

## Explanatory notes NACE Rev. 2.1

### Version 1.01

#### NACE Rev. 2.1 Code: A

**Heading:** AGRICULTURE, FORESTRY AND FISHING

**Includes:** 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, production of animal products from a farm or natural habitats.

**Includes also:** This section also includes organic agriculture, aquaculture, the growing of genetically modified crops and the raising of genetically modified animals.

**Excludes:** This section excludes undifferentiated subsistence goods-producing activities of households, which are classified in class 98.10.

#### NACE Rev. 2.1 Code: 01

**Heading:** Crop and animal production, hunting and related service activities

**Includes:** This division includes two basic activities, namely the production of crop products and production of animal products.

Group 01.5 Mixed farming breaks with the usual principles for identifying the main activity. It accepts that many agricultural units have reasonably balanced crop and animal production, and that it would be arbitrary to classify them in one category or the other.

This division includes the soilless cultivation of crops, e.g. using hydroponics and aquaponics methods.

##### IMPLEMENTATION RULE:

In agriculture, one frequent situation where the breakdown of the value added presents difficulties is when, e.g. a unit produces grapes and manufactures wine from the own-produced grapes, or when it produces olives and manufactures oil from the own-produced olives. In these cases the most suitable proxy variable is the number of hours worked and applying it to these vertically integrated activities would generally lead to classification of the units under agriculture. In the same case for other agricultural products, units will be classified in agriculture by convention, in order to guarantee harmonised treatment.

**Includes also:** This division also includes service activities incidental to agriculture, as well as hunting, trapping and related activities.

**Excludes:** Agricultural activities exclude any subsequent processing of the agricultural products (classified under divisions 10, 11 and 12), beyond that needed to prepare them for the primary markets. 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) classified in section F and buyers and cooperative associations engaged in the marketing of farm products classified in section G. Also excluded are landscape service activities, which are classified in class 81.30.

## NACE Rev. 2.1 Code: 01.1

**Heading:** Growing of non-perennial crops

**Includes:** 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.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 01.11

**Heading:** Growing of cereals, other than rice, leguminous crops and oil seeds

**Includes:** This class includes all forms of growing of cereals, leguminous crops and oil seeds. Includes the growing of these plants for the purpose of seed production. The growing of these crops is often combined within agricultural units.

This class includes:

- growing of cereals, e.g.:

- wheat
- grain maize
- sorghum
- barley
- rye
- oats
- millets
- pseudocereals, fruits or seeds - used as cereals, e.g.:
  - quinoa
  - amaranth
  - chia

- growing of leguminous crops, e.g.:

- beans
- broad beans
- chick peas
- cow peas
- lentils
- lupines
- peas
- pigeon peas

- growing of oil seeds, e.g.:

- soya beans
- groundnuts
- castor bean
- linseed
- mustard seed
- niger seed
- rapeseed
- safflower seed
- sesame seed
- sunflower seed

**Includes also:**

**Excludes:** This class excludes:

- growing of rice, see 01.12
- growing of sweet corn, see 01.13
- growing of maize, lupines, kale for fodder, see 01.19
- growing of oleaginous fruits, see 01.26

## NACE Rev. 2.1 Code: 01.12

**Heading:** Growing of rice

**Includes:** This class includes:  
- growing of rice

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 01.13

**Heading:** Growing of vegetables and melons, roots and tubers

**Includes:** This class includes:

- growing of leafy or stem vegetables, e.g.:
  - artichokes
  - asparagus
  - cabbages
  - cauliflower and broccoli
  - lettuce and chicory
  - spinach
- growing of fruit bearing vegetables, e.g.:
  - cucumbers and gherkins
  - eggplants (aubergines)
  - tomatoes
  - watermelons
- growing of root, bulb or tuberous vegetables, e.g.:
  - carrots
  - turnips
  - garlic
  - onions (including shallots)
  - leeks and other alliaceous vegetables
- growing of mushrooms and truffles
- growing of vegetable seeds, including sugar beet seeds, excluding other beet seeds
- growing of sugar beet
- growing of chillies, peppers (Capsicum spp.)
- growing of roots and tubers, e.g.:
  - potatoes
  - sweet potatoes
  - cassava
  - yams
  - swedes and mangolds

**Includes also:** This class also includes:  
- growing of sweet corn

**Excludes:** This class excludes:  
- spices and aromatic crops, see 01.28  
- growing of mushroom spawn, see 01.30

## NACE Rev. 2.1 Code: 01.14

**Heading:** Growing of sugar cane

**Includes:**

**Includes also:**

**Excludes:** This class excludes:  
- growing of sugar beet, see 01.13

## **NACE Rev. 2.1 Code: 01.15**

**Heading:** Growing of tobacco

**Includes:** This class includes:  
- growing of unmanufactured tobacco

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of tobacco products, see 12.00

## **NACE Rev. 2.1 Code: 01.16**

**Heading:** Growing of fibre crops

**Includes:** This class includes growing of fibre crops, e.g.:  
- growing of cotton  
- growing of jute, kenaf and other textile bast fibres  
- growing of flax and hemp  
- growing of sisal and other textile fibre of the genus agave  
- growing of abaca, ramie and other vegetable textile fibres

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 01.19**

**Heading:** Growing of other non-perennial crops

**Includes:** This class includes the growing of all other non-perennial crops, e.g.:  
- growing of clover, alfalfa, sainfoin, maize, lupines, other grasses, fodder kale and similar crops forage products  
- growing of beet seeds and seeds of forage plants  
- growing of flowers  
- cutting of flowers and flower buds  
- growing of flower seeds

**Includes also:**

**Excludes:** This class excludes:  
- growing of sugar beet seeds, see 01.13  
- growing of non-perennial spices, aromatic, drug and pharmaceutical crops, see 01.28

## **NACE Rev. 2.1 Code: 01.2**

**Heading:** Growing of perennial crops

**Includes:** This group includes the 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.

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 01.21**

**Heading:** Growing of grapes

**Includes:** This class includes:  
- growing of grapes for consumption or further production of wine, juice, vinegar and other dried fruit, e.g. raisins, zante currants, sultanas

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of juice, see 10.32  
- manufacture of wine, see 11.02

## **NACE Rev. 2.1 Code: 01.22**

**Heading:** Growing of tropical and subtropical fruits

**Includes:** This class includes:  
- growing of tropical and subtropical fruits, e.g.:

- avocados
- bananas and plantains
- dates
- figs
- mangoes
- papayas
- pineapples

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 01.23**

**Heading:** Growing of citrus fruits

**Includes:** This class includes:  
- growing of citrus fruits, e.g.:

- grapefruit and pomelo
- lemons and limes
- oranges
- tangerines, mandarins and clementines

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 01.24

**Heading:** Growing of pome fruits and stone fruits

**Includes:** This class includes:

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

**Includes also:**

**Excludes:** This class excludes:

- growing of mangoes, rambutans and lychees, see 01.22
- growing of olives, see 01.26

## NACE Rev. 2.1 Code: 01.25

**Heading:** Growing of other tree and bush fruits and nuts

**Includes:** This class includes:

- growing of berries, e.g.:
  - blueberries
  - fresh currants
  - gooseberries
  - kiwi fruit
  - raspberries
  - strawberries
  - sea buckthorn
- growing of fruit seeds
- growing of edible nuts, e.g.:
  - almonds
  - cashew nuts
  - chestnuts
  - hazelnuts
  - pistachios
  - walnuts
- growing of other tree and bush fruits, e.g.:
  - locust beans

**Includes also:**

**Excludes:** This class excludes:

- growing of coconuts, see 01.26

## NACE Rev. 2.1 Code: 01.26

**Heading:** Growing of oleaginous fruits

**Includes:** This class includes:  
- growing of oleaginous fruits, e.g.:

- coconuts
- olives
- oil palms

**Includes also:**

**Excludes:** This class excludes:  
- growing of soya beans, groundnuts and other oil seeds, see 01.11  
- growing of nuts for oil, e.g. walnuts, almonds, hazelnuts, pine nuts, pistachios, see 01.25

## NACE Rev. 2.1 Code: 01.27

**Heading:** Growing of beverage crops

**Includes:** This class includes:  
- growing of beverage crops e.g.:

- coffee
- tea
- maté
- cocoa

**Includes also:**

**Excludes:** This class excludes:  
- growing of grapes, see 01.21  
- growing of hops, see 01.28

## NACE Rev. 2.1 Code: 01.28

**Heading:** Growing of spices, aromatic, drug and pharmaceutical crops

**Includes:** This class includes:  
- growing of perennial and non-perennial spices and aromatic crops:

- pepper (Piper spp.)
- nutmeg, mace and cardamoms
- anise, badian and fennel as spice or aromatic plant
- cinnamon (canella)
- cloves
- ginger
- vanilla
- hops
- caraway and mustard

  
- growing of drug and narcotic crops

**Includes also:** This class also includes:  
- sun drying of spices, aromatic, medicinal and pharmaceutical plants, associated with the growing of the plants

**Excludes:** This class excludes:  
- sun drying of spices, aromatic, medicinal and pharmaceutical plants, by third parties, see 01.63

## NACE Rev. 2.1 Code: 01.29

**Heading:** Growing of other perennial crops

**Includes:** This class includes:

- growing of rubber trees for harvesting of latex
- growing of Christmas trees
- growing of trees for extraction of sap
- growing of vegetable materials of a kind used primarily for plaiting

**Includes also:**

**Excludes:** This class excludes:

- growing of flowers, cutting of flower buds and growing of flower seeds, see 01.19
- gathering of tree sap or rubber-like gums in the wild, see 02.30

## NACE Rev. 2.1 Code: 01.3

**Heading:** Plant propagation

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 01.30

**Heading:** Plant propagation

**Includes:** 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.

This class includes:

- growing of plants for planting
- growing of plants for ornamental purposes, including turf for transplanting
- growing of live plants for bulbs, tubers and roots; cuttings and slips; mushroom spawn
- operation of tree nurseries, except forest tree nurseries

**Includes also:**

**Excludes:** This class excludes:

- growing of plants for the purpose of seed production, see 01.1, 01.2
- operation of forest tree nurseries, see 02.10

## NACE Rev. 2.1 Code: 01.4

**Heading:** Animal production

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

**Includes also:**

**Excludes:** This group excludes:

- farm animal boarding and care, see 01.62
- production of hides and skins from slaughterhouses, see 10.11



### **NACE Rev. 2.1 Code: 01.41**

**Heading:** Raising of dairy cattle

**Includes:** This class includes:  
- raising and breeding of dairy cattle and/or buffaloes  
- production of raw milk from cows or buffaloes  
- production of bovine semen of dairy breeds

**Includes also:**

**Excludes:** This class excludes:  
- processing of milk, see 10.51

### **NACE Rev. 2.1 Code: 01.42**

**Heading:** Raising of other cattle and buffaloes

**Includes:** This class includes:  
- raising and breeding of cattle and buffaloes for meat  
- production of bovine semen of meat breeds

**Includes also:** This class also includes:  
- raising and breeding of draft cattle or buffaloes  
- raising and breeding of fighting bulls

**Excludes:**

### **NACE Rev. 2.1 Code: 01.43**

**Heading:** Raising of horses and other equines

**Includes:** This class includes:  
- raising and breeding of horses, asses, mules or hinnies, disregarding the purpose

**Includes also:**

**Excludes:** This class excludes:  
- operation of racing and riding stables (if they do not have breeding activities), see 93.19

### **NACE Rev. 2.1 Code: 01.44**

**Heading:** Raising of camels and camelids

**Includes:** This class includes:  
- raising and breeding of camels (dromedary) and camelids

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 01.45**

**Heading:** Raising of sheep and goats

**Includes:** This class includes:  
- raising and breeding of sheep and goats  
- production of raw sheep or goat milk  
- production of raw wool

**Includes also:**

**Excludes:** This class excludes:  
- sheep shearing on a fee or contract basis, see 01.62  
- production of pulled wool, see 10.11  
- processing of milk, see 10.51

## **NACE Rev. 2.1 Code: 01.46**

**Heading:** Raising of swine and pigs

**Includes:** This class includes:  
- raising and breeding of swine and pigs

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 01.47**

**Heading:** Raising of poultry

**Includes:** This class includes:  
- raising and breeding of poultry, e.g.:  
    • chickens, turkeys, ducks, geese, quails, ostriches, guinea fowls  
- production of eggs from poultry  
- operation of poultry hatcheries  
- automated egg hatching for poultry

**Includes also:**

**Excludes:** This class excludes:  
- production of feathers or down, see 10.12

## NACE Rev. 2.1 Code: 01.48

**Heading:** Raising of other animals

**Includes:** This class includes:

- raising and breeding of semi-domesticated or other live animals:
  - birds (except poultry)
  - insects
  - rabbits and other fur animals
  - reindeer
- production of fur skins from farming reptiles, e.g. snakes and turtles or bird skins from ranching operations
- breeding and raising of reptiles
- operation of land worm farms, land mollusc farms, land snail farms etc.
- raising of silk worms, production of silk worm cocoons
- bee-keeping and production of, e.g. honey, beeswax, bee propagation for sale, propolis, bee poisoning, honeycomb
- raising and breeding of pet animals (except fish), e.g.:
  - cats and dogs
  - birds, e.g. parakeets
  - hamsters

**Includes also:**

**Excludes:** This class excludes:

- production of hides and skins originating from hunting and trapping, see 01.70
- raising of live ornamental fish, see 03.2
- operation of frog farms, crocodile farms, marine worm farms, see 03.21, 03.22
- operation of fish farms, see 03.21, 03.22
- boarding and training of pet animals, see 96.99
- operation of shelters for abandoned pet animals, see 96.99

## NACE Rev. 2.1 Code: 01.5

**Heading:** Mixed farming

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 01.50

**Heading:** Mixed farming

**Includes:** This class includes:

- the combined production of crops and animals without a specialised production of crops or animals

### IMPLEMENTATION RULE

The size of the overall farming operation is not a determining factor. If either production of crops or animals in a given unit is 66% or more of standard output, the combined activities should not be included here, but allocated to crop or animal farming.

**Includes also:**

**Excludes:** This class excludes:

- mixed crop farming, see 01.1, 01.2
- mixed animal farming, see 01.4

## NACE Rev. 2.1 Code: 01.6

**Heading:** Support activities to agriculture and post-harvest crop activities

**Includes:** 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), usually done on a fee or contract basis.

**Includes also:** Also included are post-harvest crop activities, aimed at preparing agricultural products for the primary market.

**Excludes:**

## NACE Rev. 2.1 Code: 01.61

**Heading:** Support activities for crop production

**Includes:** This class includes:

- crop production activities on a fee or contract basis:
  - preparation of fields
  - establishing a crop
  - treatment of crops
  - crop spraying, including by air
  - trimming of fruit trees and vines
  - transplanting of rice, thinning of beets
  - harvesting
  - pest control (including rabbits) in connection with agriculture
- operation of agricultural irrigation equipment

**Includes also:** This class also includes:

- provision of agricultural machinery with operators and crew
- maintenance of own or leased land keeping it in good condition, without agricultural production

**Excludes:** This class excludes:

- post-harvest crop activities, see 01.63
- drainage of agricultural land, see 43.12
- landscape architecture, see 71.11
- activities of agronomists and agricultural economists, see 74.99
- landscape gardening, planting, see 81.30
- organisation of agricultural shows and fairs, see 82.30

## NACE Rev. 2.1 Code: 01.62

**Heading:** Support activities for animal production

**Includes:** This class includes:

- animal production activities on a fee or contract basis:
  - activities to promote propagation, growth and output of animals
  - herd testing services, droving services, agistment services, poultry caponising, coop cleaning etc.
  - activities related to artificial insemination
  - stud services
  - sheep shearing
  - farm animal boarding and care

**Includes also:** This class also includes:

- activities of farriers

**Excludes:** This class excludes:

- provision of space for animal boarding only, see 68.20
- agricultural research activities, see 72.10
- veterinary activities, see 75.00
- vaccination of animals, see 75.00
- rental of animals (e.g. herds, race horses), see 77.39
- pet boarding, see 96.99

## NACE Rev. 2.1 Code: 01.63

**Heading:** Post-harvest crop activities and seed processing for propagation

**Includes:** This class includes post-harvest crop activities on a fee or contract basis:

- preparation of crops for primary markets, e.g. cleaning, trimming, grading, disinfecting
- cotton ginning
- preparation of tobacco leaves, e.g. sun drying
- preparation of cocoa beans, e.g. peeling
- waxing of fruit
- drying of fruit, vegetable, herbs, spices, medicinal herbs and tobacco under natural conditions
- sorting, cleaning and cutting of medicinal herbs
- grain drying
- post-harvest activities aimed at improving the propagation quality of seed, e.g. by the removal of non-seed materials, damaged or immature seeds, as well as reducing the seed moisture to a safe level for storage
- retting of plants bearing vegetable textile fibres (jute, flax, coir etc.), not associated with the growing of vegetable textile fibres
- artificial ripening of fruits as a service, e.g. banana ripening

**Includes also:** This class also includes

- drying, cleaning, grading and treating of seeds until they are marketed
- treatment of genetically modified seeds

**Excludes:** This class excludes:

- preparation of agricultural products by the producer, see corresponding class in groups 01.1, 01.2, 01.3
- growing of seeds, see 01.1, 01.2
- processing of seeds to obtain oil, see 10.41
- stemming and redrying of tobacco, see 12.00
- marketing activities of commission merchants and cooperative associations, see division 46
- wholesale of agricultural raw materials, see 46.2
- research to develop or modify new forms of seeds, see 72.10

## NACE Rev. 2.1 Code: 01.7

**Heading:** Hunting, trapping and related service activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 01.70

**Heading:** Hunting, trapping and related service activities

**Includes:** This class includes:

- hunting and trapping on a commercial basis
- 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
- catching of frogs and collecting of snails in the wild

**Includes also:** This class also includes:

- land-based catching of sea mammals, e.g. walruses, seals
- hunting of foxes, minks and wolves to protect livestock
- hunting for animal population control

**Excludes:** This class excludes:

- raising of game animals on ranching operations, see 01.4
- production of fur skins from farming reptiles, e.g. snakes and turtles or bird skins from ranching operations, see 01.48
- pest control (including rabbits) in connection with agriculture, see 01.61
- catching of whales, see 03.11
- production of hides and skins originating from slaughterhouses, see 10.11
- hunting for sport or recreation and related service activities, see 93.19
- service activities to promote hunting and trapping, see 94.99

## NACE Rev. 2.1 Code: 02

**Heading:** Forestry and logging

**Includes:** This division includes silviculture and the production of roundwood 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, e.g. firewood, charcoal, roundwood used in an unprocessed form (e.g. pit-props, pulpwood). These activities can be carried out in natural, semi-natural or planted forests.

**Includes also:**

**Excludes:** Excluded is further processing of wood beginning with sawmilling and planing of wood, see division 16.

## NACE Rev. 2.1 Code: 02.1

**Heading:** Silviculture and other forestry activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 02.10

**Heading:** Silviculture and other forestry activities

**Includes:** This class includes:

- growing of standing timber: planting, replanting, transplanting, thinning and conserving of forests and timber tracts
- growing of coppice, pulpwood and fire wood
- operation of forest tree nurseries
- growing of poplar and willow

These activities can be carried out in natural, semi-natural or planted forests.

