco predominating
	4719		Other retail sale in non-specialized stores This class includes retail sale of a large variety of goods of which food products, beverages or tobacco are not predominant, such as retail sale activities of department stores carrying a general line of merchandise, including wearing apparel, furniture, appliances, hardware, cosmetics, jewellery, toys, sports goods etc.
		47190	Other retail sale in non-specialized stores
472	4721		Retail sale of food, beverages and tobacco in specialized stores Retail sale of food in specialized stores
		47211	Retail sale of cereals and pulses, tea, coffee, spices and flour
		47212	Retail sale of fresh or preserved fruit and vegetables
		47213	Retail sale of meat, meat products, poultry products, fish, other seafood and products thereof
		47214	Retail sale of bakery products, dairy products and eggs
		47215	Retail sale of sugar confectionery and sweetmeat
		47219	Retail sale of other food products n.e.c.
	4722		Retail sale of beverages in specialized stores
		47221	Retail sale of alcoholic beverages not consumed on the spot
		47222	Retail sale of non-alcoholic beverages including icecream not for consumption on the premises
	4723		Retail sale of tobacco products in specialized stores
		47230	Retail sale of tobacco products in specialized stores
473	4730		Retail sale of automotive fuel in specialized stores Retail sale of automotive fuel in specialized stores This class includes the activity of petrol filling stations. This activity is often combined with sales of lubricating products, cleaning and all other kinds of products for motor vehicles. If the main object, however, is the sale of automotive fuel or lubricants, they remain classified here This class excludes: - wholesale of fuels, see 4661 - retail sale of liquefied petroleum gas for cooking or heating, see 4773

Group	Class	Sub-class	Description
474	4741	47300	Retail sale of automotive fuel in specialized stores [includes the activity of petrol filling stations]. Retail sale of information and communications equipment in specialized stores
			Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores This class excludes: - retail sale of blank tapes and disks, see 4762
		47411	Retail sale of computers and computer peripherals
		47412	Retail sale of video games
		47413	Retail sale of non-customized software
		47414	Retail sale of telecommunication equipment
		4742	Retail sale of audio and video equipment in specialized stores This class includes retail sale of radio and television equipment, retail sale of stereo equipment, retail sale of CD and DVD players and recorders
		47420	Retail sale of audio and video equipment in specialized stores
			Retail sale of other household equipment in specialized stores
		4751	Retail sale of textiles in specialized stores This class includes retail sale of fabrics, knitting yarn, basic materials for rug, tapestry or embroidery making, retail sale of textiles, retail sale of haberdashery (needles, sewing thread etc.) This class excludes: - retail sale of clothing, see 4771
475	4752	47510	Retail sale of textiles in specialized stores
			Retail sale of hardware, paints and glass in specialized stores
		47521	Retail sale of building material such as bricks, wood, sanitary equipment
		47522	Retail sale of hardware including paints, varnishes and lacquers and do-it-yourself materials and equipments
		47523	Retail sale of glass
		4753	Retail sale of carpets, rugs, wall and floor coverings in specialized stores This class excludes: - retail sale of cork floor tiles, see 4752
		47531	Retail sale of carpets, rugs, curtains and net curtains
		47532	Retail sale of wallpaper and floor coverings
		4759	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores This class excludes: - retail sale of antiques, see 4774
		47591	Retail sale of household furniture
		47592	Retail sale of household utensils and cutlery, crockery, glassware, china and pottery
		47593	Retail sale of gas stoves, cooking/kitchen appliances
		47594	Retail sale of refrigerators, washing machines and other electrical/electronic household goods
		47595	Retail sale of musical instruments

Group	Class	Sub-class	Description
476	4761	47599	Retail sale of other household appliances n.e.c. (security systems, such as locking devices, safes, and vaults, without installation or maintenance services etc. , wooden, cork and wickerwork goods, sewing and knitting machine and other household utensils and durables n.e.c.)
			Retail sale of cultural and recreation goods in specialized stores
			Retail sale of books, newspapers and stationary in specialized stores
			This class excludes:
			- retail sale of second-hand or antique books, see 4774
		47611	Retail sale of books of all kinds
		47612	Retail sale of newspapers and magazines
		47613	Retail sale of stationery office supplies such as pens, pencils, paper etc.
			Retail sale of music and video recordings in specialized stores
			This class includes retail sale of musical records, audio tapes, compact discs and cassettes, video tapes and DVDs, blank tapes and discs
	4763	47620	Retail sale of music and video recordings in specialized stores
			Retail sale of sporting equipment in specialized stores
			This class includes retail sale of sports goods, fishing gear, camping goods, boats and bicycles
	4764	47630	Retail sale of sporting equipment in specialized stores
			Retail sale of games and toys in specialized stores
			This class includes retail sale of games and toys, made of all materials
			This class excludes:
			- retail sale of video game consoles, see 4741
			- retail sale of non-customized software, including video games, see 4741
477	47640		Retail sale of games and toys in specialized stores
			Retail sale of other goods in specialized stores
	4771		Retail sale of clothing, footwear and leather articles in specialized stores
			This class excludes:
			- retail sale of textiles, see 4751
		47711	Retail sale of readymade garments, hosiery goods, other articles of clothing and clothing accessories such as gloves, ties, braces etc.
		47712	Retail sale of articles of fur and artificial fur
		47713	Retail sale of footwear
		47714	Retail sale of leather goods and travel accessories of leather and leather substitutes
			Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores
		47721	Retail sale of pharmaceuticals, medical and orthopaedic goods and toilet articles
		47722	Retail sale of perfumery and cosmetic articles
	4773		Other retail sale of new goods in specialized stores
		47731	Retail sale of photographic, optical and precision equipment
		47732	Retail sale of watches and clocks
		47733	Retail sale of jewellery and imitation jewellery
		47734	Retail sale of flowers, plants, pet animals and pet food

Group	Class	Sub-class	Description
478	4774	47735	Retail sale of souvenirs, craftwork and religious articles, stamps and coins
		47736	Retail sale of household fuel oil, bottled gas, coal and fuel wood
		47737	Retail sale of seeds, fertilisers, pesticides, machinery equipments and hand tools
		47738	Activities of commercial art galleries
		47739	Other retail sale of new goods in specialized stores n.e.c (weapons and ammunition, non food products)
			Retail sale of second-hand goods
			This class includes retail sale of second-hand books, retail sale of other second-hand goods, retail sale of antiques, activities of auctioning houses (retail)
			This class excludes:
			- retail sale of second-hand motor vehicles, see 4510
			- activities of Internet auctions and other non-store auctions (retail), see 4791, 4799
			- activities of pawn shops, see 6492
		47740	Retail sale of second-hand goods
			Retail sale via stalls and markets
		4781	Retail sale via stalls and markets of food, beverages and tobacco products
479	4782		This class excludes:
			- retail sale of prepared food for immediate consumption (mobile food vendors), see 5610
		47810	Retail sale via stalls and markets of food, beverages and tobacco products
			Retail sale via stalls and markets of textiles, clothing and footwear
		47820	Retail sale via stalls and markets of textiles, clothing and footwear
			Retail sale via stalls and markets of other goods
			This class includes retail sale of other goods via stalls or markets, such as: carpets and rugs, books, games and toys, household appliances and consumer electronics, music and video recordings
		47890	Retail sale via stalls and markets of other goods
			Retail trade not in stores, stalls or markets
		4791	Retail sale via mail order houses or via Internet
479	4799		In retail sale activities in this class, the buyer makes his choice on the basis of advertisements, catalogues, information provided on a website, models or any other means of advertising. The customer places his order by mail, phone or over the Internet (usually through special means provided by a website). The products purchased can be either directly downloaded from the Internet or physically delivered to the customer.
		47911	Retail sale via mail order houses
		47912	Retail sale via e-commerce
			Other retail sale not in stores, stalls or markets
			This class includes retail sale of any kind of product in any way that is not included in previous classes (by direct sales or door-to-door sales persons, through vending machines etc.), direct selling of fuel (heating oil, fire wood etc.), delivered directly to the customers premises, activities of non-store auctions (retail), retail sale by (non-store) commission agents
479	4799		This class excludes:
			- delivery of products by stores, see groups 471-477
		47990	Other retail sale not in stores, stalls or markets

Group	Class	Sub-class	Description
SECTION H : TRANAPORT AND STORAGE			
DIVISION 49 : LAND TRANSPORT AND TRANSPORT VIA PIPELINES			
491	4911		Transport via railways
			Passenger rail transport This class includes passenger transport by inter-urban railways, operation of sleeping cars or dining cars as an integrated operation of railway companies This class excludes: - passenger transport by urban and suburban transit systems, see 4921 - passenger terminal activities, see 5221 - operation of sleeping cars or dining cars when operated by separate units, see 5590, 5610
	4912	49110	Passenger rail transport
			Freight rail transport This class includes freight transport by inter-urban, suburban and urban railways This class excludes: - storage and warehousing, see 5210 - freight terminal activities, see 5221 - cargo handling, see 5224
492	4921	49120	Freight rail transport
			Other land transport
			Urban or suburban passenger land transport This class includes land transport of passengers by urban or suburban transport systems. The transport is carried out on scheduled routes normally following a fixed time schedule, entailing the picking up and setting down of passengers at normally fixed stops. This class excludes: - passenger transport by inter-urban railways, see 4911
		49211	Urban or suburban passenger bus transport (excluding chartered bus)
		49212	Urban or suburban tramways
	4922	49213	Urban or suburban underground or elevated rillways
		49219	Other urban or suburban passenger transport n.e.c.
			Other passenger land transport This class includes land transport not operated on scheduled routes This class excludes: - ambulance transport, see 8690
		49221	Long-distance bus services
		49222	Charters, excursions and other occasional coach services
		49223	Rental of private cars with driver
		49224	Taxi operation
		49225	Operation of school buses and buses for transport of employees
		49226	Passenger transport by man- or animal-drawn vehicles
		49229	Other non urban passenger land transport n.e.c.

Group	Class	Sub-class	Description		
493	4923		Freight transport by road This class excludes: - log hauling within the forest, as part of logging operations, see 0240 - distribution of water by trucks, see 3600 - operation of terminal facilities for handling freight, see 5221 - crating and packing services for transport, see 5229 - post and courier activities, see 5310, 5320 - waste transport as integrated part of waste collection activities, see 3811, 3812		
		49231	Motorised road freight transport		
		49232	Non-motorised road freight transport		
	4930		Transport via pipeline Transport via pipeline This class includes transport of gases, liquids, water slurry and other commodities via pipelines including operation of pump stations		
		49300	Transport via pipeline		
DIVISION 50 : WATER TRANSPORT					
501	5011		Sea and coastal water transport Sea and coastal passenger water transport This class excludes: - restaurant and bar activities on board ships, when provided by separate units, see 5610, 5630 - operation of “floating casinos”, see 9200		
		50111	Sea and coastal ferry service		
		50112	Sea and coastal water cruise, water taxis and other sight seeing boats		
		50113	Sea and coastal long distance water transport		
		50119	Other sea and coastal water transport n.e.c.		
	5012		Sea and coastal freight water transport This class includes transport of freight over seas and coastal waters, whether scheduled or not, transport by towing or pushing of barges, oil rigs etc. This class excludes: - storage of freight, see 5210 - harbour operation and other auxiliary activities such as docking, pilotage, lighterage, vessel salvage, see 5222 - cargo handling, see 5224		
		50120	Sea and coastal freight water transport		
		502	5021		Inland water transport Inland passenger water transport
				50211	River ferry service
				50212	River cruise, water taxi, boat services
50213	Long distance river water transport				
50219	Other inland water transport n.e.c.				

Group	Class	Sub-class	Description
	5022		Inland freight water transport This class includes transport of freight via rivers, canals, lakes and other inland waterways, including inside harbours and ports
		50220	Inland freight water transport
DIVISION 51 : AIR TRANSPORT			
511	5110		Passenger air transport Passenger air transport
		51101	Passenger airways
		51102	Helicopter services
		51109	Other passenger air-transport n.e.c
512	5120		Freight air transport Freight air transport
		51201	Freight air transport services
		51202	Launching of satellites and space vehicles and space transport
DIVISION 52 : WAREHOUSING AND SUPPORT ACTIVITIES FOR TRANSPORTATION			
521	5210		Warehousing and storage Warehousing and storage This class excludes: - parking facilities for motor vehicles, see 5221 - operation of self storage facilities, see 6810 - rental of vacant space, see 6810
		52101	Warehousing of refrigerated (cold storage)
		52102	Warehousing non-refrigerated
		52109	Storage and warehousing n.e.c.[Includes general merchandise warehouses and warehousing of furniture, automobiles, gas and oil, chemicals, textiles etc. Also included is storage of goods in foreign trade zones]
522	5221		Support activities for transportation Service activities incidental to land transportation This class excludes: - cargo handling, see 5224
		52211	Car parking including motorcycle and bicycle parking
		52212	Support service at railway stations, bus stations, bridges etc.
		52213	Switching and shunting
		52219	Other land transport services n.e.c
	5222		Service activities incidental to water transportation This class includes operation of terminal facilities such as harbours and piers, operation of waterway locks, navigation, pilotage and berthing activities, lighterage, salvage activities, lighthouse activities This class excludes: - cargo handling, see 5224 - operation of marinas, see 9329
		52220	Service activities incidental to water transportation

Group	Class	Sub-class	Description
	5223		Service activities incidental to air transportation This class includes operation of terminal facilities such as airway terminals, airport and air-traffic control activities, ground service activities on airfields etc. This class excludes: - cargo handling, see 5224 - operation of flying schools, see 8530, 8549
		52231	Activities related to air transport of passengers, animals or freight
		52232	Firefighting and fire-prevention services at airports
	5224		Cargo handling This class excludes: - operation of terminal facilities, see 5221, 5222 and 5223
		52241	Cargo handling incidental to land transport
		52242	Cargo handling incidental to water transport
		52243	Cargo handling incidental to air transport
	5229		Other transportation support activities This class excludes: - courier activities, see 5320 - provision of motor, marine, aviation and transport insurance, see 6512 - activities of travel agencies, see 7911 - activities of tour operators, see 7912 - tourist assistance activities, see 7920
		52291	Activities of travel agents and tour operators
		52292	Activities of shipping cargo agents
		52293	Activities of movers and packers
		52294	Weighing of goods
DIVISION 53 : POSTAL AND COURIER ACTIVITIES			
531	5310		Postal activities Postal activities This class includes national postal activities
		53100	Postal activities
532	5320		Courier activities Courier activities This class includes courier activities not operating under a universal service obligation
		53200	Courier activities
SECTION I: ACCOMODATION AND FOOD SERVICE ACTIVITIES			
DIVISION 55 : ACCOMMODATION			
551	5510		Short term accommodation activities Short term accommodation activities This class excludes: - provision of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis, see division 68

Group	Class	Sub-class	Description
552	5520	55101	Hotels and Motels, inns, resorts providing short term lodging facilities; includes accommodation in house boats
		55102	Provision of short term lodging facilities to members of a particular organisation such as govt. guest houses, company guest houses, circuit houses and similar establishments
		55109	Provision of short stay accommodation n.e.c. (e.g. holiday homes, private guest houses etc.)
			Camping grounds, recreational vehicle parks and trailer parks Camping grounds, recreational vehicle parks and trailer parks This class includes provision of accommodation in campgrounds, trailer parks, recreational camps and fishing and hunting camps for short stay visitors, provision of space and facilities for recreational vehicles, accommodation provided by mountain shelters
559	5590	55200	Camping grounds, recreational vehicle parks and trailer parks
			Other accommodation Other accommodation
		55901	Accommodation provided by student residences, school dormitories
		55902	Worker hostels and boarding houses

DIVISION 56 : FOOD AND BEVERAGE SERVICE ACTIVITIES

561	5610		Restaurants and mobile food service activities Restaurants and mobile food service activities This class excludes: - concession operation of eating facilities, see 5629
		56101	Restaurants without bars
		56102	Cafeterias, fast-food restaurants and other food preparation in market stalls
		56103	Ice cream mobile vendors, mobile food carts
562	5621	56104	Restaurant and bar activities connected to transportation, when carried out by separate units
			Event catering and other food service activities Event catering This class includes food services based on contractual arrangements with the customer, at the location specified by the customer, for a specific event
		56210	Event catering
			Other food service activities This class excludes: - manufacture of perishable food items for resale, see 1079 - retail sale of perishable food items, see division 47
563	5630	56291	Activities of food service contractors (e.g. for transportation companies)
		56292	Operation of canteens or (e.g. for factories, offices, hospitals or schools) on a concession basis
			Beverage serving activities Beverage serving activities This class excludes: - reselling packaged/prepared beverages, see 4711, 4722, 4781, 4799

Group	Class	Sub-class	Description
			- operation of discotheques and dance floors without beverage serving, see 9329
		56301	Bars and Restaurants with bars
		56302	Tea/coffee shops
		56303	Fruit juice bars
		56304	Mobile beverage vendors

SECTION J : INFORMATION AND COMMUNICATION

DIVISION 58 : PUBLISHING ACTIVITIES

581	5811		Publishing of books, periodicals and other publishing activities
			Book publishing
			This class includes the activities of publishing books in print, electronic or audio form or on the internet
			This class excludes:
			- production of globes, see 3299
			- publishing of advertising material, see 5819
			- publishing of music and sheet books, see 5920
			- activities of independent authors, see 7490, 9000
		58111	Publishing of books, brochures, leaflets and similar publications, including publishing encyclopedias (including on CD-ROM)
		58112	Publishing of atlases, maps and charts
		58113	Publishing of audio books
	5812		Publishing of directories and mailing lists
		58121	Publishing of mailing lists and telephone directories
		58122	Publishing of other directories and compilations, such as case law, pharmaceutical compendia etc.
582	5813		Publishing of newspapers, journals and periodicals
			This class includes the activities in print or electronic form, including on the Internet. Publishing of radio and television schedules is included here.
		58131	Publishing of newspapers
	5819	58132	Publishing of journals and periodicals
			Other publishing activities
			This class excludes:
			- retail sale of software, see 4741
582	5820		- publishing of advertising newspapers, see 5813
			- on-line provision of software (application hosting and application service provisioning), see 6311
		58191	On-line publishing of statistics and other information
		58199	Other publishing activities (including on-line) n.e.c.
			Software publishing
582	5820		Software publishing
			This class excludes:
			- reproduction of software, see 1820
582	5820		- retail sale of non-customized software, see 4741

Group	Class	Sub-class	Description
			<ul style="list-style-type: none"> - production of software not associated with publishing, see 6201 - on-line provision of software (application hosting and application service provisioning), see 6311
		58201	Publishing of operating systems and system software
		58202	Publishing of operating business and other applications
		58203	Publishing of computer games for all platforms
DIVISION 59 : MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES.			
591	5911		Motion picture, video and television programme activities Motion picture, video and television programme production activities This class excludes: <ul style="list-style-type: none"> - film duplicating (except reproduction of motion picture film for theatrical distribution) as well as audio and video tape, CD or DVD reproduction from master copies, see 1820 - wholesale of recorded video tapes, CD-s, DVD-s, see 4649 - wholesale of blank video tapes, CD-s, see 4652 - retail trade of video tapes, CD-s, DVD-s, see 4762 - post-production activities, see 5912 - sound recording and recording of books on tape, see 5920 - television broadcasting, see 602 - film processing other than for the motion picture industry, see 7420 - activities of personal theatrical or artistic agents or agencies, see 7490 - renting of video tapes, DVD-s to the general public, see 7722 - real-time (i.e. simultaneous) closed captioning of live television performances of meetings, conferences, etc., see 8299 - activities of own account actors, cartoonists, directors, stage designers and technical specialists, see 9000
		59111	Production of motion picture
		59112	Video production
		59113	Production of television programmes or television commercials
	5912		Motion picture, video and television programme post-production activities This class excludes: <ul style="list-style-type: none"> - film duplicating (except reproduction of motion picture film for theatrical distribution) as well as audio and video tape, CD or DVD reproduction from master copies, see 1820 - wholesale of recorded video tapes, CD-s, DVD-s, see 4649 - wholesale of blank video tapes, CD-s, see 4652 - retail trade of video tapes, CD-s, DVD-s, see 4762 - film processing other than for the motion picture industry, see 7420 - renting of video tapes, DVD-s to the general public, see 7722 - activities of own account actors, cartoonists, directors, stage designers and technical specialists, see 90000
		59121	Post production activities of motion picture
		59122	Post production activities of television programmes or television commercials
		59123	Post production activities of video production

Group	Class	Sub-class	Description
592	5913		Motion picture, video and television programme distribution activities
		59131	Motion picture distribution
		59132	Distribution of video tapes, CD and DVDs
		59133	Distribution of television programme
	5914		Motion picture projection activities
		59141	Motion picture or video tape projection in cinemas, in the open air or in other projection facilities
		59142	Activities of cine-clubs
	5920		Sound recording and music publishing activities Sound recording and music publishing activitiesT This includes the activities of production of original (sound) master recordings, such as tapes, CD-s. This class also includes the activities of music publishing
		59201	Activities of sound recording in studio or elsewhere
		59202	Activities of music publishing

DIVISION 60 : PROGRAMMING AND BROADCASTING ACTIVITIES

601	6010		Radio broadcasting Radio broadcasting This class includes broadcasting audio signals through radio broadcasting studios and facilities for the transmission of aural programming to the public, to affiliates or to subscribers, activities of radio networks, i.e. assembling and transmitting aural programming to the affiliates or subscribers via over-the-air broadcasts, cable or satellite, radio broadcasting activities over the Internet (Internet radio stations) This class excludes: - the production of taped radio programming, see class 5920
602	6020	60100	Radio broadcasting Television programming and broadcasting activities Television programming and broadcasting activities This class includes creation of a complete television channel programme, from purchased programme components (e.g. movies, documentaries etc.), self produced programme components (e.g. local news, live reports) or a combination thereof. This complete television programme can be either broadcast by the producing unit or produced for transmission by third party distributors, such as cable companies or satellite television providers. The programming may be of a general or specialized nature (e.g. limited formats such as news, sports, education or youth oriented programming), may be made freely available to users or may be available only on a subscription basis. This class also includes programming of video-on-demand channels, data broadcasting integrated with television broadcasting. This class excludes: - production of television programme elements (e.g. movies, documentaries, commercials), see 5911 - assembly of a package of channels and distribution of that package via cable or satellite to viewers, see division 61

Group	Class	Sub-class	Description
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DIVISION 61 : TELECOMMUNICATIONS

611	6110		Wired telecommunications activities
			Wired telecommunications activities
		61101	Activities of basic telecom services: telephone, telex and telegraph (includes the activities of STD/ISD booths)
		61102	Maintenance of telecom network
612	6120	61103	Activities of the cable operators
		61104	Activities of providing internet access by the operator of the wired infrastructure
			Wireless telecommunications activities
			Wireless telecommunications activities
613	6130	61201	Activities of Internet access by the operator of the wireless infrastructure
		61202	Activities of maintaining and operating pageing, cellur and other tetecommunication networks
		61209	Activities of other wireless telecommunications activities
			Satellite telecommunications activities
619	6190		Satellite telecommunications activities
		61301	Activity of Internet access by the operator of the satellite infrastructure
		61309	Other satellite telecommunications activities
			Other telecommunications activities
			Other telecommunications activities
			This class includes specialized telecommunications applications, such as satellite tracking, communications telemetry, and radar station operations, operation of satellite terminal station, internet access over networks such as dial-up internet access etc.
		61900	Other telecommunications activities

DIVISION 62 : COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES

620	6201		Computer programming, consultancy and related activities
			Computer programming activities
			This class excludes:
			- publishing packaged software, see 5820
6202			- planning and designing computer systems that integrate computer hardware, software and communication technologies, even though providing software might be an integral part, see 6202
		62011	Writing , modifying, testing of computer program to meet the needs of a particular client excluding web-page designing
		62012	Web-page designing
		62013	Providing software support and maintenance to the clients
			Computer consultancy and computer facilities management activities
			This class includes installation of computer system, and train and support the users of the system and providing hardware support including Planning and designing of computer systems that integrate computer hardware, software and communication technologies
		62020	Computer consultancy and computer facilities management activities

Group	Class	Sub-class	Description
	6209		Other information technology and computer service activities This class excludes: - computer programming, see 6201
		62091	Software installation
		62092	Computer disaster recovery
		62099	Other information technology and computer service activities n.e.c

DIVISION 63 : INFORMATION SERVICE ACTIVITIES

631	6311		Data processing, hosting and related activities; web portals Data processing, hosting and related activities
		63111	Data processing activities including report writing
		63112	Web hosting activities
		63113	Providing general time-share mainframe facilities to clients
		63114	Providing data entry services
		63119	Other data processing, hosting and related activities n.e.c.
6312			Web portals
		63121	Operation of web sites that use a search engine to generate and maintain extensive databases of internet addresses and content in an easily searchable format
		63122	Operation of other websites that act as portals to the Internet, such as media sites providing periodically updated content
639	6391		Other information service activities News agency activities This class includes news syndicate and news agency activities furnishing news, pictures and features to the media This class excludes: - activities of independent photojournalists, see 7420 - activities of independent journalists, see 9000
		63910	News agency activities
	6399		Other information service activities n.e.c.
		63991	Telephone based information services
		63992	Activities of cyber café
		63999	Other information service activities n.e.c.

SECTION K : FINANCIAL AND INSURANCE ACTIVITIES

DIVISION 64 : FINANCIAL SERVICE ACTIVITIES, EXCEPT INSURANCE AND PENSION FUNDING

641			Monetary intermediation
	6411		Central banking
			This class includes activities of Reserve Bank of India
		64110	Central banking
	6419		Other monetary intermediation
			This class excludes: - non-depository institutions granting credit for house purchase, see 6492 - credit card transaction processing and settlement activities, see 6619
		64191	Monetary intermediation of commercial banks, saving banks. postal savings bank and discount houses

Group	Class	Sub-class	Description
642	6420	64192	Activities of specialized institutions granting credit for house purchases that also take deposits
		64199	Other monetary intermediation services n.e.c.
643	6430		Activities of holding companies Activities of holding companies This class includes the activities of holding companies, i.e. units that hold the assets (owning controlling-levels of equity) of a group of subsidiary corporations and whose principal activity is owning the group. The holding companies in this class do not provide any other service to the businesses in which the equity is held, i.e. they do not administer or manage other units.
		64200	Activities of holding companies
649	6491		Trusts, funds and other financial vehicles Trusts, funds and other financial vehicles This class includes legal entities organized to pool securities or other financial assets, without managing, on behalf of shareholders or beneficiaries. The portfolios are customized to achieve specific investment characteristics, such as diversification, risk, rate of return, and price volatility. These entities earn interest, dividends, and other property income, but have little or no employment and no revenue from the sale of services.
		64300	Trusts, funds and other financial vehicles
649	6492		Other financial service activities, except insurance and pension funding activities Financial leasing This class includes leasing where the term approximately covers the expected life of the asset and the lessee acquires substantially all the benefits of its use and takes all the risks associated with its ownership. The ownership of the asset may or may not eventually be transferred. Such leases cover all or virtually all costs including interest.
		64910	Financial leasing
649	6499		Other credit granting This class includes financial service activities primarily concerned with making loans by institutions not involved in monetary intermediation (such as venture capital companies, industrial banks, investment clubs), where the granting of credit can take a variety of forms, such as loans, mortgages, credit cards etc. This class excludes: - credit granting for house purchase by specialized institutions that also take deposits, see 6419 - operational leasing, see division 77, according to type of goods leased
		64920	Other credit granting
649	6499		Other financial service activities, except insurance and pension funding activities, n.e.c. This class includes other financial service activities primarily concerned with distributing funds other than by making loans (factoring activities, writing of swaps, options and other hedging arrangements, activities of viatical settlement companies)
		64990	Other financial service activities, except insurance and pension funding activities, n.e.c.

Group	Class	Sub-class	Description
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**DIVISION 65 : INSURANCE, REINSURANCE AND PENSION FUNDING,
EXCEPT COMPULSORY SOCIAL SECURITY**

652	6511		Life insurance This class includes underwriting annuities and life insurance policies, disability income insurance policies, and accidental death and dismemberment insurance policies (with or without substantial savings element)
	6512	65110	Life insurance
		65120	Non-life insurance This class includes provision of insurance services other than life insurance such as accident and fire insurance, health insurance, travel insurance, property insurance, motor, marine, aviation and transport insurance, pecuniary loss and liability insurance
	6520		Reinsurance Reinsurance This class includes the activities of assuming all or part of the risk associated with existing insurance policies originally underwritten by other insurance carriers.
653		65020	Reinsurance
	6530		Pension funding Pension funding This class includes legal entities (i.e. funds, plans and/or programmes) organized to provide retirement income benefits exclusively for the sponsor's employees or members. This includes pension plans with defined benefits, as well as individual plans where benefits are simply defined through the member's contribution.
		65300	Pension funding

DIVISION 66 : OTHER FINANCIAL ACTIVITIES

661			Activities auxiliary to financial service activities, except insurance and pension funding
	6611		Administration of financial markets This class includes the operation and supervision of financial markets other than by public authorities, such as commodity contracts exchanges, futures commodity contracts exchanges, securities exchanges, stock exchanges, stock or commodity options exchanges
		66110	Administration of financial markets
	6612		Security and commodity contracts brokerage This class includes dealing in financial markets on behalf of others (e.g. stock broking) and related activities, securities brokerage, commodity contracts brokerage, activities of bureaux de change etc. This class excludes: - dealing in markets on own account, see 6499
		66120	Security and commodity contracts brokerage
	6619		Activities auxiliary to financial service activities n.e.c. This class includes activities of investment advisors, mortgage advisors and brokers, financial transaction processing and settlement activities, trustee, fiduciary and custody services on a fee or contract basis
		66190	Activities auxiliary to financial service activities n.e.c.