**Includes also:**

**Excludes:** This class excludes:

- growing of Christmas trees, see 01.29
- operation of tree nurseries, except for forest trees, see 01.30
- gathering of mushrooms and other wild growing non-wood forest products, see 02.30
- production of wood chips and particles, not associated with forestry activities, see 16.11
- production of wood fire logs not associated with forestry activities, see 16.26
- activities relating to amenity tree care and arboriculture, see 81.30

## NACE Rev. 2.1 Code: 02.2

**Heading:** Logging

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 02.20

**Heading:** Logging

**Includes:** This class includes:

- production of roundwood for forest-based manufacturing industries
- production of roundwood used in an unprocessed form, e.g. pit-props, fence posts, utility poles

**Includes also:** This class also includes:

- gathering and production of forest harvesting residues, e.g. brushwood, stumps, wood chips from logging, other forest waste for energy
- production of charcoal in the forest (using traditional methods)

**Excludes:** This class excludes:

- growing of Christmas trees, see 01.29
- growing of standing timber: planting, replanting, transplanting, thinning and conserving of forests and timber tracts, see 02.10
- gathering of wild growing non-wood forest products, see 02.30
- production of wood chips and particles, not associated with forestry activities, see 16.11
- production of charcoal through distillation of wood, see 20.14

## NACE Rev. 2.1 Code: 02.3

**Heading:** Gathering of wild growing non-wood products

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 02.30

**Heading:** Gathering of wild growing non-wood products

**Includes:** This class includes:

- gathering of wild growing materials, e.g.:
  - mushrooms, truffles
  - berries
  - nuts
  - balata and other rubber-like gums
  - cork
  - lac and resins
  - balsams
  - acorns, horse chestnuts
  - mosses and lichens
  - vegetable hair/eelgrass

**Includes also:** This class also includes:

- harvesting wild herbs and associated natural drying

**Excludes:** This class excludes:

- non-wild growing of any of these products (except growing of cork trees), see division 01
- growing of mushrooms or truffles, see 01.13
- growing of berries or nuts, see 01.25
- gathering of fire wood, see 02.20

## NACE Rev. 2.1 Code: 02.4

**Heading:** Support services to forestry

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 02.40

**Heading:** Support services to forestry

**Includes:** This class includes carrying out part of the forestry operation on a fee or contract basis.

This class includes:

- forestry service activities:
  - forestry inventories
  - forest management consulting services
  - timber evaluation
  - forest fire fighting and prevention
  - forest pest control
- logging service activities:
  - transport of logs within the forest

**Includes also:**

**Excludes:** This class excludes:

- operation of forest tree nurseries, see 02.10
- draining of forestry land, see 43.12
- clearing of building sites, see 43.12



## NACE Rev. 2.1 Code: 03

**Heading:** Fishing and aquaculture

**Includes:** This division includes capture fishery and aquaculture. Gathering marine, brackish or freshwater fish, crustaceans, molluscs and other organisms and products (e.g. aquatic plants, pearls, sponges).

**Includes also:** The division also includes service activities incidental to marine or freshwater fishery or aquaculture.

**Excludes:** This division excludes:

- processing of fish, crustaceans or molluscs, whether at land-based plants or on factory ships, see 10.20
- building and repairing of ships and boats, see 30.11, 30.13, 33.15, 33.18
- sport or recreational fishing activities, see 93.19

## NACE Rev. 2.1 Code: 03.1

**Heading:** Fishing

**Includes:** This group includes capture fishery, i.e. the harvesting, 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, e.g. nets, lines, stationary traps. Such activities can be conducted on the intertidal shoreline (e.g. collection of molluscs, e.g. mussels, oysters) coastal waters or offshore waters. These activities also include fishing in restocked water bodies.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 03.11

**Heading:** Marine fishing

**Includes:** This class includes:

- fishing on a commercial basis in ocean and coastal waters
- taking of marine crustaceans and molluscs
- whale catching
- taking of marine aquatic animals, e.g.: turtles, sea squirts, tunicates, sea urchins

**Includes also:** This class also includes:

- gathering of other marine organisms and materials: natural pearls, sponges, coral, seaweed, algae

**Excludes:** This class excludes:

- capturing of marine mammals apart from whales, e.g. seals, walruses, see 01.70
- processing of whales on factory ships, see 10.11
- processing of fish, crustaceans and molluscs on factory ships or in factories ashore, see 10.20
- rental of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises), see 50.10
- fishing inspection, protection and patrol services, see 84.24
- fishing practiced for sport or recreation and related services, see 93.19
- operation of sport fishing preserves, see 93.19

## NACE Rev. 2.1 Code: 03.12

**Heading:** Freshwater fishing

**Includes:** This class includes:

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

**Includes also:** This class also includes:

- gathering of freshwater materials
- gathering of other organisms and materials: seaweed and algae

**Excludes:** This class excludes:

- catching of frogs or collection of snails in the wild, see 01.70
- collecting wild plants, e.g. reeds, sedges, see 02.30
- processing of fish, crustaceans and molluscs on factory ships or in factories ashore, see 10.20
- fishing inspection, protection and patrol services, see 84.24
- fishing practiced for sport or recreation and related services, see 93.19
- operation of sport fishing preserves, see 93.19

## NACE Rev. 2.1 Code: 03.2

**Heading:** Aquaculture

**Includes:** This group includes aquaculture (or aquafarming), i.e. the production process involving the culturing or farming (including harvesting) of aquatic organisms (e.g. fish, molluscs, crustaceans, plants, amphibians) using techniques designed to increase the production of the organisms in question beyond the natural capacity of the environment (e.g. regular stocking, feeding and protection from predators). Aquaculture also encompasses individual, corporate or state ownership of the individual organisms throughout the rearing or culture stage, up to and including harvesting.

Culturing/farming refers to the rearing up to their juvenile and/or adult phase under captive conditions of the above organisms.

**Includes also:** This group also includes:

- breeding/farming of fry and adults under artificial conditions

**Excludes:** This group excludes:

- production of fur skins from farming reptiles, e.g. snakes and turtles or bird skins from ranching operations, see 01.48
- breeding and raising of reptiles, see 01.48

## NACE Rev. 2.1 Code: 03.21

**Heading:** Marine aquaculture

**Includes:** This class includes:

- fish farming in sea water, including farming of marine ornamental fish
- production of bivalve spat (oyster mussel etc.), lobsterlings, shrimp post-larvae, fish fry and fingerlings
- growing of seaweed and algae
- culture of crustaceans, bivalves, other molluscs and other aquatic animals in sea water

**Includes also:** This class also includes:

- aquaculture activities in brackish waters
- land-based aquaculture activities in salt water filled tanks and reservoirs
- operation of marine fish hatcheries and marine worm farms
- marine microalgae cultivation

**Excludes:** This class excludes:

- frog farming, see 03.22
- operation of sport fishing preserves, see 93.19

## NACE Rev. 2.1 Code: 03.22

**Heading:** Freshwater aquaculture

**Includes:** This class includes:

- fish farming in freshwater, including farming of freshwater ornamental fish
- culture of freshwater crustaceans, bivalves, other molluscs and other aquatic animals
- operation of fish hatcheries (freshwater)
- farming of frogs
- growing of seaweed and algae (edible or not)

**Includes also:** This class also includes:

- freshwater microalgae cultivation

**Excludes:** This class excludes:

- aquaculture activities in salt water filled tanks and reservoirs, see 03.21
- operation of sport fishing preserves, see 93.19

## NACE Rev. 2.1 Code: 03.3

**Heading:** Support activities for fishing and aquaculture

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 03.30

**Heading:** Support activities for fishing and aquaculture

**Includes:** This class includes:

- service activities incidental to marine or freshwater fishery or aquaculture e.g.:
  - aquaculture fisheries control
  - diving services for aquaculture
  - remotely operated underwater vehicles (ROV) services for aquaculture
  - repair and maintenance services for fish cages
  - other support activities on fishing and aquaculture n.e.c.

**Includes also:** This class also includes:

- fisheries control (fish guard)

**Excludes:** This division excludes:

- fishing and aquaculture activities, see 03.1, 03.2
- processing of fish and aquaculture products on factory ships or in factories ashore, see 10.20
- processing of fish, crustaceans and molluscs, see 10.20
- activities related to the servicing of equipment and/or vessels, see division 33
- distribution of fisheries and aquaculture products, see divisions 46, 47, 52
- fishing practiced for sport or recreation and related services, see 93.19
- operation of sport fishing preserves, see 93.19

## NACE Rev. 2.1 Code: B

**Heading:** MINING AND QUARRYING

**Includes:** 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, e.g. underground or surface mining, well operation, seabed mining.

This section includes supplementary activities aimed at preparing the crude materials for marketing, for example, crushing, grinding, cleaning, drying, sorting, concentrating ores and liquefaction of natural gas.

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 specialised units as an industrial service, which is reflected in division 09.

**Includes also:** This section also includes:

- extraction of overburden at mine site

**Excludes:** This section excludes:

- further processing of the extracted materials, see section C
- usage of the extracted materials without a further transformation for construction purposes, see section F
- bottling of natural spring and mineral waters at springs and wells, see 11.07
- remediation of mine sites, see 39.00

## NACE Rev. 2.1 Code: 05

**Heading:** Mining of coal and lignite

**Includes:** This division includes the extraction of solid mineral fuels through underground or open-cast mining and includes operations (e.g. grading, cleaning, compressing and other steps necessary for transportation) leading to a marketable product.

**Includes also:**

**Excludes:** This division does not include coking, see 19.10, services incidental to coal or lignite mining, see 09.90 or the manufacture of briquettes, see 19.20.

## NACE Rev. 2.1 Code: 05.1

**Heading:** Mining of hard coal

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 05.10

**Heading:** Mining of hard coal

**Includes:** This class includes:

- mining of hard coal: underground or surface mining, including mining through liquefaction methods
- cleaning, sizing, grading, pulverising, compressing etc. of coal to classify, improve quality or facilitate transport or storage

**Includes also:** This class also includes:

- recovery of hard coal from culm banks

**Excludes:** This class excludes:

- lignite mining, see 05.20
- peat digging, see 08.92
- support activities for hard coal mining, see 09.90
- test drilling for coal mining, see 09.90
- coke ovens producing solid fuels, see 19.10
- manufacture of hard coal briquettes, ovoids and similar solid hard coal fuels, see 19.20
- work performed to develop or prepare properties for coal mining, see 43.12

## NACE Rev. 2.1 Code: 05.2

**Heading:** Mining of lignite

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 05.20

**Heading:** Mining of lignite

**Includes:** This class includes:

- mining of lignite (brown coal): underground or surface mining, including mining through liquefaction methods
- washing, dehydrating, pulverising, compressing of lignite to improve quality or facilitate transport or storage

**Includes also:**

**Excludes:** This class excludes:

- hard coal mining, see 05.10
- peat digging, see 08.92
- support activities for lignite mining, see 09.90
- test drilling for coal mining, see 09.90
- manufacture of lignite fuel briquettes, ovoids and similar solid lignite fuels, see 19.20
- work performed to develop or prepare properties for lignite mining, see 43.12

## NACE Rev. 2.1 Code: 06

**Heading:** Extraction of crude petroleum and natural gas

**Includes:** This division includes the production of crude petroleum, the mining and extraction of oil from oil shale and oil sands and the production of natural gas and recovery of hydrocarbon 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, desalting 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 property.

**Includes also:**

**Excludes:** This division excludes:

- oil and gas field support activities, performed on a fee or contract basis, see 09.10
- oil and gas well exploration, see 09.10
- test drilling and boring in connection with petroleum or gas extraction, see 09.10
- refining of petroleum products, see 19.20
- geophysical, geologic and seismic surveying, see 71.12

## NACE Rev. 2.1 Code: 06.1

**Heading:** Extraction of crude petroleum

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 06.10

**Heading:** Extraction of crude petroleum

**Includes:** This class includes:  
- extraction of crude petroleum oils

**Includes also:** This class also includes:  
- extraction of bituminous or oil shale and tar sand  
- production of crude petroleum from bituminous shale and sand  
- processes to obtain crude oils, e.g.: decantation, desalting, dehydration, stabilisation

**Excludes:** This class excludes:  
- extraction of condensates or natural gas liquids, see 06.20  
- support activities for oil and natural gas extraction, see 09.10  
- oil and gas exploration, see 09.10  
- production of natural gas liquids from crude petroleum (crude oil), see 19.2  
- manufacture of refined petroleum products, see 19.20  
- recovery of liquefied petroleum gases in the refining of petroleum, see 19.20  
- operation of pipelines, see 49.50

## NACE Rev. 2.1 Code: 06.2

**Heading:** Extraction of natural gas

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 06.20

**Heading:** Extraction of natural gas

**Includes:** This class includes:  
- production of crude gaseous hydrocarbon (natural gas)  
- extraction of condensates  
- draining and separation of liquid hydrocarbon fractions  
- gas desulphurisation  
- extraction of coal mine methane

**Includes also:** This class also includes:  
- mining of hydrocarbon liquids, obtained through liquefaction or pyrolysis  
- fracking to extract coal seam gas

**Excludes:** This class excludes:  
- support activities for oil and natural gas extraction, see 09.10  
- oil and gas exploration, see 09.10  
- production of natural gas liquids from crude petroleum (crude oil), see 19.2  
- recovery of liquefied petroleum gases in the refining of petroleum, see 19.20  
- manufacture of industrial gases, see 20.11  
- operation of pipelines, see 49.50

## NACE Rev. 2.1 Code: 07

**Heading:** Mining of metal ores

**Includes:** This division includes mining for metallic minerals (ores), performed through underground or open-cast extraction, seabed mining etc.

**Includes also:** This division also includes:  
- ore dressing and beneficiating operations, e.g. crushing, grinding, washing, drying, sintering, calcining or leaching ore, gravity separation or flotation operations

**Excludes:** This division excludes:  
- roasting of iron pyrites, see 20.13  
- operation of blast furnaces, see division 24  
- production of aluminium oxide, see 24.42

## NACE Rev. 2.1 Code: 07.1

**Heading:** Mining of iron ores

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 07.10

**Heading:** Mining of iron ores

**Includes:** This class includes:  
- mining of ores valued chiefly for iron content  
- beneficiation of iron ores

**Includes also:**

**Excludes:** This class excludes:  
- extraction and preparation of pyrites and pyrrhotite (except roasting), see 08.91

## NACE Rev. 2.1 Code: 07.2

**Heading:** Mining of non-ferrous metal ores

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

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 07.21

**Heading:** Mining of uranium and thorium ores

**Includes:** This class includes:  
- mining of ores chiefly valued for uranium and thorium content: pitchblende etc.  
- concentration of such ores  
- manufacture of yellowcake

**Includes also:**

**Excludes:** This class excludes:  
- enrichment of uranium and thorium ores, see 20.13  
- production of uranium metal from pitchblende or other ores, see 24.46  
- smelting and refining of uranium, see 24.46



## NACE Rev. 2.1 Code: 07.29

**Heading:** Mining of other non-ferrous metal ores

**Includes:** This class includes:

- mining and preparation of ores chiefly valued for non-ferrous metal content:
  - aluminium (bauxite), copper, lead, zinc, tin, manganese, chrome, nickel, cobalt, molybdenum, tantalum, vanadium, lithium/spodumene, etc.
  - precious metals: gold, silver, platinum

**Includes also:**

**Excludes:** This class excludes:

- mining and preparation of uranium and thorium ores, see 07.21
- production of aluminium oxide, see 24.42
- production of mattes of copper, see 24.44
- production of mattes of nickel, see 24.45

## NACE Rev. 2.1 Code: 08

**Heading:** Other mining and quarrying

**Includes:** 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), manufacture of materials (e.g. clay, gypsum, calcium) and manufacture of chemicals etc.

**Includes also:**

**Excludes:** This division does not include processing (except crushing, grinding, cutting, cleaning, drying, sorting and mixing) of the minerals extracted, see section C.

## NACE Rev. 2.1 Code: 08.1

**Heading:** Quarrying of stone, sand and clay

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 08.11

**Heading:** Quarrying of ornamental stone, limestone, gypsum, slate and other stone

**Includes:** This class includes:

- quarrying, rough trimming and sawing of monumental and building stone, e.g. marble, granite, sandstone
- breaking and crushing of ornamental and building stone
- quarrying, crushing and breaking of limestone
- mining of gypsum and anhydrite
- mining of chalk and uncalcined dolomite
- production of granules, chippings and powder of extracted stones, whether heat-treated or not

**Includes also:**

**Excludes:** This class excludes:

- mining of chemical and fertiliser minerals, see 08.91
- production of calcined dolomite, see 23.52
- cutting, shaping and finishing of stone outside quarries, see 23.70

## NACE Rev. 2.1 Code: 08.12

- Heading:** Operation of gravel and sand pits and mining of clay and kaolin
- Includes:** This class includes:
- extraction and dredging of industrial sand, sand for construction and gravel
  - breaking and crushing of gravel
  - quarrying of sand
  - mining of clays, refractory clays and kaolin
- Includes also:**
- Excludes:** This class excludes:
- mining of bituminous sand, see 06.10

## NACE Rev. 2.1 Code: 08.9

- Heading:** Mining and quarrying n.e.c.
- Includes:**
- Includes also:**
- Excludes:**

## NACE Rev. 2.1 Code: 08.91

- Heading:** Mining of chemical and fertiliser minerals
- Includes:** This class includes:
- mining of natural phosphates and natural potassium salts
  - mining of native sulphur
  - extraction and preparation of pyrites and pyrrhotite, except roasting
  - mining of natural barium sulphate and carbonate (barytes and witherite), natural borates, natural magnesium sulphates (kieserite)
  - mining of earth colours, fluorspar and other minerals valued chiefly as a source of chemicals
- Includes also:** This class also includes:
- guano mining
  - mining of medicinal mud
  - extraction processes to produce lithium from brine
- Excludes:** This class excludes:
- extraction of salt, see 08.93
  - roasting of iron pyrites, see 20.13
  - manufacture of synthetic fertilisers and nitrogen compounds, see 20.15

## NACE Rev. 2.1 Code: 08.92

- Heading:** Extraction of peat
- Includes:** This class includes:
- peat digging
  - preparation of peat to improve quality or facilitate transport or storage
- Includes also:**
- Excludes:** This class excludes:
- service activities incidental to peat mining, see 09.90
  - manufacture of peat briquettes, see 19.20
  - manufacture of potting soil mixtures, of e.g. of peat, natural soil, sands, clays, fertiliser minerals, see 20.15
  - manufacture of articles of peat, see 23.99

## **NACE Rev. 2.1 Code: 08.93**

**Heading:** Extraction of salt

**Includes:** This class includes:

- extraction of salt from underground, including by dissolving and pumping
- salt production by evaporation of sea water or other saline waters
- crushing, purification and refining of salt by the producer

**Includes also:**

**Excludes:** This class excludes:

- processing of salt into food-grade salt, e.g. iodised salt, see 10.84
- potable water production by evaporation of saline water, see 36.00

## **NACE Rev. 2.1 Code: 08.99**

**Heading:** Other mining and quarrying n.e.c.

**Includes:** This class includes:

- mining and quarrying of various minerals and materials:
  - abrasive materials, asbestos, siliceous fossil meals, natural graphite, steatite (talc), feldspar etc.
  - natural asphalt, asphaltites and asphaltic rock; natural solid bitumen
  - gemstones, quartz, mica etc.

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 09**

**Heading:** Mining support service activities

**Includes:** This division includes specialised support services incidental to mining provided on a fee or contract basis. It includes exploration services through traditional prospecting methods, e.g. 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, etc.