Group	Class	Sub-class	Description
662	6621		Activities auxiliary to insurance and pension funding
			Risk and damage evaluation This includes the provision of administration services of insurance, such as assessing and settling insurance claims
	6622	66210	Risk and damage evaluation
			Activities of insurance agents and brokers This class includes the activities of insurance agents and brokers (insurance intermediaries) in selling, negotiating or soliciting, of annuities and insurance and reinsurance policies.
	6629	66220	Activities of insurance agents and brokers
663	6630		Other activities auxiliary to insurance and pension funding This class includes activities involved in or closely related to insurance and pension funding (except claims adjusting and activities of insurance agents)
		66290	Other activities auxiliary to insurance and pension funding
			Fund management activities
			Fund management activities
		66301	Management of mutual funds
		66302	Management of pension funds
		66309	Management of other investment funds

SECTION L : REAL ESTATE ACTIVITIES

DIVISION 68 : REAL ESTATE ACTIVITIES

681	6810		Real estate activities with own or leased property
			Real estate activities with own or leased property This class includes buying, selling, renting and operating of self-owned or leased real estate, providing of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis, development of building projects for own operation, i.e. for renting of space in these buildings, subdividing real estate into lots, without land improvement, operation of residential mobile home sites This class excludes: - development of building projects for sale, see 4100 - subdividing and improving of land, see 4290 - operation of hotels, rooming houses, camps, trailer camps and other non-residential or short-stay accommodation places, see 5510, 5520 - operation of suite hotels and similar accommodations, see 5510
682	6820	68100	Real estate activities with own or leased property
			Real estate activities on a fee or contract basis Real estate activities on a fee or contract basis This class includes the provision of real estate activities on a fee or contract basis including real estate related services such as, activities of real estate agents and brokers, intermediation in buying, selling and renting of real estate on a fee or contract basis, management of real estate on a fee or contract basis, appraisal services for real estate, real estate escrow agents
		68200	Real estate activities on a fee or contract basis

Group	Class	Sub-class	Description
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SECTION M : PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES

DIVISION 69 : LEGAL AND ACCOUNTING ACTIVITIES

691	6910		Legal activities
			Legal activities This class includes legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under supervision of, persons who are members of the bar, other activities of notaries public, civil law notaries, bailiffs, arbitrators, examiners and referees This class excludes: - law court activities, see 8423
692	6920	69100	Legal activities
			Accounting, bookkeeping and auditing activities; tax consultancy
			Accounting, bookkeeping and auditing activities; tax consultancy This class excludes: - data-processing and tabulation activities, see 6311 - management consultancy such as design of accounting systems, cost accounting programmes, budgetary control procedures, see 7020 - bill collection, see 8291
		69201	Accounting, bookkeeping and auditing activities
		69202	Tax consultancy

DIVISION 70: ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES

701	7010		Activities of head offices
			Activities of head offices This class includes the overseeing and managing of other units of the company or enterprise; undertaking the strategic or organizational planning and decision making role of the company or enterprise. Units in this class exercise operational control and manage the day-to-day operations of their related units
702	7020	70100	Activities of head offices
			Management consultancy activities
			Management consultancy activities This class includes the provision of advice, guidance and operational assistance to businesses and other organizations on management issues, such as strategic and organizational planning; decision areas that are financial in nature; marketing objectives and policies; human resource policies, practices and planning; production scheduling and control planning
		70200	Management consultancy activities

DIVISION 71 : ARCHITECTURE AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS

711	7110		Architectural and engineering activities and related technical consultancy
			Architectural and engineering activities and related technical consultancy This class includes architectural consulting activities, machinery, industrial process control and industrial plant design, engineering design and consulting activities for, geophysical, geologic and seismic surveying, geodetic surveying activities
		71100	Architectural and engineering activities and related technical consultancy

Group	Class	Sub-class	Description
712	7120		Technical testing and analysis Technical testing and analysis This class includes the performance of physical, chemical and other analytical testing of all types of materials and products, certification of products, including consumer goods, motor vehicles, aircraft, pressurized containers, nuclear plants etc. periodic road-safety testing of motor vehicles, testing with use of models or mock-ups (e.g. of aircraft, ships, dams etc.), operation of police laboratories
		71200	Technical testing and analysis
DIVISION 72 : SCIENTIFIC RESEARCH AND DEVELOPMENT			
721	7210		Research and experimental development on natural sciences and engineering Research and experimental development on natural sciences and engineering This class includes, research and development on natural sciences, research and development on engineering and technology, research and development on medical sciences, research and development on biotechnology, research and development on agricultural sciences, interdisciplinary research and development predominantly on natural sciences and engineering
		72100	Research and experimental development on natural sciences and engineering
722	7220		Research and experimental development on social sciences and humanities Research and experimental development on social sciences and humanities This class includes research and development on social sciences, research and development on humanities, interdisciplinary research and development predominantly on social sciences and humanities This class excludes: - market research, see 7320
		72200	Research and experimental development on social sciences and humanities
DIVISION 73 : ADVERTISING AND MARKET RESEARCH			
731	7310		Advertising Advertising This class includes the provision of a full range of advertising services (i.e. through in-house capabilities or subcontracting), including advice, creative services, production of advertising material, media planning, and buying This class excludes: - publishing of advertising material, see 5819 - production of commercial messages for radio, television and film, see 5911 - public-relations activities, see 7020 - market research, see 7320 - advertising photography, see 7420 - convention and trade show organizers, see 8230 - direct mailing activities (addressing, pre-sorting etc.), see 8299
		73100	Advertising
732			Market research and public opinion polling

Group	Class	Sub-class	Description
	7320		Market research and public opinion polling This class includes investigation into market potential, acceptance and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products, including statistical analyses of the results, investigation into collective opinions of the public about political, economic and social issues and statistical analysis thereof
		73200	Market research and public opinion polling
DIVISION 74 : OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES			
741	7410		Specialized design activities Specialized design activities This class excludes: - architectural and engineering design, see 7110
		74101	Fashion design related to textiles, wearing apparel, shoes, jewelry, furniture and other fashion goods as well as other personal or household goods
		74102	Activities of interior decorators
		74103	Services of graphic designers
		74109	Other specialized design activities n.e.c.
742	7420		Photographic activities Photographic activities This class excludes: - processing motion picture film related to the motion picture and television industries, see 5911 - cartographic and spatial information activities, see 7110
		74201	Commercial and consumer photograph production
		74202	Photographic film processing
		74203	Activities of photojournalists
		74204	Microfilming of documents
		74209	Other photographic activities
749	7490		Other professional, scientific and technical activities n.e.c. Other professional, scientific and technical activities n.e.c.
		74901	Business brokerage activities
		74902	Patent brokerage activities
		74903	Weather forecasting activities
		74904	Security consulting
		74909	Other professional, scientific and technical activities n.e.c.
DIVISION 75 : VETERINARY ACTIVITIES			
750	7500		Veterinary activities Veterinary activities These activities include the provision of animal health care and control activities for farm animals or pet animals. These activities are carried out by qualified veterinarians in veterinary hospitals. It also includes animal ambulance activities
		75000	Veterinary activities

Group	Class	Sub-class	Description
SECTION N : ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES			
DIVISION 77 : RENTAL AND LEASING ACTIVITIES			
771	7710		Renting and leasing of motor vehicles Renting and leasing of motor vehicles This class includes renting and operational leasing of passenger cars (without drivers), trucks, utility trailers and recreational vehicles This class excludes: - renting or leasing of vehicles or trucks with driver, see 4922, 4923 - financial leasing, see 6491
772	7721	77100	Renting and leasing of motor vehicles Renting and leasing of personal and household goods Renting and leasing of recreational and sports goods This class includes rental of recreational and sports equipment such as pleasure boats, canoes, sailboats, bicycles and other sports equipments
		77210	Renting and leasing of recreational and sports goods
	7722		Renting of video tapes and disks
		77220	Renting of video tapes and disks
	7729		Renting and leasing of other personal and household goods n.e.c.
		77291	Renting of tent, furniture, pottery and glass, kitchen and tableware, utensils, household electrical and electronic equipments etc.
		77292	Renting of books, journals and magazines
		77293	Renting of jewellery, musical instruments, scenery and costumes
		77294	Renting of textiles, wearing apparel, footwear, sleeping bag, rucksack, household goods
		77299	Renting of other personal and household goods n.e.c.
773	7730		Renting and leasing of other machinery, equipment and tangible goods n.e.c. Renting and leasing of other machinery, equipment and tangible goods n.e.c. This class excludes: - renting of agricultural and forestry machinery or equipment with operator, see 0161, 0240 - renting of construction and civil engineering machinery or equipment with operator, see division 43 - renting of water-transport equipment with operator, see division 50 - renting of air-transport equipment with operator, see division 51 - financial leasing, see 6491 - renting of pleasure boats, see 7721 - renting of bicycles, see 7721
		77301	Renting and operational leasing, without operator, of other machinery and equipment that are generally used as capital goods by industries
		77302	Renting and operational leasing of agricultural and forestry machinery and equipment without operator

Group	Class	Sub-class	Description
774	7740	77303	Renting and operational leasing of construction and civil-engineering machinery and equipment without operator
		77304	Renting and operational leasing of office machinery and equipment without operator
		77305	Renting and operational leasing of land-transport equipment (other than motor vehicles) without drivers
		77306	Renting and operational leasing of water-transport equipment without operator
		77307	Renting and operational leasing of air transport equipment without operator
		77308	Renting of other tangible goods with out operator (includes renting of containers, pallets, animals etc.)
		77309	Renting and leasing of other machinery and equipment n.e.c. without operator
			Leasing of nonfinancial intangible assets
			Leasing of nonfinancial intangible assets
			This class includes the activities of allowing others to use non-financial assets for which a royalty payment or licensing fee is paid to the asset holder. The use of these assets can take various forms, such as permission for reproduction, use in subsequent processes or products, operating businesses under a franchise etc. The current owners may or may not have created those assets.
		77400	Leasing of nonfinancial intangible assets
DIVISION 78 : EMPLOYMENT ACTIVITIES			
781	7810		Activities of employment placement agencies
			Activities of employment placement agencies
			This class includes listing employment vacancies and referring or placing applicants for employment, where the individuals referred or placed are not employees of the employment agencies. This also includes on-line employment placement agencies.
782		78100	Activities of employment placement agencies
	7820		Temporary employment agency activities
			Temporary employment agency activities
			This class includes activities of supplying workers to clients' businesses for limited periods of time to supplement the working force of the client, where the individuals provided are employees of the temporary help service unit. However, units classified here do not provide direct supervision of their employees at the clients' work sites.
783		78200	Temporary employment agency activities
			Human resources provision and management of human resources functions
	7830		Human resources provision and management of human resources functions
			This class includes the activities of providing human resources and human resource management services for client businesses. They are specialized in performing a wide range of human resource and personnel management duties. They represent the employer of record for the employees on matters relating to payroll, taxes, and other fiscal and human resource issues, but they are not responsible for direction and supervision of employees.
		78300	Human resources provision and management of human resources functions

Group	Class	Sub-class	Description
DIVISION 79 : TRAVEL AGENCY, TOUR OPERATOR AND OTHER RESERVATION SERVICE ACTIVITIES			
791	7911		Travel agency and tour operator activities
			Travel agency activities This class includes the activities of agencies, primarily engaged in selling travel, tour, transportation and accommodation services to the general and commercial clients
	7912	79110	Travel agency activities
			Tour operator activities This class includes the activities of arranging and assembling tours that are sold through travel agencies or directly by tour operators. This class also includes the activities of tourist guides.
799	7990	79120	Tour operator activities
			Other reservation service and related activities
			Other reservation service and related activities This class includes the activities of marketing and promoting of services for visitors by providing information and assistance to organizations to locate accommodation, convention centres and entertainment venues and other travel-related reservation services (including for transportation, hotels, rest restaurants, car rentals, entertainment and sport).
		79900	Other reservation service and related activities
DIVISION 80 : SECURITY AND INVESTIGATION ACTIVITIES			
801	8010		Private security activities
			Private security activities This class includes armored car services, bodyguard services security guard services, polygraph services, finger printing services and other private security services
802	8020	80100	Private security activities
			Security systems service activities Security systems service activities This class includes monitoring or remote monitoring of electronic security alarm systems, such as burglar and fire alarms, including their maintenance. Installing, repairing, rebuilding, and adjusting mechanical or electronic locking devices and selling of such security systems
803	8030	80200	Security systems service activities
			Investigation activities
			Investigation activities This class includes investigation and detective services and the activities of all private investigators
		80300	Investigation activities
DIVISION 81 : SERVICES TO BUILDINGS AND LANDSCAPE ACTIVITIES			
811	8110		Combined facilities support activities
			Combined facilities support activities This class includes the units that typically provide a combination of services, such as general interior cleaning, maintenance, trash disposal, laundry and related services. They provide operating staff to carry out these support activities.

Group	Class	Sub-class	Description
812	81100		Combined facilities support activities
	8121		Cleaning activities
			General cleaning of buildings
			This class includes the general (non-specialized) cleaning activities of all types of buildings and other business and professional premises and multiunit residential buildings. These activities are mostly interior cleaning although they may include the cleaning of associated exterior areas such as windows or passageways.
813	8129	81210	General cleaning of buildings
			Other building and industrial cleaning activities
		81291	Cleaning of trains buses, planes etc.
		81292	Cleaning of industrial machinery
	8130	81299	Other building and industrial cleaning activities
			Landscape care and maintenance service activities
	8130		Landscape care and maintenance service activities
			This class includes planting, care and maintenance of parks, gardens and greenery
		81300	Landscape care and maintenance service activities

DIVISION 82 : OFFICE ADMINISTRATIVE, OFFICE SUPPORT AND OTHER BUSINESS SUPPORT ACTIVITIES

821	8211		Office administrative and support activities	
			Combined office administrative service activities This class includes the provision of a combination of day to day office administrative services, such as reception, financial planning, billing and record keeping, personnel and mail services etc. for others on a contract or fee basis	
	8219	82110	Combined office administrative service activities	
			Photocopying, document preparation and other specialized office support activities This class excludes: - printing of documents (offset printing, quick printing etc.), see 1811 - specialized stenotype services such as court reporting, see 8299 - public stenography services, see 8299	
		82191	Photocopying, duplicating and bluprinting services	
		82192	Document preparation, typing, word processing and desktop publishing services	
		82199	Other specialised office support services activities	
	822	8220		Activities of call centres
				Activities of call centres
823	8230	82200	Activities of call centres	
			Organization of conventions and trade shows	
			Organization of conventions and trade shows This class includes the organization, promotion and/or management of events, such as business and trade shows, conventions, conferences and meetings, whether or not including the management and provision of the staff to operate the facilities in which these events take place.	
		82300	Organization of conventions and trade shows	
829			Business support service activities n.e.c.	

Group	Class	Sub-class	Description
	8291		Activities of collection agencies and credit bureaus This class includes the collection of payments for claims and remittance of payments collected to the clients, such as bill or debt collection services. This class also includes the activities of compiling information, such as credit and employment histories on individuals and credit histories on businesses, and providing the information to financial institutions, retailers, and others who have a need to evaluate the creditworthiness of these persons and businesses.
	8292	82910	Activities of collection agencies and credit bureaus
			Packaging activities This class includes packaging activities on a fee or contract basis, whether or not these involve an automated process This class excludes: - manufacture of soft drinks and production of mineral water, see 1104 - packaging activities incidental to transport, see 5229
		82920	Packaging activities
	8299		Other business support service activities n.e.c.
		82990	Other business support service activities n.e.c.

SECTION O : PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY
DIVISION 84: PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY

841			Administration of the State and the economic and social policy of the community
	8411		General public administration activities This class excludes: - operation of government owned or occupied buildings, see 6810, 6820 - administration of R&D policies intended to increase personal well-being and of associated funds, see 8412 - administration of R&D policies intended to improve economic performance and competitiveness, see 8413 - administration of defence-related R&D policies and of associated funds, see 8422 - operation of government archives, see 9101
		84111	General public service activities relating to executive
		84112	General public service activities relating to legislation
		84119	General public service activities n.e.c.
	8412		Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security This class excludes: - sewage, refuse disposal and remediation activities, see divisions 37, 38, 39 - compulsory social security activities, see 8430 - education activities, see division 85 - human health-related activities, see division 86 - activities of libraries and public archives, see 9101 - operation of museums and other cultural institutions, see 9102 - sporting or other recreational activities, see division 93

Group	Class	Sub-class	Description
842	8413	84121	Regulatory agencies relating to health
		84122	Regulatory agencies relating to education
		84129	Regulatory agencies relating to other social services n.e.c. excluding social security
	8421		Regulation of and contribution to more efficient operation of businesses This class includes public administration and regulation, including subsidy allocation, for different economic sectors such as agriculture, land use, infrastructure, transport, communication, wholesale and retail trade etc. Administration of R & D policies & associated funds to improve economic performance; administration of general labour affairs are also included here
		84130	Regulation of and contribution to more efficient operation of businesses
	8422		Provision of services to the community as a whole Foreign affairs This class includes administration and operation of the ministry of foreign affairs and diplomatic and consular missions stationed abroad; administration, operation and support for information and cultural services intended for distribution beyond national boundaries and management of economic aid supply to other countries
		84210	Foreign affairs
			Defence activities This class includes administration, supervision and operation of military defence affairs and land, sea, air and space defence forces; administration, operation and support of civil defence forces; support for the working out of contingency plans and the carrying out of exercises in which civilian institutions and populations are involved; administration of defence-related R&D policies and related funds
	8423	84220	Defence activities
			Public order and safety activities This class includes administration and operation of regular and auxiliary police forces; firefighting and fire prevention; administration and operation of administrative civil and criminal law courts, military tribunals and the judicial system, including legal representation and advice on behalf of the government or when provided by the government; prison administration and provision of correctional services, including rehabilitation services; provision of supplies for domestic emergency use in case of peacetime disasters
843	8430	88230	Public order and safety activities
			Compulsory social security activities Compulsory social security activities This class includes funding and administration of government-provided social security programmes
		84300	Compulsory social security activities
			SECTION P : EDUCATION
			DIVISION 85 : EDUCATION
851	8510		Primary education
			Primary education
		85101	Pre-primary education (education preceding the first level)
		85102	Primary education (education at the first level)

Group	Class	Sub-class	Description
852	8521	85103	Provision of literacy programmes for adults at primary level
		85104	Special education for handicapped students at primary level
		85109	Other primary education activities n.e.c.
			Secondary education
			General secondary education
			This class also includes Senior/Higher secondary education
		85211	General school education in the first stage of the secondary level (up to X th standard) without any special subject pre-requisite
		85212	General school education in the second stage of the secondary level (Senior/Higher secondary) giving, in principle, access to higher education
		85213	Special education for handicapped students at first stage or second stage of secondary level
			Technical and vocational secondary education
853	8522		This class includes programmes that emphasize subject-matter specialization and instruction in both theoretical background and practical skills generally associated with present or prospective employment
		85221	Technical and vocational education below the level of higher education except for handicapped
		85222	Technical and vocational education for handicapped students below the level of higher education
		85223	Professional motor driving school
			Higher education
			Higher education
		85301	Higher education in science, commerce, humanity and fine arts leading to a university degree or equivalent
		85302	Higher education in engineering / other technical courses leading to a university degree or equivalent
		85303	Higher education in medical/bio-technology and related courses leading to a university degree or equivalent
		85304	Higher education in management courses leading to a degree or equivalent
854	8530	85305	Higher education in law leading to a degree or equivalent
		85306	Higher education in other professional/ vocational courses leading to a degree or equivalent
		85307	Higher education not leading to a degree or equivalent
			Other education
			Sports and recreation education
			This class includes the provision of instruction in athletic activities such as baseball, basketball, cricket, football, gymnastics, swimming etc.
		85410	Sports and recreation education
			Cultural education
			This includes instruction in the arts, drama and music. Units giving this type of instructions might be named “schools”, “studios”, “classes” etc. They provide formally organized instruction, mainly for hobby, recreational or self-development purposes, but such instruction does not lead to a professional diploma, baccalaureate or graduate degree.
		85420	Cultural education

Group	Class	Sub-class	Description
855	8549		Other education n.e.c. This class includes the offering or providing of instruction and specialized training, generally for adults and not comparable to the general education in groups 851-853 This class excludes: - adult literacy programmes see 8510 - general secondary education, see 8521 - driving schools for occupational drivers, see 8522 - higher education, see 8530
		85491	Academic tutoring services
		85492	Professional examination review courses
		85493	Flying school
		95494	Motor driving school (non-professional)
		85499	Other educational services n.e.c.
			Educational support services
		8550	Educational support services This class includes the provision of non-instructional services that support educational processes or systems such as educational consulting, guidance counseling services, testing evaluation services etc.
		85500	Educational support services

SECTION Q : Human health and social work activities

DIVISION 86 : HUMAN HEALTH ACTIVITIES

861	8610		Hospital activities
			Hospital activities This class includes the activities of general and specialized hospitals, sanatoria, asylums, rehabilitation centres, dental centres and other health institutions that have accommodation facilities, including military base and prison hospitals
862	8620	86100	Hospital activities
			Medical and dental practice activities
869	8690		Medical and dental practice activities This class includes activities that can be carried out in private practice, group practices and in hospital outpatient clinics, and in clinics such as those attached to firms, schools, homes for the aged, labour organizations and fraternal organizations, as well as in patients' homes
		86201	Medical practice activities
		86202	Dental practice activities
			Other human health activities
			Other human health activities
		86901	Activities of Ayurveda practitioners
		86902	Activities of Unani practitioners
		86903	Activities of homeopaths
		86904	Activities of nurses, masseurs, physiotherapists or other para-medical practitioners
		86905	Activities of independent diagnostic/pathological laboratories
		86906	Activities of independent blood banks

Group	Class	Sub-class	Description
		86909	Other human health activities n.e.c. (including independent ambulance activities)
DIVISION 87 : RESIDENTIAL CARE ACTIVITIES			
871	8710		Nursing care facilities
			Nursing care facilities This class includes homes for the elderly with nursing care, convalescent homes, rest homes with nursing care, nursing care facilities
		87100	Nursing care facilities
872	8720		Residential care activities for mental retardation, mental health and substance abuse
			Residential care activities for mental retardation, mental health and substance abuse This class includes the provision of residential care (but not licensed hospital care) to people with mental retardation, mental illness, or substance abuse problems. Facilities provide room, board, protective supervision and counseling and some health care. It also includes provision of residential care and treatment for patients with mental health and substance abuse illnesses. This class excludes: - social work activities with accommodation, such as temporary homeless shelters, see 8790
		87200	Residential care activities for mental retardation, mental health and substance abuse
873	8730		Residential care activities for the elderly and disabled
			Residential care activities for the elderly and disabled This class includes assisted-living facilities, continuing care retirement communities, homes for the elderly with minimal nursing care, rest homes without nursing care
		87300	Residential care activities for the elderly and disabled
879	8790		Other residential care activities n.e.c.
			Other residential care activities n.e.c. This class includes activities provided on a round-the-clock basis directed to provide social assistance to children and special categories of persons with some limits on ability for self-care, but where medical treatment or education are not important elements such as orphanages, children's boarding homes and hostels, temporary homeless shelters, institutions that take care of unmarried mothers and their children. The activities may be carried out by government offices or private organizations. This class excludes: - funding and administration of compulsory social security programmes, see 8430 - nursing care facilities, see 8710 - residential care activities for the elderly or disabled, see 8730 - adoption activities, see 8890 - short-term shelter activities for disaster victims, see 8890
		87900	Other residential care activities n.e.c.

Group	Class	Sub-class	Description
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DIVISION 88 : SOCIAL WORK ACTIVITIES WITHOUT ACCOMMODATION

881	8810		Social work activities without accommodation for the elderly and disabled
			Social work activities without accommodation for the elderly and disabled This class includes social, counseling, welfare, referral and similar services which are aimed at the elderly and disabled in their homes or elsewhere and carried out by government offices or by private organizations, national or local self-help organizations and by specialists providing counseling services
889	8890	88100	Social work activities without accommodation for the elderly and disabled
			Other social work activities without accommodation n.e.c. Other social work activities without accommodation n.e.c. This class includes social counselling, welfare, refugee, referral and similar services which are delivered to individuals and families in their homes or elsewhere and carried out by government offices or by private organizations, disaster relief organizations and national or local self-help organizations and by specialists providing counselling services such as child day-care activities, community and neighbourhood activities, charitable activities like fund-raising or other supporting activities aimed at social work
		88900	Other social work activities without accommodation n.e.c.

SECTION R : Arts, entertainment and recreation

DIVISION 90 : CREATIVE, ARTS AND ENTERTAINMENT ACTIVITIES

900	9000		Creative, arts and entertainment activities
			Dramatic arts, music and other arts activities
		90001	Stage production and related activities
		90002	Operation of concert and theatre halls and other arts facilities
		90003	Activities of sculptors, painters, cartoonists, engravers, etchers etc.
		90004	Activities of individual writers, for all subjects including fictional writing, technical writing etc.
		90005	Activities of independent journalists
		90006	Activities of restoring of works of art such as paintings etc.
		90009	Other creative arts and and entertainment activities

DIVISION 91 : LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES

910	9101		Libraries, archives, museums and other cultural activities
			Library and archives activities This class includes documentation and information activities of libraries of all kinds, reading, listening and viewing rooms, public archives providing service to the general public or to a special clientele, such as students, scientists, staff, members as well as operation of government archive
		91010	Library and archives activities
		9102	Museums activities and operation of historical sites and buildings This class includes operation of museums of all kinds and operation of historical sites and buildings This class excludes: - renovation and restoration of historical sites and buildings, see section F - restoration of works of art and museum collection objects, see 9000

Group	Class	Sub-class	Description
	9103	91020	- activities of libraries and archives, see 9101 Museums activities and operation of historical sites and buildings
			Botanical and zoological gardens and nature reserves activities This class includes operation of botanical and zoological gardens, including children's zoos, operation of nature reserves including wildlife preservation, etc. This class excludes: - landscape and gardening services, see 8130 - operation of sport fishing and hunting preserves, see 9319
		91030	Botanical and zoological gardens and nature reserves activities
DIVISION 92 : GAMBLING AND BETTING ACTIVITIES			
920	9200		Gambling and betting activities Gambling and betting activities This class includes bookmaking and other betting operations, off-track betting, operation of casinos, including "floating casinos", sale of lottery tickets, operation (exploitation) of coin-operated gambling machines, operation of virtual gambling web sites This class excludes: - operation (exploitation) of coin-operated games, see 9329
		92001	Wholesale of lottery tickets
		92002	Retail sale of lottery tickets
		92009	Other gambling and betting activities
DIVISION 93 : SPORTS ACTIVITIES AND AMUSEMENT AND RECREATION ACTIVITIES			
931	9311		Sports activities Operation of sports facilities This class includes organization and operation of outdoor or indoor sports events for professionals or amateurs by organizations with own facilities
		93110	Operation of sports facilities
	9312		Activities of sports clubs This class includes the activities of sports clubs, which, whether professional, semi-professional or amateur clubs, give their members the opportunity to engage in sporting activities.
		93120	Activities of sports clubs
	9319		Other sports activities This class includes activities of producers or promoters of sports events, with or without facilities, activities of individual own-account sportsmen and athletes, referees, judges, timekeepers etc. activities of sports leagues and regulating bodies, activities related to promotion of sporting events, activities of racing stables, kennels and garages, operation of sport fishing, support activities for sport or recreational fishing
		93190	Other sports activities
932	9321		Other amusement and recreation activities Activities of amusement parks and theme parks
		93210	Activities of amusement parks and theme parks
	9329		Other amusement and recreation activities n.e.c.
		93290	Other amusement and recreation activities n.e.c.

Group	Class	Sub-class	Description
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SECTION S : OTHER SERVICE ACTIVITIES

DIVISION 94 : ACTIVITIES OF MEMBERSHIP ORGANIZATIONS

941	9411		Activities of business, employers and professional membership organizations
			Activities of business and employers membership organizations This class includes activities of chambers of commerce, guilds and similar organisations, federations of such organisations
942	9412	94110	Activities of business and employers membership organisations
			Activities of professional membership organizations This class includes the activities of associations of writers, painters, lawyers, doctors, journalists and other similar organisations
942	9420	94120	Activities of professional membership organizations
			Activities of trade unions
949	9491		Activities of trade unions This class includes promoting of the interests of organized labor and union employees, activities of associations whose members are employees interested chiefly in the representation of their views concerning the salary and work situation, and in concerted action through organization
		94200	Activities of trade unions
949	9491		Activities of other membership organizations
			Activities of religious organizations This class includes activities of religious organizations or individuals providing services directly to worshippers in churches, mosques, temples, synagogues or other places, activities of organizations furnishing monastery and convent services, religious retreat activities
949	9492	94910	Activities of religious organizations
			Activities of political organizations
949	9499	94920	Activities of political organizations
			Activities of other membership organizations n.e.c.
		94990	Activities of other membership organizations n.e.c.

DIVISION 95 : REPAIR OF COMPUTERS AND PERSONAL AND HOUSEHOLD GOODS

951	9511		Repair of computers and communication equipment
			Repair of computers and peripheral equipment
951	9512	95111	Repair and maintenance of computer and peripheral equipment
		95112	Repair and maintenance of automated terminals like automatic teller machines, point-of-sale (POS) terminals, not mechanically operated
952	9521		Repair of communication equipment This class includes repair and maintenance of cordless telephones, cellular phones, fax machines, commercial TV and video cameras etc.
		95120	Repair of communication equipment
952	9521		Repair of personal and household goods
			Repair of consumer electronics This class includes repair and maintenance of television, radio receivers, VCR, CD players, household-type video cameras etc.

Group	Class	Sub-class	Description
		95210	Repair of consumer electronics
	9522		Repair of household appliances and home and garden equipment
		95221	Repair and servicing of household appliances (refrigerators, stoves, washing machines, clothes dryers, room air conditioners, etc.)
		95222	Repair and servicing of home and garden equipment such lawn mowerrs, edgers, trimmers etc.
	9523		Repair of footwear and leather goods
		95230	Repair of footwear and leather goods
	9524		Repair of furniture and home furnishings
		95240	Repair of furniture and home furnishings
	9529		Repair of personal and household goods, n.e.c.
		95291	Repair of bicycles
		95292	Repair and alteration of clothing
		95293	Repair and alteration of jewellery
		95294	Repair of watches, clocks and their parts
		95295	Repair of musical instruments
		95299	Repair of other personal and household goods n.e.c.

DIVISION 96 : OTHER PERSONAL SERVICE ACTIVITIES

			Other personal service activities
	9601		Washing and (dry-) cleaning of textile and fur products
			This class includes laundry collection and delivery; repair and minor alteration of garments when done in connection in cleaning
		96010	Washing and (dry-) cleaning of textile and fur products
	9602		Hairdressing and other beauty treatment
			This class includes hair washing, trimming and cutting, setting, dyeing, tinting, waving, straightening and similar activities for men and women, shaving and beard trimming, facial massage, manicure and pedicure, make-up etc.
		96020	Hairdressing and other beauty treatment
	9603		Funeral and related activities
			This class includes burial and incineration of human or animal corpses and related activities, maintenance of graves and mausoleums
		96030	Funeral and related activities
	9609		Other personal service activities n.e.c.
		96091	Social activities such as escort services, marriage bureaus
		96092	Pet care services such as boarding, grooming and training pets etc.
		96093	Shoe shiners, porters, valet car parkers etc.
		96094	Coin-operated personal service machines such as photo booths, weighing machines, blood pressure checking machines etc.
		96095	Activities of sauna and steam baths, massage salons etc.
		96096	Astrological and spiritualists' activities
		96097	Activities of aaya, dhai, governess, baby sitter etc.
		96098	General household maintenance activities like grooming of the floor, dusting, cleaning of utensils etc.

Group	Class	Sub-class	Description
SECTION T : ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS AND SERVICES-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE			
DIVISION 97 : ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS OF DOMESTIC PERSONNEL			
970	9700		Activities of households as employers of domestic personnel Activities of households as employers of domestic personnel This class includes activities of private households as employers of domestic personnel such as maids, cooks, waiter, valets butlers, laundresses, gardeners, gate-keepers, chauffeurs, care-takers, governesses, babysitters, tutors, secretaries etc. It allows the domestic personnel employed to state the activity of their employer in censuses or studies, even though the employer employer in censuses or studies, even though the employer is an individual. The product produced by this activity is consumed by the employing household.
		97000	Activities of households as employers of domestic personnel
DIVISION 98 : UNDIFFERENTIATED GOODS- AND SERVICES-PRODUCING ACTIVITIES OF PRIVATE HOUSEHOLDS FOR OWN USE			
981	9810		Undifferentiated goods-producing activities of private households for own use Undifferentiated goods-producing activities of private households for own use This class includes the undifferentiated subsistence goods-producing activities of households, that is the activities of households, that are engaged in a variety of activities that produce goods for their own subsistence. These activities include hunting and gathering, farming, the production of shelter and clothing and other goods produced by the household for its own subsistence. In application, if households are also engaged in the production of marketed goods, they are classified to the appropriate goods-producing industry of NIC. If they are principally engaged in a specific goods-producing subsistence activity, they are classified to the appropriate goods-producing industry of NIC
		98100	Undifferentiated goods-producing activities of private households for own use
982	9820		Undifferentiated service-producing activities of private households for own use Undifferentiated service-producing activities of private households for own use This class contains the undifferentiated subsistence services-producing activities of households. These activities include cooking, teaching, caring for household members and other services produced by the household for its own subsistence. In application, if households are also engaged in the production of multiple goods for subsistence purposes, they are classified to the undifferentiated goods-producing subsistence activities of households
		98200	Undifferentiated service-producing activities of private households for own use
SECTION U: ACTIVITIES OF EXTRATERRITORIAL ORGANISATIONS AND BODIES			
DIVISION 99 : ACTIVITIES OF EXTRATERRITORIAL ORGANIZATIONS AND BODIES			
990	9900		Activities of extraterritorial organizations and bodies Activities of extraterritorial organizations and bodies This class includes the activities of international organisations such as the United Nations and its agencies, IMF, World Bank, European Commission, OPEC etc.
		99000	Activities of extraterritorial organizations and bodies

Part-III
Concordance Tables

CONCORDANCE BETWEEN 4-DIGIT INDUSTRY CLASSES OF NIC-2008 AND NIC-2004

The following table shows links between NIC-2008 and NIC-2004. (p) denotes part, +denotes aggregation of classes.

Part of industry class insignificant in Indian perspective has been ignored.

NIC-2008	NIC-2004
0111	0111(p)
0112	0111(p)
0113	0111(p)+0112(p)
0114	0111(p)
0115	0111(p)
0116	0111(p)
0119	0111(p)+0112(p)
0121	0113(p)
0122	0113(p)
0123	0113(p)
0124	0113(p)
0125	0112(p)+0113(p)
0126	0113(p)
0127	0113(p)
0128	0111(p)+0113(p)
0129	0111(p)
0130	0112(p)+0200(p)
0141	0121(p)
0142	0121(p)
0143	0122(p)
0144	0121(p)
0145	0122(p)
0146	0122(p)
0149	0122(p)
0150	0130
0161	0140(p)
0162	0140(p)
0163	0111(p)+0140(p)

NIC-2008	NIC-2004
0164	0140(p)
0170	0150
0210	0200(p)
0220	0200(p)
0230	0113(p)+0200(p)
0240	0200(p)
0311	0501(p)
0312	0501(p)
0321	0502(p)
0322	0502(p)
0510	1010(p)
0520	1020(p)
0610	1110(p)
0620	1110(p)
0710	1310(p)
0721	1200(p)
0729	1320(p)
0810	1410(p)
0891	1421(p)
0892	1030(p)
0893	1422(p)
0899	1429(p)
0910	1110(p)+1120+7421(p)
0990	1010(p)+1020(p)+1030(p)+1200(p)+1310(p)+1320(p)+1410(p)+ 1421(p)+1422(p)+1429(p)+4510(p)+7421(p)
NIC-2008	NIC-2004
1010	1511
1020	1512(p)
1030	1513(p)
1040	1514
1050	1520
1061	1531
1062	1532
1071	1541

NIC-2008	NIC-2004
1072	1542
1073	1543
1074	1544(p)
1075	1512(p)+1513(p)+1544(p)+1549(p)
1079	1549(p)+2429(p)
1080	1533
1101	1551
1102	0113(p)+1552
1103	1553
1104	1554
1200	1600
1311	1711(p)+1713(p)
1312	1711(p)+1713(p)
1313	1712+1714
1391	1730(p)
1392	1721(p)+1722(p)+1725(p)
1393	1722(p)+1725(p)
1394	1723(p)
1399	1724+1729
1410	1810
1420	1820(p)
1430	1730(p)
1511	1820(p)+1911
1512	1912+3699(p)
1520	1920
1610	2010
1621	2021
1622	2022
1623	2023(p)
1629	2029(p)+3699(p)
1701	2101
1702	2102
1709	2109+3699(p)
1811	2221

NIC-2008	NIC-2004
1812	2222
1820	2230
1910	2310
1920	1010(p)+1020(p)+2320
2011	2330(p)+2411+2429(p)
2012	2412
2013	2413
2021	2421
2022	2422
2023	2424
2029	2429(p)
2030	2430
2100	2423
2211	2511
2219	2519(p)
2220	2520(p)
2310	2610(p)
2391	2692
2392	2691(p)+2693
2393	2691(p)
2394	2694
2395	2695
2396	2696
2399	2699
2410	2711+2712+2713+2714+2715+2716+2717+2718+2719
2420	2720
2431	2731
2432	2732
2511	2811(p)
2512	2812(p)
2513	2813(p)
2520	2927(p)
2591	2891
2592	2892(p)

NIC-2008	NIC-2004
2593	2893(p)+2929(p)
2599	2899(p)
2610	3210(p)
2620	3000(p)
2630	3220(p)
2640	3230(p)
2651	3312(p)+3313(p)
2652	3330(p)
2660	3311(p)
2670	3312(p)+3320(p)
2680	2429(p)
2710	3110(p)+3120(p)
2720	3140(p)
2731	3130(p)
2732	3130(p)
2733	3120(p)
2740	3150(p)
2750	2930
2790	3120(p)+3130(p)+3150(p)+3190(p)
2811	2911(p)
2812	2912(p)
2813	2912(p)
2814	2913(p)
2815	2914(p)
2816	2915(p)
2817	3000(p)
2818	2922(p)
2819	2919(p)
2821	2921(p)
2822	2922(p)
2823	2923(p)
2824	2924(p)
2825	2925(p)
2826	2926(p)

NIC-2008	NIC-2004
2829	2929(p)
2910	3410
2920	3420(p)
2930	3430
3011	3511(p)
3012	3512(p)
3020	3520(p)
3030	3530(p)
3040	2927(p)
3091	3591
3092	3592
3099	3599(p)
3100	3610
3211	3691
3212	3699(p)
3220	3692(p)
3230	3693
3240	3694(p)
3250	3311(p)+3320(p)
3290	3699(p)
3311	2811(p)+2812(p)+2813(p)+2892(p)+2893(p)+2899(p)+2927(p)+ 2929(p)+3420(p)
3312	2911(p)+2912(p)+2913(p)+2914(p)+2915(p)+2919(p)+2921(p)+ 2922(p)+2923(p)+2924(p)+2925(p)+2926(p)+ 2929(p)+3110(p)+3699(p)+7250(p)
3313	3220(p)+3311(p)+3312(p)+3313(p)+3320(p)
3314	2520(p)+3110(p)+3120(p)+3130(p)+3140(p)+3150(p)+3190(p)+ 3210(p)
3315	3511(p)+3512(p)+3520(p)+3530(p)+3599(p)+6303(p)
3319	1721(p)+1723(p)+2023(p)+2029(p)+2519(p)+2520(p)+2610(p)+ 2699(p)+3311(p)+3312(p)+3330(p)+3692(p)+ 3694(p)
3320	2813(p)+2911(p)+2912(P)+2914(p)+2915(p)+2919(p)+2921(p)+ 2922(p)+2923(p)+2924(p)+2925(p)+2926(p)+ 2929(p)+3000(p)+3110(p)+3220(p)+3311(p)+3313(p)

NIC-2008	NIC-2004
3510	4010
3520	4020
3530	4030
3600	4100
3700	9000(p)
3811	9000(p)
3812	9000(p)
3821	9000(p)
3822	9000(p)
3830	3710+3720
3900	9000(p)
4100	4520(p)
4210	4520(p)
4220	4520(p)
4290	4520(p)
4311	4510(p)
4312	4510(p)
4321	4530(p)
4322	4530(p)
4329	4530(p)
4330	4540
4390	4520(p)
4510	5010
4520	5020
4530	5030
4540	5040
4610	5110
4620	5121
4630	5122
4641	5131
4649	5139(p)
4651	5151
4652	5152+5139(p)
4653	5159(p)

NIC-2008	NIC-2004
4659	5159(p)
4661	5141
4662	5142
4663	5143
4669	5149+5139(p)
4690	5190(p)
4711	5211
4719	5219
4721	5220(p)
4722	5220(p)
4723	5220(p)
4730	5050
4741	5239(p)
4742	5233(p)
4751	5232(p)
4752	5234
4753	5233(p)+5239(p)
4759	5233(p)
4761	5239(p)
4762	5233(p)
4763	5239(p)
4764	5239(p)
4771	5232(p)
4772	5231
4773	5239(p)
4774	5240
4781	5252(p)
4782	5252(p)
4789	5252(p)
4791	5251+5259(p)
4799	5259(p)
4911	6010(p)
4912	6010(p)
4921	6021(p)

NIC-2008	NIC-2004
4922	6021(p)+6022
4923	6023
4930	6030
5011	6110(p)
5012	6110(p)
5021	6120(p)
5022	6120(p)
5110	6210(p)+6220(p)
5120	6210(p)+6220(p)
5210	6302
5221	6303(p)
5222	6303(p)
5223	6303(p)
5224	6301
5229	6309
5310	6411
5320	6412
5510	5510(p)
5520	5510(p)
5590	5510(p)
5610	5520(p)
5621	5520(p)
5629	5520(p)
5630	5520(p)
5811	2211(p)+7240(p)
5812	2211(p)+7240(p)
5813	2212+7240(p)
5819	2219+7420(p)
5820	7221
5911	9211(p)+9213(p)
5912	9211(p)
5913	9211(p)
5914	9212
5920	2213+9211(p)

NIC-2008	NIC-2004
6010	9213(p)
6020	9213(p)
6110	6420(p)
6120	6420(p)
6130	6420(p)
6190	6420(p)
6201	7229(p)
6202	7210+7229(p)
6209	7290(p)
6311	7230
6312	7240(p)
6391	9220
6399	7290(p)+7499(p)
6411	6511
6419	6519
6420	6599(p)
6430	6599(p)
6491	6591
6492	6592
6499	6599(p)
6511	6601(p)
6512	6603
6520	6601(p)
6530	6602(p)
6611	6711
6612	6712
6619	6719
6621	6720(p)
6622	6720(p)
6629	6720(p)
6630	6602(p)+6712(p)
6810	7010
6820	7020
6910	7411

NIC-2008	NIC-2004
6920	7412
7010	7414(P)
7020	7414(p)
7110	7421(p)
7120	7422
7210	7310
7220	7320
7310	7430
7320	7413
7410	7499(p)
7420	7494
7490	7414(p)+7421(p)+7492(p)+7499(p)
7500	8520
7710	7111(p)
7721	7130(p)
7722	7130(p)
7729	7130(p)
7730	7111(p)+7112+7113+7121+7122+7123+7129
7740	6599(p)
7810	7491(p)
7820	7491(p)
7830	7491(p)
7911	6304(p)
7912	6304(p)
7990	6304(p)
8010	7492(p)
8020	7492(p)
8030	7492(p)
8110	7493(p)
8121	7493(p)
8129	7493(p)+9000(p)
8130	9000(p)
8211	7499(p)
8219	7499(p)

NIC-2008	NIC-2004
8220	7499(p)
8230	7499(p)
8291	7499(p)
8292	7495
8299	7499(p)
8411	7511
8412	7512
8413	7513
8421	7521
8422	7522
8423	7523
8430	7530
8510	8010
8521	8021
8522	8022+8090(p)
8530	8030
8541	9241(p)
8542	8090(p)
8549	8090(p)
8550	7499(p)
8610	8511
8620	8512
8690	8519(p)
8710	8519(p)
8720	8531(p)
8730	8531(p)
8790	8531(p)
8810	8532(p)
8890	8532(p)
9000	9214
9101	9231
9102	9232
9103	9233
9200	5190(p)+5259(p)+9249(p)

NIC-2008	NIC-2004
9311	9241(p)
9312	9241(p)
9319	9241(p)
9321	9249(p)
9329	9219+9249(p)
9411	9111
9412	9112
9420	9120
9491	9191
9492	9192
9499	9199
9511	7250(p)
9512	3220(p)
9521	3230(p)+5260(p)
9522	5260(p)
9523	5260(p)
9524	3610(p)
9529	5260(p)
9601	9301
9602	9302
9603	9303
9609	9309
9700	9500
9810	9600
9820	9700
9900	9900

Part-IV
Explanatory Notes
{NIC-2008}

A : AGRICULTURE, FORESTRY AND FISHING

This section includes the exploitation of vegetal and animal natural resources, comprising the activities of growing of crops, raising and breeding of animals, harvesting of timber and other plants, animals or animal products from a farm or their natural habitats.

01 Crop and animal production, hunting and related service activities

This division distinguishes two basic activities, production of crop products and production of animal products. This division includes the form of organic agriculture, as well as growing of genetically modified crops and raising of genetically modified animals.

Also included are service activities incidental to agriculture and hunting, trapping and related activities.

Group 015 (Mixed farming) breaks with the usual principles for identifying main activity. It accepts that many agricultural holdings have reasonably balanced crop and animal production and that it would be arbitrary to classify them in one category or the other.

Agricultural activity excludes any subsequent processing of the agricultural products (classified under divisions 10 and 11 (Manufacture of food products and beverages) and division 12 (Manufacture of tobacco products)), beyond that needed to prepare them for the primary markets. However, the preparation of products for the primary markets is included here.

The division excludes field construction (e.g. agricultural land terracing, drainage, preparing rice paddies etc.) classified in section F (Construction) and buyers and cooperative associations engaged in the marketing of farm products classified in section G.

011 Growing of non-perennial crops

This group includes the growing of non-perennial crops, i.e. plants that do not last for more than two growing seasons. Included is the growing of these plants for the purpose of seed production.

012 Growing of perennial crops

This class includes growing of perennial crops, i.e. plants that lasts for more than two growing seasons, either dying back after each season or growing continuously. Included is the growing of these plants for the purpose of seed production.

013 Plant propagation

014 Animal production

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

This group excludes:

- farm animal boarding and care, see 0162
- production of hides and skins from slaughterhouses, see 1010

015 Mixed farming

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 sense of harvesting agricultural products), done on a fee or

contract basis. Also included are post-harvest crop activities, aimed at preparing agricultural products for the primary market.

017 Hunting, trapping and related service activities

02 Forestry and logging

This division includes the production of roundwood for the forest-based manufacturing industries (ISIC divisions 16 and 17) as well as the extraction and gathering of wild growing non-wood forest products. Besides the production of timber, forestry activities result in products that undergo little processing, such as firewood, charcoal, wood chips and roundwood used in an unprocessed form (e.g. pit-props, pulpwood etc.). These activities can be carried out in natural or planted forests.

021 Silviculture and other forestry activities

022 Logging

023 Gathering of non-wood forest products

024 Support services to forestry

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 goal of capturing or gathering fish, crustaceans, molluscs and other marine organisms and products (e.g. aquatic plants, pearls, sponges etc).

Also included are activities that are normally integrated in the process of production for own account (e.g. seeding oysters for pearl production).

This division does not include building and repairing of ships and boats (3011, 3315) and sport or recreational fishing activities (9319). Processing of fish, crustaceans or molluscs is excluded, whether at land-based plants or on factory ships (1020).

031 Fishing

This group includes “capture fishery”, i.e. the hunting, collecting and gathering activities directed at removing or collecting live wild aquatic organisms (predominantly fish, molluscs and crustaceans) including plants from the oceanic, coastal or inland waters for human consumption and other purposes by hand or more usually by various types of fishing gear such as nets, lines and stationary traps. Such activities can be conducted on the intertidal shoreline (e.g. collection of molluscs such as mussels and oysters) or shore based netting, or from home-made dugouts or more commonly using commercially made boats in inshore, coastal waters or offshore waters. Unlike in aquaculture (group 032), the aquatic resource being captured is usually common property resource irrespective of whether the harvest from this resource is undertaken with or without exploitation rights. Such activities also include fishing restocked water bodies.

032 Aquaculture

This group includes “aquaculture” (or aqua farming), i.e. the production process involving the culturing or farming (including harvesting) of aquatic organisms (fish, molluscs, crustaceans, plants, crocodiles, alligators and amphibians) using techniques designed to increase the production of the organisms in question beyond the natural capacity of the environment (for example regular stocking, feeding and protection from predators).

Culturing/farming refers to the rearing up to their juvenile and/or adult phase under captive conditions of the above organisms. In addition, “aquaculture” also encompasses individual, corporate or state ownership of the individual organisms throughout the rearing or culture stage, up to and including harvesting.

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 be achieved by different methods such as underground or surface mining, well operation, seabed mining etc.

This section includes supplementary activities aimed at preparing the crude materials for marketing, for example, crushing, grinding, cleaning, drying, sorting, concentrating ores, liquefaction of natural gas and agglomeration of solid fuels. These operations are often accomplished by the units that extracted the resource and/or others located nearby. Mining activities are classified into divisions, groups and classes on the basis of the principal mineral produced. Divisions 05, 06 are concerned with mining and quarrying of fossil fuels (coal, lignite, petroleum, gas); divisions 07, 08 concern metal ores, various minerals and quarry products.

Some of the technical operations of this section, particularly related to the extraction of hydrocarbons, may also be carried out for third parties by specialized units as an industrial service which is reflected in division 09.

This section excludes:

- processing of the extracted materials, see section C (Manufacturing)
- usage of the extracted materials without a further transformation for construction purposes, see section F (Construction)
- bottling of natural spring and mineral waters at springs and wells, see 1104
- crushing, grinding or otherwise treating certain earths, rocks and minerals not carried on in conjunction with mining and quarrying, see 2399
- collection, purification and distribution of water, see 3600
- site preparation for mining, see 4312
- geophysical, geologic and seismic surveying, see 7110

05 Mining of coal and lignite

The extraction of solid mineral fuels includes underground or open-cast mining and includes operations (e.g. grading, cleaning, compressing and other steps necessary for transportation etc.) leading to a marketable product. It does not include coking (see 1910), services incidental to coal or lignite mining (see 0990) or the manufacture of briquettes (see 1920).

051 Mining of hard coal

052 Mining of lignite

06 Extraction of crude petroleum and natural gas

This division includes the production of crude petroleum, the mining and extraction of oil from oil shale and oil sand the production of natural gas and recovery of hydrocarbon liquids. This division includes the activities of operating and/or developing oil and gas field properties. Such activities may include drilling, completing and equipping wells; operating separators, emulsion breakers, desilting equipment and field gathering lines for crude petroleum and all other activities in the preparation of oil and gas up to the point of shipment from the producing. This division includes the production of oil, the mining and extraction of oil from oil shale and oil sands and the production of gas and hydrocarbon liquids, through gasification, liquefaction and pyrolysis of coal at the mine site.

This division excludes:

- oil and gas field services, performed on a fee or contract basis, see 0910
- oil and gas well exploration, see 0910
- test drilling and boring, see 0910
- refining of petroleum products, see 1920
- geophysical, geologic and seismic surveying, see 7110

061 Extraction of crude petroleum

062 Extraction of natural gas

07 Mining of metal ores

This division includes mining for metallic minerals (ores), performed through underground or open-cast extraction, seabed mining etc. Also included are ore dressing and beneficiating operations, such as crushing, grinding, washing, drying, sintering, calcining or leaching ore, gravity separation or flotation operations.

This division excludes:

- roasting of iron pyrites, see 2011
- production of aluminum oxide, see 2420
- operation of blast furnaces, see 2410, 2420

071 Mining of iron ores

072 Mining of non-ferrous metal ores

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

08 Other mining and quarrying

This division includes 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 construction (e.g. sands, stones etc.), manufacture of materials (e.g. clay, gypsum, calcium etc.), manufacture of chemicals etc.

This division does not include processing (except crushing, grinding, cutting, cleaning, drying, sorting and mixing) of the minerals extracted.

081 Quarrying of stone, sand and clay

089 Mining and quarrying n.e.c.

09 Mining support service activities

This division includes specialized support services incidental to mining provided on a fee or contract basis. It includes exploration services through traditional prospecting methods such as taking core samples and making geological observations as well as drilling, test-drilling or redrilling for oil wells, metallic and non-metallic minerals. Other typical services cover building oil and gas well foundations, cementing oil and gas well casings, cleaning, bailing and swabbing oil and gas wells, draining and pumping mines, overburden removal services at mines, etc.

091 Support activities for petroleum and natural gas mining

099 Support activities for other mining and quarrying

C: MANUFACTURING

Manufacturing includes the physical or chemical transformation of materials, substances, or components into new products, although this cannot be used as the single universal criterion for defining manufacturing (see remark on processing of waste below). The materials, substances, or components transformed are raw materials that are products of agriculture, forestry, fishing, mining or quarrying as well as products of other manufacturing activities. Substantial alteration, renovation or reconstruction of goods is generally considered to be manufacturing.

Units engaged in manufacturing are often described as plants, factories or mills and characteristically use power driven machines and materials-handling equipment. However, units that transform materials or substances into new products by hand or in the worker's home and those engaged in selling to the general public of products made on the same premises from which they are sold, such as bakeries and custom tailors, are also included in this section. Manufacturing units may process materials or may contract with other units to process their materials for them. Both types of units are included in manufacturing.

The output of a manufacturing process may be finished in the sense that it is ready for utilization or consumption, or it may be semi-finished in the sense that it is to become an input for further manufacturing. For example, the output of alumina refining is the input used in the primary production of aluminum; primary aluminum is the input to aluminum wire drawing; and aluminum wire is the input for the manufacture of fabricated wire products.

Manufacture of specialized components and parts of, and accessories and attachments to, machinery and equipment is, as a general rule, classified in the same class as the manufacture of the machinery and equipment for which the parts and accessories are intended. Manufacture of unspecialized components and parts of machinery and equipment, e.g. engines, pistons, electric motors, electrical assemblies, valves, gears, roller bearings, is classified in the appropriate class of manufacturing, without regard to the machinery and equipment in which these items may be included. However, making specialized components and accessories by moulding or extruding plastics materials is included in class 2220.

Assembly of the component parts of manufactured products is considered manufacturing. This includes the assembly of manufactured products from either self-produced or purchased components.

The recovery of waste, i.e. the processing of waste into secondary raw materials is classified in class 3830 (Materials recovery). While this may involve physical or chemical transformations, this is not considered to be a part of manufacturing. The primary purpose of these activities is considered to be the treatment or processing of waste and they are therefore classified in Section E (Water supply; sewerage, waste management and remediation activities). However, the manufacture of new final products (as opposed to secondary raw materials) is classified in manufacturing, even if these processes use waste as an input. For example, the production of silver from film waste is considered to be a manufacturing process.

Specialized maintenance and repair of industrial, commercial and similar machinery and equipment is, in general, classified in division 33 (Repair, maintenance and installation of machinery and equipment). However, the repair of computers and personal and household goods is classified in division 95 (Repair of computers and personal and household goods), while the repair of motor vehicles is classified in division 45 (Wholesale and retail trade and repair of motor vehicles and motorcycles). The installation of machinery and equipment, when carried out as a specialized activity, is classified in 3320.

Remark: The boundaries of manufacturing and the other sectors of the classification system can be somewhat blurry.

As a general rule, the activities in the manufacturing section involve the transformation of materials into new products. Their output is a new product. However, the definition of what constitutes a new product can be somewhat subjective. As clarification, the following activities are considered manufacturing in ISIC:

- Milk pasteurizing and bottling (see 1050)
- Fresh fish processing (oyster shucking, fish filleting), not done on a fishing boat (see 1020)
- Printing and related activities (see 1811, 1812)
- Ready-mixed concrete production (see 2395)
- Leather converting (see 1511)
- Wood preserving (see 1610)
- Electroplating, plating, metal heat treating, and polishing (see 2592)
- Rebuilding or remanufacturing of machinery (e.g. automobile engines, see 2910)
- Tyre retreading (see 2211)

Conversely, there are activities that, although sometimes involving transformation processes, are classified in other sections of ISIC (in other words, they are not classified as manufacturing). They include:

- Logging, classified in section A (Agriculture, forestry and fishing);
- Beneficiating of agricultural products classified in section A (Agriculture, forestry and fishing);
- Beneficiating of ores and other minerals, classified in section B (Mining and quarrying);
- Construction of structures and fabricating operations performed at the site of construction, classified in section F (Construction);
- Activities of breaking bulk and redistribution in smaller lots, including packaging, repackaging, or bottling products, such as liquors or chemicals; sorting of scrap; mixing paints to customer order; and cutting metals to customer order, produce a modified version of the same product are classified to section G (Wholesale and retail trade; repair of motor vehicles and motorcycles).

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 various intermediate products that are not directly food products. The activity often generates associated products of greater or lesser value (for example, hides from slaughtering or oilcake from oil production).

This division is organized by activities dealing with different kinds of products: meat, fish, fruit and vegetables, fats and oils, milk products, grain mill products, animal feeds and other food products. Production can be carried out for own account, as well as for third parties, as in custom slaughtering.

Some activities are considered manufacturing (for example, those performed in bakeries, pastry shops, and prepared meat shops etc. which sell their own production) even though there is retail sale of the products in the producers' own shop. However, where the processing is minimal and does not lead to a real transformation, the unit is classified to Wholesale and retail trade (section G).

Production of animal feeds from slaughter waste or by-products is classified in 1080, while processing food and beverage waste into secondary raw material is classified to 3830, and disposal of food and beverage waste in 3821.

101 Processing and preserving of meat

102 Processing and preserving of fish, crustaceans and mollusks

103 Processing and preserving of fruit and vegetables

104 Manufacture of vegetable and animal oils and fats

105 Manufacture of dairy products

106 Manufacture of grain mill products, starches and starch products

This group includes the milling of flour or meal from grains or vegetables, the milling, cleaning and polishing of rice, as well as the manufacture of flour mixes or doughs from these products. Also included in this group is the wet milling of corn and vegetables and the manufacture of starch and starch products.

107 Manufacture of other food products

This group includes the production of a variety of food products not included in previous groups of this division. This includes the production of bakery products, sugar and confectionery, macaroni noodles and similar products, prepared meals and dishes, coffee, tea and spices as well as perishable and specialty food products.

108 Manufacture of prepared animal feeds

11 Manufacture of beverages

This division includes the manufacture of beverages, such as nonalcoholic beverages and mineral water, manufacture of alcoholic beverages mainly through fermentation, beer and wine, and the manufacture of distilled alcoholic beverages.

This division excludes:

- production of fruit and vegetable juices, see 1030
- manufacture of milk-based drinks, see 1050
- manufacture of coffee, tea and maté products, see 1079

110 Manufacture of beverages

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

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 made-up textile articles, except apparel (e.g. household linen, blankets, rugs, cordage etc.). Growing of natural fibres is covered under division 01, while manufacture of synthetic fibres is a chemical process classified in class 2030. Manufacture of wearing apparel is covered in division 14.

131 Spinning, weaving and finishing of textiles

This group includes the manufacture of textiles, including preparatory operations, the spinning of textile fibres and the weaving of textiles. This can be done from varying raw materials, such as silk, wool, other animal, vegetable or manmade fibres, paper or glass etc. Also included in this group is the finishing of textiles and wearing apparel, i.e. bleaching, dyeing, dressing and similar activities.

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, rope, narrow woven fabrics, trimmings etc.

14 Manufacture of wearing apparel

This division includes all tailoring (ready-to-wear or made-to-measure), in all materials (e.g. leather, fabric, knitted and crocheted fabrics etc.), of all items of clothing (e.g. outerwear, underwear for men, women or children; work, city or casual clothing etc.) and accessories. There is no distinction made between clothing for adults and clothing for children, or between modern and traditional clothing. Division 14 also includes the fur industry (fur skins and wearing apparel).

141 Manufacture of wearing apparel, except fur apparel

142 Manufacture of articles of fur

143 Manufacture of knitted and crocheted apparel

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 products for final consumption. It also includes the manufacture of similar products from other materials (imitation leathers or leather substitutes), such as rubber footwear, textile luggage etc. The products made from leather substitutes are included here, since they are made in ways similar to those in which leather products are made (e.g. luggage) and are often produced in the same unit.

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.

152 Manufacture of footwear

16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials

This division includes the manufacture of wood products, such as lumber, plywood, veneers, wood containers, wood flooring, wood trusses, and prefabricated wood buildings. The production processes include sawing, planning, shaping, laminating, and assembling of wood products starting from logs that are cut into bolts, or lumber that may then be cut further, or shaped by lathes or other shaping tools. The lumber or other transformed wood shapes may also be subsequently planed or smoothed, and assembled into finished products, such as wood containers. With the exception of sawmilling, this division is subdivided mainly based on the specific products manufactured. This division does not include the manufacture of furniture (3100), or the installation of wooden fittings and the like (4330).

161 Sawmilling and planning of wood

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

This group includes the manufacture of products of wood, cork, straw or plaiting materials, including basic shapes as well as assembled products.

17 Manufacture of paper and paper products

This division includes the manufacture of pulp, paper and converted paper products. The manufacture of these products is grouped together because they constitute a series of vertically connected processes. More than one activity is often carried out in a single unit. There are essentially three activities: The manufacture of pulp involves separating the cellulose fibers from other impurities in wood or used paper. The manufacture of paper involves matting these fibers into a sheet. Converted paper products are made from paper and other materials by various cutting and shaping techniques, including coating and laminating activities. The paper

articles may be printed (e.g. wallpaper, gift wrap etc.), as long as the printing of information is not the main purpose. The production of pulp, paper and paperboard in bulk is included in class 1701, while the remaining classes include the production of further-processed paper and paper products.

170 Manufacture of paper and paper products

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 associated support activities, such as bookbinding, plate-making services, and data imaging. The support activities included here are an integral part of the printing industry, and a product (a printing plate, a bound book, or a computer disk or file) that is an integral part of the printing industry is almost always provided by these operations.