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 09.1**

**Heading:** Support activities for petroleum and natural gas extraction

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 09.10

- Heading:** Support activities for petroleum and natural gas extraction
- Includes:** This class includes:
- oil and gas extraction service activities provided on a fee or contract basis:
    - exploration services in connection with petroleum or gas extraction, e.g. traditional prospecting methods, e.g. making geological observations at prospective sites
    - directional drilling and redrilling; 'spudding in'; derrick erection in situ, repairing and dismantling; cementing oil and gas well casings; pumping of wells; plugging and abandoning wells etc.
    - liquefaction and regasification of natural gas for purpose of transport, done at the mine site
    - draining and pumping services, on a fee or contract basis
    - test drilling in connection with petroleum or gas extraction
- Includes also:** This class also includes:
- oil and gas field firefighting services and fire prevention services
- Excludes:** This class excludes:
- service activities performed by operators of oil or gas fields, see 06.10, 06.20
  - specialised repair and maintenance of drilling and extraction machinery and equipment, see 33.12
  - specialised offshore installation, repair and maintenance of equipment that forms an integral part of floating platforms, see division 43
  - liquefaction and regasification of natural gas for purpose of transport, not done on the mine, see 52.22
  - geophysical surveying services, on a contract or fee basis, see 71.12

## NACE Rev. 2.1 Code: 09.9

- Heading:** Support activities for other mining and quarrying
- Includes:**
- Includes also:**
- Excludes:**

## NACE Rev. 2.1 Code: 09.90

- Heading:** Support activities for other mining and quarrying
- Includes:** This class includes:
- support services on a fee or contract basis, required for mining activities of divisions 05, 07 and 08
    - exploration services by using traditional prospecting methods, e.g. 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
  - securing mine shafts and tunnels
  - demolition and dismantling of underground mining facilities
- Includes also:**
- Excludes:** This class excludes:
- operating mines or quarries on a contract or fee basis, see division 05, 07, 08
  - specialised repair and maintenance of mining machinery, see 33.12
  - geophysical surveying services, on a contract or fee basis, see 71.12

## NACE Rev. 2.1 Code: C

**Heading:** MANUFACTURING

**Includes:** This section includes the physical, mechanical, chemical or biological 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 undergoing transformation are either raw materials or 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.

The output of a manufacturing process may be finished in the sense that it is ready for utilisation 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 aluminium; primary aluminium is the input to aluminium wire drawing; and aluminium wire is the input for the manufacture of fabricated wire products.

Manufacture of specialised 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 unspecialised 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.

Making specialised components and accessories by moulding or extruding plastics materials is usually included in group 22.2.

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 group 38.2. While this may involve physical, mechanical, biological or chemical transformations, this is not considered to be a part of manufacturing activities. The primary purpose of these activities is considered to be the treatment or processing of waste and they are therefore classified in section E. However, the manufacture of new products from 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.

NOTE: \*Secondary raw materials are materials and products which can be used as raw materials by simple re-use, or via recycling and recovery.

Specialised maintenance and repair of industrial, commercial and similar machinery and equipment is, in general, classified in division 33. However, the repair and maintenance of computers and personal and household goods, and motor vehicles and motorcycles is classified in division 95.

The installation of machinery and equipment, when carried out as a specialised activity, is classified in class 33.20.

Maintenance, repair and installation of equipment that forms an integral part of buildings or similar structures, e.g. maintenance, repair and installation of escalators or of air-conditioning systems, is classified as construction in section F, if carried out at the construction site.

This section contains also the activities of Factoryless Goods Producers (FGPs) in manufacturing (see introductory guidelines, paragraph xx).

As a general rule, the activities in the manufacturing section involve the transformation of materials

into new, rebuilt and remanufactured products. Their output is a new product. As clarification, the following activities are considered manufacturing in NACE:

- fresh fish processing (oyster shucking, fish filleting), not done on a fishing boat, see 10.20
- milk pasteurising and bottling, see 10.51
- leather converting, see 15.11
- wood preserving, see 16.12
- printing and related activities, excluding published goods, see 18.1
- tyre retreading, see 22.11
- ready-mixed concrete production, see 23.63
- galvanising, electroplating, plating, etc. and other metallic or non-metallic coating of metals, see 25.51
- heat treatment of metals, see 25.52
- refilling of ink cartridges, see 26.20
- rebuilding or remanufacture of machinery, e.g. automobile engines, see 29.10
- refilling or recharging of fire extinguishers, see 28.29
- assembly provided by a seller or blending of several products to be sold. If assembly is provided by a contractor, this activity should be classified in manufacturing.

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

- logging, classified in section A
- beneficiating of agricultural products, classified in section A
- preparation of food for immediate consumption on the premises, classified in division 56
- beneficiating of ores and other minerals, classified in section B
- production of gaseous fuels for energy supply through a permanent network, classified in section D
- production of compost from organic waste, classified in section E
- assembly provided as part of a delivery or by a seller. However, if assembly is the main activity provided by a contractor, it is classified in manufacturing.
- activities of breaking bulk and redistribution in smaller lots, including packaging, repackaging, or bottling products, e.g. as liquors or chemicals; sorting and reselling of scrap; mixing paints to customer order; and cutting metals to customer order; treatment not resulting into a different good, classified in section G
- publishing and the combined activities of publishing and printing are classified in section J

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 10

**Heading:** Manufacture of food products

**Includes:** 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 organised 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 section G.

**Includes also:** This division also includes the manufacture of liquids considered food or that use similar manufacturing processes, e.g. milk and fruit juice or concentrate.

**Excludes:** This division excludes the preparation of meals for immediate consumption, see division 56.

## NACE Rev. 2.1 Code: 10.1

**Heading:** Processing and preserving of meat and production of meat products

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 10.11

**Heading:** Processing and preserving of meat, except of poultry meat

**Includes:** This class includes:

- operation of slaughterhouses engaged in killing, dressing or packing meat: beef, pork, lamb, rabbit, mutton, camel, etc.
- production of fresh, chilled or frozen meat, in carcasses
- production of fresh, chilled or frozen meat, in cuts

**Includes also:** This class also includes:

- slaughtering and processing of whales on land or on specialised vessels
- production of hides and skins originating from slaughterhouses, e.g. by fellmongery and salting
- rendering and refining of lard and other edible animal fats
- processing of animal offal
- production of pulled wool

**Excludes:** This class excludes:

- rendering of edible poultry fats, see 10.12
- production of dried, salted or smoked meat, and meat products, see 10.13

## NACE Rev. 2.1 Code: 10.12

**Heading:** Processing and preserving of poultry meat

**Includes:** This class includes:

- operation of slaughterhouses engaged in killing, dressing or packing poultry
- production of fresh, chilled or frozen meat in individual portions
- rendering of edible poultry fats

**Includes also:** This class also includes:

- cleaning, disinfecting, treating for preservation and trimming of feathers and down

**Excludes:**

## NACE Rev. 2.1 Code: 10.13

**Heading:** Production of meat and poultry meat products

**Includes:** This class includes:

- production of preserved meat, e.g. by cooking, drying, salting or smoking
- production of meat products:
  - sausages, salami, puddings, andouillettes, saveloys, bolognas, pâtés, rillettes, boiled ham

**Includes also:**

**Excludes:** This class excludes:

- manufacture of prepared frozen meat and poultry dishes, see 10.85
- manufacture of soup containing meat, see 10.89
- wholesale of meat, see 46.32

## NACE Rev. 2.1 Code: 10.2

**Heading:** Processing and preserving of fish, crustaceans and molluscs

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 10.20

**Heading:** Processing and preserving of fish, crustaceans and molluscs

**Includes:** This class includes:

- preparation and preservation of fish, crustaceans and molluscs: e.g. freezing, deep-freezing, drying, cooking, smoking, salting, immersing in brine, canning
- production of fish, crustacean and mollusc products: fish fillets, roes, caviar, caviar substitutes etc.
- production of fishmeal for human consumption or animal feed
- production of meals and solubles from fish and other aquatic animals unfit for human consumption

**Includes also:** This class also includes:

- activities of factory vessels not engaged in fishing and only in the processing and preserving of fish
- processing of seaweed
- removing fish heads, gutting and cutting fish into pieces, and then freezing

**Excludes:** This class excludes:

- processing and preserving of fish on vessels engaged in fishing, see 03.11
- processing of whales on land or specialised vessels, see 10.11
- production of oils and fats of fish and marine mammals, see 10.41
- manufacture of prepared frozen fish dishes, see 10.85
- manufacture of fish soups, see 10.89



## **NACE Rev. 2.1 Code: 10.3**

**Heading:** Processing and preserving of fruit and vegetables

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 10.31**

**Heading:** Processing and preserving of potatoes

**Includes:** This class includes:

- processing and preserving of potatoes:
  - manufacture of prepared frozen potatoes
  - manufacture of dehydrated mashed potatoes
  - manufacture of potato snacks
  - manufacture of potato crisps
  - manufacture of potato flour and meal
  - peeling and cutting of potatoes

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 10.32**

**Heading:** Manufacture of fruit and vegetable juice

**Includes:** This class includes:

- manufacture of fruit or vegetable juices

**Includes also:** This class also includes:

- production of concentrates and fruit nectars from fresh fruits and vegetables

**Excludes:** This class also includes:

- manufacture of beverages produced with fruit nectars, see 11.07

## NACE Rev. 2.1 Code: 10.39

**Heading:** Other processing and preserving of fruit and vegetables

**Includes:** This class includes:

- manufacture of food consisting chiefly of fruit or vegetables, except ready-made dishes in frozen or canned form
- preserving of fruit, nuts or vegetables: e.g. freezing, drying, freeze-drying, drying by infrared radiation, immersing in oil or in vinegar, canning, high pressure, high temperature
- manufacture of fruit or vegetable food products
- manufacture of jams, marmalades and table jellies
- shelling, peeling and roasting of nuts
- manufacture of nut foods and pastes

**Includes also:** This class also includes:

- manufacture of perishable prepared foods of fruit and vegetables, e.g.:
  - salads; mixed salads, packaged
  - peeled or cut vegetables
  - tofu (bean curd)

**Excludes:** This class excludes:

- manufacture of fruit or vegetable juices, see 10.32
- manufacture of flour or meal of dried leguminous vegetables, see 10.61
- preservation of fruit and nuts in sugar, see 10.82
- manufacture of prepared vegetable dishes, see 10.85
- manufacture of artificial concentrates, see 10.89

## NACE Rev. 2.1 Code: 10.4

**Heading:** Manufacture of vegetable and animal oils and fats

**Includes:** This group includes the manufacture of crude and refined oils and fats from vegetable or animal materials

**Includes also:**

**Excludes:** This group excludes the rendering or refining of lard and edible animal fats of bovine animals, sheep, goats, pigs and poultry, see 10.1.

## NACE Rev. 2.1 Code: 10.41

**Heading:** Manufacture of oils and fats

**Includes:** This class includes:

- manufacture of crude and refined vegetable oils, e.g. olive oil, soya-bean oil, hemp oil, sunflower-seed oil, rape oil
- manufacture of non-defatted flour or meal of oilseeds, oil nuts or oil kernels
- processing of vegetable oils, e.g. blowing, boiling, dehydration, hydrogenation

**Includes also:** This class also includes:

- manufacture of non-edible animal oils and fats
- extraction of fish and marine mammal oils
- production of cotton linters, oilcakes and other residual products of oil production

**Excludes:** This class excludes:

- rendering and refining of lard and other edible fats of bovine animals, sheep, goats or pigs fats, see 10.11
- rendering of edible poultry fats, see 10.12
- manufacture of margarine, see 10.42
- wet corn milling, see 10.62
- manufacture of corn oil, see 10.62
- manufacture of essential oils, see 20.59
- treatment of oil and fats by chemical processes, see 20.59

## NACE Rev. 2.1 Code: 10.42

**Heading:** Manufacture of margarine and similar edible fats

**Includes:** This class includes:

- manufacture of margarine
- manufacture of melanges and similar spreads
- manufacture of compound cooking fats

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 10.5

**Heading:** Manufacture of dairy products and edible ice

**Includes:**

**Includes also:**

**Excludes:** This group excludes:

- production of plant-based milk substitutes, see 10.89

## NACE Rev. 2.1 Code: 10.51

**Heading:** Manufacture of dairy products

**Includes:** This class includes:

- manufacture of fresh liquid milk, pasteurised, sterilised, homogenised and/or ultra-heat treated
- manufacture of milk-based drinks
- manufacture of cream from fresh liquid milk, pasteurised, sterilised, homogenised
- manufacture of dried or concentrated milk whether or not sweetened
- manufacture of milk or cream in solid form
- manufacture of butter
- manufacture of yoghurt
- manufacture of cheese and curd
- refining and aging cheese
- manufacture of whey
- manufacture of casein
- manufacture of lactose-free dairy products

**Includes also:** This class also includes:

- manufacture of milk kefir
- manufacture of lactose and lactose syrup

**Excludes:** This class excludes:

- production of raw milk of cattle, see 01.41
- production of raw milk of sheep, goats, horses, asses, camels, etc., see 01.43, 01.44, 01.45
- production of milk-based dietary drinks, see 10.86
- production of dairy-based infant formulae, see 10.86
- manufacture of non-dairy milk (e.g. plant-based milk) and cheese substitutes, see 10.89
- manufacture of fruit kefir and water kefir, see 11.03

## NACE Rev. 2.1 Code: 10.52

**Heading:** Manufacture of ice cream and other edible ice

**Includes:** This class includes:

- manufacture of ice cream and other edible ice, e.g. sorbet

**Includes also:**

**Excludes:** This class excludes:

- production of ice from natural water, see 35.30
- activities of ice cream parlours, see 56.1

## NACE Rev. 2.1 Code: 10.6

**Heading:** Manufacture of grain mill products, starches and starch products

**Includes:** This group includes the milling of flour or meal from grains or vegetables, the cleaning, polishing and milling of rice, as well as the micronisation and thermal processing of flour and the manufacture of flour mixes or doughs from these products.

**Includes also:** Also included in this group are the wet milling of corn and vegetables and the manufacture of starch and starch products. This group also includes the manufacture of gluten-free mill products.

**Excludes:** This group excludes:

- grain drying, on a fee or contract basis, see 01.63

## NACE Rev. 2.1 Code: 10.61

**Heading:** Manufacture of grain mill products

**Includes:** This class includes:

- grain milling: production of flour, groats, meal or pellets of wheat, rye, oats, maize (corn) or other cereal grains
- rice milling: production of husked, milled, polished, glazed, parboiled or converted rice; production of rice flour
- vegetable milling: production of flour or meal of dried leguminous vegetables, of roots or tubers, or of edible nuts
- manufacture of cereal breakfast foods
- manufacture of flour mixes and prepared blended flour and dough for bread, cakes, biscuits, pancakes, etc.

**Includes also:**

**Excludes:** This class excludes:

- preparation of crops for primary markets, e.g. cleaning, trimming, grading etc., see 01.63
- grain sun drying, on a fee or contract basis, see 01.63
- manufacture of potato flour and meal, see 10.31
- wet corn milling, see 10.62

## NACE Rev. 2.1 Code: 10.62

**Heading:** Manufacture of starches and starch products

**Includes:** This class includes:

- manufacture of starches from rice, potatoes, maize etc.
- wet corn milling
- manufacture of glucose, glucose syrup, maltose, inulin etc.
- manufacture of gluten
- manufacture of tapioca and tapioca substitutes prepared from starch
- manufacture of corn oil

**Includes also:**

**Excludes:** This class excludes:

- manufacture of lactose (milk sugar), see 10.51
- production of cane or beet sugar, see 10.81

## NACE Rev. 2.1 Code: 10.7

**Heading:** Manufacture of bakery and farinaceous products

**Includes:** This group includes the production of bakery products, macaroni, noodles and similar products.

**Includes also:** This group also includes:

- manufacture of gluten-free bakery and farinaceous products

**Excludes:**

## NACE Rev. 2.1 Code: 10.71

**Heading:** Manufacture of bread; manufacture of fresh pastry goods and cakes

**Includes:** This class includes:  
- manufacture of bakery products:

- bread and rolls
- pastry, cakes, pies, tarts, pancakes, waffles etc.

**Includes also:** This class also includes:  
- manufacture of pre-baked bread

**Excludes:** This class excludes:  
- manufacture of dry bakery products, see 10.72  
- manufacture of pastas, see 10.73  
- bake-off of pre-baked bread and rolls if linked to retail sale, see 47.24

## NACE Rev. 2.1 Code: 10.72

**Heading:** Manufacture of rusks, biscuits, preserved pastries and cakes

**Includes:** This class includes:  
- manufacture of rusks, biscuits and other dry bakery products  
- manufacture of preserved pastry goods, cakes and waffles  
- manufacture of snack products (cookies, crackers, pretzels etc.), whether sweet or salted

**Includes also:** This class also includes:  
- manufacture of breadcrumbs, obtained by grinding toasted bread

**Excludes:** This class excludes:  
- manufacture of potato snacks, see 10.31

## NACE Rev. 2.1 Code: 10.73

**Heading:** Manufacture of farinaceous products

**Includes:** This class includes:  
- manufacture of pastas, e.g. macaroni and noodles, whether or not cooked or stuffed  
- manufacture of semolina (couscous)

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of prepared meals and dishes based on pasta and of couscous dishes, see 10.85  
- manufacture of soup containing pasta, see 10.89

## NACE Rev. 2.1 Code: 10.8

**Heading:** Manufacture of other food products

**Includes:** This group includes the production of sugar and confectionery, prepared meals and dishes, coffee, tea and spices.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 10.81

**Heading:** Manufacture of sugar

**Includes:** This class includes:

- manufacture or refining of sugar (sucrose) and sugar substitutes from the juice of cane, beet, maple and palm
- manufacture of sugar syrups
- manufacture of molasses
- production of maple syrup and sugar

**Includes also:**

**Excludes:** This class excludes:

- gathering of maple syrup in the wild, see 02.30
- ☒ manufacture of lactose and lactose syrup, see 10.51
- ☒ manufacture of glucose, glucose syrup, maltose, see 10.62

## NACE Rev. 2.1 Code: 10.82

**Heading:** Manufacture of cocoa, chocolate and sugar confectionery

**Includes:** This class includes:

- manufacture of cocoa, cocoa butter, cocoa fat, cocoa oil
- manufacture of chocolate and chocolate confectionery
- manufacture of sugar confectionery: caramels, cachous, nougats, fondant, white chocolate
- manufacture of chewing gum
- preserving in sugar of fruit, nuts, fruit peels and other parts of plants
- manufacture of confectionery lozenges and pastilles
- manufacture of sugar-free confectionery

**Includes also:**

**Excludes:** This class excludes:

- manufacture of sucrose sugar, see 10.81

## NACE Rev. 2.1 Code: 10.83

**Heading:** Processing of tea and coffee

**Includes:** This class includes:

- decaffeinating and roasting of coffee
- production of coffee products:
  - ground coffee
  - soluble coffee
  - extracts and concentrates of coffee
- manufacture of coffee substitutes
- blending of tea and maté
- manufacture of extracts and preparations based on tea or maté

**Includes also:** This class also includes:

- manufacture of herb infusions (mint, vervain, chamomile etc.)
- manufacture of tea and coffee filled in bags, pads or capsules

**Excludes:** This class excludes:

- drying, sorting, cleaning and cutting in the processing of medicinal herbs, see 01.63
- manufacture of inulin, see 10.62
- manufacture of spirits, beer, wine and soft drinks, see division 11
- preparation of botanical products for pharmaceutical use, see 21.20

## NACE Rev. 2.1 Code: 10.84

**Heading:** Manufacture of condiments and seasonings

**Includes:** This class includes:

- manufacture of spices, sauces and condiments:
  - mayonnaise
  - mustard flour and meal
  - prepared mustard etc.
- manufacture of vinegar

**Includes also:** This class also includes:

- processing of salt into food-grade salt, e.g. iodised salt
- processing of condiments herbs, including drying, sorting, cleaning and cutting

**Excludes:** This class excludes:

- growing of spice crops, see 01.28

## NACE Rev. 2.1 Code: 10.85

**Heading:** Manufacture of prepared meals and dishes

**Includes:** This class includes the manufacture of ready-made (i.e. prepared, seasoned and cooked) meals and dishes. These dishes are processed and conserved, e.g. in frozen or canned form, and are usually packaged and labelled for re-sale, i.e. this class does not include the preparation of meals for immediate consumption, e.g. food prepared in restaurants or by caterers. To be considered a dish, these foods have to contain at least two distinct main ingredients (except seasonings etc.).

This class includes:

- manufacture of meat or poultry dishes
- manufacture of fish dishes, including fish and chips
- manufacture of pasta and rice dishes
- manufacture of vegetable dishes
- manufacture of frozen or otherwise preserved pizza and croque-monsieur

**Includes also:**

**Excludes:** This class excludes:

- manufacture of fresh foods or foods with less than two ingredients, see corresponding class in division 10
- manufacture of perishable prepared foods of fruit and vegetables, see 10.39
- manufacture of perishable prepared foods, see 10.89
- wholesale of prepared meals and dishes, see 46.38
- retail sale of prepared meals and dishes, see 47.11, 47.27
- activities of event catering and contract catering services, see 56.2



## NACE Rev. 2.1 Code: 10.86

**Heading:** Manufacture of homogenised food preparations and dietetic food

**Includes:** This class includes:

- manufacture of foods for particular nutritional uses:
  - infant formulae
  - follow-up formulae milk and other follow-up foods
  - baby foods
  - low-energy and energy-reduced foods intended for weight control
  - foods for medical purposes

**Includes also:**

**Excludes:** This class excludes:

- manufacture of lactose-free dairy products, see 10.51
- manufacture of gluten-free products, see 10.6, 10.7
- manufacture of sugar-free confectionery, see 10.82

## NACE Rev. 2.1 Code: 10.89

**Heading:** Manufacture of other food products n.e.c.

**Includes:** This class includes the manufacture of food products edible within a maximum of three days after production:

- manufacture of soups and broths
- manufacture of perishable prepared foods, e.g.:
  - sandwiches
  - fresh (uncooked) pizza
- manufacture of quiche and croque-monsieur

**Includes also:** This class also includes:

- manufacture of yeast
- manufacture of extracts and juices of meat, fish, crustaceans or molluscs
- production of plant-based milk substitutes, e.g. coconut, rice, almond, soya-based beverages
- manufacture of meat and cheese substitutes
- manufacture of egg products, e.g. egg albumin
- manufacture of artificial concentrates
- processing of purchased natural honey
- production of semi-finished products for ice cream and pastries
- manufacture of pre-cooked instant soups and instant noodles
- manufacture of artificial honey and caramel
- manufacture of malt extracts and syrups
- manufacture of insect meal and other insect-based preparations
- manufacture of food supplements and other food products n.e.c.

**Excludes:** This class excludes:

- manufacture of perishable prepared foods of fruit and vegetables, see 10.39
- manufacture of tofu (bean curd), see 10.39
- manufacture of frozen pizza, see 10.85
- manufacture of spirits, beer, wine and soft drinks, see division 11
- manufacture of vitamins, see 21.10

## NACE Rev. 2.1 Code: 10.9

**Heading:** Manufacture of prepared animal feeds

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 10.91

**Heading:** Manufacture of prepared feeds for farm animals

**Includes:** This class includes:  
- manufacture of prepared feeds for farm animals, including concentrated animal feed and feed supplements  
- preparation of unmixed (single) feeds for farm animals

**Includes also:** This class also includes:  
- processing of waste products from the food industry into animal feeds

**Excludes:** This class excludes:  
- manufacture of meat products, see 10.13  
- manufacture of fishmeal for animal feed, see 10.20  
- manufacture of oilseed cake, see 10.41  
- activities resulting in by-products usable as animal feed without special treatment, e.g. oilseeds (see 10.41), grain milling residues (see 10.61) etc.

## NACE Rev. 2.1 Code: 10.92

**Heading:** Manufacture of prepared pet foods

**Includes:** This class includes:  
- manufacture of prepared feeds for pets, including dogs, cats, birds, fish etc.

**Includes also:** This class also includes:  
- processing of slaughter waste to produce animal feeds

**Excludes:** This class excludes:  
- manufacture of meat products, see 10.13  
- production of fishmeal for animal feed, see 10.20  
- production of oilseed cake, see 10.41  
- activities resulting in by-products usable as animal feed without special treatment, e.g. oilseeds (see 10.41), grain milling residues (see 10.61) etc.

## NACE Rev. 2.1 Code: 11

**Heading:** Manufacture of beverages

**Includes:** This division includes the manufacture of beverages, e.g. non-alcoholic beverages and mineral water, manufacture of alcoholic beverages mainly through fermentation, beer and wine, and the manufacture of distilled alcoholic beverages.

**Includes also:**

**Excludes:** This division excludes:  
- manufacture of fruit and vegetable juices, see 10.32  
- manufacture of milk-based drinks, see 10.51  
- manufacture of coffee, tea and mate products, see 10.83

## NACE Rev. 2.1 Code: 11.0

**Heading:** Manufacture of beverages

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 11.01

**Heading:** Distilling, rectifying and blending of spirits

**Includes:** This class includes:

- manufacture of distilled, potable, alcoholic beverages: whisky, brandy, gin, liqueurs etc.
- manufacture of drinks mixed with distilled alcoholic beverages
- blending of distilled spirits
- production of neutral spirits

**Includes also:**

**Excludes:** This class excludes:

- manufacture of non-distilled alcoholic beverages, see 11.02-11.05
- manufacture of synthetic ethyl alcohol, see 20.14
- manufacture of ethyl alcohol from fermented materials, see 20.14
- merely bottling and labelling, see 46.34 (if performed as part of wholesale) and 82.92 (if performed on a fee or contract basis)

## NACE Rev. 2.1 Code: 11.02

**Heading:** Manufacture of wine from grape

**Includes:** This class includes:

- manufacture of wine of fresh grapes
- manufacture of sparkling wine
- manufacture of fortified wines
- manufacture of wine from concentrated grape must

**Includes also:** This class also includes:

- blending, purification and bottling of wine
- manufacture of low or non-alcoholic wine

**Excludes:** This class excludes:

- manufacture of wine from raisins, see 11.03
- merely bottling and labelling, see 46.34 (if performed as part of wholesale) and 82.92 (if performed on a fee or contract basis)

## NACE Rev. 2.1 Code: 11.03

**Heading:** Manufacture of cider and other fruit fermented beverages

**Includes:** This class includes:

- manufacture of fermented but not distilled alcoholic beverages: mead, sake, cider, perry and other fruit wines
- manufacture of wine from raisins

**Includes also:** This class also includes:

- manufacture of mixtures of fermented beverages and non-alcoholic beverages n.e.c.
- manufacture of fruit kefir and water kefir

**Excludes:** This class excludes:

- manufacture of wine from grapes, see 11.02
- merely bottling and labelling, see 46.34 (if performed as part of wholesale) and 82.92 (if performed on a fee or contract basis)

## NACE Rev. 2.1 Code: 11.04

**Heading:** Manufacture of other non-distilled fermented beverages

**Includes:** This class includes:  
- manufacture of aromatised wine of fresh grapes, flavoured with aromatic substances, e.g. vermouth

**Includes also:**

**Excludes:** This class excludes:  
- merely bottling and labelling, see 46.34 (if performed as part of wholesale) and 82.92 (if performed on a fee or contract basis)

## NACE Rev. 2.1 Code: 11.05

**Heading:** Manufacture of beer

**Includes:** This class includes:  
- manufacture of malt liquors, e.g. beer, ale, porter, stout

**Includes also:** This class also includes:  
- manufacture of low alcohol or non-alcoholic beer

**Excludes:**

## NACE Rev. 2.1 Code: 11.06

**Heading:** Manufacture of malt

**Includes:** This class includes:  
- manufacture of malt from barley, wheat, or other grains

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of malt extracts and syrups, see 10.89

## NACE Rev. 2.1 Code: 11.07

**Heading:** Manufacture of soft drinks and bottled waters

**Includes:** This class includes manufacture of non-alcoholic beverages (except non-alcoholic beer and wine):  
- production of natural mineral waters and other bottled waters  
- manufacture of soft drinks:  
    • non-alcoholic flavoured and/or sweetened waters: lemonade, orangeade, cola, fruit drinks, tonic waters etc.  
- manufacture of other non-alcoholic beverages

**Includes also:** This class also includes:  
- manufacture of beverages produced with fruit nectars

**Excludes:** This class excludes:  
- production of fruit and vegetable juice, see 10.32  
- production of concentrates fruit nectars, see 10.32  
- manufacture of milk-based drinks, see 10.51  
- manufacture of coffee, tea and maté products, see 10.83  
- manufacture of alcohol-based drinks, see 11.01-11.05  
- manufacture of non-alcoholic wine, see 11.02  
- manufacture of non-alcoholic beer, see 11.05  
- manufacture of ice for food consumption, see 35.30  
- merely bottling and labelling, see 46.34 (if performed as part of wholesale) and 82.92 (if performed on a fee or contract basis)

## NACE Rev. 2.1 Code: 12

**Heading:** Manufacture of tobacco products

**Includes:** This division includes the processing of an agricultural product, tobacco, into a form suitable for final consumption.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 12.0

**Heading:** Manufacture of tobacco products

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 12.00

**Heading:** Manufacture of tobacco products

**Includes:** This class includes:

- manufacture of tobacco products and products of tobacco substitutes: cigarettes, fine cut tobacco, cigars, pipe tobacco, chewing tobacco, snuff
- manufacture of homogenised or reconstituted tobacco

**Includes also:** This class also includes:

- stemming and redrying of tobacco

**Excludes:** This class excludes:

- growing or preliminary processing of tobacco, see 01.15, 01.63
- manufacture of electronic cigarette vapour liquids, including closed refills, see 20.59
- manufacture of electronic cigarettes, see 32.99

## NACE Rev. 2.1 Code: 13

**Heading:** Manufacture of textiles

**Includes:** This division includes preparation and spinning of textile fibres as well as textile weaving, finishing of textiles and wearing apparel, manufacture of technical textiles, manufacture of made-up textile articles, except apparel (e.g. household linen, blankets, rugs, cordage).

**Includes also:**

**Excludes:** This division excludes:

- growing of natural fibres, see division 01
- manufacture of wearing apparel, see division 14
- manufacture of synthetic and artificial fibres, see 20.60

## NACE Rev. 2.1 Code: 13.1

**Heading:** Preparation and spinning of textile fibres

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 13.10

**Heading:** Preparation and spinning of textile fibres

**Includes:** This class includes preparatory operations on textile fibres and the spinning of textile fibres. This can be done from varying raw materials, whether new or recycled textile materials, e.g. silk, cotton, wool, vegetable or man-made fibres, paper cellulose-based fibres (wood, straw).

This class includes:

- preparatory operations on textile fibres:
  - reeling and washing of silk
  - wool scouring, i.e. degreasing and carbonising of wool and dyeing of wool fleece
  - carding and combing of all kinds of animal, vegetable and man-made fibres
- spinning and manufacture of yarn or thread for weaving or sewing, for the trade or for further processing
  - scutching of flax
  - texturising, twisting, folding, cabling and dipping of synthetic or artificial filament yarns
- spinning of recycled fibres from secondary raw material

**Includes also:** This class also includes:  
- manufacture of paper yarn

**Excludes:** This class excludes:  
- preparatory operations carried out in combination with agriculture, see division 01  
- retting of plants bearing vegetable textile fibres (jute, flax, coir etc.), not associated with the growing of vegetable textile fibres, see 01.63  
- cotton ginning, see 01.63  
- 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 20.60  
- manufacture of glass fibres, see 23.14  
- processing of textile waste into secondary raw materials, see 38.21

## NACE Rev. 2.1 Code: 13.2

**Heading:** Weaving of textiles

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 13.20

**Heading:** Weaving of textiles

**Includes:** This class includes weaving of textiles. This can be done from varying raw materials, whether new fibres or recycled textile materials, e.g. silk, cotton , wool, vegetable or man-made fibres or paper, recovered textile waste materials or new textile fibres.

This class includes:

- manufacture of broad woven cotton-type, woollen-type, worsted-type or silk-type fabrics, including from mixtures or artificial or synthetic yarns (polypropylene etc.)
- manufacture of other broad woven fabrics, using flax, ramie, hemp, jute, bast fibres and special yarns
- manufacture of broad woven fabrics, from secondary raw materials

**Includes also:** This class also includes:

- manufacture of woven pile or chenille fabrics, terry towelling, gauze etc.
- manufacture of aramid threads
- manufacture of imitation fur by weaving

**Excludes:** This class excludes:

- manufacture of knitted and crocheted fabrics, see 13.91
- manufacture of textile floor coverings, see 13.93
- manufacture of non-woven fabrics, see 13.95
- manufacture of narrow fabrics, see 13.96
- manufacture of tarpaulins, tents, camping goods of textile materials, windsurfing and boat sails, sun blinds, loose covers for cars, machines or furniture, parachutes, see 13.96
- manufacture of fabrics of glass fibres, see 13.96
- manufacture of felts, see 13.99
- manufacture of carbon fibres and articles of carbon fibres, for non-electrical purposes, see 23.99

## NACE Rev. 2.1 Code: 13.3

**Heading:** Finishing of textiles

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 13.30

**Heading:** Finishing of textiles

**Includes:** This class includes finishing of textiles and wearing apparel, i.e. bleaching, dyeing, dressing and similar activities.

This class includes:

- bleaching and dyeing of textile fibres, yarns, fabrics and textile articles, including wearing apparel
- dressing, drying, steaming, shrinking, mending, sanforising, mercerising of textiles and textile articles, including wearing apparel

**Includes also:** This class also includes:

- bleaching of jeans
- pleating and similar work on textiles
- waterproofing, coating, rubberising, or impregnating purchased garments
- printing of textile fabrics as an intermediate process in manufacture of textiles

**Excludes:** This class excludes:

- printing, including silkscreen printing, on textiles and wearing apparel, not as an intermediate process in manufacture of textiles, see 18.12
- laser engraving on textiles, see 18.12
- manufacture of textile fabric impregnated, coated, covered or laminated with rubber, where rubber is the primary constituent, see 22.12

## NACE Rev. 2.1 Code: 13.9

**Heading:** Manufacture of other textiles

**Includes:** This group includes the manufacture of products produced from textiles, except wearing apparel, e.g. made-up textile articles, carpets and rugs, rope, narrow woven fabrics, trimmings.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 13.91

**Heading:** Manufacture of knitted and crocheted fabrics

**Includes:** This class includes:

- manufacture and processing of knitted or crocheted fabrics:
  - pile and terry fabrics
  - net and window furnishing type fabrics
  - other knitted or crocheted fabrics

**Includes also:** This class also includes:

- manufacture of imitation fur by knitting

**Excludes:** This class excludes:

- manufacture of net and window furnishing type fabrics of lace, see 13.99
- manufacture of knitted and crocheted apparel, see 14.10



## NACE Rev. 2.1 Code: 13.92

- Heading:** Manufacture of household textiles and made-up furnishing articles
- Includes:** This class includes:
- manufacture, of made-up household textiles articles of any material, including of knitted or crocheted fabrics e.g.:
    - blankets, including travelling rugs
    - bed, table, toilet or kitchen linen
    - quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags
  - manufacture of made-up furnishing articles:
    - curtains, valances, bedspreads
    - flags, banners, pennants
    - dust cloths, dishcloths and similar articles
- Includes also:** This class also includes:
- manufacture of the textile part of electric blankets
  - manufacture of hand-woven tapestries
- Excludes:** This class excludes:
- manufacture of textile articles for technical use, see 13.96
  - manufacture of blinds and sun blinds, see 13.96
  - manufacture of napkins and napkin liners for babies, period panties and similar article of textile materials, see 17.22

## NACE Rev. 2.1 Code: 13.93

- Heading:** Manufacture of carpets and rugs
- Includes:** This class includes:
- manufacture of textile floor coverings, e.g.:
    - carpets, rugs and mats, tiles
- Includes also:** This class also includes:
- manufacture of needle-loom felt floor coverings
  - manufacture of artificial grass (synthetic turf)
- Excludes:** This class excludes:
- manufacture of mats and matting of plaiting materials, see 16.28
  - manufacture of floor coverings of cork, see 16.28
  - manufacture of resilient floor coverings, e.g. vinyl, linoleum, see 22.24

## NACE Rev. 2.1 Code: 13.94

- Heading:** Manufacture of cordage, rope, twine and netting
- Includes:** This class includes:
- manufacture of twine, cordage, rope and cables of textile fibres or strip, etc., whether or not impregnated, coated, covered or sheathed with rubber or plastics
  - manufacture of knotted netting of twine, cordage or rope
  - manufacture of products of rope or netting e.g.. fishing nets, ships' fenders, unloading cushions, loading slings, rope or cable fitted with metal rings etc.
- Includes also:**
- Excludes:** This class excludes:
- manufacture of hairnets, see 14.29
  - manufacture of wire rope, see 25.93
  - manufacture of landing nets for sports fishing, see 32.30

## NACE Rev. 2.1 Code: 13.95

**Heading:** Manufacture of non-wovens and non-woven articles

**Includes:** This class includes manufacture of non-wovens, whether or not impregnated, coated, covered or laminated with plastics or rubber. It also includes manufacture of non-wovens in which plastics or rubber forms the bonding substance

**Includes also:** This class also includes:

- manufacture of non-woven sheets used for production of wound care dressing
- manufacture of non-woven fabric used for production of baby wipes

**Excludes:** This class excludes:

- manufacture of made-up articles from non-wovens, e.g.:
  - bedlinen, table linen, toilet linen and kitchen linen, of non-wovens, see 13.92
  - curtains of non-wovens, see 13.92
  - floorcloths, dishcloths, dusters and similar cleaning cloths, of non-wovens, see 13.92
  - garments made up of non-wovens, see 14.29
  - manufacture of napkins and napkin liners for babies, period panties, see 17.22
  - manufacture of textile wallpaper, see 17.24
  - single-use drapes used during surgical procedures made up of non-wovens, see 32.50
  - manufacture of individual protective masks, e.g. FFP2, FFP3, surgical masks, see 32.50

## NACE Rev. 2.1 Code: 13.96

**Heading:** Manufacture of other technical and industrial textiles

**Includes:** This class includes:

- manufacture of narrow woven fabrics, including fabrics consisting of warp without weft assembled by means of an adhesive
- manufacture of labels, badges etc.
- manufacture of ornamental trimmings: braids, tassels, pompons etc.
- manufacture of textile fabrics impregnated, coated, covered or laminated with plastics
- manufacture of metallised yarn, rubber thread and cord covered with textile material, textile yarn covered, impregnated, coated or sheathed with rubber or plastics
- manufacture of tyre cord fabric of high-tenacity man-made yarn
- manufacture of other treated or coated fabrics e.g. buckram and similar stiffened textile fabrics, fabrics coated with gum or amylaceous substances
- manufacture of diverse textile articles e.g. textile wicks, incandescent gas mantles, tubular gas
- manufacture of mantle fabric, hose piping, transmission or conveyor belts or belting (whether or not reinforced with metal or other material), bolting cloth, straining cloth
- manufacture of automotive trimmings
- manufacture of artists' canvas boards and tracing cloth
- manufacture of tarpaulins, tents, sails, parachutes, textiles for blinds and sun blinds, loose covers for cars, machines or furniture

**Includes also:** This class also includes:

- manufacture of fabrics of glass fibres

**Excludes:** This class excludes:

- manufacture of napkins and napkin liners for babies and similar article of textile materials, see 17.22
- manufacture of medical textiles impregnated or covered with pharmaceutical substances, e.g. gauze, bandages, see 21.20
- manufacture of transmission or conveyor belts of textile fabric, impregnated, coated, covered or laminate with rubber, see 22.12
- manufacture of plates or sheets of cellular rubber or plastic combined with textiles for reinforcing purposes only, see 22.12, 22.21
- manufacture of cloth of woven metal wire, see 25.93
- manufacture of single-use surgical drapes used during surgical procedures made up of non-wovens, see 32.50

## NACE Rev. 2.1 Code: 13.99

**Heading:** Manufacture of other textiles n.e.c.

**Includes:** This class includes:

- manufacture of felt
- manufacture of tulles and other net fabrics, and of lace and embroidery, in the piece, in strips or in motifs
- manufacture of pressure sensitive cloth-tape
- manufacture of shoe-lace, of textiles
- manufacture of net and window furnishing type fabrics of lace

**Includes also:**

**Excludes:** This class excludes:

- manufacture of needle-loom felt floor coverings, see 13.93
- manufacture of textile wadding and articles of wadding: sanitary towels, tampons etc., see 17.22

## NACE Rev. 2.1 Code: 14

**Heading:** Manufacture of wearing apparel

**Includes:** This division includes all tailoring (ready-to-wear or made-to-measure), in all materials (e.g. leather, fur fabric, knitted and crocheted fabrics), of all items of clothing (e.g. outerwear, underwear for men, women or children; work, city or casual clothing) and accessories. There is no distinction made between clothing for adults and clothing for children.