Processes used in printing include a variety of methods for transferring an image from a plate, screen, or computer file to a medium, such as paper, plastics, metal, textile articles, or wood. The most prominent of these methods entails the transfer of the image from a plate or screen to the medium through lithographic, gravure, screen or flexographic printing. Often a computer file is used to directly “drive” the printing mechanism to create the image or electrostatic and other types of equipment (digital or non-impact printing). Though printing and publishing can be carried out by the same unit (a newspaper, for example), it is less and less the case that these distinct activities are carried out in the same physical location.

This division also includes the reproduction of recorded media, such as compact discs, video recordings, software on discs or tapes, records etc.

This division excludes publishing activities (see section J).

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 associated support activities, such as bookbinding, plate-making services, and data imaging. Printing can be done using various techniques and on different materials.

182 Reproduction of recorded media

19 Manufacture of coke and refined petroleum products

This division includes the transformation of crude petroleum and coal into usable products. The dominant process is petroleum refining which involves the separation of crude petroleum into component products through such techniques as cracking and distillation. This division also includes the manufacture for own account of characteristic products (e.g. coke, butane, propane, petrol, kerosene, fuel oil etc.) as well as processing services (e.g. custom refining).

This division includes the manufacture of gases such as ethane, propane and butane as products of petroleum refineries.

Not included is the manufacture of such gases in other units (2011), manufacture of industrial gases (2011), extraction of natural gas (methane, ethane, butane or propane) (0600), and manufacture of fuel gas, other than petroleum gases (e.g. coal gas, water gas, producer gas, gasworks gas) (35420).

The manufacture of petrochemicals from refined petroleum is classified in division 20.

191 Manufacture of coke oven products

192 Manufacture of refined petroleum products

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 the production of basic chemicals that constitute the first industry group from the production of intermediate and end products produced by further processing of basic chemicals that make up the remaining industry classes.

201 Manufacture of basic chemicals, fertilizer and nitrogen compounds, plastics and synthetic rubber in primary forms

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

202 Manufacture of other chemical products

This group includes the manufacture of chemical products other than basic chemicals and man-made fibres. This includes the manufacture of a variety of goods such as pesticides, paints and inks, soap, cleaning preparations, perfumes and toilet preparations, explosives and pyrotechnic products, chemical preparations for photographic uses(including film and sensitized paper), gelatins, composite diagnostic preparations etc.

203 Manufacture of man-made fibres

21 Manufacture of pharmaceuticals, medicinal chemical and botanical products

This division includes the manufacture of basic pharmaceutical products and pharmaceutical preparations. This includes also the manufacture of medicinal chemical and botanical products.

210 Manufacture of pharmaceuticals, medicinal chemical and botanical products

22 Manufacture of rubber and plastics products

This division includes the manufacture of rubber and plastics products. This division is characterized by the raw materials used in the manufacturing process. However, this does not imply that the manufacture of all products made of these materials is classified here.

221 Manufacture of rubber products

This group includes the manufacture of rubber products

222 Manufacture of plastics products

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 products (e.g. flat glass, hollow glass, fibres, technical glassware etc.), ceramic products, tiles and baked clay products, and cement and plaster, from raw materials to finished articles. The manufacture of shaped and finished stone and other mineral products is also included in this division.

231 Manufacture of glass and glass products

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

This group includes the manufacture of intermediate and final products from mined or quarried non-metallic minerals, such as sand, gravel, stone or clay .

24 Manufacture of basic metals

This division includes the activities of smelting and/or refining ferrous and non-ferrous metals from ore, pig or scrap, using electro metallurgic and other process metallurgic techniques. This division also includes the

manufacture of metal alloys and super-alloys by introducing other chemical elements to pure metals. The output of smelting and refining, usually in ingot form, is used in rolling, drawing and extruding operations to make products such as plate, sheet, strip, bars, rods or wire, and in molten form to make castings and other basic metal products.

241 Manufacture of basic iron and steel

242 Manufacture of basic precious and other non-ferrous metals

243 Casting of metals

This group includes the manufacture of semi-finished products and various castings by a casting process.

This group excludes:

- Manufacture of finished cast products such as:

boilers and radiators, see 2512

cast household items see 2599

25 Manufacture of fabricated metal products, except machinery and equipment

This division includes the manufacture of “pure” metal products (such as parts, containers and structures), usually with a static, immovable function, as opposed to the following divisions 26-30, which cover the manufacture of combinations or assemblies of such metal products (sometimes with other materials) into more complex units that, unless they are purely electrical, electronic or optical, work with moving parts.

The manufacture of weapons and ammunition is also included in this division.

This division excludes:

- specialized repair and maintenance activities, see group 331
- specialized installation of machinery and other manufactured goods in buildings, see 3320

251 Manufacture of structural metal products, tanks, reservoirs and steam generators

This group includes the manufacture of structural metal products (such as metal frameworks or parts for construction), as well as metal container-type objects (such as reservoirs, tanks, central heating boilers) and steam generators.

252 Manufacture of weapons and ammunition

259 Manufacture of other fabricated metal products; metalworking service activities

This group includes general activities for the treatment of metal, such as forging or pressing, plating, coating, engraving, boring, polishing, welding etc., which are typically carried out on a fee or contract basis. This group also includes the manufacture of a variety of metal products, such as cutlery; metal hand tools and general hardware; cans and buckets; nails, bolts and nuts; metal household articles; metal fixtures; ships propellers and anchors; assembled railway track fixtures etc. for a variety of household and industrial uses.

26 Manufacture of computer, electronic and optical products

This division includes the manufacture of computers, computer peripherals, communications equipment, and similar electronic products, as well as the manufacture of components for such products. Production

processes of this division are characterized by the design and use of integrated circuits and the application of highly specialized miniaturization technologies. The division also contains the manufacture of consumer electronics, measuring, testing, navigating, and control equipment, irradiation, electro medical and electrotherapeutic equipment, optical instruments and equipment, and the manufacture of magnetic and optical media.

261 Manufacture of electronic components

262 Manufacture of computers and peripheral equipment

263 Manufacture of communication equipment

264 Manufacture of consumer electronics

265 Manufacture of measuring, testing, navigating and control equipment; watches and clocks

This group includes the manufacture of measuring, testing, navigating and control equipment for various industrial and non-industrial purposes, including time-based measuring devices such as watches and clocks and related devices.

266 Manufacture of irradiation, electro medical and electrotherapeutic equipment

267 Manufacture of optical instruments and equipment

268 Manufacture of magnetic and optical media

27 Manufacture of electrical equipment

This division includes the manufacture of products that generate, distribute and use electrical power. Also included is the manufacture of electrical lighting, signaling equipment and electric household appliances.

This division excludes the manufacture of electronic products (see division 26).

271 Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus

272 Manufacture of batteries and accumulators

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 material. This group also includes the insulating of wire and the manufacture of fiber optic cables.

274 Manufacture of electric lighting equipment

275 Manufacture of domestic appliances

279 Manufacture of other electrical equipment

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

This division includes the manufacture of machinery and equipment that act independently on materials either mechanically or thermally or perform operations on materials (such as handling, spraying, weighing or packing), including their mechanical components that produce and apply force, and any specially manufactured primary parts. This includes the manufacture of fixed and mobile or hand-held devices, regardless of whether they are designed for industrial, building and civil engineering, agricultural or home

use. The manufacture of special equipment for passenger or freight transport within demarcated premises also belongs within this division.

This division distinguishes between the manufacture of special-purpose machinery, i.e. machinery for exclusive use in an ISIC industry or a small cluster of ISIC industries, and general-purpose machinery, i.e. machinery that is being used in a wide range of ISIC industries.

This division also includes other special purpose machinery, not covered elsewhere in the classification, whether or not used in a manufacturing process, such as fairground amusement equipment, automatic bowling alley equipment, etc.

This division excludes the manufacture of metal products for general use (division 25), associated control devices, computer equipment, measurement and testing equipment, electricity distribution and control apparatus (divisions 26 and 27) and general-purpose motor vehicles (divisions 29 and 30).

281 Manufacture of general purpose machinery

This group includes the manufacture of general-purpose machinery, i.e. machinery that is being used in a wide range of ISIC industries. This can include the manufacture of components used in the manufacture of a variety of other machinery or the manufacture of machinery that support the operation of other businesses.

282 Manufacture of special-purpose machinery

This group includes the manufacture of special-purpose machinery, i.e. machinery for exclusive use in an ISIC industry or a small cluster of ISIC industries. While most of these are used in other manufacturing processes, such as food manufacturing or textile manufacturing, this group also includes the manufacture of machinery specific for other (non-manufacturing industries), such as aircraft launching gear or amusement park equipment.

29 Manufacture of motor vehicles, trailers and semi-trailers

This division includes the manufacture of motor vehicles for transporting passengers or freight. The manufacture of various parts and accessories, as well as the manufacture of trailers and semi-trailers, is included here. The maintenance and repair of vehicles produced in this division are classified in 4520.

291 Manufacture of motor vehicles

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

293 Manufacture of parts and accessories for motor vehicles

30 Manufacture of other transport equipment

This division includes the manufacture of transportation equipment such as ship building and boat manufacturing, the manufacture of railroad rolling stock and locomotives, air and spacecraft and the manufacture of parts thereof.

301 Building of ships and boats

This group includes the building of ships, boats and other floating structures for transportation and other commercial purposes, as well as for sports and recreational purposes.

302 Manufacture of railway locomotives and rolling stock

303 Manufacture of air and spacecraft and related machinery

304 Manufacture of military fighting vehicles

309 Manufacture of transport equipment n.e.c.

This group includes the manufacture of transport equipment other than motor vehicles and rail, water, air or space transport equipment and military vehicles.

31 Manufacture of furniture

This division includes the manufacture of furniture and related products of any material except stone, concrete and ceramic. The processes used in the manufacture of furniture are standard methods of forming materials and assembling components, including cutting, moulding and laminating. The design of the article, for both aesthetic and functional qualities, is an important aspect of the production process.

Some of the processes used in furniture manufacturing are similar to processes that are used in other segments of manufacturing. For example, cutting and assembly occurs in the production of wood trusses that are classified in division 16 (Manufacture of wood and wood products). However, the multiple processes distinguish wood furniture manufacturing from wood product manufacturing. Similarly, metal furniture manufacturing uses techniques that are also employed in the manufacturing of roll-formed products classified in division 25 (Manufacture of fabricated metal products). The molding process for plastics furniture is similar to the molding of other plastics products. However, the manufacture of plastics furniture tends to be a specialized activity.

310 Manufacture of furniture

32 Other manufacturing

This division includes the manufacture of a variety of goods not covered in other parts of the classification. Since this is a residual division, production processes, input materials and use of the produced goods can vary widely and usual criteria for grouping classes into divisions have not been applied here.

321 Manufacture of jewellery, bijouterie and related articles

This group includes the manufacture of jewellery and imitation jewellery articles.

322 Manufacture of musical instruments

323 Manufacture of sports goods

324 Manufacture of games and toys

325 Manufacture of medical and dental instruments and supplies

329 Other manufacturing n.e.c.

33 Repair and installation of machinery and equipment

The repair and maintenance of machinery and equipment includes specialized repair of goods produced in the manufacturing sector with the aim to restore machinery, equipment and other products to working order. The provision of general or routine maintenance (i.e. servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs is included.

This division does only include specialized repair and maintenance activities. A substantial amount of repair is also done by manufacturers of machinery, equipment and other goods, in which case the classification of units engaged in these repair and manufacturing activities is done according to the value-added principle which would often assign these combined activities to the manufacture of the good. The same principle is applied

for combined trade and repair. Rebuilding or remanufacturing of machinery and equipment is considered manufacturing. Repair and maintenance of goods that are utilized as capital goods as well as consumer goods is typically classified as repair and maintenance of household goods (e.g. office and household furniture repair, see 9524). Also included in this division is the specialized installation of machinery. However, the installation of equipment that forms an integral part of buildings or similar structures, such as installation of electrical wiring, installation of escalators or installation of air-conditioning systems, is classified as construction.

This division excludes:

- cleaning of industrial machinery, see 8129
- repair and maintenance of computers and communications equipment, see 951
- repair and maintenance of household goods, see 952

331 Repair of fabricated metal products, machinery and equipment

The repair and maintenance of fabricated metal products, machinery and equipment includes specialized repair of goods produced in the manufacturing sector with the aim to restore these metal products, machinery, equipment and other products to working order. The provision of general or routine maintenance (i.e. servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs is included.

This group excludes:

- rebuilding or remanufacturing of machinery and equipment, see corresponding class in divisions 25-31
- cleaning of industrial machinery, see 8129
- repair and maintenance of computers and communications equipment, see 951
- repair and maintenance of household goods, see 952

332 Installation of industrial machinery and equipment

D: ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY

This section includes the activity of providing electric power, natural gas, steam, hot water and the like through a permanent infrastructure (network) of lines, mains and pipes. The dimension of the network is not decisive; also included are the distribution of electricity, gas, steam, hot water and the like in industrial parks or residential buildings.

This section therefore includes the operation of electric and gas utilities, which generate, control and distribute electric power or gas. Also included is the provision of steam and air-conditioning supply.

This section excludes the operation of water and sewerage utilities, see 36, 37. This section also excludes the (typically long-distance) transport of gas through pipelines.

35 Electricity, gas, steam and air conditioning supply

351 Electric power generation, transmission and distribution

352 Manufacture of gas; distribution of gaseous fuels through mains

353 Steam and air conditioning supply

E: WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES

This section includes activities related to the management (including collection, treatment and disposal) of various forms of waste, such as solid or non-solid industrial or household waste, as well as contaminated sites. The output of the waste or sewage treatment process can either be disposed of or become an input into other production processes. Activities of water supply are also grouped in this section, since they are often carried out in connection with, or by units also engaged in, the treatment of sewage.

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 well as distribution by various means is included.

360 Water collection, treatment and supply

37 Sewerage

This division includes the operation of sewer systems or sewage treatment facilities that collect, treat, and dispose of sewage.

370 Sewerage

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 of materials recovery facilities (i.e. those that sort recoverable materials from a waste stream).

381 Waste collection

This group includes the collection of waste from households and businesses by means of refuse bins, wheeled bins, containers, etc. It includes collection of non-hazardous and hazardous waste e.g. waste from households, used batteries, used cooking oils and fats, waste oil from ships and used oil from garages, as well as construction and demolition waste.

382 Waste treatment and disposal

This group includes the disposal and treatment prior to disposal of various forms of waste by different means, such as waste treatment of organic waste with the aim of disposal; treatment and disposal of toxic live or dead animals and other contaminated waste; treatment and disposal of transition radioactive waste from hospitals, etc.; dumping of refuse on land or in water; burial or ploughing-under of refuse; disposal of used goods such as refrigerators to eliminate harmful waste; disposal of waste by incineration or combustion. Included is also the generation of electricity resulting from waste incineration processes.

This group excludes the treatment and disposal of waste water (see class 3700).

383 Materials recovery

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

F: CONSTRUCTION

This section includes general construction and specialized construction activities for buildings and civil engineering works. It includes new work, repair, additions and alterations, the erection of prefabricated buildings or structures on the site and also construction of a temporary nature.

General construction is the construction of entire dwellings, office buildings, stores and other public and utility buildings, farm buildings etc., or the construction of civil engineering works such as motorways, streets, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, sports facilities etc.

This work can be carried out on own account or on a fee or contract basis. Portions of the work and sometimes even the whole practical work can be subcontracted out. A unit that carries the overall responsibility for a construction project is classified here.

Also included is the repair of buildings and engineering works. This section includes the complete construction of buildings (division 41), the complete construction of civil engineering works (division 42), as well as specialized construction activities, if carried out only as a part of the construction process (division 43). The renting of construction equipment with operator is classified with the specific construction activity carried out with this equipment.

This section also includes the development of building projects for buildings or civil engineering works by bringing together financial, technical and physical means to realize the construction projects for later sale. If these activities are carried out not for later sale of the construction projects, but for their operation (e.g. renting of space in these buildings, manufacturing activities in these plants), the unit would not be classified here, but according to its operational activity, i.e. real estate, manufacturing etc.

41 Construction of buildings

This division includes general construction of buildings of all kinds. It includes new work, repair, additions and alterations, the erection of pre-fabricated buildings or structures on the site and also construction of temporary nature. Included is the construction of entire dwellings, office buildings, stores and other public and utility buildings, farm buildings, etc.

410 Construction of buildings

42 Civil engineering

This division includes general construction for civil engineering objects. It includes new work, repair, additions and alterations, the erection of pre-fabricated structures on the site and also construction of temporary nature.

Included is the construction of heavy constructions such as motorways, streets, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, outdoor sports facilities, etc. This work can be carried out on own account or on a fee or contract basis. Portions of the work and sometimes even the whole practical work can be subcontracted out.

421 Construction of roads and railways

422 Construction of utility projects

429 Construction of other civil engineering projects

43 Specialized construction activities

This division includes specialized construction activities (special trades), i.e. the construction of parts of buildings and civil engineering works or preparation therefore. It is usually specialized in one aspect common

to different structures, requiring specialized skills or equipment, such as pile-driving, foundation work, carcass work, concrete work, brick laying, stone setting, scaffolding, roof covering, etc., are covered. The erection of steel structures is included provided that the parts are not produced by the same unit. Specialized construction activities are mostly carried out under subcontract, but especially in repair construction it is done directly for the owner of the property. Also included are building finishing and building completion activities.

Included are the installations of all kind of utilities that make the construction function as such. These activities are usually performed at the site of the construction, although parts of the job may be carried out in a special shop. Included are activities such as plumbing, installation of heating and air-conditioning systems, antennas, alarm systems and other electrical work, sprinkler systems, elevators and escalators, etc. Also included are insulation work (water, heat, sound), sheet metal work, commercial refrigerating work, the installation of illumination and signalling systems for roads, railways, airports, harbours, etc. Also repair of the same type as the above mentioned activities is included.

Building completion activities encompass activities that contribute to the completion or finishing of a construction such as glazing, plastering, painting, floor and wall tiling or covering with other materials like parquet, carpets, wallpaper, etc., floor sanding, finish carpentry, acoustical work, cleaning of the exterior, etc. Also repair of the same type as the above mentioned activities is included.

The rental of equipment with operator is classified with the associated construction activity.

431 Demolition and site preparation

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

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, gas and sewage systems), heat and air-conditioning systems, elevators etc.

433 Building completion and finishing

439 Other specialized construction activities

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

This section includes wholesale and retail sale (i.e. sale without transformation) of any type of goods, and rendering services incidental to the sale of merchandise. Wholesaling and retailing are the final steps in the distribution of merchandise. Also included in this section are the repair of motor vehicles and motorcycles.

Sale without transformation is considered to include the usual operations (or manipulations) associated with trade, for example sorting, grading and assembling of goods, mixing (blending) of goods (for example wine or sand), bottling (with or without preceding bottle cleaning), packing, breaking bulk and repacking for distribution in smaller lots, storage (whether or not frozen or chilled), cleaning and drying of agricultural products, cutting out of wood fibreboards or metal sheets as secondary activities.

Division 45 includes all activities related to the sale and repair of motor vehicles and motorcycles, while divisions 46 and 47 include all other sale activities. The distinction between division 46 (wholesale) and division 47 (retail sale) is based on the predominant type of customer.

Wholesale is the resale (sale without transformation) of new and used goods to retailers, to industrial, commercial, institutional or professional users, or to other wholesalers, or involves acting as an agent or broker in buying merchandise for, or selling merchandise to, such persons or companies. The principal types

of businesses included are merchant wholesalers, i.e. wholesalers who take title to the goods they sell, such as wholesale merchants or jobbers, industrial distributors, exporters, importers, and cooperative buying associations, sales branches and sales offices (but not retail stores) that are maintained by manufacturing or mining units apart from their plants or mines for the purpose of marketing their products and that do not merely take orders to be filled by direct shipments from the plants or mines. Also included are merchandise and commodity brokers, commission merchants and agents and assemblers, buyers and cooperative associations engaged in the marketing of farm products.

Wholesalers frequently physically assemble, sort and grade goods in large lots, break bulk, repack and redistribute in smaller lots, for example pharmaceuticals; store, refrigerate, deliver and install goods, engage in sales promotion for their customers and label design. Retailing is the resale (sale without transformation) of new and used goods mainly to the general public for personal or household consumption or utilization, by shops, department stores, stalls, mail-order houses, door-to-door sales persons, hawkers and peddlers, consumer cooperatives, auction houses etc. Most retailers take title to the goods they sell, but some act as agents for a principal and sell either on consignment or on a commission basis.

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

This division includes all activities (except manufacture and renting) related to motor vehicles and motorcycles, including lorries and trucks, such as the wholesale and retail sale of new and second-hand vehicles, the repair and maintenance of vehicles and the wholesale and retail sale of parts and accessories for motor vehicles and motorcycles. Also included are activities of commission agents involved in wholesale or retail sale of vehicles.

This division also includes activities such as washing, polishing of vehicles etc.

This division does not include the retail sale of automotive fuel and lubricating or cooling products or the renting of motor vehicles or motorcycles.

451 Sale of motor vehicles

452 Maintenance and repair of motor vehicles

453 Sale of motor vehicle parts and accessories

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

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 international wholesale trade (import/export).

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

Wholesalers frequently physically assemble, sort and grade goods in large lots, break bulk, repack and redistribute in smaller lots, for example pharmaceuticals; store, refrigerate, deliver and install goods, engage in sales promotion for their customers and label design.

This division excludes:

- wholesale of motor vehicles, caravans and motorcycles, see 4510, 4540
- wholesale of motor vehicle accessories, see 4530, 4540
- renting and leasing of goods, see division 77
- packing of solid goods and bottling of liquid or gaseous goods, including blending and filtering for third parties, see 8292

461 Wholesale on a fee or contract basis

462 Wholesale of agricultural raw materials and live animals

463 Wholesale of food, beverages and tobacco

464 Wholesale of household goods

465 Wholesale of machinery, equipment and supplies

This group includes the wholesale of computers, telecommunications equipment, specialized machinery for all kinds of industries and general purpose machinery.

466 Other specialized wholesale

This group includes other specialized wholesale activities not classified in other groups of this division. This includes the wholesale of intermediate products, except agricultural, typically not for household use.

469 Non-specialized wholesale trade

47 Retail trade, except of motor vehicles and motorcycles

This division includes the resale (sale without transformation) of new and used goods mainly to the general public for personal or household consumption or utilization, by shops, department stores, stalls, mail-order houses, hawkers and peddlers, consumer cooperatives etc.

Retail trade is classified first by type of sale outlet (retail trade in stores: groups 471 to 477; retail trade not in stores: groups 478 and 479). Retail trade in stores includes the retail sale of used goods (class 4774). For retail sale in stores, there exists a further distinction between specialized retail sale (groups 472 to 477) and non-specialized retail sale (group 471). The above groups are further subdivided by the range of products sold. Sale not via stores is subdivided according to the forms of trade, such as retail sale via stalls and markets (group 478) and other non-store retail sale, e.g. mail order, door-to-door, by vending machines etc. (group 479). The goods sold in this division are limited to goods usually referred to as consumer goods or retail goods. Therefore goods not usually entering the retail trade, such as cereal grains, ores, industrial machinery etc., are excluded. This division also includes units engaged primarily in selling to the general public, from displayed merchandise, products such as personal computers, stationery, paint or timber, although these sales may not be for personal or household use.

Some processing of goods may be involved, but only incidental to selling, e.g. sorting or repackaging of goods, installation of a domestic appliance etc.

This division also includes the retail sale by commission agents and activities of retail auctioning houses.

This division excludes:

- sale of farmers' products by farmers, see division 01
- manufacture and sale of goods, which is generally classified as manufacturing in divisions 10-32

- sale of motor vehicles, motorcycles and their parts, see division 45
- trade in cereal grains, ores, crude petroleum, industrial chemicals, iron and steel and industrial machinery and equipment, see division 46
- sale of food and drinks for consumption on the premises and sale of takeaway food, see division 56
- renting of personal and household goods to the general public, see group 772

471 Retail sale in non-specialized stores

This group includes the retail sale of a variety of product lines in the same unit (non-specialized stores), such as supermarkets or department stores.

472 Retail sale of food, beverages and tobacco in specialized stores

This group includes retail sale in stores specialized in selling food, beverage or tobacco products.

473 Retail sale of automotive fuel in specialized stores

474 Retail sale of information and communications equipment in specialized stores

This group includes the retail sale of information and communications equipment, such as computers and peripheral equipment, telecommunications equipment and consumer electronics, by specialized stores.

475 Retail sale of other household equipment in specialized stores

This group includes the retail sale of household equipment, such as textiles, hardware, carpets, electrical appliances or furniture, in specialized stores.

476 Retail sale of cultural and recreation goods in specialized stores

This group includes the retail sale in specialized stores of cultural and recreation goods, such as books, newspapers, music and video recordings, sporting equipment, games and toys.

477 Retail sale of other goods in specialized stores

This group includes the sale in specialized stores carrying a particular line of products not included in other parts of the classification, such as clothing, footwear and leather articles, pharmaceutical and medical goods, watches, souvenirs, cleaning materials, weapons, flowers and pets and others. Also included is the retail sale of used goods in specialized stores.

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.

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..

H: TRANSPORTATION AND STORAGE

This section includes the provision of passenger or freight transport, whether scheduled or not, by rail, pipeline, road, water or air and associated activities such as terminal and parking facilities, cargo handling, storage etc. Included in this section is the renting of transport equipment with driver or operator. Also included are postal and courier activities.

This section excludes:

- major repair or alteration of transport equipment, except motor vehicles, see division 3315
- construction, maintenance and repair of roads, railroads, harbours, airfields, see 4210, 4290
- maintenance and repair of motor vehicles, see 4520
- renting of transport equipment without driver or operator, see 7710, 7730

49 Land transport and transport via pipelines

This division includes the transport of passengers and freight via road and rail, as well as freight transport via pipelines.

491 Transport via railways

This group includes rail transportation of passengers and/or freight using railroad rolling stock on mainline networks, spread over an extensive geographic area, or operate over a short distance on a local rail line.

This group excludes:

- related activities such as switching and shunting, see 5221
- operation of railroad infrastructure, see 5221

492 Other land transport

This group includes all land-based transport activities other than rail transport.

493 Transport via pipeline

50 Water transport

This division includes the transport of passengers or freight over water, whether scheduled or not. Also included is the operation of towing or pushing boats, excursion, cruise or sightseeing boats, ferries, water taxis etc. Although the location is an indicator for the separation between sea and inland water transport, the deciding factor is the type of vessel used. All transport on sea-going vessels is classified in group 501, while transport using other vessels is classified in group 502.

This division excludes restaurant and bar activities on board ships (see class 5610, 5630), if carried out by separate units.

501 Sea and coastal water transport

This group includes the transport of passengers or freight on vessels designed for operating on sea or coastal waters. Also included is the transport of passengers or freight on great lakes etc. when similar types of vessels are used.

502 Inland water transport

This group includes the transport of passengers or freight on inland waters, involving vessels that are not suitable for sea transport.

51 Air transport

This division includes the transport of passengers or freight by air or via space.

This division excludes:

- crop spraying, see 0161

- overhaul of aircraft or aircraft engines, see 3315
- operation of airports, see 5223
- aerial advertising (sky-writing), see 7310
- aerial photography, see 7420

511 Passenger air transport

512 Freight air transport

52 Warehousing and support activities for transportation

This division includes warehousing and support activities for transportation, such as operating of transport infrastructure (e.g. airports, harbours, tunnels, bridges, etc.), the activities of transport agencies and cargo handling.

521 Warehousing and storage

522 Support activities for transportation

This division includes activities supporting the transport of passengers or freight, such as operation of parts of the transport infrastructure or activities related to handling freight immediately before or after transport or between transport segments. The operation and maintenance of all transport facilities is included.

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. Local delivery and messenger services are also included.

531 Postal activities

532 Courier activities

I: ACCOMMODATION AND FOOD SERVICE ACTIVITIES

This section includes the provision of short-stay accommodation for visitors and other travelers and the provision of complete meals and drinks fit for immediate consumption. The amount and type of supplementary services provided within this section can vary widely.

This section excludes the provision of long-term accommodation as primary residences, which is classified in Real estate activities (section L). Also excluded is the preparation of food or drinks that are either not fit for immediate consumption or that are sold through independent distribution channels, i.e. through wholesale or retail trade activities. The preparation of these foods is classified in Manufacturing (section C).

55 Accommodation

This division includes the provision of short-stay accommodation for visitors and other travellers. Also included are the provision of longer term accommodation for students, workers and similar individuals. Some units may provide only accommodation while others provide a combination of accommodation, meals and/or recreational facilities.

This division excludes activities related to the provision of long-term primary residences in facilities such as apartments typically leased on a monthly or annual basis classified in Real Estate (section L).

551 Short term accommodation activities

552 Camping grounds, recreational vehicle parks and trailer parks

559 Other accommodation

56 Food and beverage service activities

This division includes food and beverage serving activities providing complete meals or drinks fit for immediate consumption, whether in traditional restaurants, self-service or take-away restaurants, whether as permanent or temporary stands with or without seating. Decisive is the fact that meals fit for immediate consumption are offered, not the kind of facility providing them.

Excluded is the production of meals not fit for immediate consumption or not planned to be consumed immediately or of prepared food which is not considered to be a meal (see divisions 10: Manufacture of food products and 11:

Manufacture of beverages). Also excluded is the sale of not self-manufactured food which is not considered to be a meal or of meals which are not fit for immediate consumption (see section G: Wholesale and retail trade; ...).

561 Restaurants and mobile food service activities

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 similar facilities.

563 Beverage serving activities

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 products, as well as data or communications, information technology activities and the processing of data and other information service activities.

The main components of this section are publishing activities (division 58), including software publishing, motion picture and sound recording activities (division 59), radio and TV broadcasting and programming activities (division 60), telecommunications activities (division 61) and information technology activities (division 62) and other information service activities (division 63).

Publishing includes the acquisition of copyrights to content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in various forms. All the feasible forms of publishing (in print, electronic or audio form, on the internet, as multimedia products such as CD-ROM reference books etc.) are included in this section.

Activities related to production and distribution of TV programming span divisions 59, 60 and 61, reflecting different stages in this process. Individual components, such as movies, television series etc. are produced by activities in division 59, while the creation of a complete television channel programme, from components produced in division 59 or other components (such as live news programming) is included in division 60. Division 60 also includes the broadcasting of this programme by the producer. The distribution of the complete television programme by third parties, i.e. without any alteration of the content, is included in division 61. This distribution in division 61 can be done through broadcasting, satellite or cable systems.

58 Publishing activities

This division includes the publishing of books, brochures, leaflets, dictionaries, encyclopaedias, atlases, maps and charts; publishing of newspapers, journals and periodicals; directory and mailing list and other publishing, as well as software publishing.

Publishing includes the acquisition of copyrights to content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this

content in various forms. All the feasible forms of publishing (in print, electronic or audio form, on the internet, as multimedia products such as CD-ROM reference books etc.), except publishing of motion pictures, are included in this division.