**Includes also:** This division also includes:

- manufacture of articles of apparel, clothing accessories and other articles of fur skin

**Excludes:** This division excludes:

- repair of wearing apparel, see 95.29

## NACE Rev. 2.1 Code: 14.1

**Heading:** Manufacture of knitted and crocheted apparel

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 14.10

**Heading:** Manufacture of knitted and crocheted apparel

**Includes:** This class includes:

- manufacture of hosiery, including socks, tights and pantyhose
- manufacture of knitted or crocheted wearing apparel and other made-up articles directly into shape e.g. pullovers, cardigans, jerseys, shirts, T-shirts, blouses, waistcoats, nightwear, underwear, including babies' wear
- manufacture of knitted and crocheted sportswear and swimwear

**Includes also:** This class also includes:

- manufacture of medical stockings and hosiery
- manufacture of footwear without applied soles, knitted or crocheted

**Excludes:** This class excludes:

- manufacture of knitted and crocheted fabrics, see 13.91

## NACE Rev. 2.1 Code: 14.2

**Heading:** Manufacture of other wearing apparel and accessories

**Includes:** This group includes the manufacture of wearing apparel, other than knitted or crocheted. The material used may be of any kind and may be coated, impregnated or rubberised.

**Includes also:**

**Excludes:** This group excludes:  
- repair of wearing apparel, see 95.29

## NACE Rev. 2.1 Code: 14.21

**Heading:** Manufacture of outerwear

**Includes:** This class includes:  
- manufacture of outerwear, other than knitted or crocheted e.g. coats, suits, ensembles, jackets, trousers, skirts, shirts, T-shirts, blouses, babies' outerwear garments

**Includes also:** This class also includes:  
- bridal dresses and other clothes for ceremony  
- custom tailoring

**Excludes:** This class excludes:  
- uniforms and similar official clothing, see 14.23  
- manufacture of wearing apparel of rubber or plastics, see 22.12, 22.26

## NACE Rev. 2.1 Code: 14.22

**Heading:** Manufacture of underwear

**Includes:** This class includes:  
- manufacture of woven underwear and nightwear, other than knitted or crocheted e.g. underpants, briefs, pyjamas, nightdresses, dressing gowns, slips, brassieres, corsets, swimwear, babies' underwear garments

**Includes also:** This class also includes:  
- manufacture of brassieres and corsets of all types of textile materials

**Excludes:**

## NACE Rev. 2.1 Code: 14.23

**Heading:** Manufacture of workwear

**Includes:**

**Includes also:** This class also includes:  
- manufacture of uniforms and similar official clothing , e.g. judge's gowns, church vestments

**Excludes:** This class excludes:  
- manufacture of footwear, see 15.20  
- manufacture of fire protective clothing, see 32.99

## NACE Rev. 2.1 Code: 14.24

**Heading:** Manufacture of leather clothes and fur apparel

**Includes:** This class includes:

- manufacture of wearing apparel, including working clothes, made of leather or composition leather, e.g. coats, overcoats, jackets, trousers, aprons
- manufacture of articles made of fur skins:
  - fur wearing apparel and clothing accessories
  - assemblies of fur skins e.g. 'dropped' fur skins, plates, mats, strips
  - diverse articles of fur skins: rugs, unstuffed pouffes, industrial polishing cloths

**Includes also:**

**Excludes:** This class excludes:

- production of raw fur skins, see 01.48, 01.70
- production of raw hides and skins, see 10.11
- manufacture of imitation furs (long-hair cloth obtained by weaving or knitting), see 13.20, 13.91
- manufacture of synthetic leather outerwear, see 14.21
- manufacture of outwear trimmed with fur, see 14.21
- manufacture of fur hats, see 14.29
- dressing and dyeing of fur, see 15.11
- manufacture of boots or shoes containing fur parts, see 15.20
- manufacture of specially designed gloves of leather or composition leather for use in sport, see 32.30

## NACE Rev. 2.1 Code: 14.29

**Heading:** Manufacture of other wearing apparel and accessories n.e.c.

**Includes:** This class includes:

- manufacture of sportswear of broad woven fabrics, e.g. tracksuits, ski suits, other technical sportswear
- manufacture of hats and caps
- manufacture of other clothing accessories, e.g. gloves, belts, shawls, ties, cravats, hairnets

**Includes also:** This class includes also:

- manufacture of footwear of textile material without applied soles, except knitted or crocheted

**Excludes:** This class excludes:

- manufacture of knitted or crocheted footwear without applied soles, see 14.10
- manufacture of knitted and crocheted swimwear, see 14.10
- manufacture of swimwear, see 14.22
- manufacture of plastic headgear, see 22.26
- manufacture of safety headgear, see 32.99

## NACE Rev. 2.1 Code: 15

**Heading:** Manufacture of leather and related products of other materials

**Includes:** This division includes dressing and dyeing of fur and the transformation of hides or skins into leather by tanning or curing and fabricating the leather into products for final consumption.

**Includes also:** It also includes the manufacture of direct substitute products (like-products) made from materials other than leather, e.g. rubber footwear, textile luggage. Products made from leather substitutes are included here, because 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.

**Excludes:**

## NACE Rev. 2.1 Code: 15.1

**Heading:** Tanning, dyeing, dressing of leather and fur; manufacture of luggage, handbags, saddlery and harness

**Includes:** This group includes the manufacture of leather and fur and products thereof.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 15.11

**Heading:** Tanning, dressing, dyeing of leather and fur

**Includes:** This class includes:

- tanning, dyeing and dressing of hides, skins and pre-tanned leather
- manufacture of chamois dressed, parchment dressed, patent or metallised leathers
- manufacture of composition leather
- scraping, shearing, plucking, currying, tanning, bleaching and dyeing of fur skins and hides with the hair on

**Includes also:**

**Excludes:** This class excludes:

- production of hides and skins as part of ranching, see 01.4
- production of raw hides and skins as part of slaughtering, see 10.11
- manufacture of leather apparel, see 14.24
- manufacture of imitation leather not based on natural leather, see 22.12, 22.26

## NACE Rev. 2.1 Code: 15.12

**Heading:** Manufacture of luggage, handbags, saddlery and harness of any material

**Includes:** This class includes:

- manufacture of luggage, handbags, backpacks etc., of leather, composition leather or any other material, where the same technology is used as for leather
- manufacture of saddlery and harness for any animal
- manufacture of non-metallic watch bands (e.g. fabric, leather, plastic)
- manufacture of diverse articles of leather or composition leather e.g. driving belts, packings
- manufacture of shoe-lace, of leather
- manufacture of horse whips and riding crops

**Includes also:** This class also includes:

- manufacture of leather clothes for animals

**Excludes:** This class excludes:

- manufacture of leather wearing apparel, see 14.24
- manufacture of leather gloves and hats, see 14.29
- manufacture of footwear, see 15.20
- manufacture of saddles for bicycles, see 30.92
- manufacture of precious metal watch bands, see 32.12
- manufacture of non-precious metal watch bands, see 32.13
- manufacture of linemen's safety belts and other belts for occupational use, see 32.99

## NACE Rev. 2.1 Code: 15.2

**Heading:** Manufacture of footwear

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 15.20

**Heading:** Manufacture of footwear

**Includes:** This class includes:

- manufacture of footwear for all purposes, of any material, by any process, including moulding (see below for exceptions)
- manufacture of leather parts of footwear e.g. manufacture of uppers and parts of uppers, outer and inner soles, heels
- manufacture of gaiters, leggings and similar articles

**Includes also:** This class also includes:

- manufacture of rubber, wooden or plastic parts of footwear

**Excludes:** This class excludes:

- manufacture of knitted or crocheted footwear without applied soles, see 14.10
- manufacture of ski-boots, see 32.30
- manufacture of prescription orthopaedic shoes, see 32.50

## NACE Rev. 2.1 Code: 16

**Heading:** Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials

**Includes:** This division includes the manufacture of wood products, e.g. lumber, plywood, veneers, wood containers, wood flooring, wood trusses, prefabricated wood buildings, the manufacture of solid fuels from vegetable biomass, the finishing of wooden products. The production processes include sawing, planing, 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, e.g. wood containers.

With the exception of sawmilling, this division is subdivided mainly based on the specific products manufactured.

**Includes also:**

**Excludes:** This division does not include the manufacture of furniture (31.00), or the installation of wooden fittings, etc., see 43.32, 43.33, 43.35.

## NACE Rev. 2.1 Code: 16.1

**Heading:** Sawmilling and planing of wood; processing and finishing of wood

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 16.11

**Heading:** Sawmilling and planing of wood

**Includes:** This class includes:

- sawing, planing and machining of wood
- slicing, peeling or chipping logs
- manufacture of wooden railway sleepers
- manufacture of unassembled wooden flooring
- manufacture outside the forest of wood wool, wood sawdust and flour, wood chips and particles

**Includes also:**

**Excludes:** This class excludes:

- logging and production of wood in the rough, see 02.20
- drying of wood, see 16.12
- manufacture of veneer sheets thin enough for use in plywood, boards and panels, see 16.21
- manufacture of wooden shingles and shakes, see 16.23
- manufacture of fire logs or pressed wood, see 16.26

## NACE Rev. 2.1 Code: 16.12

**Heading:** Processing and finishing of wood

**Includes:** This class includes general activities for the processing and finishing of wood, which are typically carried out on a fee or contract basis:

- activities mostly done on a fee or contract basis:
  - boring, turning, milling, broaching, levelling, grinding, polishing, splicing etc. of wood
- drying of wood
- impregnation or chemical treatment of wood
- treatment of wood in the rough with paint, stains or other preservatives
- other activities of processing and finishing of wood

**Includes also:**

**Excludes:** This class excludes:

- manufacture of unassembled wooden flooring, see 16.22
- coating, impregnation or chemical treatment of wooden products, see 16.27
- disinfection and extermination services in buildings, etc., see 81.23
- reupholstering, refinishing and repairing of furniture, see 95.24

## NACE Rev. 2.1 Code: 16.2

**Heading:** Manufacture of products of wood, cork, straw and plaiting materials

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

**Includes also:**

**Excludes:**



## NACE Rev. 2.1 Code: 16.21

**Heading:** Manufacture of veneer sheets and wood-based panels

**Includes:** This class includes:

- manufacture of veneer sheets thin enough to be used for veneering, making plywood or other purposes:
  - smoothed, dyed, coated, impregnated, reinforced (with paper or fabric backing)
  - made in the form of motifs
- manufacture of plywood, veneer panels and similar laminated wood boards and sheets
- manufacture of oriented strand board (OSB) and other particle board
- manufacture of medium density fibreboard (MDF) and other fibreboard
- manufacture of densified wood
- manufacture of glue laminated wood, cross-laminated timber (CLT) and laminated veneer wood

**Includes also:** This class also includes:

- manufacture of insulating fibreboards of wood, or other ligneous materials, whether or not bonded with resins or other organic substances

**Excludes:**

## NACE Rev. 2.1 Code: 16.22

**Heading:** Manufacture of assembled parquet floors

**Includes:** This class includes:

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

**Includes also:**

**Excludes:** This class excludes:

- manufacture of unassembled wooden flooring, see 16.11

## NACE Rev. 2.1 Code: 16.23

**Heading:** Manufacture of other builders' carpentry and joinery

**Includes:** This class includes:

- manufacture of wooden goods intended to be used primarily in the construction industry:
  - beams, rafters, roof struts
  - glue-laminated and metal connected, prefabricated wooden roof trusses
  - stairs, railings
  - wooden beadings and mouldings, shingles and shakes
- manufacture of prefabricated buildings, or elements thereof, predominantly of wood, e.g. saunas
- manufacture of mobile homes and house trailers
- manufacture of wood partitions (except free standing)

**Includes also:** This class also includes:

- manufacture of wooden stands

**Excludes:** This class excludes:

- doors, windows, shutters and their frames, see 16.25
- manufacture of wood partitions, free standing, see 31.00
- manufacture of walk-in wardrobes, see 31.00
- installation of doors, windows and stairs, see 43.32
- installation of kitchens, walk-in wardrobes, shop fittings etc., see 43.32
- erection of roof frames, see 43.41

## **NACE Rev. 2.1 Code: 16.24**

**Heading:** Manufacture of wooden containers

**Includes:** This class includes:

- manufacture of packing cases, boxes, crates, drums and similar items of wood
- manufacture of pallets, box pallets and other load boards of wood
- manufacture of barrels, vats, tubs and other coopers' products of wood
- manufacture of wooden cable-drums

**Includes also:**

**Excludes:** This class excludes:

- manufacture of luggage, see 15.12
- manufacture of cases of plaiting material, see 16.28

## **NACE Rev. 2.1 Code: 16.25**

**Heading:** Manufacture of doors and windows of wood

**Includes:** This class includes:

- manufacture of doors and their frames and thresholds of wood
- manufacture of windows, shutters and French windows and their frames, of wood
- manufacture of multi-material doors and windows with the frame made of wood

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 16.26**

**Heading:** Manufacture of solid fuels from vegetable biomass

**Includes:** This class includes:

- manufacture of briquettes, fire logs and pellets from agglomerated sawdust, wood waste and scrap, straw or other vegetable biomass

**Includes also:**

**Excludes:** This class excludes:

- manufacture of animal feed from soybean waste , see 10.9
- slicing, peeling or chipping logs, see 16.11
- manufacture of peat briquettes, see 19.20

## **NACE Rev. 2.1 Code: 16.27**

**Heading:** Finishing of wooden products

**Includes:** This class includes

- process of refining or protecting wooden surfaces, e.g. coating, impregnating, finishing, polishing, buffing, oiling, waxing, bleaching, staining, painting or varnishing of wooden products

**Includes also:**

**Excludes:** This class excludes:

- reupholstering, refinishing and repairing of furniture , see 95.24

## NACE Rev. 2.1 Code: 16.28

**Heading:** Manufacture of other products of wood and articles of cork, straw and plaiting materials

**Includes:** This class includes:

- manufacture of various wood products:
  - wooden handles and bodies for tools, brooms, brushes
  - wooden boot or shoe lasts and trees, clothes hangers
  - household utensils, tableware and kitchenware of wood
  - wooden statuettes and ornaments, wood marquetry, inlaid wood
  - wooden cases for jewellery, cutlery and similar articles
  - wooden spools, cops, bobbins, sewing thread reels and similar articles of turned wood
  - other articles of wood
- manufacture of wooden frames for artists' canvases
- natural cork processing, manufacture of agglomerated cork
- manufacture of cork for bottles
- manufacture of articles of natural or agglomerated cork, including floor coverings
- manufacture of plaits and products of plaiting materials: mats, matting, screens, cases etc.
- manufacture of basket-ware and wickerwork
- manufacture of wooden mirror and picture frames
- manufacture of handles for umbrellas, canes and similar
- manufacture of blocks for the manufacture of smoking pipes

**Includes also:**

**Excludes:** This class excludes:

- manufacture of mats or matting of textile materials, see 13.92
- manufacture of luggage, see 15.12
- manufacture of wooden footwear, see 15.20
- manufacture of matches, see 20.59
- manufacture of clock cases, see 26.52
- manufacture of wooden spools and bobbins that are part of textile machinery, see 28.94
- manufacture of furniture, see 31.00
- manufacture of wooden toys, see 32.40
- manufacture of brooms and brushes, see 32.91
- manufacture of coffins, see 32.99
- manufacture of cork life preservers, see 32.99

## **NACE Rev. 2.1 Code: 17**

**Heading:** Manufacture of paper and paper products

**Includes:** This division includes the manufacture of pulp, paper, converted paper and the manufacture of products of recycled goods from wood, paper, cardboard and paperboard.

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.

The manufacture of pulp involves separating the cellulose fibres from other matter in wood, or dissolving and de-inking of used paper, and mixing in small amounts of reagents to reinforce the binding of the fibres.

Converted paper products are made from paper and other materials by various techniques.

The paper articles may be printed (e.g. wallpaper, gift wrap), as long as the printing of information is not the main purpose.

The production of pulp, paper and paperboard in bulk is included in group 17.1, while the remaining classes include the production of further-processed paper and paper products.

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 17.1**

**Heading:** Manufacture of pulp, paper and paperboard

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 17.11**

**Heading:** Manufacture of pulp

**Includes:** This class includes:

- manufacture of bleached, semi-bleached or unbleached paper pulp by mechanical, chemical (dissolving or non-dissolving) or semi-chemical processes
- manufacture of cotton-linters pulp
- removal of ink and manufacture of pulp from waste paper

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 17.12

**Heading:** Manufacture of paper and paperboard

**Includes:** This class includes:  
- manufacture of paper and paperboard intended for further industrial processing

**Includes also:** This class also includes:  
- further processing of paper and paperboard:

- colouring, coating, covering and impregnation of paper and paperboard
- manufacture of crêped or crinkled paper
- manufacture of laminates and foils, if laminated with paper or paperboard

- manufacture of handmade paper  
- manufacture of newsprint and other printing or writing paper  
- manufacture of cellulose wadding and webs of cellulose fibres  
- manufacture of carbon paper or stencil paper in rolls or large sheets

**Excludes:** This class excludes:  
- manufacture of corrugated paper and paperboard, see 17.21  
- manufacture of further-processed articles of paper, paperboard or pulp, see 17.22-17.25  
- printing and service activities related to printing, see 18.1  
- manufacture of abrasive paper, see 23.91  
- publishing of books, newspaper and other publishing activities, except software publishing, see 58.1  
- manufacture of coated or impregnated paper, where the coating or impregnation is the main ingredient, see class in which the manufacture of the coating or impregnation is classified

## NACE Rev. 2.1 Code: 17.2

**Heading:** Manufacture of articles of paper and paperboard

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 17.21

**Heading:** Manufacture of corrugated paper, paperboard and containers of paper and paperboard

**Includes:** This class includes:  
- manufacture of corrugated paper and paperboard  
- manufacture of cartons, boxes and cases of corrugated paper or paperboard  
- manufacture of folding cartons, boxes and cases of non-corrugated paper or paperboard containers  
- manufacture of containers of solid paperboard  
- manufacture of other containers of paper and paperboard  
- manufacture of sacks and bags of paper  
- manufacture of office box files and similar articles

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of envelopes, see 17.23  
- manufacture of moulded or pressed articles of paper pulp (e.g. boxes for packing eggs, moulded pulp paper plates), see 17.25

## NACE Rev. 2.1 Code: 17.22

**Heading:** Manufacture of household and sanitary goods and of toilet requisites

**Includes:** This class includes:

- manufacture of household and personal hygiene paper and cellulose wadding products:
  - cleansing tissues
  - handkerchiefs, towels, serviettes
  - toilet paper
  - sanitary towels and tampons, napkins and napkin liners for babies
  - cups, dishes and trays
- manufacture of textile wadding and articles of wadding: sanitary towels, tampons etc.

**Includes also:**

**Excludes:** This class excludes:

- manufacture of cellulose wadding, see 17.12

## NACE Rev. 2.1 Code: 17.23

**Heading:** Manufacture of paper stationery

**Includes:** This class includes:

- manufacture of printing and writing paper ready for use
- manufacture of computer printout paper ready for use
- manufacture of self-copy paper ready for use
- manufacture of duplicator stencils and carbon paper ready for use
- manufacture of gummed or adhesive paper ready for use
- manufacture of envelopes and letter-cards
- manufacture of educational and commercial stationery (notebooks, binders, registers, accounting books, business forms etc.), when the printed information is not the main characteristic
- manufacture of boxes, pouches, wallets and writing compendiums containing an assortment of paper stationery

**Includes also:**

**Excludes:** This class excludes:

- printing on paper products, see 18.1

## NACE Rev. 2.1 Code: 17.24

**Heading:** Manufacture of wallpaper

**Includes:** This class includes:

- manufacture of wallpaper and similar wall coverings, including vinyl-coated and textile wallpaper

**Includes also:**

**Excludes:** This class excludes:

- manufacture of paper or paperboard, see 17.12
- manufacture of plastic wallpaper, see 22.26

## NACE Rev. 2.1 Code: 17.25

**Heading:** Manufacture of other articles of paper and paperboard

**Includes:** This class includes:

- manufacture of paper or paperboard labels
- manufacture of filter paper and paperboard
- manufacture of cigarette paper
- manufacture of paper and paperboard bobbins, spools, cops etc.
- manufacture of egg trays and other moulded or pressed articles of paper pulp packaging products
- manufacture of paper novelties
- manufacture of paper or paperboard cards for use on Jacquard machines

**Includes also:**

**Excludes:** This class excludes:

- printing of labels, not self-manufactured, see 18.12
- manufacture of playing cards, see 32.40
- manufacture of games and toys of paper or paperboard, see 32.40
- publishing of books, newspaper and other publishing activities, except software publishing, see 58.1

## NACE Rev. 2.1 Code: 18

**Heading:** Printing and reproduction of recorded media

**Includes:** This division includes printing of products, e.g. newspapers, books, periodicals, business forms and greeting cards, printing on T-shirts and other type of materials, and associated support activities, e.g. bookbinding, plate-making services, 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.

The ownership of the input material is irrelevant to the classification of printing and reproduction of recorded media activities. Division 18 covers explicitly the processing activities.

Processes used in printing include a variety of methods for transferring an image from a plate, screen or computer file to a medium, e.g. paper, plastics, metal, textile articles, 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.

**Includes also:** This division also includes:

- the reproduction of recorded media, e.g. compact discs, video recordings, software on discs or tapes, records

**Excludes:** This division excludes:

- publishing activities, see section J
- manufacture of products with a 3D printer, which are classified according to the product and material used

## **NACE Rev. 2.1 Code: 18.1**

**Heading:** Printing and service activities related to printing

**Includes:** This group includes printing of products, e.g. newspapers, books, periodicals, business forms and greeting cards, printing on T-shirts and other type of materials, and associated support activities, e.g. bookbinding, plate-making services, data imaging. Printing can be done using various techniques and on different materials.

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 18.11**

**Heading:** Printing of newspapers

**Includes:**

**Includes also:** This class also includes:  
- printing of other periodicals, appearing at least four times a week

**Excludes:** This class excludes:  
- photocopying activities, see 18.12  
- publishing of printed matter, see 58.1  
- operation of photocopying machines for photocopying as a self-service, see 82.10



## NACE Rev. 2.1 Code: 18.12

**Heading:** Other printing

**Includes:** This class includes:

- printing of magazines and other periodicals, appearing less than four times a week
- printing of books and brochures, music and music manuscripts, maps, atlases, posters, advertising catalogues, prospectuses and other printed advertising, postage stamps, taxation stamps, documents of title, cheques and other security papers, smart cards, albums, diaries, calendars and other commercial printed matter, beer mats, personalised stationery and other printed matter by letterpress, offset, photogravure, flexographic, screen printing, and other printing presses, duplication machines, computer printers, embossers etc., including quick printing directly onto textiles, plastic, glass, metal, wood and ceramics
- digital printing
- silk-screen printing on textiles and wearing apparel
- photocopying of documents
- decorative printing, e.g. printing of gift wraps, wallpapers, materials for transfer
- large format printing, e.g. printing of flags, banners, roll-ups, posters

The material printed is typically copyrighted.

This class covers exclusively printing services activities, not goods.

**Includes also:** This class also includes:

- printing on labels or tags, e.g. lithographic, gravure printing, flexographic printing, printing signs
- laser engraving on textiles
- activities of printing photographs
- activities of advertising printing

**Excludes:** This class excludes:

- printing of textile fabrics as an intermediate process in manufacture of textiles, see 13.30
- manufacture of stationery (e.g. notebooks, binders, registers, accounting books, business forms), when the printed information is not the main characteristic, see 17.23
- publishing of printed matter, see 58.1
- advertising design activities, see 73.11
- operation of photocopying machines for photocopying as a self-service, see 82.10
- engraving onto metal, glass, wood etc., see corresponding class according to the material used

## NACE Rev. 2.1 Code: 18.13

**Heading:** Pre-press and pre-media services

**Includes:** This class includes:

- composing, typesetting and phototypesetting, pre-press data input into a form suitable for use in various printing processes and representation in other visual media, including scanning and optical character recognition, electronic make-up
- preparation of data files for multi-media (printing on paper, CD-ROM, the internet) applications
- plate-making services, including image setting and plate setting (for the printing processes letterpress and offset)
- cylinder preparation: engraving or etching of cylinders for gravure printing
- plate processing: computer-to-plate CTP (also photopolymer plates)
- preparation of plates and dies for relief stamping or printing
- preparation of:
  - artistic works of technical character, e.g. preparation of lithographic stones and wood blocks
  - presentation media
  - sketches, layouts, dummies, etc.
  - production of proofs

**Includes also:**

**Excludes:** This class excludes:

- graphic designing of visual content for the communication of information not intended to be printed, see 74.1

## NACE Rev. 2.1 Code: 18.14

**Heading:** Binding and related services

**Includes:** This class includes:

- trade binding, sample mounting and post press services in support of printing activities, e.g. trade binding and finishing of books, brochures, magazines, catalogues, by e.g. folding, cutting and trimming, assembling, stitching, thread sewing, adhesive binding, cutting and cover laying, gluing, collating, basting, gold stamping; spiral binding and plastic wire binding
- binding and finishing of printed paper or printed cardboard, by folding, stamping, drilling, punching, perforating, embossing, sticking, gluing, laminating
- finishing services for CD-ROMs
- mailing finishing services e.g. customisation, envelope preparation
- other finishing activities e.g. die, sinking or stamping, Braille copying

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 18.2

**Heading:** Reproduction of recorded media

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 18.20

**Heading:** Reproduction of recorded media

**Includes:** This class includes:

- reproduction from master copies of gramophone records, compact discs and tapes with music or other sound recordings
- reproduction from master copies of records, compact discs and tapes with motion pictures and other video recordings
- reproduction from master copies of software and data on discs and tapes

**Includes also:**

**Excludes:** This class excludes:

- reproduction of printed matter, see 18.11, 18.12
- software publishing, see 58.2
- production and distribution of motion pictures, video tapes and movies on discs or similar media, see 59.11, 59.12, 59.13
- reproduction of motion picture film for theatrical distribution, see 59.12
- production of master copies for records or audio material, see 59.20

## NACE Rev. 2.1 Code: 19

**Heading:** Manufacture of coke and refined petroleum products

**Includes:** 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 includes the manufacture of gases, e.g. ethane, propane, butane as products of petroleum refineries.

**Includes also:** This division also includes the manufacture for own account of characteristic products (e.g. coke, butane, propane, petrol, kerosene, fuel oil) as well as processing services (e.g. custom refining).

**Excludes:** Not included is the manufacture of such gases in other units (see 20.14), manufacture of industrial gases (see 20.11), extraction of natural gas (methane, ethane, butane or propane, see 06.20), and manufacture of gases, other than petroleum gases for the provision of gaseous fuels through a permanent supply network (e.g. coal gas, water gas, producer gas, gasworks gas) (see 35.21).

The manufacture of petrochemicals from refined petroleum and the manufacture of liquid biofuels are classified in division 20.

## NACE Rev. 2.1 Code: 19.1

**Heading:** Manufacture of coke oven products

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 19.10

**Heading:** Manufacture of coke oven products

**Includes:** This class includes:

- operation of coke ovens
- production of coke and semi-coke
- production of pitch and pitch coke
- production of coke oven gas
- production of crude coal and lignite tars
- agglomeration of coke

**Includes also:**

**Excludes:** This class excludes:

- manufacture of coal fuel briquettes, see 19.20

## NACE Rev. 2.1 Code: 19.2

**Heading:** Manufacture of refined petroleum products and fossil fuel products

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 19.20

**Heading:** Manufacture of refined petroleum products and fossil fuel products

**Includes:** This class includes the manufacture of liquid or gaseous fuels or other products from crude petroleum, bituminous minerals or their fractionation products. Petroleum refining involves one or more of the following activities: fractionation; straight distillation of crude oil; and cracking.

This class includes:

- production of motor fuel: gasoline, kerosene etc.
- production of fuel: light, medium and heavy fuel oil, refinery gases, e.g. ethane, propane, butane
- manufacture of oil-based lubricating oils or greases, including from waste oil
- manufacture of products for the petrochemical industry and for the manufacture of road coverings
- manufacture of various refined petroleum products, white spirit, vaseline, paraffin wax, petroleum jelly etc.
- manufacture of petroleum briquettes
- blending of biofuels, i.e. blending of alcohols with petroleum (e.g. gasohol)
- manufacture of products from petroleum waste materials, e.g. waste lubricating petroleum oils

**Includes also:** This class also includes:

- manufacture of peat briquettes
- manufacture of hard-coal and lignite fuel briquettes

**Excludes:** This class excludes:

- manufacture of solid fuels from biomass, see 16.26
- manufacture of liquid biofuels, see 20.51

## NACE Rev. 2.1 Code: 20

**Heading:** Manufacture of chemicals and chemical products

**Includes:** 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.

**Includes also:** This division also includes:  
- manufacture of liquid biofuels

**Excludes:**

## NACE Rev. 2.1 Code: 20.1

**Heading:** Manufacture of basic chemicals, fertilisers and nitrogen compounds, plastics and synthetic rubber in primary forms

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

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 20.11

**Heading:** Manufacture of industrial gases

**Includes:** This class includes:  
- manufacture of liquefied or compressed selected inorganic industrial or medical gases:

- elemental gases
- liquid or compressed air
- mixed industrial gases
- inert gases, e.g. carbon dioxide
- isolating gases

**Includes also:** This class includes also:  
- production of hydrogen, not for energy supply through a network

**Excludes:** This class excludes:  
- extraction of methane, ethane, butane or propane, see 06.20  
- liquefaction and regasification of natural gas for purpose of transport, done at the mine site, see 09.10  
- manufacture of fuel gases, e.g. ethane, butane or propane in a petroleum refinery, see 19.20  
- manufacture of refrigerant gases of halogenated hydrocarbons, see 20.14  
- manufacture of gaseous fuels from coal, waste etc., see 35.21  
- manufacture of hydrogen for the provision as a gaseous fuel through a permanent supply network, see 35.21

## NACE Rev. 2.1 Code: 20.12

**Heading:** Manufacture of dyes and pigments

**Includes:** This class includes:  
- manufacture of dyes and pigments from any source in basic form or as concentrate

**Includes also:** This class also includes:  
- manufacture of products of a kind used as fluorescent brightening agents or as luminophores

**Excludes:** This class excludes:  
- manufacture of prepared dyes and pigments, see 20.30

## NACE Rev. 2.1 Code: 20.13

**Heading:** Manufacture of other inorganic basic chemicals

**Includes:** This class includes the manufacture of chemicals using basic processes. The output of these processes are usually separate chemical elements or separate chemically defined compounds.

This class includes:

- manufacture of chemical elements (except industrial gases and basic metals)
- manufacture of inorganic acids except nitric acid
- manufacture of alkalis, lyes and other inorganic bases except ammonia
- manufacture of other inorganic compounds
- roasting of iron pyrites
- manufacture of distilled water

**Includes also:** This class also includes:

- enrichment of uranium and thorium ores
- manufacture of lithium hydroxide
- manufacture of decolourising agents

**Excludes:** This class excludes:

- manufacture of industrial gases, see 20.11
- manufacture of nitrogenous fertilisers and nitrogen compounds, see 20.15
- manufacture of ammonia, see 20.15
- manufacture of ammonium chloride, see 20.15
- manufacture of nitrites and nitrates of potassium, see 20.15
- manufacture of ammonium carbonates, see 20.15
- manufacture of aromatic distilled water, see 20.59
- manufacture of basic metals, see division 24

## NACE Rev. 2.1 Code: 20.14

**Heading:** Manufacture of other organic basic chemicals

**Includes:** This class includes the manufacture of chemicals using basic processes, e.g. thermal cracking, distillation. The output of these processes are usually separate chemically defined organic compounds.

This class includes:

- manufacture of basic organic chemicals:
  - acyclic hydrocarbons, saturated and unsaturated
  - cyclic hydrocarbons, saturated and unsaturated
  - acyclic and cyclic alcohols
  - mono- and polycarboxylic acids, including acetic acid
  - other oxygen-function compounds, including aldehydes, ketones, quinones and dual or poly oxygen-function compounds
  - synthetic glycerol
  - nitrogen-function organic compounds, including amines
  - fermentation of sugarcane, corn or similar to produce alcohol and esters
  - other organic compounds, including wood distillation products (e.g. charcoal) etc.
- manufacture of synthetic aromatic products
- manufacture of methane, not for the provision as a gaseous fuel through a permanent supply network
- distillation of coal tar
- manufacture of ethyl alcohol, other than for bioethanol fuel
- manufacture of refrigerant gases

**Includes also:**

**Excludes:** This class excludes:

- extraction of natural gas, consisting predominately of methane, see 06.20
- manufacture of plastics in primary forms, see 20.16
- manufacture of synthetic rubber in primary forms, see 20.17
- manufacture of crude glycerol, see 20.41
- manufacture of liquid biofuels, e.g. bioethanol fuel, see 20.51
- manufacture of natural essential oils, see 20.59
- manufacture of salicylic and O-acetylsalicylic acids, see 21.10
- manufacture of ethanol from biomass, see 20.51
- production of methane for the provision as a gaseous fuel through a permanent supply network, see 35.21

## NACE Rev. 2.1 Code: 20.15

**Heading:** Manufacture of fertilisers and nitrogen compounds

**Includes:** This class includes:

- manufacture of fertilisers:
  - straight or complex nitrogenous, phosphatic or potassic fertilisers
  - urea, crude natural phosphates and crude natural potassium salts
- manufacture of associated nitrogen products:
  - nitric and sulphonitric acids, ammonia, ammonium chloride, ammonium carbonate, nitrites and nitrates of potassium

**Includes also:** This class also includes:

- manufacture of potting soil with peat as main constituent
- manufacture of potting soil mixtures of natural soil, sand, clays and minerals, with nitrogen, phosphorus or potassium as an essential constituent
- manufacture of other fertilisers by the mixing or chemical treatment of animal or vegetable products

**Excludes:** This class excludes:

- mining of guano, see 08.91
- manufacture of agrochemical products, e.g. pesticides, see 20.20
- manufacture of liming agents, see 20.59
- production of waste compost, see 38.21

## NACE Rev. 2.1 Code: 20.16

**Heading:** Manufacture of plastics in primary forms

**Includes:** This class includes the manufacture of resins, plastic materials and non-vulcanisable thermoplastic elastomers, the mixing and blending of resins on a custom basis, as well as the manufacture of non-customised synthetic resins.

This class includes:

- manufacture of plastics in primary forms:
  - polymers, including those of ethylene, propylene, styrene, vinyl chloride, vinyl acetate and acrylics
  - polyamides
  - phenolic and epoxide resins and polyurethanes
  - alkyd and polyester resins and polyethers
  - ion-exchangers based on polymers
- manufacture of silicones in primary forms
- plastic compounding activities

**Includes also:** This class also includes:

- manufacture of cellulose and its chemical derivatives
- manufacture of plastic powders, granules or flakes by compounding or transforming plastic resins from recovered plastic waste
- manufacture of recycled plastic in flakes or plastic granulates based on pre-treated plastic waste following material recovery operations

**Excludes:** This class excludes:

- manufacture of artificial and synthetic fibres, filaments and yarn, see 20.60
- processing of shredding, cleaning, grinding of plastic waste, see 38.21



## **NACE Rev. 2.1 Code: 20.17**

**Heading:** Manufacture of synthetic rubber in primary forms

**Includes:** This class includes:

- manufacture of synthetic rubber in primary forms:
  - synthetic rubber
  - factice
- manufacture of mixtures of synthetic rubber and natural rubber or rubber-like gums (e.g. balata)

**Includes also:**

**Excludes:** This class excludes:

- sorting, shredding, cleaning, grinding and pelletising of rubber waste, see 38.21

## **NACE Rev. 2.1 Code: 20.2**

**Heading:** Manufacture of pesticides, disinfectants and other agrochemical products

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 20.20**

**Heading:** Manufacture of pesticides, disinfectants and other agrochemical products

**Includes:** This class includes:

- manufacture of insecticides, rodenticides, fungicides, herbicides, acaricides, molluscicides, biocides
- manufacture of anti-sprouting products, plant growth regulators
- manufacture of disinfectants (for agricultural and other use)
- manufacture of other agrochemical products n.e.c.