This division excludes publishing of motion pictures, videotapes and movies on DVD or similar media (division 59) and the production of master copies for records or audio material (division 59). Also excluded is printing (see 1811) and the mass reproduction of recorded media (see 1820).

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 photos, engravings, postcards, timetables, forms, posters and reproductions of works of art. These works are characterized by the intellectual creativity required in their development and are usually protected by copyright.

582 Software publishing

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 for broadcasting on television; supporting activities such as film editing, cutting, dubbing etc.; distribution of motion pictures and other film productions to other industries; as well as motion picture or other film productions projection. Buying and selling of motion picture or other film productions distribution rights is also included.

This division also includes the sound recording activities, i.e. production of original sound master recordings, releasing, promoting and distributing them, publishing of music as well as sound recording service activities in a studio or elsewhere.

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 distribution, for direct projection in theatres or for broadcasting on television; supporting activities such as film editing, cutting, dubbing etc.; distribution of motion pictures or other film productions (video tapes, DVDs, etc) to other industries; as well as their projection. Buying and selling of motion picture or any other film production distribution rights is also included.

592 Sound recording and music publishing activities

60 Broadcasting and programming activities

This division includes the activities of creating content or acquiring the right to distribute content and subsequently broadcasting that content, such as radio, television and data programs of entertainment, news, talk, and the like. Also included is data broadcasting, typically integrated with radio or TV broadcasting. The broadcasting can be performed using different technologies, over-the-air, via satellite, via a cable network or via internet. This division also includes the production of programs that are typically narrowcast in nature (limited format, such as news, sports, education, and youth-oriented programming) on a subscription or fee basis, to a third party, for subsequent broadcasting to the public.

This division excludes the distribution of cable and other subscription programming (see division 61).

601 Radio broadcasting

602 Television programming and broadcasting activities

61 Telecommunications

This division includes the activities of providing telecommunications and related service activities that is transmitting voice, data, text, sound and video. The transmission facilities that carry out these activities may be based on a single technology or a combination of technologies. The commonality of activities classified in this division is the transmission of content, without being involved in its creation. The breakdown in this division is based on the type of infrastructure operated.

In the case of transmission of television signals this may include the bundling of complete programming channels (produced in division 60) in to programme packages for distribution.

611 Wired telecommunications activities

612 Wireless telecommunications activities

613 Satellite telecommunications activities

619 Other telecommunications activities

62 Computer programming, consultancy and related activities

This division includes the following activities of providing expertise in the field of information technologies: writing, modifying, testing and supporting software; planning and designing computer systems that integrate computer hardware, software and communication technologies; on-site management and operation of clients' computer systems and/or data processing facilities; and other professional and technical computer-related activities.

620 Computer programming, consultancy and related activities

63 Information service activities

This division includes the activities of web search portals, data processing and hosting activities, as well as other activities that primarily supply information.

631 Data processing, hosting and related activities; web portals

This group includes the activities of providing infrastructure for hosting, data processing services and related activities, as well as the provision of search facilities and other portals for the Internet.

639 Other information service activities

This group includes the activities of news agencies, libraries and archives and all other remaining information service activities.

K: FINANCIAL AND INSURANCE ACTIVITIES

This section includes financial service activities, including insurance, reinsurance and pension funding activities and activities to support financial services.

This section also includes the activities of holding assets, such as activities of holding companies and the activities of trusts, funds and other financial vehicles.

64 Financial service activities, except insurance and pension funding

This division includes the activities of obtaining and redistributing funds other than for the purpose of insurance or pension funding or compulsory social security.

Note: National institutional arrangements are likely to play a significant role in determining the classification within this division.

641 Monetary intermediation

This group includes:

- obtaining of funds in the form of transferable deposits, i.e. funds that are fixed in money terms, and obtained on a day-to-day basis and, apart from central banking, obtained from non-financial sources.

642 Activities of holding companies

643 Trusts, funds and other financial vehicles

649 Other financial service activities, except insurance and pension funding activities

This group includes financial service activities other than those conducted by monetary institutions.

This group excludes:

- insurance and pension funding activities, see division 65

65 Insurance, reinsurance and pension funding, except compulsory social security

This class includes the underwriting annuities and insurance policies and investing premiums to build up a portfolio of financial assets to be used against future claims. Provision of direct insurance and reinsurance are included.

651 Insurance

This group includes life insurance and life reinsurance with or without a substantial savings element and other non-life insurance. It also includes legal entities (i.e. funds, plans, and/or programs) organized to provide retirement income benefits exclusively for the sponsor's employees or members.

652 Reinsurance

653 Pension funding

66 Other financial activities

This division includes the provision of services involved in or closely related to financial service activities, but not themselves providing financial services. The primary breakdown of this division is according to the type of financial transaction or funding served.

661 Activities auxiliary to financial service activities, except insurance and pension funding

This group includes the furnishing of physical or electronic marketplaces for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts.

662 Activities auxiliary to insurance and pension funding

This group includes acting as agents (i.e. brokers) in selling annuities and insurance policies or provide other employee benefits and insurance and pension related services such as claims adjustment and third party administration.

663 Fund management activities

L: REAL ESTATE ACTIVITIES

This section includes acting as lessors, agents and/or brokers in one or more of the following: selling or buying real estate, renting real estate, providing other real estate services such as appraising real estate or

acting as real estate escrow agents. Activities in this section may be carried out on own or leased property and may be done on a fee or contract basis. Also included is the building of structures, combined with maintaining ownership or leasing of such structures.

This section includes real estate property managers.

68 Real estate activities

681 Real estate activities with own or leased property

682 Real estate activities on a fee or contract basis

M: PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES

This section includes specialized professional, scientific and technical activities. These activities require a high degree of training, and make specialized knowledge and skills available to users.

69 Legal and accounting activities

This division includes legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under supervision of, persons who are members of the bar, such as advice and representation in civil cases, advice and representation in criminal actions, advice and representation in connection with labour disputes. It also includes preparation of legal documents such as articles of incorporation, partnership agreements or similar documents in connection with company formation, patents and copyrights, preparation of deeds, wills, trusts, etc. as well as other activities of notaries public, civil law notaries, bailiffs, arbitrators, examiners and referees. It also includes accounting and bookkeeping services such as auditing of accounting records, designing accounting systems, preparing financial statements and bookkeeping.

691 Legal activities

692 Accounting, bookkeeping and auditing activities; tax consultancy

70 Activities of head offices; management consultancy activities

This division includes the provision of advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning. It also includes the overseeing and managing of other units of the same company or enterprise, i.e. the activities of head offices.

701 Activities of head offices

702 Management consultancy activities

71 Architecture and engineering activities; technical testing and analysis

This division includes the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services. It also includes the performance of physical, chemical, and other analytical testing services.

711 Architectural and engineering activities and related technical consultancy

712 Technical testing and analysis

72 Scientific research and development

This division includes the activities of three types of research and development: 1) basic research: experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying

foundations of phenomena and observable facts, without particular application or use in view, 2) applied research: original investigation undertaken in order to acquire new knowledge, directed primarily towards a specific practical aim or objective and 3) experimental development: systematic work, drawing on existing knowledge gained from research and/or practical experience, directed to producing new materials, products and devices, to installing new processes, systems and services, and to improving substantially those already produced or installed. Research and experimental development activities in this division are subdivided into two categories: natural sciences and engineering; social sciences and the humanities.

This division excludes:

- market research, see 7320

721 Research and experimental development on natural sciences and engineering

722 Research and experimental development on social sciences and humanities

73 Advertising and market research

This division includes the creation of advertising campaigns and placement of such advertising in periodicals, newspapers, radio and television, or other media as well as the design of display structures and sites.

731 Advertising

732 Market research and public opinion polling

74 Other professional, scientific and technical activities

This division includes the provision of professional scientific and technical services (except legal and accounting activities; architecture and engineering activities; technical testing and analysis; management and management consultancy activities; research and development and advertising activities).

Writers who prepare technical manuals or other material containing technical content are classified in class 7490.

741 Specialized design activities

742 Photographic activities

749 Other professional, scientific and technical activities n.e.c.

75 Veterinary activities

This division includes the provision of animal health care and control activities for farm animals or pet animals. These activities are carried out by qualified veterinarians in veterinary hospitals as well as when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere. It also includes animal ambulance activities.

750 Veterinary activities

N: ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES

This section includes a variety of activities that support general business operations. These activities differ from those in section M, since their primary purpose is not the transfer of specialized knowledge.

77 Rental and leasing activities

This division includes the rental and leasing of tangible and non-financial intangible assets, including a wide array of tangible goods, such as automobiles, computers, consumer goods, and industrial machinery

and equipment, to customers in return for a periodic rental or lease payment. It is subdivided into: (1) the renting of motor vehicles, (2) the renting of recreational and sports equipment and personal and household equipment, (3) the leasing of other machinery and equipment of the kind often used for business operations, including other transport equipment and (4) the leasing of nonfinancial intangible assets.

Only the provision of operating leases is included in this division. Allowing the use of assets, such as patents, trademarks, brand names, and/or franchise agreements for which a royalty payment or licensing fee is paid to the asset holder is also included in this division.

This division excludes:

- financial leasing, see 6491
- renting of real estate, see section L
- renting of equipment with operator, see corresponding classes according to activities carried out with this equipment, e.g. construction (section F), transportation (section H)

771 Renting and leasing of motor vehicles

772 Renting and leasing of personal and household goods

This group includes the renting of personal and household goods as well as renting of recreational and sports equipment and video tapes. Activities generally include short-term rental of goods although in some instances, the goods may be leased for longer periods of time.

773 Renting and leasing of other machinery, equipment and tangible goods n.e.c.

774 Leasing of nonfinancial intangible assets

78 Employment activities

This division includes activities of listing employment vacancies and referring or placing applicants for employment, where the individuals referred or placed are not employees of the employment agencies, supplying workers to clients' businesses for limited periods of time to supplement the working force of the client, and the activities of providing human resources and human resource management services for others on a contract or fee basis.

This division includes:

- executive search and placement activities
- theatrical casting agencies

This division excludes:

- activities of agents for individual artists, see 7490

781 Activities of employment placement agencies

782 Temporary employment agency activities

783 Human resources provision and management of human resources functions

79 Travel agency, tour operator and other reservation service activities

This division includes the activity of agencies, primarily engaged in selling travel, tour, transportation and accommodation services to the general public and commercial clients and the activity of arranging and

assembling tours that are sold through travel agencies or directly by agents such as tour operators; and other travel-related services including reservation services. The services of tourist guides are also included.

791 Travel agency and tour operator activities

This group includes the activities of agencies, primarily engaged in selling travel, tour, transportation and accommodation services to the general public and commercial clients and the activity of arranging and assembling tours that are sold through travel agencies or directly by agents such as tour operators.

799 Other reservation service activities

80 Security and investigation activities

This division includes security-related services such as: investigation and detective services; guard and patrol services; picking up and delivering money, receipts, or other valuable items with personnel and equipment to protect such properties while in transit; operation of electronic security alarm systems, such as burglar and fire alarms, where the activity focuses on remote monitoring these systems, but often involves also sale, installation and repair services. If the latter components are provided separate, they are excluded from this division and classified in retail sale, construction etc.

801 Private security activities

802 Security systems service activities

803 Investigation activities

81 Services to buildings and landscape activities

This division includes the provision of operating staff to perform a combination of support services within a client's facilities. Units classified here provide operating staff to carry out these support activities, but are not involved with or responsible for the core business or activities of the client.

This division also includes activities of interior and exterior cleaning of buildings of all types, cleaning of industrial machinery, cleaning of trains, buses, planes, etc., cleaning of the inside of road and sea tankers, disinfecting and exterminating activities for buildings, ships, trains, etc., bottle cleaning, street sweeping, snow and ice removal, provision of landscape care and maintenance services and provision of these services along with the design of landscape plans and/or the construction (i.e. installation) of walkways, retaining walls, decks, fences, ponds, and similar structures.

811 Combined facilities support activities

812 Cleaning activities

This group includes the activities of general interior cleaning of all types of buildings, exterior cleaning of buildings, specialized cleaning activities for buildings or other specialized cleaning activities, cleaning of industrial machinery, cleaning of the inside of road and sea tankers, disinfecting and extermination activities for buildings and industrial machinery, bottle cleaning, street sweeping, snow and ice removal.

This group excludes agricultural pest control, steam-cleaning, sand blasting and similar activities for building exteriors (Construction), carpet and rug shampooing, drapery and curtain cleaning (Other service activities). Cleaning of new buildings immediately after construction is also excluded (Construction).

813 Landscape care and maintenance service activities

82 Office administrative, office support and other business support activities

This division includes the provision of a range of day to day office administrative services, as well as ongoing routine business support functions for others, on a contract or fee basis.

This division also includes all support service activities typically provided to businesses not elsewhere classified. Units classified in this division do not provide operating staff to carry out the complete operations of a business.

821 Office administrative and support activities

This group includes the provision of a range of day to day office administrative services, such as financial planning, billing and record keeping, personnel and physical distribution and logistics for others on a contract or fee basis.

This group includes also support activities for others on a contract or fee basis, that are ongoing routine business support functions that businesses and organizations traditionally do for themselves.

Units classified in this group do not provide operating staff to carry out the complete operations of a business. Units engaged in one particular aspect of these activities are classified according to that particular activity.

822 Activities of call centres

823 Organization of conventions and trade shows

829 Business support service activities n.e.c.

This group includes the activities of collection agencies, credit bureaus and all support activities typically provided to businesses not elsewhere classified.

O: PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY

This section includes activities of a governmental nature, normally carried out by the public administration. This includes the enactment and judicial interpretation of laws and their pursuant regulation, as well as the administration of programmes based on them, legislative activities, taxation, national defence, public order and safety, immigration services, foreign affairs and the administration of government programmes. This section also includes compulsory social security activities.

The legal or institutional status is not, in itself, the determining factor for an activity to belong in this section, rather than the activity being of a nature specified in the previous paragraph. This means that activities classified elsewhere in ISIC do not fall under this section, even if carried out by public entities. For example, administration of the school system (i.e. regulations, checks, curricula) falls under this section, but teaching itself does not (see section P), and a prison or military hospital is classified to health (see section Q). Similarly, some activities described in this section may be carried out by non-government units.

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 general administration (e.g. executive, legislative, financial administration etc. at all levels of government) and supervision in the field of social and economic life.

842 Provision of services to the community as a whole

This group includes foreign affairs, defence and public order and safety activities.

843 Compulsory social security activities

P: EDUCATION

This section includes education at any level or for any profession, oral or written as well as by radio and television or other means of communication. It includes education by the different institutions in the regular

school system at its different levels as well as adult education, literacy programmes etc. Also included are military schools and academies, prison schools etc. at their respective levels.

For each level of initial education, the classes include special education for physically or mentally handicapped pupils. The breakdown of the categories in this section is based on the level of education offered as defined by the levels of ISCED 1997. The section includes public as well as private education.

This section also includes instruction primarily concerned with sport and recreational activities such as bridge or golf and education support activities.

85 Education

851 Primary education

852 Secondary education

This group includes the provision of general secondary and technical and vocational secondary education.

853 Higher education

854 Other education

This group includes general continuing education and continuing vocational education and training for any profession.

Instruction may be oral or written and may be provided in classrooms or by radio, television, Internet, correspondence or other means of communication. It excludes educational activities as outlined in groups 851-853 – primary education, secondary education or higher education. It includes camps and schools offering instruction in athletic activities to groups or individuals, foreign language instruction, instruction in the arts, drama or music or other instruction or specialized training, not comparable to the education in groups 851 - 853.

855 Educational support services

Q: HUMAN HEALTH AND SOCIAL WORK ACTIVITIES

This section includes the provision of health and social work activities. Activities include a wide range of activities, starting from health care provided by trained medical professionals in hospitals and other facilities, over residential care activities that still involve a degree of health care activities to social work activities without any involvement of health care professionals.

86 Human health activities

This division includes activities of short- or long-term hospitals, general or specialty medical, surgical, psychiatric and substance abuse hospitals, sanatoria, preventoria, medical nursing homes, asylums, mental hospital institutions, rehabilitation centres, leprosaria and other human health institutions which have accommodation facilities and which engage in providing diagnostic and medical treatment to inpatients with any of a wide variety of medical conditions. It also includes medical consultation and treatment in the field of general and specialized medicine by general practitioners and medical specialists and surgeons. It includes dental practice activities of a general or specialized nature and orthodontic activities. Additionally, this division includes activities for human health not performed by hospitals or by practicing medical doctors but by paramedical practitioners legally recognized to treat patients.

861 Hospital activities

862 Medical and dental practice activities

869 Other human health activities

87 Residential care activities

This division includes the provision of residential care combined with either nursing, supervisory or other types of care as required by the residents. Facilities are a significant part of the production process and the care provided is a mix of health and social services with the health services being largely some level of nursing services.

871 Nursing care facilities

872 Residential care activities for mental retardation, mental health and substance abuse

873 Residential care activities for the elderly and disabled

879 Other residential care activities n.e.c.

88 Social work activities without accommodation

This division includes the provision of a variety of social assistance services directly to clients. The activities in this division do not include accommodation services, except on a temporary basis.

881 Social work activities without accommodation for the elderly and disabled

889 Other social work activities without accommodation n.e.c.

R: ARTS, ENTERTAINMENT AND RECREATION

This section includes a wide range of activities to meet varied cultural, entertainment and recreational interests of the general public, including live performances, operation of museum sites, gambling, sports and recreation activities.

90 Creative, arts and entertainment activities

900 Creative, arts and entertainment activities

91 Libraries, archives, museums and other cultural activities

This division includes activities of libraries and archives; the operation of museums of all kinds, botanical and zoological gardens; the operation of historical sites and nature reserves activities. It also includes the preservation and exhibition of objects, sites and natural wonders of historical, cultural or educational interest (e.g. world heritage sites, etc).

This division excludes:

- sports and amusement and recreation activities such as the operation of bathing beaches and recreation parks, see division 93

910 Libraries, archives, museums and other cultural activities

92 Gambling and betting activities

This division includes the operation of gambling facilities such as casinos, bingo halls and video gaming terminals and the provision of gambling services, such as lotteries and off-track betting.

920 Gambling and betting activities

93 Sports activities and amusement and recreation activities

This division includes the provision of recreational, amusement and sports activities (except museums activities, preservation of historical sites, botanical and zoological gardens and nature reserves activities; and gambling and betting activities).

Excluded from this division are dramatic arts, music and other arts and entertainment such as the production of live theatrical presentations, concerts and opera or dance productions and other stage productions, see division 90.

931 Sports activities

This group includes the operation of sports facilities; activities of sports teams or clubs primarily participating in live sports events before a paying audience; independent athletes engaged in participating in live sporting or racing events before a paying audience; owners of racing participants such as cars, dogs, horses, etc. primarily engaged in entering them in racing events or other spectator sports events; sports trainers providing specialized services to support participants in sports events or competitions; operators of arenas and stadiums; other activities of organizing, promoting or managing sports events, n.e.c.

932 Other amusement and recreation activities

This group includes a wide range of units that operate facilities or provide services to meet the varied recreational interests of their patrons. It includes the operation of a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits and picnic grounds. This group excludes sports activities and dramatic arts, music and other arts and entertainment.

S: OTHER SERVICE ACTIVITIES

This section (as a residual category) includes the activities of membership organizations, the repair of computers and personal and household goods and a variety of personal service activities not covered elsewhere in the classification.

94 Activities of membership organizations

This division includes activities of organizations representing interests of special groups or promoting ideas to the general public. These organizations usually have a constituency of members, but their activities may involve and benefit non-members as well. The primary breakdown of this division is determined by the purpose that these organizations serve, namely interests of employers, self-employed individuals and the scientific community (group 941), interests of employees (group 942) or promotion of religious, political, cultural, educational or recreational ideas and activities (group 949).

941 Activities of business, employers and professional membership organizations

This group includes the activities of units that promote the interests of the members of business and employers organizations. In the case of professional membership organizations, it also includes the activities of promoting the professional interests of members of the profession.

942 Activities of trade unions

949 Activities of other membership organizations

This group includes the activities of units (except business and employers organizations, professional organizations, trade unions, religious organizations) that promote the interests of their members.

95 Repair of computers and personal and household goods

This division includes the repair and maintenance of computers peripheral equipment such as desktops, laptops, computer terminals, storage devices and printers. It also includes the repair of communications

equipment such as fax machines, two-way radios and consumer electronics such as radios and TVs, home and garden equipment such as lawn-mowers and blowers, footwear and leather goods, furniture and home furnishings, clothing and clothing accessories, sporting goods, musical instruments, hobby articles and other personal and household goods.

Excluded from this division is the repair of medical and diagnostic imaging equipment, measuring and surveying instruments, laboratory instruments, radar and sonar equipment, see 3313.

951 Repair of computers and communication equipment

This group includes the repair and maintenance of computers and peripheral equipment and communications equipment.

952 Repair of personal and household goods

This group includes the repair and servicing of personal and household goods.

96 Other personal service activities

This division includes all service activities not mentioned elsewhere in the classification. Notably it includes types of services such as washing and (dry-)cleaning of textiles and fur products, hairdressing and other beauty treatment, funeral and related activities.

960 Other personal service activities

T : ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS- AND SERVICES-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE

97 Activities of households as employers of domestic personnel

970 Activities of households as employers of domestic personnel

98 Undifferentiated goods- and services-producing activities of private households for own use

This division contains the undifferentiated subsistence goods-producing and services-producing activities of households. Households should be classified here only if it is impossible to identify a primary activity for the subsistence activities of the household. If the household engages in market activities, it should be classified according to the primary market activity carried out.

981 Undifferentiated goods-producing activities of private households for own use

982 Undifferentiated service-producing activities of private households for own use

U: ACTIVITIES OF EXTRATERRITORIAL ORGANIZATIONS AND BODIES

99 Activities of extraterritorial organizations and bodies

990 Activities of extraterritorial organizations and bodies



INVEST INDIA

NATIONAL INVESTMENT PROMOTION
AND FACILITATION AGENCY

Doing Business in India

March 2019

Background

The Government of India took the task of transforming India into a manufacturing power through the 'Make in India' campaign launched on September 25, 2014. A national program designed to facilitate investment, foster innovation, enhance skill development, protect intellectual property and build best-in-class manufacturing infrastructure. While several initiatives are being undertaken to provide adequate physical and social infrastructure such as industrial corridors, cluster, zones, etc. it is encouraging to note that the Government of India (GoI) has embarked on ambitious reforms focused on improving India's performance in the World Bank's Doing Business rankings. India is ranked 77 among 190 economies in the ease of doing business, according to the latest World Bank annual ratings.

Investment climate in India has also improved considerably since the opening up of the economy in 1991. With an aim to attract and promote FDI, GoI has put in place a policy framework on FDI, which is transparent, predictable and easily comprehensible.

This toolkit covers information on Setting up Business in India such as types of permitted business establishments, commencing business in India by a foreign investor, foreign company incorporation process – LO/ BO/ PO, business registration process and Central & State level compliances.

Moreover, it covers the FDI related information across sectors such as how much FDI is permitted under different sectors via automatic/ Government route. The toolkit further covers the institutional and regulatory framework such as routing FDI in India, concerned administrative Ministries/ Departments, applicable regulatory framework for business establishments, governing bodies for business establishments and winding-up business.

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Abbreviations

AD	Authorized Dealer	ECB	External Commercial Borrowing
AF	Angel Fund	FCCB	Foreign Currency Convertible Bond
ADR	American Depositary Receipts	FCNR (B)	Foreign Currency Non-Resident Account
AIF	Alternative Investment Fund	FDI	Foreign Direct Investment
Act or the Act	Companies Act, 2013	FEMA	Foreign Exchange Management Act
AD	Authorized Dealer	FPI	Foreign Portfolio Investor
AoA	Articles of Association	FIFP	Foreign Investment Facilitation Portal
BO	Branch Office	FVCI	Foreign Venture Capital Investor
CA	Chartered Accountant	FII	Foreign Institutional Investor
CCEA	Cabinet Committee on Economic Affairs	GDR	Global Depositary Receipts
CCS	Cabinet Committee on Security	GoI	Government of India
CoI	Certificate of Incorporation	GST	Goods and Service Tax
CRC	Central Registration Center	InvITs	Infrastructure Investment Trusts
CS	Company Secretary	JV	Joint Venture
DDT	Dividend Distribution Tax	KYC	Know Your Customer
DEA	Department of Economic Affairs	LLP	Limited Liability Partnership
DPIIT	Department for Promotion of Industry and Internal Trade	LO	Liaison Office
DR	Depository Receipt	Max	Maximum
DSIM	Department of Statistics and Information Management	PROI	Person Resident Outside India
DGIT	Director General of Income Tax		
DGP	Director General of Police		
DIN	Director Identification Number		
DSC	Digital Signature Certificate		

Abbreviations

Min	Minimum	SEBI	Securities and Exchange Board of India
MoA	Memorandum of Association	SEZ	Special Economic Zone
MoU	Memorandum of Understanding	SME	Small and Medium-sized Enterprise
MCA	Ministry of Corporate Affairs	SMS	Short Message Service
MSME	Micro, Small and Medium Enterprise	TAN	Tax deduction account number
NBFC	Non-Banking Financial Companies	TDR	Transferable Development Rights
NFRA	National Financial Reporting Authority	TDS	Tax Deducted at Source
NGO	Non Government Organization	UTI	Unit Trust of India
NOC	No Objection Certificate	VC	Venture Capital
NPO	Non- profit organization	WOS	Wholly-owned Subsidiary
NRE	Non-Resident Entity	IBC	Insolvency and Bankruptcy Code
NRE Account	Non-Resident (External) Rupee Account		
NRI	Non-Resident Indian		
NRO Account	Non-Resident Ordinary Rupee Account		
PAN	Permanent Account Number		
PIB	Press Information Bureau		
PIO	Person of Indian Origin		
PO	Project Office		
PSU	Public Sector Undertaking		
PGBP	Profit and Gains on Business and Professions		
RBI	Reserve Bank of India		
REIT	Real Estate Investment Trust		
RoC	Registrar of Companies		

1

Setting up Business in India

Types of permitted business establishments

Commencing business in India by foreign Investor

Foreign company incorporation process- LO/BO/PO

Business Registration process

Central level process/compliances

State level process/compliances

Setting up Business in India

Types of permitted business establishments

One Person Company	Private Ltd Company	Public Ltd Company	Sole Proprietorship
<ul style="list-style-type: none">• The Companies Act 2013 enables formulation of new type of entity i.e. One Person Company (OPC). An OPC means a company with only 1 person as a member• Shareholder can make only 1 nominee, who shall become a shareholder incase of death / incapacity of original stakeholder• Only a natural person who is Indian Citizen & ROI shall be eligible to act as member & nominee in OPC• A person can be nominee in only 1 OPC• 1 Resident director mandatory (Min stay of 182 days)	<p>A private company is a company which has the following characteristics:</p> <ul style="list-style-type: none">• Shareholders right to transfer shares is restricted• Minimum number of 2 members in company• Number of shareholders is limited to 200• An invitation to the public to subscribe to any shares or debentures or any type of security is prohibited• 1 Resident director mandatory	<p>A public company is a company which has the following characteristics:</p> <ul style="list-style-type: none">• Shareholders right to transfer shares is not restricted• Minimum 7 shareholders• Publishing a prospectus become mandatory incase of public issue• A company which is a subsidiary of a public company, shall be deemed to be a public company even where such subsidiary continues to be private company in AoA• 1 Resident director mandatory	<ul style="list-style-type: none">• Sole proprietorship is a form of business in which one person owns all the assets of the business, in contrast to partnership or corporations• No legal formalities are required to create a sole proprietorship other than an appropriate licensing to conduct a business and registration of business name if it differs from that sole proprietorship• The owner reports income/ loss from this business along with personal income tax return

Note - Resident Director : sec 149 (3) – Every company should have at least one director who has stayed in India for a total period of not less than 182 days in the financial year (wef. 7 May 2018)

Setting up Business in India

Types of permitted business establishments

Partnership firm

- Partnership firms are created by drafting a partnership deed among the partners. The partnership deed is registered to make a firm
- Partnership firms in India are governed by the Indian Partnership Act, 1932
- Maximum no. of partners in a partnership firm can be 20
- The Profit & Loss are shared in manner as agreed in the partnership deed
- Min 2 partners required

Limited Liability Partnership

- LLP is an alternative corporate business entity that provides the benefits of limited liability of a company but allows its members the flexibility of organizing their internal management on the basis of a mutually-arrived agreement, as is the case in a partnership firm
- Introduced in India by way of Limited Liability Partnership Act, 2008. LLP is a separate legal entity
- Min 2 partners required
- LLP shall have 2 designated partners who are individuals and at least one of them shall in be Resident Partner
- Individual/ Body corporate may be a partner in LLP

Foreign Company

- Incorporated outside but having a place of business in India (section 2(42))
- Liaison office - To represent parent company in India
- Branch office- To undertake activities such as Export, Import of goods; research, consultancy etc.
- Project Office- Activities as per contract to execute project
- As per company law, a resident having PAN to be appointed for receiving notices in India for foreign company

Note - As per the section 7 (1) resident DP means a person who has stayed in India for at least 182 days during the immediately preceding 1 year.

Setting up business in India

Comparative analysis of different business establishments in India

Private Company vis-à-vis Public Company vis-à-vis OPC vis-à-vis LLP

Particulars	Private	Public	OPC	LLP
Min Members	2	7	1	2 partners
Max Members	200	Unlimited	1	No Limit
Min Directors	2	3	1	2 Designated Partners
Max Directors	15*	15*	15*	NA
Resident Director	1 Mandatory	1 Mandatory	1 Mandatory	1 Designated Partner
Transfer of ownership	Ownership can be transferred	Ownership can be transferred	Ownership can be transferred to nominee in the event of death of owner	Ownership can be transferred
Subscription of shares	Public subscription not allowed	Public subscription allowed	Public subscription not allowed	Public subscription not allowed
Issue of Prospectus	Not Mandatory	**Mandatory	Not Mandatory	Not Mandatory
Managerial Remuneration	No limit for managerial personnel	Shareholder approval is required, If remuneration payable is above limits	NA	Remuneration is based on LLP agreement

Note: Resident Director : sec 149(3) – Every company should have at least one director who has stayed in India for a total period of not less than 182 days in the Financial Year.

**Company may appoint more than fifteen directors after passing a special resolution, further provided that such class or classes of companies as may be prescribed, shall have at least one woman director (Rule 3 of The Companies (Appointment and Qualification of directors) Rules, 2014)*

*** In case of public issue*

Setting up business in India

Comparative analysis of different categories of company (contd.)