**Includes also:**

**Excludes:** This class excludes:

- manufacture of fertilisers and nitrogen compounds, see 20.15

## **NACE Rev. 2.1 Code: 20.3**

**Heading:** Manufacture of paints, varnishes and similar coatings, printing ink and mastics

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 20.30

**Heading:** Manufacture of paints, varnishes and similar coatings, printing ink and mastics

**Includes:** This class includes:

- manufacture of paints and varnishes, enamels or lacquers
- manufacture of prepared pigments and dyes, opacifiers and colours
- manufacture of vitrifiable enamels and glazes and engobes and similar preparations
- manufacture of mastics
- manufacture of caulking compounds and similar non-refractory filling or surfacing preparations
- manufacture of organic composite solvents and thinners
- manufacture of prepared paint or varnish removers
- manufacture of printing ink

**Includes also:**

**Excludes:** This class excludes:

- manufacture of dyes, tuffs and pigments, see 20.12
- manufacture of writing and drawing ink, see 20.59

## NACE Rev. 2.1 Code: 20.4

**Heading:** Manufacture of washing, cleaning and polishing preparations

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 20.41

**Heading:** Manufacture of soap and detergents, cleaning and polishing preparations

**Includes:** This class includes:

- manufacture of organic surface-active agents
- manufacture of paper, wadding, felt etc. coated or covered with soap or detergent
- manufacture of crude glycerol
- manufacture of soap, except cosmetic soap
- manufacture of surface-active preparations:
  - washing powders in solid or liquid form and detergents
  - dish-washing preparations
  - textile softeners
- manufacture of cleaning and polishing products:
  - preparations for perfuming or deodorising rooms
  - artificial waxes and prepared waxes
  - polishes and creams for leather
  - polishes and creams for wood
  - polishes for coachwork, glass and metal
  - scouring pastes and powders, including paper, wadding etc. coated or covered with these

**Includes also:**

**Excludes:** This class excludes:

- manufacture of separate, chemically defined compounds, see 20.13, 20.14
- manufacture of glycerol, synthesised from petroleum products, see 20.14
- manufacture of cosmetic soap, see 20.42

## NACE Rev. 2.1 Code: 20.42

**Heading:** Manufacture of perfumes and toilet preparations

**Includes:** This class includes:

- manufacture of perfume and toilet preparations:
  - perfume and toilet water
  - beauty and make-up preparations
  - sunburn prevention and suntan preparations
  - manicure and pedicure preparations
  - shampoos, hair lacquers, waving and straightening preparations
  - dentifrices and preparations for oral hygiene, including denture fixative preparations
  - shaving preparations, including pre-shave and aftershave preparations
  - deodorants and bath salts
  - depilatories
- manufacture of cosmetic soap

**Includes also:**

**Excludes:** This class excludes:

- extraction and refining of natural essential oils, see 20.59

## NACE Rev. 2.1 Code: 20.5

**Heading:** Manufacture of other chemical products

**Includes:** This group includes the manufacture of liquid biofuels and chemical products n.e.c., e.g. explosives and pyrotechnic products, glues, essential oils, composite diagnostic preparations.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 20.51

**Heading:** Manufacture of liquid biofuels

**Includes:** This class includes:

- manufacture of biodiesel
- manufacture of ethanol from biomass
- manufacture of mixtures of bio-ethanol and ethers partially derived from biomass
- manufacture of liquid biofuels even if processes use waste as an input

**Includes also:**

**Excludes:** This class excludes:

- manufacture of solid fuels from vegetable biomass, see 16.26
- manufacture of ethyl alcohol other than for bio-ethanol biofuels, see 20.14
- manufacture of explosives, see 20.59

## NACE Rev. 2.1 Code: 20.59

**Heading:** Manufacture of other chemical products n.e.c.

**Includes:** This class includes:

- manufacture of photographic plates, films, sensitised paper and other sensitised unexposed materials
- manufacture of chemical preparations for photographic uses
- manufacture of gelatine and its derivatives
- manufacture of glues and prepared adhesives, including rubber-based glues and adhesives
- manufacture of essential oils
- manufacture of extracts of natural aromatic products
- manufacture of resinoids
- manufacture of mixtures of odoriferous products for the manufacture of perfumes or food
- manufacture of propellant powders
- manufacture of explosives and pyrotechnic products, including percussion caps, detonators, signalling flares etc.
- manufacture of e-liquids used in vaping devices
- manufacture of various chemical products:
  - peptones, peptone derivatives, other protein substances and their derivatives n.e.c.
  - chemically modified oils and fats
  - materials used in the finishing of textiles and leather
  - powders and pastes used in soldering, brazing or welding
  - substances used to pickle metal
  - prepared additives for cements
  - activated carbon, lubricating oil additives, prepared rubber accelerators, catalysts and other chemical products for industrial use
  - anti-knock preparations, antifreeze preparations
  - liquids for hydraulic transmission
  - composite diagnostic or laboratory reagents
  - fuel additives, e.g. based on Ethyl tertiary-butyl ether (ETBE) and Methyl tertiary-butyl ether (MTBE)

**Includes also:** This class also includes:

- manufacture of writing and drawing ink
- manufacture of matches

**Excludes:** This class excludes:

- manufacture of synthetic aromatic products, see 20.14
- manufacture of printing ink, see 20.30
- manufacture of perfume and toilet preparations, see 20.42
- manufacture of liquid biofuels, see 20.51

## NACE Rev. 2.1 Code: 20.6

**Heading:** Manufacture of man-made fibres

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 20.60

**Heading:** Manufacture of man-made fibres

**Includes:** This class includes:

- manufacture of synthetic or artificial filament tow
- manufacture of synthetic or artificial staple fibres, not carded, combed or otherwise processed for spinning
- manufacture of synthetic or artificial filament yarn, including high-tenacity yarn
- manufacture of synthetic or artificial monofilament or strip
- manufacture of recycled fibres

**Includes also:**

**Excludes:** This class excludes:

- spinning of synthetic or artificial fibres, see 13.10
- manufacture of yarns made of man-made staple, see 13.10
- manufacture of carbon fibres, see 23.99

## NACE Rev. 2.1 Code: 21

**Heading:** Manufacture of basic pharmaceutical products and pharmaceutical preparations

**Includes:** This division includes the manufacture of basic pharmaceutical products and pharmaceutical preparations.

**Includes also:** This division also includes the manufacture of medicinal chemical and botanical products.

**Excludes:**

## NACE Rev. 2.1 Code: 21.1

**Heading:** Manufacture of basic pharmaceutical products

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 21.10

**Heading:** Manufacture of basic pharmaceutical products

**Includes:** This class includes:

- manufacture of active pharmaceutical ingredients to be used for their pharmacological properties in the manufacture of medical products, e.g. antibiotics, basic vitamins, salicylic and O-acetylsalicylic acids
- processing of blood

**Includes also:** This class also includes:

- manufacture of chemically pure sugars
- manufacture of probiotics
- processing of glands and manufacture of extracts of glands etc.

**Excludes:** This class excludes:

- manufacture of advance cell and gene therapy pharmaceutical preparations, see 21.20

## NACE Rev. 2.1 Code: 21.2

**Heading:** Manufacture of pharmaceutical preparations

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 21.20

**Heading:** Manufacture of pharmaceutical preparations

**Includes:** This class includes:

- manufacture of medicaments:
  - antisera and other blood fractions
  - vaccines
  - diverse medicaments, including homeopathic preparations
- manufacture of chemical contraceptive products for external use and hormonal contraceptive medicaments
- manufacture of medical diagnostic preparations, including pregnancy tests
- manufacture of radioactive in-vivo diagnostic substances
- manufacture of cell and gene advance therapy medical products

**Includes also:** This class also includes:

- manufacture of medical impregnated wadding, gauze, bandages, dressings etc.
- preparation of botanical products (grinding, grading, milling) for pharmaceutical use
- manufacture of viral vector-based medicines or vaccines
- manufacture of pharmaceutical preparations for veterinary medicine

**Excludes:** This class excludes:

- manufacture of herb infusions (mint, vervain, chamomile etc.), see 10.83
- manufacture of probiotics, see 21.10
- manufacture of dental fillings and dental cement, see 32.50
- manufacture of bone reconstruction cements, see 32.50
- manufacture of surgical drapes, see 32.50
- wholesale of pharmaceuticals, see 46.46
- retail sale of pharmaceuticals, see 47.73
- research and development for pharmaceuticals and other biotech products, see 72.10
- packaging of pharmaceuticals, see 82.92

## NACE Rev. 2.1 Code: 22

**Heading:** Manufacture of rubber and plastic products

**Includes:** This division includes the manufacture of rubber and plastics products.

This division is characterised 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.

**Includes also:** This division also includes the manufacture of products of composite materials in which plastic is the predominant material.

**Excludes:**

## **NACE Rev. 2.1 Code: 22.1**

**Heading:** Manufacture of rubber products

**Includes:** This group includes the manufacture of rubber products.

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 22.11**

**Heading:** Manufacture, retreading and rebuilding of rubber tyres and manufacture of tubes

**Includes:** This class includes:

- manufacture of rubber tyres for vehicles, equipment, mobile machinery, aircraft, toy, furniture and other uses:
  - pneumatic tyres
  - solid or cushion tyres
- manufacture of inner tubes for tyres
- manufacture of interchangeable tyre treads, tyre flaps, camelback strips for retreading tyres etc.
- tyre rebuilding and retreading

**Includes also:**

**Excludes:** This class excludes:

- manufacture of tube repair materials, see 22.12
- tyre and tube repair, fitting or replacement, see 95.3

## NACE Rev. 2.1 Code: 22.12

**Heading:** Manufacture of other rubber products

**Includes:** This class includes:

- manufacture of other products of natural or synthetic rubber, unvulcanised, vulcanised or hardened:
  - rubber plates, sheets, strip, rods, profile shapes
  - tubes, pipes and hoses
  - rubber conveyor or transmission belts or belting
  - rubber hygienic articles: sheath contraceptives, teats, hot water bottles etc.
  - rubber articles of apparel
  - rubber thread and rope
  - rubberised yarn and fabrics
  - rubber rings, fittings and seals
  - rubber roller coverings
  - inflatable rubber mattresses
  - inflatable balloons
- manufacture of rubber brushes
- manufacture of hard rubber pipe stems
- manufacture of hard rubber combs, hair pins, hair rollers, and similar
- manufacture of rubber expansion joints for the construction industry
- manufacture of cellular rubber latex
- manufacture of rubber floor coverings

**Includes also:** This class also includes:

- manufacture of rubber repair materials
- manufacture of textile fabric impregnated, coated, covered or laminated with rubber
- manufacture of rubber waterbed mattresses
- manufacture of rubber bathing caps and aprons
- manufacture of rubber wet suits and diving suits
- manufacture of rubber sex articles
- manufacture of apparel made of latex

**Excludes:** This class excludes:

- manufacture of tyre cord fabrics, see 13.96
- manufacture of apparel of elastic fabrics, see 14.22, 14.29
- rubber sole and other rubber parts of footwear, see 15.20
- manufacture of glues and adhesives based on rubber, see 20.59
- manufacture of camelback strips, see 22.11
- manufacture of inflatable rafts and boats, see 30.11, 30.12, 30.13
- manufacture of mattresses of uncovered cellular rubber, see 31.00
- manufacture of rubber sports requisites, except apparel, e.g. swimming and paddling pools, see 32.30
- manufacture of rubber games and toys (including children's wading pools, inflatable children rubber boats, inflatable rubber animals, balls, etc., see 32.40
- reclaiming of rubber, see 38.21



## NACE Rev. 2.1 Code: 22.2

**Heading:** Manufacture of plastic products

**Includes:** This group comprises processing new or spent (i.e., recycled) plastics resins into intermediate or final products, using such processes as compression moulding; extrusion moulding; injection moulding; blow moulding; and casting. For most of these, the production process is such that a wide variety of products can be made.

**Includes also:**

**Excludes:** This group excludes:  
- production of plastic parts or accessories, which are suitable for use solely or principally for motor vehicles, see 29.3

## NACE Rev. 2.1 Code: 22.21

**Heading:** Manufacture of plastic plates, sheets, tubes and profiles

**Includes:** This class includes:  
- manufacture of semi-manufactures of plastic products:  
• plastic plates, sheets, blocks, film, foil, strip etc.  
- manufacture of finished plastic products:  
• plastic tubes, pipes and hoses; hose and pipe fittings  
• cellophane film or sheet  
- manufacture of flexible or rigid plates and sheets of cellular polyurethane  
- manufacture of plastic plates, sheets, film, foil and strip, reinforced, laminated, supported or similarly combined with other materials  
- manufacture of self-adhesive plates, sheets, film and foil

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of plastics in primary forms, see 20.16  
- manufacture of articles of synthetic or natural rubber, see 22.1  
- embedding of metal pipes with polyurethane foam and encasing with a plastic pipe, e.g. for steam and hot water supply services, see 22.25

## NACE Rev. 2.1 Code: 22.22

**Heading:** Manufacture of plastic packing goods

**Includes:** This class includes:  
- manufacture of plastic articles for the packing of goods:  
• plastic bags, sacks, containers, boxes, cases, carboys, bottles etc.

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of luggage and handbags of plastic, see 15.12

## NACE Rev. 2.1 Code: 22.23

**Heading:** Manufacture of doors and windows of plastic

**Includes:** This class includes:

- manufacture of doors, windows and their frames of plastic
- manufacture of multi-material doors and windows with the frame made of plastic
- manufacture shutters, blinds (including venetian blinds) and similar articles and parts thereof, made of plastic
- manufacture of multi-material shutters for doors and windows with the frame made of plastic

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 22.24

**Heading:** Manufacture of builders' ware of plastic

**Includes:** This class includes:

- manufacture of builders' plastics ware:
  - skirting boards
  - tanks, reservoirs
  - plastic floor, wall or ceiling coverings in rolls or in the form of tiles etc.
  - plastic sanitary ware like plastic baths, shower baths, washbasins, lavatory pans, flushing cisterns etc.
- manufacture of resilient floor coverings, e.g. vinyl, linoleum

**Includes also:** This class also includes:

- manufacture of sanitary ware made out of a mixture of plastics and minerals, with the minerals serving as a filler

**Excludes:** This class excludes:

- manufacture of rubber floors, see 22.12
- manufacture of doors and windows of plastic, see 22.23

## NACE Rev. 2.1 Code: 22.25

**Heading:** Processing and finishing of plastic products

**Includes:** This class includes general activities for the processing and finishing of plastic products, typically carried out on a fee or contract basis:

- processing of plastics, e.g. by cutting, chamfering, turning, milling, drilling, threading by computer numerical control (CNC) or other machineries
- bending, gluing and welding of plastic materials
- processing of plastic surfaces, e.g. by engraving, sandblasting, microblasting, polishing
- coating of plastic surfaces, e.g. painting, varnishing and metallisation of plastics

**Includes also:** This class also includes:

- cladding of metal pipes with plastics
- welding of plastic tanks and pipes

**Excludes:** This class excludes:

- plastic coating of metal surfaces, see 25.51

## NACE Rev. 2.1 Code: 22.26

**Heading:** Manufacture of other plastic products

**Includes:** This class includes:

- manufacture of plastic tableware, kitchenware and toilet articles
- manufacture of diverse plastic products, e.g.:
  - plastic headgear, insulating fittings, parts of lighting fittings, office or school supplies, articles of apparel, fittings for furniture, statuettes, transmission and conveyer belts, self-adhesive tapes of plastic, plastic shoe lasts, plastic cigar and cigarette holders, combs, plastics hair curlers, plastics novelties
- manufacture of products from polymer clay

**Includes also:** This class also includes:

- manufacture of plastic equipment for cleaning

**Excludes:** This class excludes:

- manufacture of plastic luggage, see 15.12
- manufacture of plastic footwear, see 15.20
- manufacture of plastic furniture, see 31.00
- manufacture of mattresses of uncovered cellular plastic, see 31.00
- manufacture of plastic sports requisites, see 32.30
- manufacture of plastic games and toys, see 32.40
- manufacture of plastic medical and dental appliances, see 32.50
- manufacture of plastic ophthalmic goods, see 32.50
- manufacture of plastics safety headgear and other personal safety equipment of plastics, see 32.99

## NACE Rev. 2.1 Code: 23

**Heading:** Manufacture of other non-metallic mineral products

**Includes:** 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), ceramic products, tiles and baked clay products, cement, concrete and plaster, from raw materials to finished articles.

**Includes also:** The manufacture of shaped and finished stone and other mineral products is also included in this division.

This division also includes the manufacture of products of composite materials in which glass and non-metallic minerals, e.g. sand, gravel, stone or clay, are the predominant material.

**Excludes:**

## NACE Rev. 2.1 Code: 23.1

**Heading:** Manufacture of glass and glass products

**Includes:** This group includes glass in all its forms, made by any process, and articles of glass.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 23.11

**Heading:** Manufacture of flat glass

**Includes:** This class includes:  
- manufacture of flat glass, e.g. cast, rolled, drawn or blown, surface ground or polished glass in sheets and sheets of float glass, opacified, flashed or having an absorbent, reflecting or non-reflecting layer, including wired, coloured throughout the mass or tinted flat glass

**Includes also:** This class also includes:  
- shaping and processing done as part of the manufacturing process

**Excludes:** This class excludes:  
- shaping and processing of flat glass sheets, e.g. bending, engraving, laminating, tempering, see 23.12

## NACE Rev. 2.1 Code: 23.12

**Heading:** Shaping and processing of flat glass

**Includes:** This class includes:  
- manufacture of bent, edgeworked, engraved, drilled or enameled glass sheets or profiles  
- manufacture of toughened or laminated safety glass  
- manufacture of glass mirrors  
- manufacture of multiple-walled insulating glass and units of glass  
- manufacture of coated glass  
- surface treatment of flat glass

**Includes also:**

**Excludes:** This class excludes:  
- printing onto glass, see 18.12  
- manufacture of vehicle mirrors, see 29.32

## NACE Rev. 2.1 Code: 23.13

**Heading:** Manufacture of hollow glass

**Includes:** This class includes:  
- manufacture of bottles and other containers of glass or crystal  
- manufacture of drinking glasses, glassware for table or kitchen purposes and other domestic glass or crystal articles

**Includes also:** This class also includes:  
- manufacture of glass inners for vacuum vessels  
- cutting or otherwise decorating drinking glasses

**Excludes:** This class excludes:  
- printing onto glass, see 18.12  
- manufacture of glass toys, see 32.40

## NACE Rev. 2.1 Code: 23.14

**Heading:** Manufacture of glass fibres

**Includes:** This class includes:

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

**Includes also:**

**Excludes:** This class excludes:

- manufacture of woven fabrics of glass yarn, see 13.96
- manufacture of slag-wool, rock-wool and similar mineral wools, see 23.99
- manufacture of fibre optic cable for data transmission or live transmission of images, see 27.31

## NACE Rev. 2.1 Code: 23.15

**Heading:** Manufacture and processing of other glass, including technical glassware

**Includes:** This class includes:

- manufacture of laboratory, hygienic or pharmaceutical glassware
- manufacture of clock or watch glasses, optical glass and optical elements not optically worked
- manufacture of glassware used in imitation jewellery
- manufacture of glass insulators and glass insulating fittings
- manufacture of glass envelopes for lamps
- manufacture of glass figurines
- manufacture of glass blocks and bricks, slabs, squares and tiles, of a kind used for building or construction purposes, and multicellular or foam glass in blocks, panels, plates, shells or similar forms
- manufacture of glass in rods or tubes

**Includes also:** This class also includes:

- manufacture of glass doors, walls, etc.
- finishing of other glass, including technical glass, e.g. cutting or mechanically polishing glassware

**Excludes:** This class excludes:

- manufacture of optical elements optically worked, see 26.70
- manufacture of syringes and other medical laboratory equipment, see 32.50

## NACE Rev. 2.1 Code: 23.2

**Heading:** Manufacture of refractory products

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 23.20

**Heading:** Manufacture of refractory products

**Includes:** This class includes:

- manufacture of intermediate products from mined or quarried non-metallic minerals, e.g. gravel, stone or clay
- manufacture of refractory mortars, concretes etc.
- manufacture of refractory ceramic goods, e.g.:
  - heat-insulating ceramic goods of siliceous fossil meals
  - refractory bricks, blocks and tiles etc.
  - retorts, crucibles, muffles, nozzles, tubes, pipes etc.

**Includes also:** This class also includes:

- manufacture of refractory articles containing magnesium oxide, calcium magnesium oxide or chromite

**Excludes:**

## NACE Rev. 2.1 Code: 23.3

**Heading:** Manufacture of clay building materials

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 23.31

**Heading:** Manufacture of ceramic tiles and flags

**Includes:** This class includes:

- manufacture of non-refractory ceramic hearth or wall tiles, mosaic cubes etc.
- manufacture of non-refractory ceramic flags and paving

**Includes also:**

**Excludes:** This class excludes:

- manufacture of refractory ceramic products, see 23.20
- manufacture of ceramic bricks and roofing tiles, see 23.32
- manufacture of artificial stone articles for use in construction, see 23.61

## NACE Rev. 2.1 Code: 23.32

**Heading:** Manufacture of bricks, tiles and construction products, in baked clay

**Includes:** This class includes:

- manufacture of structural non-refractory ceramic articles, obtained by firing clay building materials, e.g. ceramic bricks, roofing tiles, chimney pots, pipes, conduits
- manufacture of flooring blocks in baked clay

**Includes also:**

**Excludes:** This class excludes:

- manufacture of refractory ceramic products, see 23.20
- manufacture of non-structural non-refractory ceramic products, see 23.4

## **NACE Rev. 2.1 Code: 23.4**

**Heading:** Manufacture of other porcelain and ceramic products

**Includes:** This group includes the manufacture of final products from mined or quarried non-metallic minerals, e.g. sand, gravel, stone or clay.