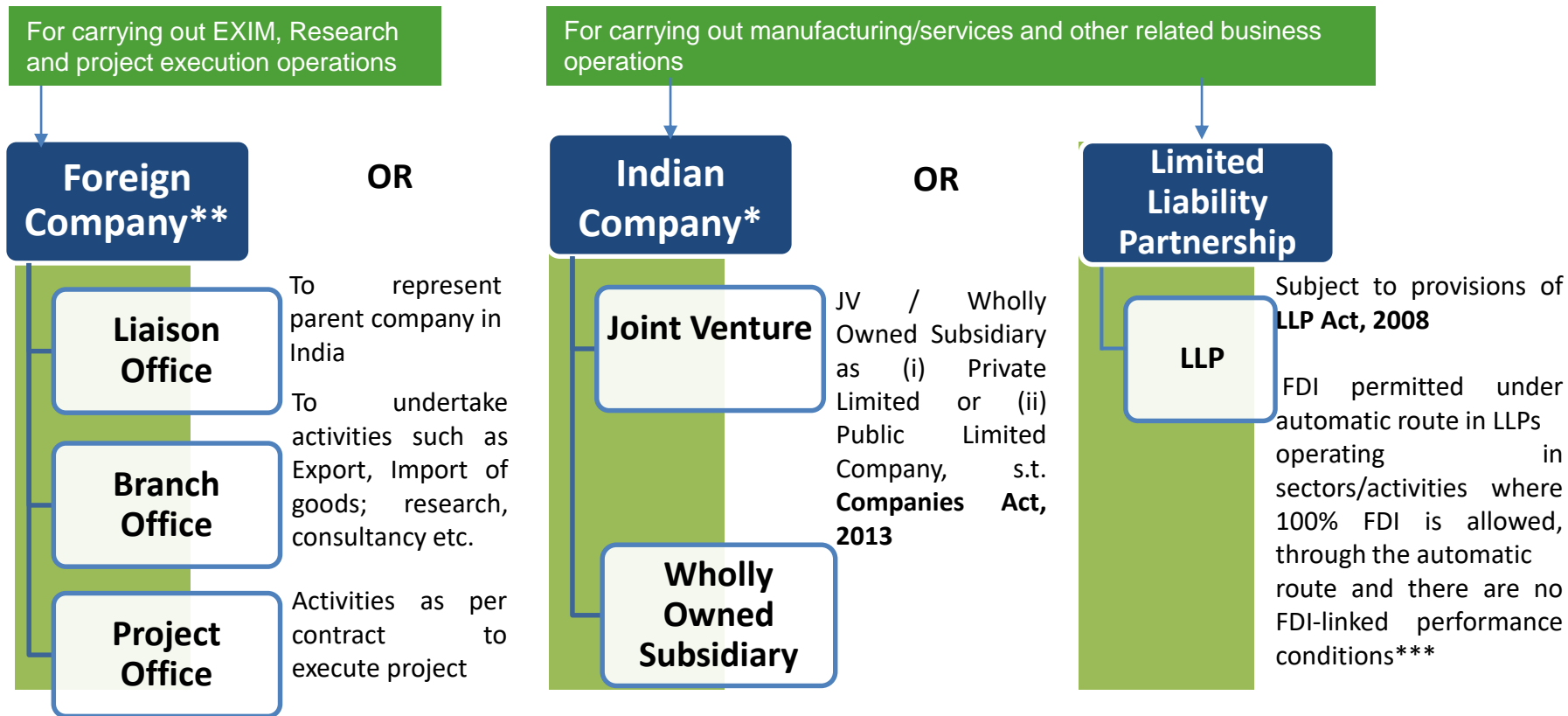
Private Company vis-à-vis Public Company vis-à-vis OPC vis-à-vis LLP

Particulars	Private	Public	OPC	LLP
Commencement of Business/ Operations	Declaration to be filed prior to commencement	Declaration to be filed prior to commencement	Declaration to be filed prior to commencement	Immediately after obtaining certificate of incorporation
Legal Status	Pvt Co is a separate legal entity registered under Companies Act, 2013. The Directors are liable for defaults made under the act	Public Co is a separate legal entity registered under Companies Act, 2013. The Directors are liable for defaults made under the act	OPC is a separate legal entity registered under Companies Act, 2013. The Directors are liable for defaults made under the act	LLP is a separate legal entity registered under LLP Act, 2008. The Designated partners of LLP are liable for contraventions under the act
Governing Act/ Law	Companies Act, 2013	Companies Act, 2013	Companies Act, 2013	LLP Act, 2008
Annual Statutory Filings	Annual statement of accounts & annual return with ROC	Annual statement of accounts & annual return with ROC	Annual statement of accounts & annual return with ROC	Annual statement of solvency & annual return with ROC
Annual Filings & Audit	IT return to be filed. Audit mandatory	IT return to be filed. Audit mandatory	IT return to be filed . Audit mandatory.	IT return to be filed. Audit mandatory in case turnover exceeds INR 40 lakhs or contribution exceeds INR 25 lakhs

Setting up business in India

Commencing business in India by foreign Investor

Foreign Investor can commence business in India as:



*Incorporate company in India s.t. sectoral caps and requisite approvals

**RBI guidelines regarding establishment of LO/BO/PO: <https://rbi.org.in/Scripts/NotificationUser.aspx?Id=10398&Mode=0>. As per company law, a resident having PAN to be appointed for receiving notices in India for foreign company

***For detailed definitions, clarifications/ exceptions, please refer to [Consolidated FDI Policy, effective from August 28,2017](#), [Amendment to FDI policy in Jan 2018](#)

Setting up business in India

As a foreign company incorporation - LO/BO/PO

Foreign Company	Branch Office (BO)		Liaison Office (LO)	Project Office (PO)
	Permitted activities	<p>BO can be set up by foreign companies. The permitted activities include export/import of goods; rendering professional or consultancy services; carrying out research work, in which the parent company is engaged; promoting technical or financial collaborations between Indian companies and parent or overseas group company; representing the parent company in India and acting as buying/selling agents in India; rendering services in information technology and development of software in India; rendering technical support to the products supplied by the parent/ group companies and foreign airline/shipping company</p> <p>There is a general permission to non-resident companies for establishing BO in the Special Economic Zones (SEZs) to undertake manufacturing and service activities subject to:</p> <ul style="list-style-type: none">• BOs are functioning in those sectors where 100% FDI is permitted• BOs comply with Chapter XXII of the Companies Act, 2013• BOs function on a stand-alone basis	<p>LO can not undertake any commercial activity and acts as a channel of communication between the principal place of business or head office and entities in India. Its role is limited to collecting information about possible market opportunities and providing information about the company and its products to prospective Indian customers. It can promote export/import from/to India and also facilitate technical/financial collaboration between parent company and companies in India. It cannot earn any income in India</p>	<p>PO can be set up to execute specific projects in India and cannot undertake or carry on any activity other than the activity relating and incidental to execution of the project</p>

Setting up business in India

As a foreign company incorporation - LO/BO/PO

Foreign Company	Branch Office (BO)		Liaison Office (LO)	Project Office (PO)
	Eligibility	Profit making track record during the immediately preceding five financial years in the home country and net worth of not less than USD 100,000 or its equivalent	Profit making track record during the immediately preceding three financial years in the home country and net worth of not less than USD 50,000 or its equivalent.	NA
	Validity	NA	Generally for 3 years *except in the case of NBFCs and those entities engaged in construction and development sectors, for whom the validity period is two years only	As per the tenure of the project
	Remittance	Permitted to remit profits net of applicable taxes and on submission of requisite documents	NA	Intermittent remittances by companies pending winding up permitted s.t. satisfaction of AD Category 1 bank

Note - An applicant that is not financially sound and is a subsidiary of another company may submit a Letter of Comfort (LOC) (Annex A) from its parent/ group company, subject to the condition that the parent/ group company satisfies the prescribed criteria for net worth and profit

Setting up business in India

Foreign company incorporation process- LO/BO/PO

Foreign Company

Exception: RBI approval required in following cases:

- (i) applicant is a citizen of or is registered/incorporated in Pakistan ;
- (ii) applicant is a citizen of or is registered/incorporated in Bangladesh, Sri Lanka, Afghanistan, Iran, China, Hong Kong or Macau and the application is for opening a BO/LO/PO in Jammu and Kashmir, North East region and Andaman and Nicobar Islands;
- (iii) principal business of the applicant falls in the four sectors namely Defence, Telecom, Private Security and Information and Broadcasting (s.t. certain relaxations) and
- (iv) applicant is a Non-Government Organization (NGO), a Non-Profit Organization, or a Body/ Agency/ Department of a foreign government.

1. Application (Form FNC) to a AD Category 1 bank Form FNC along with supporting documents

2. Post evaluation and before approval- bank forwards a copy of the Form FNC along with the details of the approval proposed to be granted by it to RBI for allotment of Unique Identification Number (UIN) to each BO/LO

Exceptions- Foreign banks and insurance companies do not require UIN from forex department RBI

3. After receipt of the UIN from the Reserve Bank, the AD Category-I bank issues the approval letter to the non-resident entity for establishing BO/LO in India

4. inform designated AD Category I bank as to the date on which the BO/LO/PO has been set up.- bank in turn shall inform RBI

Note : In case the BO/LO/PO for which approval has been granted is not opened within 6 months from the date of the approval letter, the approval shall lapse. In cases where the non-resident entity is not able to open the office within the stipulated time frame due to reasons beyond its control, the AD Category-I bank may consider granting extension of time for a further period of 6 months for setting up the office. Any further extension of time shall require the prior approval of RBI

Setting up business in India

Foreign company incorporation process- LO/BO/PO

5. Applications for establishing a BO/LO in India by foreign banks and insurance companies will be directly received and examined by the Department of Banking Regulation, RBI, Central Office and IRDA, respectively. No UIN for such representative offices is required from the Foreign Exchange Department, Reserve Bank of India.

Note : There is a general permission to non-resident companies to establish POs in India, provided:

- i. they have secured a contract from an Indian company to execute a project in India
- ii. project must have secured the necessary regulatory clearances;
- iii. Project is funded directly by inward remittance from abroad; or the project is funded by a bilateral or multilateral International Financing Agency, or a company or entity in India awarding the contract has been granted Term Loan by a Public Financial Institution or a bank in India for the project

6. March 31 – submit annual activity certificate (AAC) to AD Category 1 Bank

Other Registrations

Applicants from Bangladesh, Sri Lanka, Afghanistan, Iran, China, Hong Kong, Macau or Pakistan desirous of opening BO/LO/PO in India shall have to **register with the State Police authorities**

- **Registration with RoC** if reqd. as per companies Act, 2013
- BO/LO to obtain **PAN from Income Tax authorities**

NOTE : Branches of Foreign Banks

Foreign banks do not require separate approval under FEMA, for opening branch office, however they require necessary approval under the provisions of the Banking Regulation Act, 1949, from Department of Banking Regulation, Reserve Bank.

Setting up business in India

Foreign company incorporation process- LO/BO/PO

Foreign Company

Foreign company after being registered with the RBI ought to get itself registered with the Ministry of Corporate Affairs (MCA), for it to be registered as an establishment of a foreign company in India

7. Necessary documents shall be filled with the Registrar of Companies (RoC) within 30 days of establishment

Note : As per Section 380 of Companies Act, following documents shall be filled :

- Certified copy of the charter, statutes or memorandum and articles, of the company or other instrument constituting or defining the constitution of the company and, if the instrument is not in the English language, a certified translation thereof in the English language;
- Full address of the registered or principal office of the company
- List of the directors and secretary of the company containing such particulars as prescribed under Rule 3.
- Name and address or the names and addresses of one or more persons resident in India authorised to accept on behalf of the company service of process and any notices or other documents required to be served on the company
- Full address of the office of the company in India which is deemed to be its principal place of business in India
- Particulars of opening and closing of a place of business in India on earlier occasion or occasions
- Declaration that none of the directors of the company or the authorized representative in India has ever been convicted or debarred from formation of companies and management in India or abroad.
- Other Documents as may be prescribed.

8. Rule 3(3) of the Companies (Registration of Foreign Companies) Rules, 2014 requires application in Form FC-1 to be supported with an attested copy of approval from the Reserve Bank of India under Foreign Exchange Management Act and the rules and regulations thereunder or a declaration from the authorised representative of such Foreign Company that no such approval is required.

Setting up business in India

Foreign company incorporation process- Setting up Foreign Bank branch in India

Foreign Bank

Licensing of Licensing of New Banks in the Private Sector & “On Tap” licensing for new banks in Private sector

- **Eligible Promoters:**

- i. Individuals / professionals who are residents [as defined in FEMA Regulations, as amended from time to time] having 10 years of experience in banking and finance at a senior level.
- ii. Entities / groups in the private sector that are ‘owned and controlled by residents’ [as defined in FEMA Regulations, as amended from time to time] and have a successful track record for at least 10 years, provided that if such entity / group has total assets of ` 50 billion or more, the non-financial business of the group does not account for 40 per cent or more in terms of total assets / in terms of gross income
- iii. Existing non-banking financial companies (NBFCs), that are ‘controlled by residents’ [as defined in FEMA Regulations, as amended from time to time], and that have a successful track record for at least 10 years will be eligible to convert into a bank or promote a new bank

- **Fit & Proper criteria :** Entities / groups should have a past record of sound credentials and integrity, be financially sound with a successful track record of 10 years. For this purpose, RBI may seek feedback from other regulators and enforcement and investigative agencies.

NOFHC: The NOFHC shall be wholly owned by the Promoter / Promoter Group. The initial minimum paid-up voting equity capital for a bank shall be `5 billion. The NOFHC shall initially hold a minimum of 40 per cent of the paid-up voting equity capital of the bank which shall be locked in for a period of five years. At least 50% of the Directors of the NOFHC should be independent directors.

Foreign Shareholding in Bank : The aggregate non-resident shareholding in the new bank shall not exceed 49% in first 5 years .

Regulatory framework : The foreign bank branches shall be governed by Banking Regulation Act, 1949, Reserve Bank of India Act, 1934, Foreign Exchange Management Act, 1999, Payment and Settlement Systems Act, 2007, Credit Information Companies (Regulation) Act, 2005, Deposit Insurance and Credit Guarantee Corporation Act, 1961, other relevant Statutes and the Directives, issued by RBI , SEBI and other regulators

For more information on Guidelines for Licensing of New Banks in the Private Sector act, refer TO RBI guideline

https://rbi.org.in/scripts/bs_pressreleasedisplay.aspx?prid=28191 , &

<https://rbidocs.rbi.org.in/rdocs/Content/PDFs/GOTL01082016BB321081EF5A45A489080187CA4CA690.PDF>

Setting up business in India

Foreign company incorporation process- Setting up Foreign Bank branch in India

Licensing of New Banks in the Private Sector & “On Tap” licensing for new banks in Private sector

Application process

- Applications shall be submitted in the prescribed form (Form III) as per Rule 11 of the Banking Regulation (Companies) Rules, 1949. The applicants should furnish the requisite information as per the Annex II.
- Applications for setting up banks in the private shall be made to Chief General Manager, Department of Banking Regulation, Reserve Bank of India, Central Office, 13th Floor, Central Office Building, Shahid Bhagat Singh Road, Mumbai-400001
- The licensing window will be open on-tap. As such, applications in the prescribed form along with requisite information could be submitted to RBI at any point of time, as desired by the applicant

Procedure by RBI

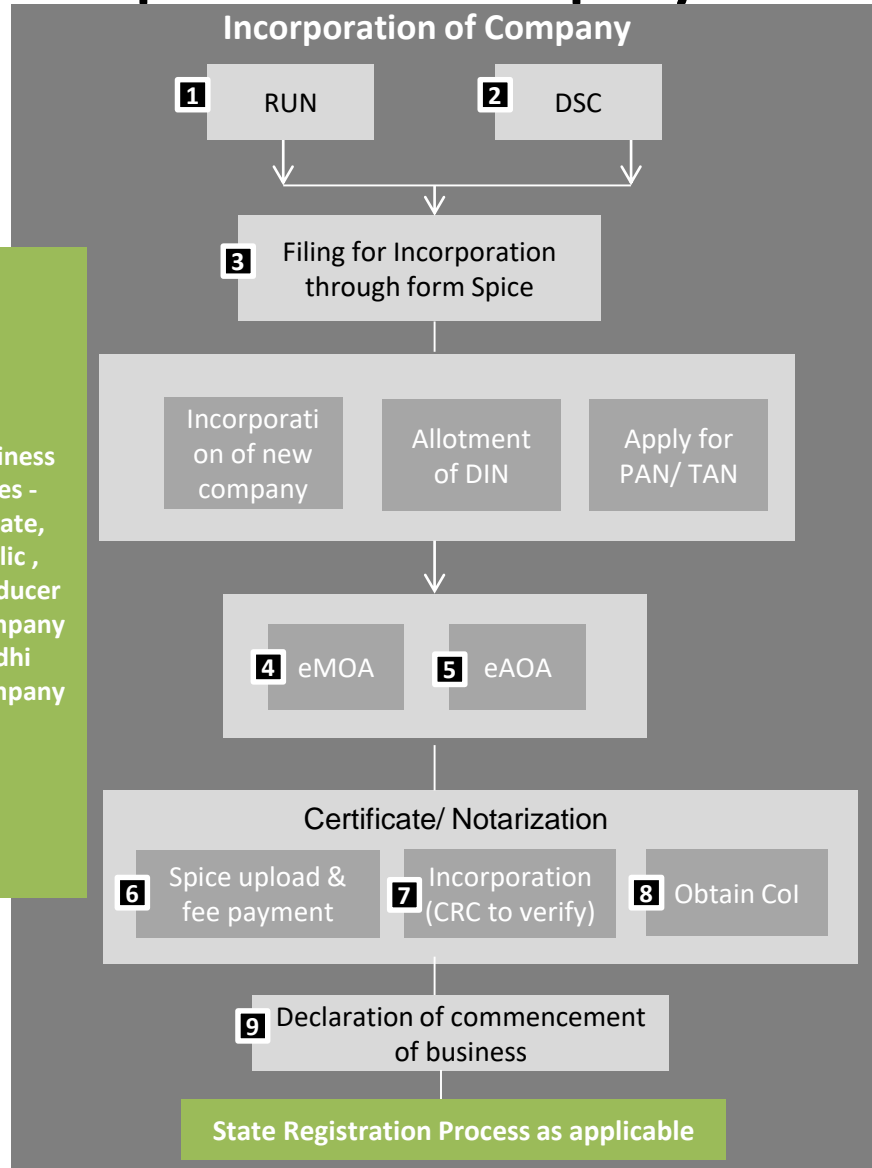
- Applications will be screened by RBI to assess the eligibility of the applicants vis-à-vis the criteria laid down in the guidelines
- RBI may apply additional criteria to determine the suitability of applications, in addition to the ‘fit and proper’ criteria prescribed at paragraph 2 (B).
- The applications will be referred to a Standing External Advisory Committee (SEAC) to be set up by RBI. The SEAC will set up its own procedures for screening the applications. SEAC has right to call for more information as well as have discussions with any applicant/s and seek clarification and submit its recommendations to RBI for consideration
- The Internal Screening Committee (ISC), consisting of the Governor and the Deputy Governors will examine all the applications and then submit its recommendations to the Committee of the Central Board (CCB) of RBI for the final decision to issue in-principle approval.
- The validity of the in-principle approval issued by RBI will be 18 months from the date of granting in-principle approval and would thereafter lapse automatically. Therefore, the bank will have to obtain the licence within a period of 18 months of granting the in-principle approval.

Note: The setting up of a **wholly owned subsidiary** by a foreign bank in India would require a specific approval from the RBI and the home country regulator of the bank. Accordingly, the foreign bank would have to make an application with their home country regulator and subsequently with RBI meeting the conditions prescribed by RBI for issuance of a banking license.

Setting up business in India

Incorporation of Company: Overview

Business Types - Private, Public, Producer Company, Nidhi Company



- 0** [Check availability of name](#) / registered trademark for incorporation of company
- 1** Reserve name of the proposed company through online service [RUN](#) on MCA website. Name can also be applied through [SPICE](#).
- 2** Obtain Digital Signature Certificate ([DSC](#)) for at-least one proposed Directors of the Company. [DIN](#) for proposed Directors can only be applied for through form [SPICE](#).
- 3** [Form INC 32 \(SPICE\)](#) to be duly filled and submitted to RoC for incorporation of company. PAN and TAN are shall be auto generated based on details filed in the [SPICE](#) form
- 4 & 5** Filing of electronic Memorandum of Association ([eMoA - INC 33](#)) & Articles of Association ([eAoA - INC 34](#)) in [SPICE](#) . For foreign subscribers physical MoA and AoA to be executed and attached
- 6** [SPICE](#) upload and fee payment is confirmed by MCA
- 7** Central Registration Centre (CRC) verifies/scrutinises all the documents and forms and may suggest few changes to be made in the attachments or form itself. One needs to make necessary changes accordingly
- 8** Obtain certificate of incorporation (Col). CIN, PAN & TAN numbers are allotted at the time of registration
- 9** A company having share capital is required to file a declaration of receipt of subscription amount and verification of registered office within 180 days of incorporation and prior to commencement of business.

Note : Notarization & Apostilling / legalization of documents mandatory in case of foreign subscribers / Directors .

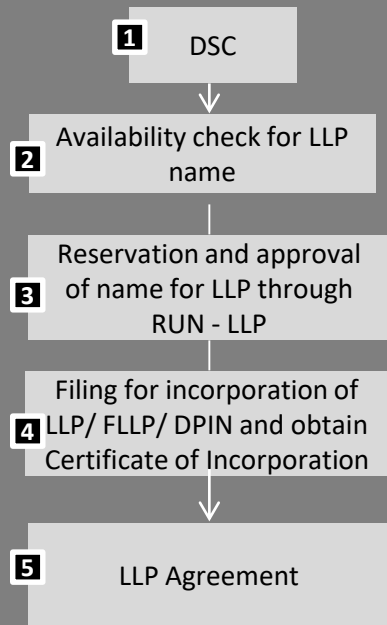
Some registrations would be applicable based on state in which company is incorporating and nature of business entity.

Setting up business in India

Incorporation as an LLP: Overview

Incorporation of Limited Liability Partnership (LLP) and Foreign LLP (FLLP)

Business
Types -
LLP



State Registration Process as applicable

- 1 Obtain class 2 or class 3 Digital Signature Certificate ([DSC](#)) for at-least 1 designated partners of LLP
- 2 For a [quick search on already existing names of LLP](#) a facility is provided by MCA to check list of similar/closely resembling names of existing companies/LLPs. Trademark is also to be checked
- 3 Filing the proposed name of LLP for approval from the Registrar of Companies through RUN – LLP and can also be done through FiLLiP
- 4 FiLLiP is to be duly filled and submitted to RoC for incorporation of LLP. For Foreign LLP (FLLP) [Form 27](#) is to be filed in and digitally signed by FLLP (DPIN must be obtained through FiLLiP.
- 5 [Form 3](#) (Information with regard to LLP agreement and changes, if any made therein) to be filled within 30days of incorporation of LLP.

Note : Some registrations would be applicable based on state in which company is incorporating and nature of business entity.

Setting up business in India

Central level process/compliances

Setting up legal existence of the entity

Obtain Director Identification Number (DIN)

DIN is a unique identification number issued by the Ministry of Corporate Affairs (MCA), for a designated partner of an existing LLP or a person intending to become a director of a company.

DIN can be obtained by filing application [Form DIR-3](#) online

All designated partners of the proposed LLP shall obtain “Designated Partner Identification Number ([DPIN](#)) / Director Identification Number ([DPIN](#))” through FiLLiP & proposed company through [SPiCe](#) (if DIN is not available)

Note – Application for DIN (for a person proposed to be appointed as a Director of existing company or Designated Partner of existing LLP) to be filed in [Form DIR-3](#). Change in particulars to be intimated in [Form DIR-6](#) within 30 days

Digital Signature Certificate (DSC) for proposed Directors

DSC can be obtained by approaching [Certifying Authorities \(CAs\)](#) with original supporting documents and self-attested copies

A licensed Certifying Authority (CA) issues the digital signature. Certifying Authority (CA) means a person who has been granted a license to issue a digital signature certificate under Section 24 of the Indian IT-Act 2000

Approval for proposed Company/ LLP Name

For [LLP name search facility](#) (of existing companies / LLPs) is available on MCA portal. The system will provide the list of similar/closely resembling names of existing companies/LLPs based on the search criteria filled up. For registration of name [RUN LLP](#) to be filed.

The applicant must file e form [RUN](#) with the Central Registration Center (CRC), India for approval of name.

The name reserved for company shall be available for adoption of name for a period of 20 days. In case of laps of the said period, fresh approval needs to be taken from RUN or RUN-LLP is to be taken. For LLP name is reserved for 3 months. Incase of change of name of company, the reserved name is available for 60 days.

Setting up business in India

Central level process/compliances

(contd.)

Setting up legal existence of the entity

Finalization of supporting documents

Filing of electronic Memorandum of Association (eMoA- INC 33) & Articles of Association (eAoA- INC 34)

Payment of stamp duty/ filing fees.

Incase of foreign subscribers physical MOA and AOA is to be filled in

Filing of e-forms with CRC

[SPICE](#) is duly filled and submitted to CRC for incorporation of company .

MCA form [FILLIP](#) for LLP would be required

[Form 27](#) is required for Foreign LLP (FLLP)

Verification of documents

After payment of all fees & stamp duties, CRC scrutinizes all forms and may suggest changes in forms and/or attachments

Consent to establish & operate

Issue of Certificate of Incorporation by CRC- Once all the Forms are duly approved by CRC, the digitally signed "Certificate of Incorporation" is issued.

In Case of LLP, LLP agreement is required to be signed and submitted to ROC within 30 days of incorporation of LLP

Once the Incorporation Certificate is received, LLP can start it's operations.

A company having share capital is required to file a declaration of receipt of subscription amount and verification of registered office within 180 days of incorporation and prior to commencement of business.

Setting up business in India

Central level process/compliances

(contd.)

Setting up legal existence of the entity

Obtain Permanent Account Number (PAN)

PAN number shall be allotted based on the information filled in Form [SPICe](#) at the time of incorporation of a company.

Note: PAN & TAN are not allotted to LLPs on incorporation

Registration for Tax Account Number (TAN)

TAN number shall be allotted based on the information filled in Form [SPICe](#) at the time of incorporation of a company.

Grant for Bureau of Indian Standards (BIS) License

Applicant has to submit application in the prescribed [Form](#) & [Self Evaluation-cum-Verification Report](#) along with prescribed documents and original test report(s) for considering grant of license under [Product Certification Scheme of BIS](#).

List of products that mandatory require BIS license are listed in Annexure I

Quality Marking Certificate

Quality Marking certificate are provided by Quality Marking Centre of the State Government

Setting up business in India

State level process/compliances

(contd.)

Starting/ Registering a unit in State

Registering / categorization of unit in State

For starting a manufacturing unit in any state, the first step for the company is to register themselves as MSME or Mega or Large Projects. The criteria to categorise a unit into MSME or Mega Project or Ultra Mega Project is defined in the respective industrial policies of states. This would benefit the units to apply for various incentives available under state government Policies/ Scheme in addition to other specific policies.

Approval for State Incentives (Optional)

Apply for state government incentives/ customised package scheme for Mega projects as per state policies (Optional)

IEM/ EM Registration

All industrial undertakings exempt from the requirements of industrial licensing, including existing units undertaking substantial expansion, are required to file information in the prescribed form for Industrial Entrepreneurs Memorandum (IEM), i.e. "Form IEM", with the Secretariat of Industrial Assistance (SIA), Department for Promotion of Industry and Internal Trade (DPIIT), Government of India, and obtain an acknowledgement. No further approval is required

Optional for all Micro and small enterprises; Service sector medium enterprises; mandatory for manufacturing sector medium enterprises.

E-biz - [Link](#)

Setting up business in India

State level process/compliances

(contd.)

MSME Registration

Rule

MSME Registration is an optional registration under the [MSMED Act](#) that provides Micro, Small and Medium sized enterprises with a host of benefits and access to subsidies and schemes.

MSME Criteria

Industries are categorized into manufacturing & service enterprises:

	Manufacturing sector	Service sector
Enterprise	Investment in plant & machinery	Investment equipment)
Micro	> = 25 Lakhs	> = 10 Lakhs
Small	25 Lakhs > = 5 crores	10 Lakhs > = 2 crores
Medium	5 crores > = 10 crores	2 crores > = 5 crores

Guideline

MSME can be registered by filling [Udyog Aadhaar Memorandum](#). It is a 12 digit Aadhaar number allotted to MSME by DIC

The Udyog Aadhaar Registration can be done online by individuals themselves in case they have an Aadhaar number. However, in all exceptional cases, including those of not having Aadhaar number, can still file Udyog Aadhaar Memorandum ,in offline mode (i.e. on paper form), with the General Manager (GM) of the concerned District Industries Centre(DIC). Articles not covered under the MSMED Act 2006 for registration of Udyog Aadhaar Memorandum are listed in the [link](#)

A unit can apply for PRC for any item that does not require industrial license which means items listed in Schedule-III and items not listed in Schedule-I or Schedule-II of the licencing Exemption Notification. Units employing less than 50/100 workers with/without power can apply for registration even for those items included in Schedule-II. Once the unit commences production, it has to apply for permanent registration on the prescribed form

Setting up business in India

State level process/compliances

(contd.)

Pre- Commissioning Phase

Acquisition of Land

Application to respective State DI/ State Industrial Development Corporation (SIDC)/ Infrastructure Corporation/ Small Scale Industrial Development Corporation (SSIDC)

Environment, Forest and Wildlife Clearance

Application for environment clearance (EC) need to be made at the [online platform](#) by MoEF.

Proposals requiring EC clearance under EIA notification 2006. Proposals requiring only CRZ Clearance under CRZ Notification 2014. Proposals requiring both clearances i.e. EC clearance (Category A and Category B both) under EIA notification 2006 and CRZ Clearance under CRZ notification 2011

Environment Clearance is 2 stage process. Stage 1- Grant of ToR (If, after accepting category A or category B proposals, Ministry/SEIAA do not take any decision within one month, then, Standard TOR is accorded automatically to the proposal. Stage 2- Grant EC - TOR accorded proposals, Proposals without TOR

Permission for Land Use

Applicable in case industry located outside an industrial area

Concerned departments:

- ▶ State Directorate of Industries (DI)
- ▶ Department of Town and Country Planning
- ▶ Local authority/ District Collector

Setting up business in India

State level process/compliances

(contd.)

Pre-Commissioning Phase

Pollution Board

Application to State Pollution Boards before commencement of construction activities and production activities under Water Act and Air Act for Consent to Establish and CTO respectively is to be made

There are 4 [categories of industries](#)-

- Red – Industries having pollution index score of 60 and above
- Orange- Industries having pollution index score of 41 to 59
- Green - Industries having pollution index score of 21 to 40
- White- Industries having pollution index score up to 20

Note- The approval is granted by state and compliance procedure may vary from state to state

Industrial License

Industrial licenses are regulated by the IDRA, 1951 Act, and are approved by the Secretarial of Industrial Assistance (SIA) on the recommendation of the licensing committee.

Businesses planning to establish industries to produce any of the following items in India must obtain a compulsory license:

Distillation and brewing of alcoholic drinks;

- Cigars and cigarettes of tobacco and manufactured tobacco substitutes;
- Electronics and aerospace and defence equipment;
- Industrial explosives including detonating fuses, safety fuses, gun powder, nitrocellulose and matches; and
- Hazardous chemicals including items hazardous to human safety and health and thus fall for mandatory licensing.

[Form IL](#)

Consent to Establish

Consent to establish is required from Environment and pollution control board for starting the building construction activity of the unit. An application is to be made to concerned bodies at the state pollution board and central level for environment clearance

Setting up business in India

State level process/compliances

(contd.)

Pre- Commissioning Phase

Factory Layout Plan Approval

Under the Factory Act, 1948 approval for Factory Layout Plan is required. It is usually granted by the Labour's Department of each state however the competent authority may vary from state to state .

The approval is granted within 60 days for chemical factory and 45 days for other factories subject to the specific criteria met by the competent authority of the state

The layout plan approved is non – transferrable.

Factory registration

As per [The Factories Act 1948](#), the applicant needs to submit the plans of any class/ description of factories to the Chief inspector or the State Govt.

If no order is communicated to the applicant within 3 months from the date on which the application was submitted, the permission shall be deemed to have granted.

Where the State Govt. or Chief Inspector refuses to grant permission to the site, construction or extension of a factory or to registration/ licensing of a factory, the applicant may within 30 days of date of such refusal, appeal to the Central Govt. if the decision appealed from was of the State Govt. and to the State Govt. in any other case.

Setting up business in India

State level process/compliances

(contd.)

Pre- Commissioning Phase

Registration of Boilers

As per the Boiler Act 1923, registration of Boiler is mandatory compliance. Permission for registration is granted post successful inspection.

Provisional registration is granted by the competent authority for the period of 6 months, within which the final inspection (upon request) is undertaken.

For further details and form [link](#) to be referred

Building Plan Approval

An approval from development authority/ local nodal authority for sanction of building plans/ building permit under the provisions of Building Byelaws, Master plan and Local Body Acts. The Building approval comprises of the building plan and the layout approval for the construction of the building. The applicant has to get approval of layout plan from concerned authorities before starting construction of. Intimation of Disapproval or IOD basically states conditions that needs to be complied with during different phases of Under Construction Project. Post this the applicant received commence certificate to commence construction

Registration under Contract Labour Act 1970

Under the Contract Labour (Regulation and Abolition) Act, 1970 approval required. It is usually granted by the Labour's Department of each state however the competent authority may vary from state to state .

The approval is granted within 30 days subject to the specific criteria met by the competent authority of the state

Registration under BOCW Act

Under the Building and other Construction Workers Act, 1996 approval required during pre and post commissioning stage. It is usually granted by the Labour's Department of each state however the competent authority may vary from state to state .

The approval is granted within 30 days subject to the specific criteria met by the competent authority of the state

Setting up business in India

State level process/compliances

(contd.)

Pre-Commissioning Phase

Power for construction

Application to State Electricity Distribution Company for sanction of power supply for low tension (LT), high tension (HT), or Extra High Tension connection as applicable during the construction phase

Provisional Fire Approval

Provisional Fire Safety Approval from State Fire and Safety department

Approval for lifts & Escalator

Lift and escalator approval needs to be obtained from local state authority.

Approval is given for installation and operation is accorded separately

Setting up business in India

State level process/compliances

(contd.)

Post- Commissioning Phase

Consent to operate

Consent to operate is obtained from Pollution control board of the respective states. It is required in both pre-commissioning stage. It is subject to renewal from time to time

Building Completion certificate

A completion certification (CC) is a critical and mandatory legal document that a builder should obtain from Application to Town and Country Planning , or Local municipality , development authority or agricultural department or other local bodies such as Nagar Nigam or Gram Panchayat as applicable) with plan, scrutiny fees and land allotment copy.

After the completion of a project, the local authority inspects and evaluates the premise against the approved building plan and awards the completion certificate, if all the rules are satisfied.

Final Fire Approval

Final Fire approval needs to be taken by local state authority

Water Connection

State Industrial Development Corporations for approval for water connections; to State Industrial Promotion Boards (where applicable) where source of water is river/ canal/ dam; and to Central Ground Water Commission in case of ground water extraction

Setting up business in India

State level process/compliances

(contd.)

Post-Commissioning Phase

Power

Application to State Electricity Distribution Company for sanction of power supply for low tension (LT), high tension (HT), or Extra High Tension connection as applicable

Authorization for hazardous waste

Application to State Pollution Control Boards for Collection/ Reception/ Treatment/ Transport/ Storage and Disposal of Hazardous waste

Setting up business in India

State level process/compliances

(contd.)

Post- Commissioning of operations

GST Registration

Any business whose turnover exceeds the threshold limit of INR 20 lakhs (INR 10 lakhs for North Eastern and hill states) will have to register under GST. Businesses registered under any of the pre-GST laws: VAT, Excise/Service Tax have to register under GST by default.

Any business can get registered under GST by applying via the [GST Online Portal](#) or at GST Seva Kendra set up by the Government of India. Fill [Form-part A](#) (PAN, Mobile and email id. The portal verifies your detail via OTP. Upload the document as per business type. Fill [Form-part B](#) using the received number through OTP. Application reference number shall be received via mobile/ email. The GST officer verifies your application/ document. In case more information/ documents are asked through Form [GST-REG-03](#) details have to be shared through Form [GST-REG-04](#) within 7 working days. GST officer approves application and GSTIN within 7 working days

Professional Tax Registration

According to section 5 of the Profession Tax Act, every employer (not being an officer of the government is liable to pay tax and shall obtain a certificate of registration from the prescribed authority.

The company is required to apply in Form I to the registering authority

Central Excise Registration

The [application](#) for registration is to be filed with the Superintendent of Central Excise having jurisdiction over the premises in respect whereof the registration is to be obtained.

Note – Applicability of Excise is for liquor and petroleum based units

Setting up business in India

State level process/compliances

(contd.)

Post - Commissioning of Operation

Shops & Establishment Act

Registration under Shop & Establishment is provided by state government

Employee Registration with ESIC

Employees' State Insurance Corporation (ESIC) provides monetary and medical benefits to Employees in case of sickness, maternity and employment injury and to make provisions for related matters. [Form 01](#) should be used by employers to register with ESIC

Setting up business in India

State level process/compliances

(contd.)

Post - Commissioning of Operations

Employer Registration with EPFO

The Employees' Provident Fund Organization (EPFO) provides social security benefits to Employees of establishments on which the Employees' Provident Fund and Miscellaneous Provisions Act 1952. Online registration for EPFO can be done through [link](#)

Trademark/ Brand Registration

Trademark registration provides legal right of exclusivity for the use of mark to the owner of the mark. Trademark registration involves multiple steps. A step by step guide for registration of trademark is detailed at [link](#)

Importer Exporter Code (IEC)

Import Export (IE) Code is a registration required for persons importing or exporting goods and services from India. IE Code is issued by the Directorate General of Foreign Trade (DGFT), Ministry of Commerce and Industries, Government of India. IE Codes when issued can be used by the entity throughout its existence and doesn't require any renewal or filing. [IE Code application](#) must be made to the Directorate General of Foreign Trade along with the necessary supporting documents.

Customs- Special Valuation Branch

Special Valuation Branch ("SVB") is a branch of the Custom House that specializes in investigating the transactions involving relationship between the supplier and the importer. The detailed working and functions of the branch can be accessed at [link](#)

2

Foreign Direct Investment

Permitted sectors

Prohibited Sectors

Eligible Investors & Instruments

Compliances/Requirements

- Reporting Requirements
- Guidance on Issue, Transfer, Conversion & Remittance of Shares

Foreign Direct Investment (FDI) in India

Investment climate in India has improved considerably since the opening up of the economy in 1991.

This is largely attributed to ease in FDI norms across sectors of the economy. India, today is a part of top 100 club on Ease of Doing Business (EoDB) and globally ranks 1st in the greenfield FDI ranking. India jumps 65 positions from 142nd (2014) to 77th (2018) in 'World Bank's Ease of Doing Business Ranking 2018'.

Category 1

100% FDI permitted through **Automatic route**

Category 2

100% FDI permitted through **Government route**

Category 3

Upto **100%** FDI permitted through **Government + Automatic route**

Category 4

Upto **51%** FDI permitted through **Government/ Automatic route**

•Note:

i) In sectors/ activities not listed above, FDI is permitted up to 100% on the automatic route, subject to applicable laws/regulations; security and other conditions.

(ii) All the information/ contents provided herein is basis the Consolidated FDI Policy dated August 28, 2017 issued by DPIIT from time to time as amended from time to time

For detailed definitions, clarifications/ exceptions, please refer to [Consolidated FDI Policy, effective from August 28, 2017*](#)

[*Amendment to FDI policy in Jan 2018](#)

Foreign Direct Investment (FDI) in India

Category 1 : 100% FDI permitted through Automatic route*



Agriculture & Animal Husbandry



Plantation (Tea, Coffee, Rubber, Cardamom, Palm oil tree, Olive oil tree)



Mining & Exploration of metals & non-metals ores excluding titanium bearing minerals and its ores



Coal & Lignite mining for captive consumption in respect of eligible activities



Single Brand Retail Trading, Duty Free Shops



Airports & Railway Infrastructure**



Transport services***



Construction Development projects****



Cash & Carry Wholesale Trading



Civil Aviation – Greenfield & Brownfield



Exploration of Petroleum & Natural Gas (including marketing of petroleum products & natural gas)



Broadcasting Carriage Services



Market Place E-commerce Activities



Asset Reconstruction & Credit Information Companies



Other Services at Airport *****



Up-link of non-'News & Current Affairs' TV Channels, Down linking of TV channel



Other Financial Services (registered/regulated entity)



Pharmaceuticals – Greenfield Sector and Medical device manufacturing



White Label ATM Operations



Industrial Park

*For detailed definition, clarifications/ exceptions, please refer to [Consolidated FDI Policy, effective from August 28, 2017](#) , [amendment to FDI policy in Jan 2018](#)

** Greenfield and existing projects,

*** Air Transport Services- Non Scheduled Air Transport Service / Helicopters services/ seaplane services requiring DGCA approval

**** Construction Development: development of townships, construction of residential/commercial premises, roads or bridges, hotels, resorts, hospitals, educational institutions, recreational facilities, city and regional level infrastructure, townships, Real estate Broking business

***** Other services include ground Handling Services subject to sectoral regulations and security clearance & Maintenance and Repair organizations; flying training institutes; and technical training institutions

Foreign Direct Investment (FDI) in India







Category 2 : 100% FDI permitted through Government Route



Mining and minerals separation of titanium bearing minerals & ores its value addition & integrated activities

Foreign Direct Investment (FDI) in India

Category 3 : Up to 100% FDI permitted through Government + Automatic route

	Telecom Services*	Up to	49%	Automatic route	Above	49%	Government route
	Defence industry	Up to	49%	Automatic route	Above	49%	Government route
	Pharmaceutical - Brownfield	Up to	74%	Automatic route	Above	74%	Government route
	Air Transport Services **	Up to	49%	Automatic route	Above	49%	Government route
	Banking – Private Sector	Up to	49%	Automatic route	Above	49% Up to 74%	Government route
	Private Security Agencies***	Up to	49%	Automatic route	Above	49% Up to 74%	Government route

For detailed definition, clarifications/ exceptions, please refer to [Consolidated FDI Policy, effective from August 28, 2017](#) , [amendment to FDI policy in Jan 2018](#)

* All telecom services including Telecom Infrastructure Providers Category-I, viz. Basic, Cellular, Unified Access Services, Unified License (Access Services), Unified License, National/International Long Distance, Commercial V-Sat, Public Mobile Radio Trunked Services (PMRTS), Global Mobile Personal Communications Services (GMPCS), All types of ISP licenses, Voice Mail/Audio text/UMS, Resale of IPLC, Mobile Number Portability Services, Infrastructure Provider Category-I (providing dark fibre, right of way, duct space, tower) except Other Service Providers.

** Air Transport Services- Scheduled Air Transport Service/ Domestic Scheduled Passenger Airline; Regional Air Transport Service- 49% automatic. Could go up to 100% via Govt. approval

*** FDI in Private Security Agencies is subject to compliance with Private Security Agencies (Regulation) (PSAR) Act, 2005, as amended from time to time

Foreign Direct Investment (FDI) in India

Category 4 : Up to 51% FDI permitted through Government/ Automatic route

Automatic route



Insurance

49%



Petroleum Refining by PSUs*

49%



Infrastructure Companies
in Securities Markets

49%



Power Exchanges

49%



Pension Sector

49%

Government route



Up-linking of 'News &
Current Affairs' TV Channels

49%



Terrestrial Broadcasting
FM (FM Radio)

49%



Multi-Brand Retail Trading
**

51%



Banking Public Sector

20%



Print Media-Publishing
of Newspapers & Periodicals Publication
of Indian editions of foreign magazines
dealing with news and current affairs***

26%

For detailed definition, clarifications/ exceptions, please refer to [Consolidated FDI Policy, effective from August 28, 2017](#) , [amendment to FDI policy in Jan 2018](#)

* Petroleum refining by the PSU without any disinvestment or dilution of domestic equity in existing PSUs – 49%, Automatic

** In specified states

***Print Media- Publishing of newspaper and periodicals; Indian editions of foreign magazines dealing with news and current affairs

49% in Air India- Govt. route (amended vide PN1 of 2018)

Foreign Direct Investment (FDI) in India

Prohibited Sectors

Lottery Business including Government/private lottery, online lotteries , etc.*

Gambling and Betting including casinos*

Chit funds

Nidhi company

Trading in Transferable Development Rights (TDR)

Real Estate Business or Construction of farm houses**

Manufacturing of cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes

Sectors not open to private sector investment- atomic energy, railway operations (other than permitted activities mentioned under the Consolidated FDI policy)

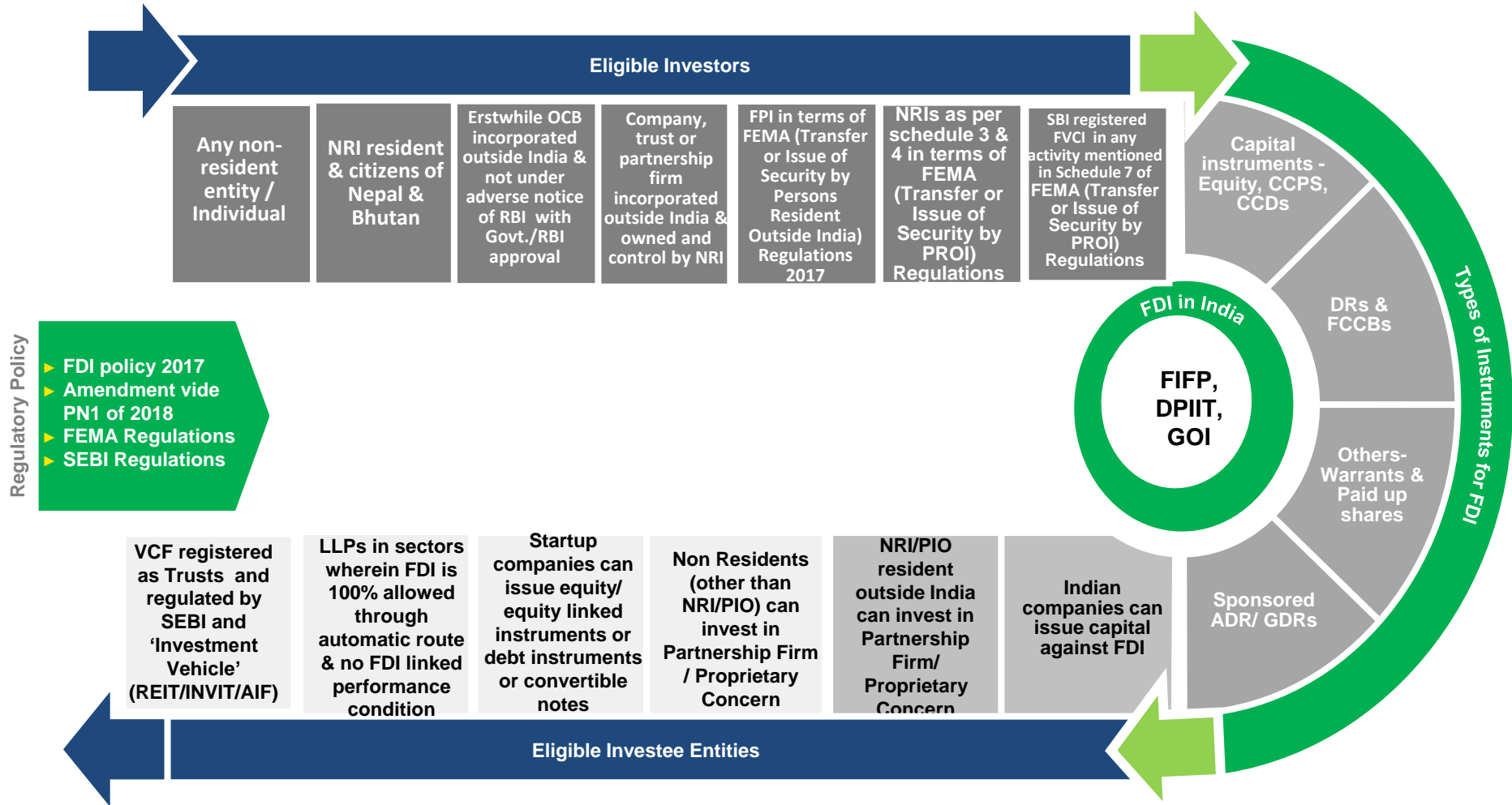
Notes

*Foreign technology collaboration in any form including licensing for franchise, trademark, brand name, management contract is also prohibited for Lottery Business and Gambling and Betting activities

**Real estate business shall not include development of townships, construction of residential/ commercial premises, roads or bridges and Real Estate Investment Trusts (REITs) registered and regulated under the SEBI (REITs) Regulations, 2014

Foreign Investment in India

Eligible Investors & Instruments



Note: Currently as per the extant FEMA regulations, a firm or a proprietorship concern is restricted from receiving any funds from a non-resident (other than NRI/PIO). However, RBI on making a specific application and post consideration of the facts may allow the same on case to case basis. Accordingly, a specific RBI application for approval would have to be made in case where a firm or proprietorship concern is willing to receive from a non-resident.

Foreign Direct Investment (FDI) in India

*Compliances/Requirements - Reporting Requirements

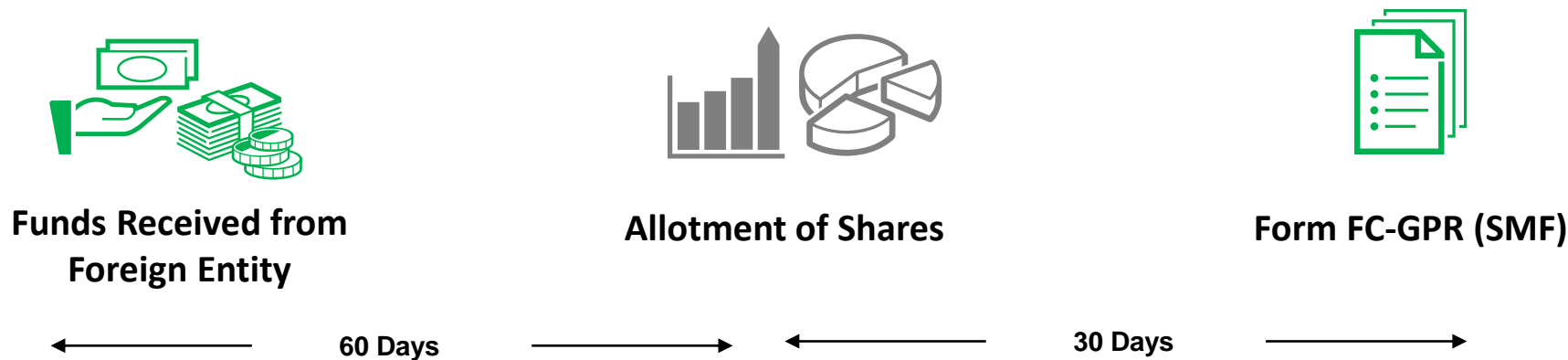


Illustration: Documents for Form FC-GPR

- CS certificate
- Pre and post shareholding pattern in the Indian company
- Copy of the order of the High Court on the scheme of merger/ demerger/ amalgamation (if applicable)
- Valuation certificate
- Relevant RBI approvals for an issue of equity shares against funds payable to the foreign investor
- Know Your Customer (KYC)
- Declaration by the Authorised Representative of the Indian Company/LLP
- Copy of government approval (if applicable)
- RBI approval on the amount of refund with respect to the amount of the issue (if applicable)
- Approval letter (if non-compliant with the guidelines – if applicable)
- FIRC/ Debit statement
- Board Resolution

* As per the RBI notification on “Foreign Investment in India - Reporting in Single Master Form” of 7th June 2018, now provides for all the extant reporting structures of various types of foreign investments in India are now provided under a Single Master Form (SMF) which is required to be filed online.

As per the RBI Notification ARF and FC-GPR is merged into a single revised FC-GPR (SMF). All new filings for the Form FC-GPR (SMF) have to be done in Single Master Form only.

Foreign Direct Investment (FDI) in India

Compliances/ Requirements - Allotment, Transfer, Conversion & Remittance of Shares

1

Issue of Shares

Issuance within 60 days from day of receipt of inward remittance; else refunded immediately to non-resident investor by outward remittance through normal banking channels or by credit to NRE/FCNR (B) account as the case may be within fifteen days from the date of completion of 60 days

2

Transfer of capital instruments

Permission granted to Non-Resident (NR) / Non-Resident Indian (NRI) for acquisition of capital instruments in following ways: NR to NR, NRI to NRI, NRI to Resident, Resident to NRI, while a person resident outside India can sell capital instruments of an Indian company on a recognized Stock Exchange in India through a registered stock broker. Transfer between resident and non-resident should be in compliance with extant guidelines and reporting needs to be done in Form FC-TRS. In respect of transfer of capital instruments between resident and non-resident, an amount not exceeding 25% of the total consideration can be deferred or settled through escrow mechanism.

3

Conversion into Equity

Indian companies have been granted general permission for conversion of External Commercial Borrowings (ECB) (excluding those deemed as ECB) in convertible foreign currency into equity shares/fully compulsorily and mandatorily convertible preference shares, subject to conditions

4

Repatriation

Repatriation for dividend and Interest

Dividend and interest on fully, mandatorily & compulsorily convertible debentures is freely repatriable without any restrictions

5

Remittance

Remittance of asset (i.e. sale proceeds of share and securities and their remittance) is governed by the Foreign Exchange Management (Remittance of Assets) Regulations, 2016 under FEMA

Foreign Direct Investment (FDI) in India

Guidance on Issue, Transfer, Conversion & Remittance of Shares

Step 1: Issue of shares

Capital instruments should be issued within 60 days from day of receipt of inward remittance; else refunded immediately to the non-resident investor by outward remittance through normal banking channels or by credit to NRE/FCNR (B) account. Issue price of shares *

- ▶ In case of Listed Indian company, not less than price worked out in accordance with SEBI guidelines
- ▶ In case of unlisted Indian company- not less than fair valuation done by SEBI registered Merchant Banker or a Chartered Accountant or practicing cost accountant as per any internationally accepted pricing methodology on an arm's length basis
- ▶ For non-residents (including NRIs) making investment in Indian company by way of subscription to its Memorandum of Association, then such investments may be made at face value subject to their eligibility to invest under the FDI scheme

** in case of convertible capital instruments, the price/ conversion formula of the instrument should be determined upfront at the time of issue of the instrument. The price at the time of conversion should not in any case be lower than the fair value worked out, at the time of issuance of such capital instruments*

Step 2a: Transfer of Capital instrument

Permission granted to non-residents / NRIs for acquisition of Capital instrument by way of transfer in the following

- ▶ Non – resident(other than NRI or erstwhile OBC) to Non resident –Transfer shall be permissible FEMA regulations under automatic route. However, prior approval shall be required in case the company is engaged in a sector which requires Govt. approval under the FDI regulations.
- ▶ NRIs/ OCI to PROI - transfer by way of sale or gift the Capital instrument provided that prior Government approval shall be obtained for any transfer in case the company is engaged in a sector which requires Government approval

Note: PROI (person resident outside India is one who has taken up employment/ business or vacation outside India and has not stayed in India for more than 182 during the previous year.

- ▶ Non resident to resident - transfer any Capital instrument by way of gift. Transfer of capital instrument, by way of sale under private arrangement, subject to extant guideline.
- ▶ A person resident outside India can sell capital instrument of an Indian company on a recognized Stock Exchange in India through a registered stock broker or a registered merchant banker in manner prescribed by SEBI
- ▶ Resident to non resident- transfer of capital instrument by way of sale subject to extant guidelines.

Step 2b: Transfer of Capital instrument

- ▶ Resident to non-resident- Transfer of capital instruments by way of gift- prior RBI approval required
- ▶ In respect of transfer of capital instruments between resident and non-resident, an amount not exceeding 25% of the total consideration:
 - ▶ Can be paid by buyer on a deferred basis within a period not exceeding 18 months from the date of transfer agreement; or
 - ▶ can be settled through an escrow arrangement between the buyer and the seller for a period not exceeding 18 months from the date of the transfer agreement; or
 - ▶ can be indemnified by the seller for a period not exceeding 18 months from the date of the payment of the full consideration, if the total consideration has been paid by the buyer to the seller.

Note: Transfer is subject to entry routes, sectoral caps/ investment limits and pricing guidelines as per FDI regulations. Disclosure of such transfer shall be required to be reported in Form FC-TRS based on the relevant FDI regulations.

Foreign Direct Investment (FDI) in India

Guidance on Issue, Transfer, Conversion & Remittance of Shares

Step 2c: Transfer of Capital Instrument

Transfer from NRI to NRI is applicable on following case basis:

- Where the transfer is b/w two NRIs who both hold shares on a repatriable basis – such a transfer is similar to transfer b/w non resident – non resident
- Where the transfer is between an NRI who holds shares on non repatriable and NRI who holds shares on repatriable basis – such a transfer is similar to transfer b/w resident – non-resident
- Where the transfer is b/w two NRIs who hold shares on non-repatriable basis – such a transfer is similar to transfer b/w a resident and another resident (i.e. domestic transfer) and hence, reporting requirements shall not be applicable.

Note:

- As per FEMA regulations, any sale of capital instrument by NRI held as a non-repatriable basis would require prior RBI approval authorising the transfer of the said capital instrument if the value is above USD 1 mn annually.
- An NRI is allowed to repatriate only upto USD 1 mn on an annual basis for its NRO account. Any remittance made over and above USD 1 mn in any financial year from the NRO account would require an RBI approval.

Step 3: Transfer of Capital Instruments

Transfer from resident to non-resident or vice-versa shall not be less than/exceeding:

- the price worked out in accordance with the relevant SEBI guidelines in case of a listed Indian company;
- the price at which a preferential allotment of shares can be made under the SEBI guidelines, as applicable, in case of a listed Indian company
- the valuation of capital instruments done as per any internationally accepted pricing methodology for valuation on an arm's length basis duly certified by a Chartered Accountant or a Securities and Exchange Board of India registered Merchant Banker or a practicing Cost Accountant, in case of an unlisted Indian Company.

Reporting of transfer of capital instruments between residents and non-residents and vice versa is to be done in Form FC-TRS. The Form FC-TRS should be submitted to the AD Category-I bank, within 60 days from the date of receipt of the amount of consideration.

Prior approval of RBI required: Resident to non-residents by way of sale

- Transfer is at a price which falls outside the pricing guidelines specified by the RBI from time to time and the transaction does not fall under the exception given
- Transfer involving deferment of payment of the amount of consideration more than 25% of the total consideration would require RBI approval. Post approval, the same should be reported in Form FC-TRS, to an AD Category-I bank within 60 days from the date of receipt of the full and final amount of consideration.

Step 4: Conversion into Equity

Indian companies have been granted general permission for conversion of External Commercial Borrowings (ECB) (including matured but unpaid) in convertible foreign currency into equity shares/ fully compulsorily and mandatorily convertible preference shares, subject to the following conditions

- Activity of borrowing company is covered under the auto or govt. approval for FDI, wherever applicable, for foreign equity participation as per extant FDI policy
- The foreign equity after conversion of ECB into equity is within the sectoral cap, if any
- Pricing of shares as per extended guidelines
- Compliance with the requirements prescribed under any other statute and regulation in force
- General permission is also available for issue of shares/preference shares against lump sum technical know-how fee, royalty due for payment, subject to entry route, sectoral cap and applicable pricing guidelines and compliance with applicable tax laws

Source: RBI, as accessed on 16 January 2019
https://rbi.org.in/Scripts/BS_CircularIndexDisplay.aspx?id=11456

Foreign Direct Investment (FDI) in India

Guidance on Issue, Transfer, Conversion & Remittance of Shares

Step 5: Repatriation

Repatriation for dividend and Interest

- ▶ Dividend is freely repatriable without any restrictions
- ▶ Dividend is net after tax deduction at source (TDS) or dividend distribution tax (DDT) (if any as the case may be)
- ▶ Dividend is governed by Foreign Exchange Management (Current Account Transactions) Rules, 2000
- ▶ Interest on fully, mandatorily & compulsorily convertible debentures is freely repatriable without any restrictions.
- ▶ Interest is net of applicable taxes
- ▶ Interest is governed by Foreign Exchange Management (Current Account Transactions) Rules, 2000

Step 6: Remittance

Sale proceeds of shares & securities:

- ▶ Remittance of asset (i.e. sale proceeds of share and securities and their remittance) is governed by the Foreign Exchange Management (Remittance of Assets) Regulations, 2016 under FEMA
- ▶ AD Category-1 can allow remittance of sale proceeds (net of applicable taxes) of a security to the seller of shares outside India provided security has been held on repatriation basis, Sale-of security has been made in accordance with the prescribed guidelines and NOC/ Tax clearance certificate from the Income Tax department

Winding up/ liquidation of companies AD Category 1 banks are allowed to remit winding up proceeds of the companies which are under liquidation subject to payment of taxes . Applicant needs to submit the following to the AD Category 1 bank for remittance

- ▶ Auditor's certificate confirming All liabilities in India have been either fully paid or adequately provided , Winding up is in accordance with the provisions of the Companies Act as applicable and lastly in case of winding up otherwise than by a court- No legal proceeding pending in any court in India against the applicant or company under liquidation

3

Institutional & Regulatory framework

Routing FDI in India

Concerned Administrative Ministries/Departments

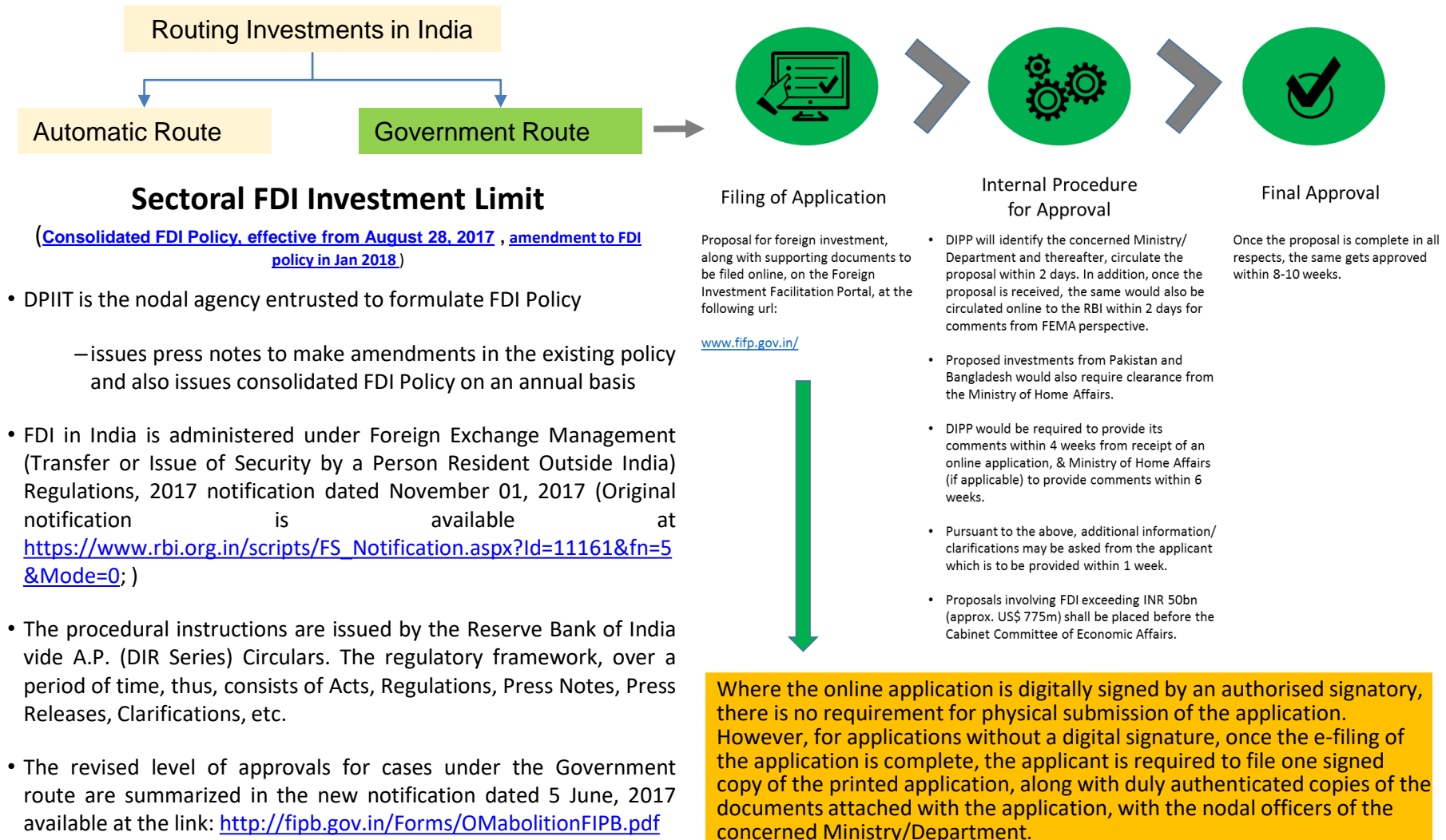
Applicable regulatory framework for Business establishments

Governing Bodies for Business establishments

Winding-up of Business

Institutional and Regulatory Set-up

Routing FDI in India



Institutional and Regulatory Set-up

Concerned Administrative Ministries/Departments

The work of granting government approval for foreign investment under the extant FDI Policy and FEMA Regulations, shall be entrusted to the **concerned Administrative Ministries/Departments** as listed below:

S. No	Sector/ activity	Administrative Ministry/ Department
1	Mining	Ministry of Mines
2 (a)	Defence – items requiring license under the industries(Development & Regulation) act 1951 and/or arms act 1959	Department of Defence Production, Ministry of Defence
2 (b)	Cases relating to FDI in small arms.	Ministry of Home Affairs
3	Broadcasting.	Ministry of Information and Broadcasting
4	Print Media.	Ministry of Information and Broadcasting
5	Civil Aviation	Ministry of Civil Aviation
6	Satellites	Department of Space
7	Telecom	Department of Telecommunications
8	Private Security Agencies	Ministry of Home Affairs
9	Applications involving investments from Countries of Ministry of Home Affairs Concern which presently include Pakistan and Bangladesh, requiring security clearance as per the extant FEMA 20, FDI Policy and security guidelines, amended from time to time	Ministry of Home Affairs
10	Single Brand Product Retail Trading	DPIIT
11	FDI proposals by Non-Resident Indians (NRIs)/ Export Oriented Units requiring approval of the Government	DPIIT
12	Applications relating to issue of equity shares for sectors requiring Govt. approval under the FDI policy is allowed under Govt route for following i) import of capital goods/ machinery/ equipment (excluding second hand machinery) and pre-operative/ pre-incorporation expenses (including payments of rents etc.) s.t. conditions	DPIIT

Institutional and Regulatory Set-up

Concerned Administrative Ministries/Departments

S. No	Sector/ activity	Administrative Ministry/ Department
13	Financial services activity which are not regulated by any Financial Sector Regulator or where only part of the financial services activity is regulated or where there is doubt regarding the regulatory oversight	Department of Economic Affairs
14	Applications for foreign investment into a Core Investment Company or an Indian company engaged only in the activity of investing in the capital of other India Company/ies.	Department of Economic Affairs
15	Banking (Public and Private)	Department of Financial Services
16	Pharmaceuticals	Department of Pharmaceuticals

Note

- In respect of sectors/activities which are presently under automatic route but required Government approval earlier as per the extant policy during the relevant period, concerned administrative Ministry/Department would be the Competent Authorities for the grant of post-facto approval for foreign investment.
- In respect of applications in which there is a doubt about the Administrative Ministry/Department concerned, DPIIT shall identify the Administrative Ministry/Department where the application will be processed.
- Proposals for foreign investment would be examined by Competent Authorities as per the Standard Operating Procedure laid down by DPIIT (available at <http://www.fifp.gov.in/Forms/SOP.pdf>).
- In case of proposals involving total foreign equity inflow of more than INR 5000 cr, Competent Authority shall place the same for consideration of Cabinet Committee on Economic Affairs (CCEA).
- The CCEA would also consider the proposals which may be referred to it by the Minister in-charge of the concerned Competent Authority.
- In respect of proposals where the Competent Authority proposes to reject the proposals or in cases where conditions for approval are stipulated in addition to the conditions laid down in the FDI policy or sectoral laws/regulations, concurrence of DPIIT shall compulsorily be sought by the Competent Authority.
- The monitoring of the compliance of conditions under the FDI approvals, including the past cases approved by the Government, shall be done by the concerned Administrative Ministries/Departments.

Institutional and Regulatory Set-up

Applicable regulatory framework for business entities

Companies Act, 2013

- ▶ The Companies Act, 2013 passed by the Parliament has received the assent of the President of India on 29th August, 2013
- ▶ The act governs companies, their incorporation, allocation of share capital, administration, management, reporting and filing, dissolution and compliances of all types of companies under its ambit. It also lays down guidelines for memorandum of association and articles of association for different types of companies

Limited Liability Partnership Act, 2008

- ▶ A corporate business vehicle that enables professional expertise and entrepreneurial initiative to combine and operate in flexible, innovative and efficient manner, providing benefits of limited liability while allowing its members the flexibility for organizing their internal structure as a partnership
- ▶ The Act defines of LLP's, their incorporation, conversion to LLP, contribution of partners, administration, management, reporting and filing, and dissolution

The Indian Partnership Act, 1932

- ▶ An Act to define and amend the law relating to partnership. It lays out the complete structure of a partnership firm constituting definition of partnership firm, its registration, management and dissolution procedure, and interrelation between partners. State governments have made rules regarding certain provisions of the act

Institutional and Regulatory Set-up

Applicable regulatory framework for business entities

Competition Act, 2002

- ▶ An Act to provide, keeping in view of the economic development of the country, for the establishment of a Commission to prevent practices having adverse effect on competition, to promote and sustain competition in markets
- ▶ The Act lays down rules and procedure for formation of the competition commission, its administration and management, and its duties, powers and functions. It also talks about the organisation and working of Competition Appellate Tribunal.

LO/ BO/ PO (RBI/ AD Banks/ other regulators)

- ▶ The FEMA Regulations and Companies Act regulates the set up operations and closure of LO/ BO/ POs. There may also be other sector-specific regulations such as IRDA, to regulate the entities.

Institutional and Regulatory Set-up

Applicable regulatory framework for business establishments

Taxation Overview in India

Over the last few years, the government of India (GoI) and various State (provincial) Governments have undertaken various policy reforms and process simplification towards great predictability, fairness & automation. This has consequently, lead to India's meteoric rise to the top 100 in the World Bank's Ease of Doing Business (EoDB) ranking in 2017.

Key Features of India's taxation System: Taxes in India are levied by the [Central Government](#) and the [State Governments](#). Some minor taxes are also levied by the local authorities such as the Municipality and Local Government.

Major Central Taxes

- ▶ [Income Tax](#)
- ▶ [Central Goods & Services Tax \(CGST\)](#)
- ▶ [Integrated GST \(IGST\)](#)
- ▶ [Custom Duty](#)

Major State Taxes

- ▶ [State Goods & Services Tax \(SGST\)](#)
- ▶ [Stamp Duty & Registration](#)

A resident company is taxed on its worldwide income. A non-resident company is taxed only on income that is received in India, or that accrues or arises, or is deemed to accrue or arise, in India. Company whether Indian or foreign is liable to taxation, under the Income Tax Act, 1961. Corporation tax is a tax which is levied on the incomes of registered companies and corporations.. Taxes In India are primarily into 2 categories- Direct and Indirect Tax.

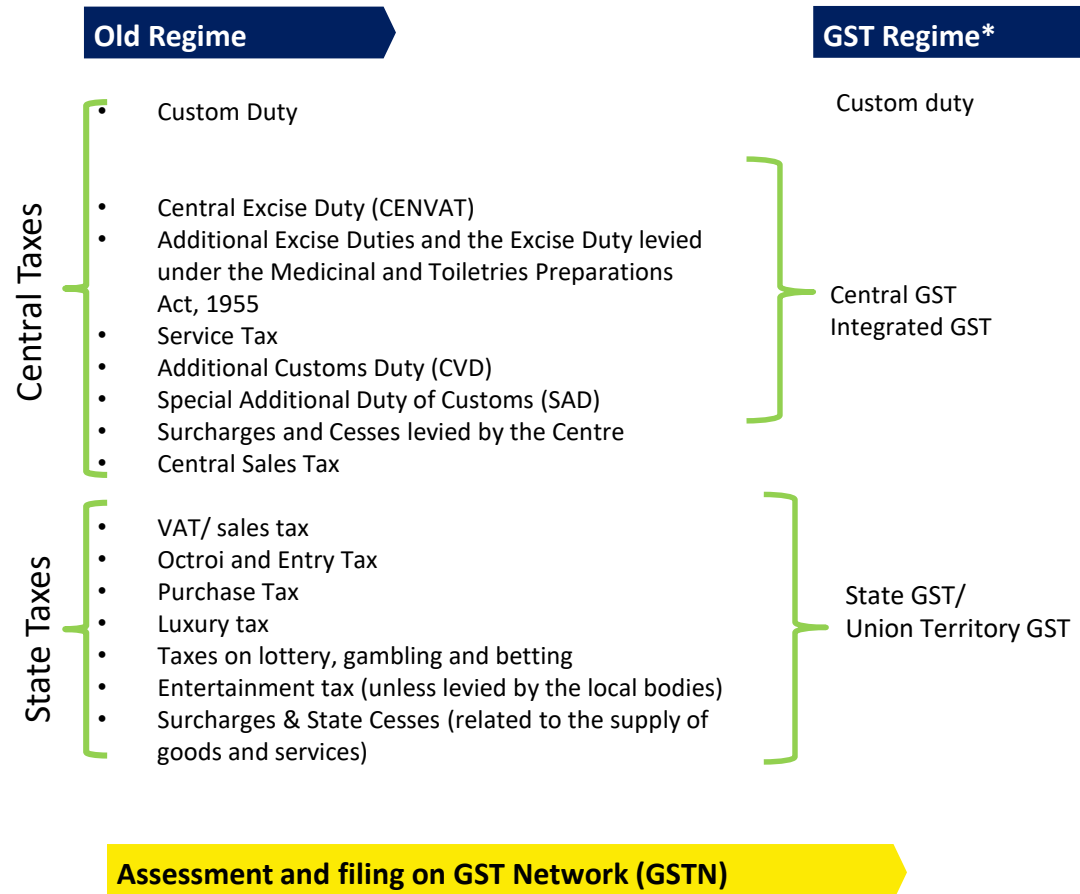
Note: For detailed information, please refer to Taxation in India page (<https://www.investindia.gov.in/taxation>)

Institutional and Regulatory Set-up

Applicable regulatory framework for business establishments

Goods and Services Tax (GST) is a unified indirect tax across the country on products and services. It is a comprehensive levy on manufacture, sale and consumption. It is a destination based consumption tax.

- The GST, dual in nature is levied by both the Centre and State. The Central GST (CGST) is levied on intra state supply of goods and / or service by Central Government and State GST (SGST) is levied by the States.
- Integrated GST (IGST) is levied and administered by the Centre on every inter-state supply of goods and services.
- Import of goods or services is treated as inter-state supplies and is subject to IGST in addition to Basic Custom duty.
- CGST, SGST and IGST is levied at uniform rates, mutually agreed upon by the Centre and the States under the aegis of the GST Council (GSTC).
- All goods and services are covered under GST except alcohol for human consumption and specified petroleum products.



*Cess as may be applicable

Institutional and Regulatory Set-up

Governing Bodies for business establishment

Ministry of Corporate Affairs is primarily concerned with administration of the Companies Act 2013, the Limited Liability Partnership Act, 2008, Competition Act & other allied Acts and rules & regulations framed there-under mainly for regulating the functioning of the corporate sector in accordance with law

Agencies of MCA	Agencies under MCA Supervision	Other Agencies
Registrar of Companies	*Competition Commission of India	National Company Law Tribunal
Official Liquidators	The Institute of Chartered Accountants of India	National Financial Reporting Authority
Regional Directors	The Institute of Company Secretaries of India	Securities Exchange Board of India
Central Registration Centre	The Institute of Cost Accountants of India	The Reserve Bank Of India
		Central Board of Direct Taxes
		Central Board of Excise and Customs
		Income Tax Department
		State Commercial Tax Department
		Municipal Bodies/ Local Property tax Department

*affiliated office, as per the MCA website

Institutional and Regulatory Set-up

1. Winding-up of business establishments – Voluntary liquidation (companies under Insolvency & Bankruptcy Code (IBC))



For details w.r.t winding up, refer :

Company : sec 2(94A) and sec 272 of companies act 2013 : <http://mca.gov.in/SearchableActs/Section272.htm> along with provisions of insolvency and bankruptcy code : <http://www.ibbi.gov.in/>

LLP : Section 63, 64 and 65 of LLP Act 2008 : <http://www.mca.gov.in/MinistryV2/llpact.html>

Partnership : sec 40-44 of the Partnership Act 1932, http://www.mca.gov.in/Ministry/actsbills/pdf/Partnership_Act_1932.pdf

Institutional and Regulatory Set-up

2. Winding-up of business establishments – Strike off under Companies Act

Governed by Companies Act 2013 and Companies (Removal of Name of Companies from the Register of Companies) Rules, 2016
Provides an opportunity for defunct companies to get their names removed from the Register of Members in a time-bound manner, subject to certain conditions

Pre-requisites and Key Considerations

- ▶ “NIL” assets and “NIL” liabilities may apply for strike-off subject to following:
 - ▶ Not commenced business within 1 year of incorporation; or
 - ▶ Not carrying on any business or operation for 2 immediately preceding financial years
- ▶ No pending prosecution or compounding application
- ▶ All Directors to sign an Indemnity Bond against all lawful claims, losses, liabilities that may arise even after striking-off
- ▶ Any aggrieved person may make an application within 20 years of the strike off for revival of the Company

Key Milestones

- ▶ Pass a Board resolution and hold general meeting to pass a special resolution
- ▶ Obtain No objection certificate from applicable regulators, if any
- ▶ Prepare statement of accounts close to the tentative date of application
- ▶ File the application for strike-off along with necessary affidavits, bonds, declarations, statement of accounts
- ▶ RoC to issue a public notice inviting objections and also intimate the Income tax Department
- ▶ RoC to pass an order for strike off on verification of documents

The strike off process is complete on publication of the entity name in the Official Gazette – it takes tentative 6-9 months

For details w.r.t winding up, refer :

Company : sec 2(94A) and sec 272 of companies act 2013 : <http://mca.gov.in/SearchableActs/Section272.htm> along with provisions of insolvency and bankruptcy code : <http://www.ibbi.gov.in/>

LLP : Section 63, 64 and 65 of LLP Act 2008 : <http://www.mca.gov.in/MinistryV2/Ilpact.html>

Partnership : sec 40-44 of the Partnership Act 1932, http://www.mca.gov.in/Ministry/actsbills/pdf/Partnership_Act_1932.pdf

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Annexures :

List of Documents required of DSC, DIN

List of Documents required of OPC , Private Limited

List of Documents required of LLP, BIS

List of Documents required of FIFP

List of Documents required of Foreign Bank Branch

Investment Options for Foreigners

Contacts

Annexure I: List of Documents required

DSC

List of documents required for Digital Signature Certificate

- ▶ Address Proof
- ▶ Aadhaar card (not mandatory)
- ▶ PAN card
- ▶ Photo
- ▶ Email Id
- ▶ Phone Number

Note:

- PAN is mandatory for Indian
- Passport is mandatory for foreigner
- Documents to be notarized & apostilled for foreigners
- Video and mobile verification is mandatory.
- Only video verification is required for foreigners.

DIN

The DIR-3 form must contain a photo of the DIN applicant along with the details of the applicant and the following documents:

- ▶ In case of Indian nationals, Income-tax PAN is a mandatory requirement for proof of identity.
- ▶ Address proofs like passport, election (voter identity) card, and ration card, driving license, electricity bill, telephone bill or Aadhaar shall be attached and should be in the name of applicant only.
- ▶ In case of Indian applicant, documents should not be older than 2 months from the date of filing of the eForm.
- ▶ In case of foreign applicant, address proof should not be older than 1 year from the date of filing of the eForm.
- ▶ DIN for foreign nationals can be obtained by providing a copy of the foreign nationals passport that is notarised and [apostilled](#) and address proof (legalised) in accordance with the country requirements. The passport copy attached for the foreign national DIN applicant must contain the date of birth of the applicant. If passport does not include date of birth, then an additional proof containing date of birth must be submitted, duly certified or attested.
- ▶ It is mandatory to attach a copy of board resolution for appointment of director in an existing company

Annexure II: List of Documents required

OPC

List of documents required for filing OPC

- ▶ PAN of main director and Nominee Director (Both the directors should be Indian nationals)
- ▶ Address Proof of Director & Nominee Director – Passport, Driving License, Aadhaar , Bank Statement or electricity bill (Any two of these docs must be valid and recent
- ▶ Proof of registered office in India – Rent Agreement , Sale Deed, Copy of Electricity bill, Property Tax receipt . NOC from landlord for use of premises as registered office
- ▶ Sign Digital Signature Application

Private Limited Company

List of documents required for filling [SPICe](#) form for Private Limited Company for Indian Nationals

- ▶ PAN card is mandatory along with any one of:
 - ▶ Passport
 - ▶ Election Card or Voter Identity Card
 - ▶ Unique Identification Number (UIN)
 - ▶ Driving License
- ▶ Residence Proof (in case present and permanent address are different) then following documents required for both addresses
 - ▶ Bank Statement
 - ▶ Electricity Bill
 - ▶ Telephone Bill
 - ▶ Mobile Bill

List of documents required for filling [SPICe](#) form for Private Limited Company for Foreign National

- ▶ Passport (mandatory)
- ▶ Address Proof
- ▶ Residence Proof
 - ▶ Bank Statement
 - ▶ Electricity Bill
 - ▶ Telephone Bill
 - ▶ Mobile Bill
- ▶ Below proofs are common for both residents and foreign
 - ▶ Registered Office Proof- proof of registered office during the company registration process or within 30 days of incorporation of the company
 - ▶ The notarized copy of lease / rent agreement in the name of the company along with a copy of rent paid receipt not older than one month
 - ▶ The authorization from the Landlord

Note: For Indian & foreign nationals having DIN, no other proof required if particulars are updated in DIN and declaration to this effect in Form SPICe

Annexure III: List of Documents required

LLP

List of documents required for filing form

[FiLLiP](#)

- ▶ PAN Card of the Partners
- ▶ Address Proof of the Partners
- ▶ Utility Bill of the proposed Registered Office of the LLP
- ▶ No-Objection Certificate from the Landlord
- ▶ Rental Agreement Copy between the LLP and the Landlord

BIS

- ▶ List of Products that mandatory require BIS license are :

- ▶ Cement
- ▶ Household electrical goods
- ▶ Batteries
- ▶ Food and related products
- ▶ Oil pressure stoves
- ▶ Automobile accessories
- ▶ Cylinders, Valves and Regulators
- ▶ Diesel engines
- ▶ Medical Equipment's
- ▶ Steel Products
- ▶ Electrical Transformers
- ▶ Electrical motors
- ▶ Capacitors
- ▶ Chemicals & Fertilizers
- ▶ Kitchen appliances
- ▶ Domestic water heaters for use of LPG
- ▶ Electronics and IT goods
- ▶ Solar Photovoltaics, systems, devices & components

Annexure IV: List of Documents required

FDI approval : Foreign Investment Facilitation Portal (FIFP)

List of documents required for filing application through FIFP:

- ▶ Certificate of Incorporation of the Investee & Investor Companies/Entities (Investee company may be a proposed entity and may not be incorporated)
- ▶ Memorandum of Association (MOA) of the Investee & Investor Companies/Entities
- ▶ Board Resolution of the Investee & Investor Companies/Entities
- ▶ Audited Financial Statement of Last Financial Year of the Investee & Investor Companies/Entities
- ▶ Article of Association of the Investee & Investor Companies/Entities
- ▶ List of Names and addresses of all foreign collaborators along with Passport Copy/ Identification Proof of the Investor Company/Entity
- ▶ Diagrammatic representation of the flow and funds from the original investor to the investee company and Pre and Post shareholding pattern of the Investee Company
- ▶ Affidavit stating that all information provided in hard copy and online are the same and correct
- ▶ Signed copy of the JV agreement/shareholders agreement/ technology transfer/trademark/brand assignment agreement (as applicable), in case there are existing ventures
- ▶ Board resolution of any joint venture company
- ▶ Certificates of Incorporation and charter documents of any joint venture/company which is a party to the proposed transaction
- ▶ Copy of Downstream Intimation
- ▶ Copy of relevant past FIPB/SIA/RBI approvals, connected with the current proposal (in case of amendment proposal)
- ▶ Foreign Inward Remittance Certificate (FIRC) in case investment has already come in and in case of post-facto approval
- ▶ In the cases of investments by entities which themselves are pooled investment funds, the details such as names and addresses of promoters, investment managers as Standard Operating Procedure for Processing FDI Proposals 9 well as all the contributors to the investment fund
- ▶ List of the downstream companies of the Indian company and the details of the equity held by the Indian Company along with the details of the activities of the companies
- ▶ High Court order in case of a scheme of arrangement
- ▶ Valuation certificate as approved by a Chartered Accountant
- ▶ Non-compete clause certificate of the investor and investee company in case of investment in pharmaceutical sector (As per Annexure 10 of Consolidated FDI Policy Circular of 2016), and as amended from time to time
- ▶ Certificate of statutory auditors as mandated in the FDI policy, as applicable

Annexure V: List of Documents required

Additional information to be furnished by the Promoters along with relevant supporting documents for setting up Foreign Bank Branch in India (Annex II)

List of documents required for Existing Structure

- ▶ Information on the individual promoters behind the group
 - A. Self-declaration by the individual promoters as per Appendix
 - B. Detailed profiles on the background and experience of the individual promoters, his/their expertise, track record of business
- ▶ Information on entities in the promoter group :
 - A. Names and details of other entities in the promoter group as per Appendix II (if not covered in Appendix I).
 - B. Shareholding pattern of all the entities in the promoter group.
 - C. A pictorial organogram indicating the corporate structure of all the entities in the group indicating the shareholding and total assets of the entities.
 - D. Annual reports of the past five years of all the group entities.
- ▶ Information on the promoting / converting entity:
 - a. Declaration by the promoting / converting entity as per Appendix III.
 - b. Shareholding pattern of the promoting / converting entity.
 - c. Memorandum and Articles of Association and financial statements of the promoter entity for the past five years (including a tabulation of important financial indicators for the said years), board composition and representation of the Directors over a period of ten years, income tax returns for last three years, C.A certificate indicating source of funds for promoting / converting entity

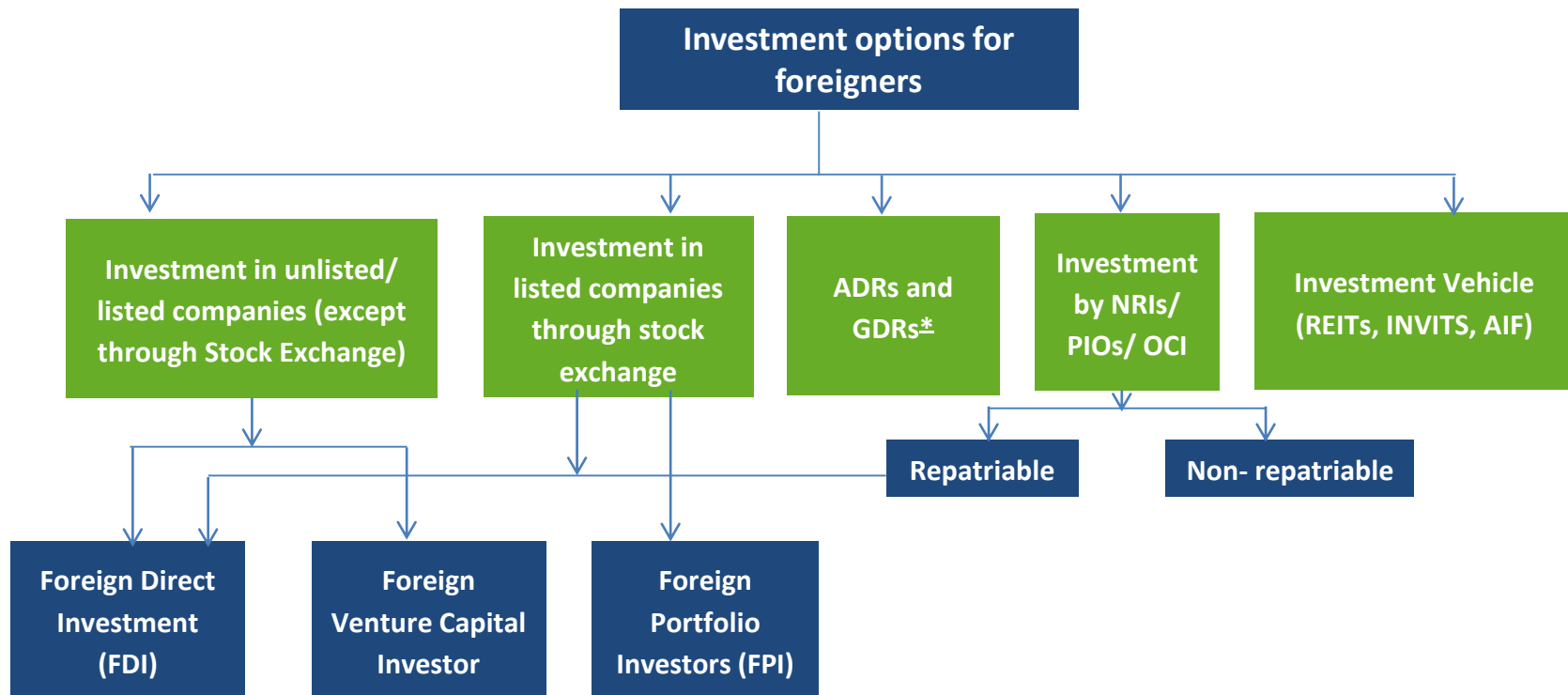
List of documents required for Proposed Structure

- ▶ The applicants should furnish detailed information about the persons/entities, who would subscribe to 5 per cent or more of the paid up equity capital (shareholding pattern) of the proposed bank, including foreign equity participation in the proposed bank and the sources of capital of the proposed investors.
- ▶ The proposed promoter shareholding and plan for dilution of promoter shareholding in compliance with the guidelines.
- ▶ Proposed management of the bank, if finalized

Project Report

- ▶ A project report⁹ covering business potential and viability of the proposed bank, any other financial services proposed to be offered, plan for compliance with prudential norms on CRR/SLR¹⁰, composition of loan portfolio, priority sector, etc. as per the guidelines, and any other information that they consider relevant.
- ▶ The project report should give as much concrete details as feasible, based on adequate ground level information and avoid unrealistic or unduly ambitious projections. The business plan should address how the bank proposes to achieve financial inclusion and in the case of an NBFC applicant, how the existing lending business will fold into the bank or divested / disposed of

Annexure VI: Investment options for foreigners



Note: An investor can participate in Indian economy by either commencing business in India (forms explained earlier) via, say the FDI route as outlined above or can invest in the financial markets via a host of available financial instruments. A few of these have been enumerated in the previous slides. In particular, FDI has been explained in detail in Section 2 of this document.

Annexure VII: Contacts

Please connect, in case of any queries.

INVEST INDIA (Investment Facilitation Cell)

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Maulana Azad Road,
New Delhi 110011
Tel: +91-11-23048155
Email: info@investindia.org.in
Website: www.investindia.gov.in

FDI Approval related queries

Address: Foreign Investment Facilitation Section DPIIT
Udyog Bhawan, New Delhi-110001, India
Email: fifp-dipphelpdesk@gov.in
FIFP Status-Enquiry link :
<http://www.fifp.gov.in/Authenticate/Login.aspx>

MCA related queries

MCA online service related link:
<http://www.mca.gov.in/mcafoportal/userComplaintDetails.do>

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