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 23.41**

**Heading:** Manufacture of ceramic household and ornamental articles

**Includes:** This class includes:  
- manufacture of ceramic tableware, kitchenware, household articles, toilet articles, statuettes and other ornamental articles of ceramics, e.g. porcelain, china, common pottery, stoneware, earthenware or fine pottery

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of imitation jewellery, see 32.13  
- manufacture of ceramic toys, see 32.40

## **NACE Rev. 2.1 Code: 23.42**

**Heading:** Manufacture of ceramic sanitary fixtures

**Includes:** This class includes:  
- manufacture of ceramic sanitary fixtures, e.g. sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans, flushing cisterns  
- manufacture of furniture of ceramics

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of refractory ceramic goods, see 23.20  
- manufacture of ceramic building materials, see 23.3

## **NACE Rev. 2.1 Code: 23.43**

**Heading:** Manufacture of ceramic insulators and insulating fittings

**Includes:** This class includes:  
- manufacture of electrical insulators and insulating fittings for electrical purposes, of ceramics

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of refractory ceramic goods, see 23.20

## **NACE Rev. 2.1 Code: 23.44**

**Heading:** Manufacture of other technical ceramic products

**Includes:** This class includes:

- manufacture of permanent magnets and articles intended to become permanent magnets after magnetisation, of materials other than metal, e.g. agglomerated ferrite
- manufacture of ceramic wares for laboratory, chemical or other technical uses

**Includes also:**

**Excludes:** This class excludes:

- manufacture of refractory ceramic goods, see 23.20
- manufacture of ceramic building materials, see 23.3
- manufacture of artificial stone (e.g. cultured marble), see 23.66

## **NACE Rev. 2.1 Code: 23.45**

**Heading:** Manufacture of other ceramic products

**Includes:** This class includes:

- manufacture of ceramic pots, jars and similar articles of a kind used for conveyance or packing of goods
- manufacture of ceramic troughs, tubs and similar receptacles of a kind used in agriculture
- manufacture of ceramic products n.e.c.

**Includes also:**

**Excludes:** This class excludes:

- manufacture of ceramic sanitary fixtures, see 23.42
- manufacture of artificial teeth, see 32.50

## **NACE Rev. 2.1 Code: 23.5**

**Heading:** Manufacture of cement, lime and plaster

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 23.51**

**Heading:** Manufacture of cement

**Includes:** This class includes:

- manufacture of clinker and hydraulic cements, including Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker

**Includes also:**

**Excludes:** This class excludes:

- manufacture of refractory mortars, concrete etc., see 23.20
- manufacture of ready-mixed and dry-mix concrete and mortars, see 23.63, 23.64
- manufacture of articles of cement, see 23.65, 23.66
- manufacture of cements used in dentistry, see 32.50



## NACE Rev. 2.1 Code: 23.52

- Heading:** Manufacture of lime and plaster
- Includes:** This class includes:
- manufacture of quicklime, slaked lime and hydraulic lime
  - manufacture of plasters of calcined gypsum or calcium sulphate
- Includes also:** This class also includes:
- manufacture of calcined or sintered dolomite
- Excludes:** This class excludes:
- manufacture of pure calcium oxide and calcium hydroxide, see 20.12
  - manufacture of articles of plaster, see 23.62, 23.66

## NACE Rev. 2.1 Code: 23.6

- Heading:** Manufacture of articles of concrete, cement and plaster
- Includes:**
- Includes also:**
- Excludes:**

## NACE Rev. 2.1 Code: 23.61

- Heading:** Manufacture of concrete products for construction purposes
- Includes:** This class includes:
- manufacture of precast concrete, cement or artificial stone articles for use in construction:
    - tiles, flagstones, building blocks, bricks, boards, sheets, panels, pipes, posts etc.
  - manufacture of prefabricated structures and structural components for building or civil engineering, traffic control and obstruction, of cement, concrete or artificial stone
  - manufacture of prefabricated factory made elements of brick for construction of prefabricated structures to be used in landscaping and retaining wall, wastewater and stormwater management, and underground utilities
  - manufacture of factory-made element with concrete
  - manufacture of prefabricated concrete pipes for drinking water
- Includes also:** This class also includes:
- manufacture of calcium silicate masonry units
  - manufacture of autoclaved aerated concrete masonry units
- Excludes:**

## NACE Rev. 2.1 Code: 23.62

- Heading:** Manufacture of plaster products for construction purposes
- Includes:** This class includes:
- manufacture of articles of plaster or compositions based on plaster for use in construction:
    - boards, sheets, panels tiles and similar articles, not ornamented
- Includes also:**
- Excludes:**

### NACE Rev. 2.1 Code: 23.63

**Heading:** Manufacture of ready-mixed concrete

**Includes:** This class includes:  
- manufacture of concrete ready to pour, i.e. to which water has already been added and which is usually transported in concrete-mixer lorries

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of refractory cements, see 23.20

### NACE Rev. 2.1 Code: 23.64

**Heading:** Manufacture of mortars

**Includes:** This class includes:  
- manufacture of non-refractory mortars and of concrete not yet mixed with water

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of refractory mortars, see 23.20  
- manufacture of ready-mix and concrete ready to pour, see 23.63

### NACE Rev. 2.1 Code: 23.65

**Heading:** Manufacture of fibre cement

**Includes:** This class includes:  
- manufacture of panels, boards, tiles, blocks and similar articles of vegetable substances (e.g. wood wool, straw, reeds, rushes) agglomerated with cement, plaster or other mineral binder  
- manufacture of articles of asbestos-cement or cellulose fibre-cement, e.g.:  
• corrugated sheets, other sheets, panels, tiles, tubes, pipes, reservoirs, troughs, basins, sinks, jars, furniture, window frames

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of insulating fibreboards of wood or other ligneous fibres, whether or not bonded with resins or other organic substances, see 16.21

### NACE Rev. 2.1 Code: 23.66

**Heading:** Manufacture of other articles of concrete, cement and plaster

**Includes:** This class includes:  
- manufacture of other articles of concrete, plaster or of compositions based on plaster, cement or artificial stone, e.g. statuary, furniture, bas- and haut-reliefs, vases, flowerpots  
- manufacture of artificial stone (e.g. cultured marble)

**Includes also:** This class also includes:  
- manufacture of ornamented boards or panels of plaster or of compositions based on plaster  
- other articles of calcium silicate  
- other articles of autoclaved aerated concrete

**Excludes:**

## NACE Rev. 2.1 Code: 23.7

**Heading:** Cutting, shaping and finishing of stone

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 23.70

**Heading:** Cutting, shaping and finishing of stone

**Includes:** This class includes:

- cutting, shaping and finishing of stone, e.g. for use in construction, in cemeteries, on roads, as roofing
- manufacture of stone furniture

**Includes also:**

**Excludes:** This class excludes:

- activities carried out by operators of quarries, e.g. production of rough cut stone, see 08.11
- production of millstones, abrasive stones and similar products, see 23.9

## NACE Rev. 2.1 Code: 23.9

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

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 23.91

**Heading:** Manufacture of abrasive products

**Includes:** This class includes:

- manufacture of millstones, grindstones, grinding wheels, etc., without frameworks, for grinding, sharpening, trueing or cutting, hand sharpening or polishing stones

**Includes also:** This class also includes:

- manufacture of natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made

**Excludes:**

## NACE Rev. 2.1 Code: 23.99

- Heading:** Manufacture of other non-metallic mineral products n.e.c.
- Includes:** This class includes:
- manufacture of friction material and unmounted articles thereof with a base of mineral substances or of cellulose
  - manufacture of mineral insulating materials, e.g.:
    - slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays and similar heat-insulating, sound-insulating or sound-absorbing materials
  - manufacture of articles of diverse mineral substances, e.g.:
    - worked mica and articles of mica, of peat, of graphite (other than electrical articles)
  - manufacture of articles of asphalt or similar material, e.g. petroleum bitumen or coal tar pitch
  - manufacture of carbon and graphite fibres and products (except electrodes and electrical applications)
  - manufacture of artificial corundum
- Includes also:** This class also includes:
- calcination of kaolin
- Excludes:** This class excludes:
- manufacture of glass wool and non-woven glass wool products, see 23.14
  - manufacture of graphite electrodes, see 27.90
  - manufacture of carbon or graphite gaskets, see 28.29

## NACE Rev. 2.1 Code: 24

- Heading:** Manufacture of basic metals
- Includes:** This division includes the activities of smelting and/or refining ferrous and non-ferrous metals from ore, pig, metal waste or scrap, using electro metallurgic and other process metallurgic techniques.
- Includes also:** 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, e.g. plate, sheet, strip, bars, rods, wire or tubes, pipes and hollow profiles, in molten form to make castings, other basic metal products.
- Excludes:**

## NACE Rev. 2.1 Code: 24.1

- Heading:** Manufacture of basic iron and steel and of ferro-alloys
- Includes:**
- Includes also:**
- Excludes:**

## NACE Rev. 2.1 Code: 24.10

**Heading:** Manufacture of basic iron and steel and of ferro-alloys

**Includes:** This group includes activities such as direct reduction of iron ore, production of pig iron in molten or solid form, conversion of pig iron into steel, manufacture of ferro-alloys and manufacture of steel products.

This class includes:

- operation of blast furnaces, steel converters, rolling and finishing mills
- production of pig iron and spiegeleisen in pigs, blocks or other primary forms
- production of ferro-alloys
- production of ferrous products by direct reduction of iron and other spongy ferrous products
- production of iron of exceptional purity by electrolysis or other chemical processes
- remelting of scrap ingots of iron or steel
- production of granular iron and iron powder
- production of steel in ingots or other primary forms
- production of semi-finished products of steel
- manufacture of hot-rolled and cold-rolled flat-rolled products of steel
- manufacture of hot-rolled bars and rods of steel
- manufacture of hot-rolled open sections of steel
- manufacture of sheet piling of steel and welded open sections of steel
- manufacture of railway track materials (unassembled rails) of steel
- production of blast furnace gas

**Includes also:** This class also includes:  
- manufacture of coated or uncoated flat rolled steel products in coils or in straight lengths of a width more than 600 mm by cold re-rolling of hot-rolled flat products or of steel rods

**Excludes:** This class excludes:  
- cold drawing of bars, see 24.31

## NACE Rev. 2.1 Code: 24.2

**Heading:** Manufacture of tubes, pipes, hollow profiles and related fittings, of steel

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 24.20

**Heading:** Manufacture of tubes, pipes, hollow profiles and related fittings, of steel

**Includes:** This class includes:

- manufacture of seamless tubes and pipes of circular or non-circular cross section and of blanks of circular cross section, for further processing, by hot rolling, hot extrusion or by other hot processes of an intermediate product, which can be a bar or a billet obtained by hot rolling or continuous casting
- manufacture of precision and non-precision seamless tubes and pipes from hot rolled or hot extruded blanks by further processing, by cold-drawing or cold-rolling of tubes and pipes of circular cross section and by cold drawing only for tubes and pipes of non-circular cross section and hollow profiles
- manufacture of welded tubes and pipes of an external diameter exceeding 406,4 mm, cold formed from hot rolled flat products and longitudinally or spirally welded
- manufacture of welded tubes and pipes of an external diameter of 406,4 mm or less of circular cross section by continuous cold or hot forming of hot or cold rolled flat products and longitudinally or spirally welded and of non-circular cross section by hot or cold forming into shape from hot or cold rolled strip longitudinally welded
- manufacture of welded precision tubes and pipes of an external diameter of 406,4 mm or less by hot or cold forming of hot or cold rolled strip and longitudinally welded delivered as welded or further processed, by cold drawing or cold rolling or cold formed into shape for tube and pipe of non-circular cross section
- manufacture of flat flanges and flanges with forged collars by processing of hot rolled flat products of steel
- manufacture of butt-welding fittings, e.g. elbows and reductions, by forging of hot rolled seamless tubes of steel
- threaded and other tube or pipe fittings of steel

**Includes also:**

**Excludes:** This class excludes

- manufacture of seamless tubes and pipes of steel by centrifugally casting, see 24.52

## NACE Rev. 2.1 Code: 24.3

**Heading:** Manufacture of other products of first processing of steel

**Includes:** This group includes manufacturing other products by cold processing of steel.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 24.31

**Heading:** Cold drawing of bars

**Includes:** This class includes:

- manufacture of steel bars, rods, and solid sections of steel by cold drawing, grinding or cold-finishing

**Includes also:**

**Excludes:** This class excludes:

- cold drawing of wire, see 24.34

## **NACE Rev. 2.1 Code: 24.32**

**Heading:** Cold rolling of narrow strip

**Includes:** This class includes:  
- manufacture of coated or uncoated flat rolled steel products in coils or in straight lengths of a width less than 600 mm by cold re-rolling of hot-rolled flat products or of steel rods

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of coated or uncoated flat rolled steel products in coils or in straight lengths of a width more than 600 mm by cold re-rolling of hot-rolled flat products or of steel rods, see 24.10

## **NACE Rev. 2.1 Code: 24.33**

**Heading:** Cold forming or folding

**Includes:** This class includes:  
- manufacture of open sections by progressive cold forming on a roll mill or folding on a press of flat-rolled products of steel  
- manufacture of cold-formed or cold-folded, ribbed sheets and sandwich panels

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 24.34**

**Heading:** Cold drawing of wire

**Includes:** This class includes:  
- manufacture of drawn steel wire, by cold drawing of steel wire rod

**Includes also:**

**Excludes:** This class excludes:  
- drawing of bars and solid sections of steel, see 24.31  
- manufacture of derived wire products, see 25.93

## **NACE Rev. 2.1 Code: 24.4**

**Heading:** Manufacture of basic precious and other non-ferrous metals

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 24.41

**Heading:** Precious metals production

**Includes:** This class includes:

- production of basic precious metals:
  - production and refining of unwrought or wrought precious metals: gold, silver, platinum etc. from ore and scrap
- production of precious metal alloys
- production of precious metal in semi-manufactured or in powder forms
- cladding of base metals with a covering of silver, gold or platinum, affixed by soldering, brazing, welding, hot-rolling or similar mechanical means

**Includes also:** This class also includes:

- manufacture of wire of these metals by drawing
- manufacture of precious metal plates, sheets, strips and foil laminates
- silver recovery from waste and scrap by electrolytic refining
- melting and casting of precious metal into ingots, blocks or similar forms

**Excludes:** This class excludes:

- casting of copper, zinc and other non-ferrous metals, see 24.54
- manufacture of precious metal jewellery, see 32.12

## NACE Rev. 2.1 Code: 24.42

**Heading:** Aluminium production

**Includes:** This class includes:

- production of unwrought aluminium, alloyed or not alloyed, from alumina or from aluminium waste and scrap
- manufacture of aluminium bars, rods, profiles and wire
- manufacture of aluminium tubes, pipes, tube and pipe fittings
- manufacture of aluminium plates, sheets and strip, whether or not painted, varnished or coated with plastics
- manufacture of aluminium foil, whether or not printed or backed with paper, paperboard, plastics or similar backing materials

**Includes also:** This class also includes:

- production of aluminium oxide (alumina)

**Excludes:** This class excludes:

- casting of aluminium and other light metals, see 24.53
- shredding of aluminium waste and scrap, see 38.21

## NACE Rev. 2.1 Code: 24.43

**Heading:** Lead, zinc and tin production

**Includes:** This class includes:

- production of unwrought lead, zinc and tin, alloyed or not alloyed, from ores or from lead, zinc or tin waste and scrap
- manufacture of bars, rods, profiles, wire, plates, sheets, strip and foil of lead, zinc or tin

**Includes also:** This class also includes:

- manufacture of zinc powder by atomisation of molten zinc

**Excludes:** This class excludes:

- casting of lead, zinc or tin, see 24.54
- shredding of lead, zinc or tin waste and scrap, see 38.21



## NACE Rev. 2.1 Code: 24.44

**Heading:** Copper production

**Includes:** This class includes:

- manufacture of unrefined or refined unwrought copper, alloyed or not alloyed, from ores or from copper waste and scrap
- manufacture of bars, rods, profiles, plates, sheets and strip of copper and copper alloys
- manufacture of wire of copper and copper alloys
- manufacture of tubes, pipes, tube and pipe fittings of copper and copper alloys
- manufacture of copper foil, whether or not printed or backed with paper, paperboard, plastics or similar backing materials

**Includes also:** This class also includes:

- manufacture of bars, rods, profiles, plates, sheets, strip, wire, tubes and pipes of brass

**Excludes:** This class excludes:

- casting of copper, see 24.54
- shredding of copper waste and scrap, see 38.21

## NACE Rev. 2.1 Code: 24.45

**Heading:** Other non-ferrous metal production

**Includes:** This class includes:

- production of unwrought chrome, manganese, nickel etc., alloyed or not alloyed, from ores or oxides or from electrolytic and aluminothermic refining of chrome, manganese, nickel etc., waste and scrap
- manufacture of bars, rods, profiles and wire of chrome, manganese, nickel etc.
- manufacture of plates, sheets, strip and foil of chrome, manganese, nickel etc.
- production of mattes of nickel
- production of other non-ferrous metal

**Includes also:**

**Excludes:** This class excludes:

- casting of non-ferrous metals, see 24.53, 24.54
- shredding of non-ferrous metal waste and scrap, see 38.21

## NACE Rev. 2.1 Code: 24.46

**Heading:** Processing of nuclear fuel

**Includes:** This class includes:

- production of natural uranium metal and its compounds from pitchblende or other ores
- manufacture of alloys of natural uranium, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds
- smelting and refining of natural uranium

**Includes also:**

**Excludes:** This class excludes:

- enrichment of uranium and thorium ores, see 20.13

## NACE Rev. 2.1 Code: 24.5

**Heading:** Casting of metals

**Includes:** This group includes activities of foundries employing different casting processes to produce castings with all ferrous and non-ferrous metal alloys. Subsequent trimming or de-scaling of the castings might be included, but without any further processing.

This group includes the manufacture of castings used in various industries.

**Includes also:**

**Excludes:** This group excludes:

- manufacture of products obtained by production processes other than from castings, e.g. as forged, pressed, drawn and stamped parts, rolled rings or powder metallurgy products, see division 25
- manufacture of finished products by further processing of castings, e.g.:
  - boilers and radiators, see 25.21
  - cast household items, anchors, ships' propellers and bells, see 25.99

## NACE Rev. 2.1 Code: 24.51

**Heading:** Casting of iron

**Includes:** This class includes activities of iron foundries.

This class includes:

- manufacture of castings made of grey iron castings
- manufacture of castings made of ductile iron castings (including casting of spheroidal graphite iron castings and malleable iron castings)
- manufacture of castings made of other special iron alloys castings

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 24.52

**Heading:** Casting of steel

**Includes:** This class includes:

- manufacture of castings made of alloy or common steel castings
- manufacture of castings made of carbon or commercial steel castings
- manufacture of castings made of alloy and high alloy castings
- manufacture of castings made of stainless steel castings

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 24.53

**Heading:** Casting of light metals

**Includes:** This class includes:

- activities of foundries of light metal castings
- manufacture of castings made of aluminium castings
- manufacture of castings made of magnesium castings
- manufacture of castings made of titanium castings

**Includes also:**

- This class also includes:
- casting of dental implements etc. of light metals

**Excludes:** This class excludes:

- casting of metals not considered light metals, see 24.51, 24.52, 24.54

## NACE Rev. 2.1 Code: 24.54

**Heading:** Casting of other non-ferrous metals

**Includes:** This class includes:

- activities of foundries of other non-ferrous metals
- manufacture of castings made of copper, zinc, lead or nickel alloys
- manufacture of castings made of other non-ferrous metals alloys

**Includes also:** This class also includes:

- casting of dental implements etc. of other non-ferrous metals

**Excludes:**

## NACE Rev. 2.1 Code: 25

**Heading:** Manufacture of fabricated metal products, except machinery and equipment

**Includes:** This division includes the manufacture of pure metal products (e.g. parts, containers, 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.

**Includes also:** This division also includes the manufacture of products of composite materials in which metals are the predominant material.

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

**Excludes:** This division excludes:

- specialised repair and maintenance activities of fabricated metal products, machinery and equipment, see 33.1
- specialised installation of manufactured goods produced in this division in buildings, e.g. central heating boilers, see 43.22

## NACE Rev. 2.1 Code: 25.1

**Heading:** Manufacture of structural metal products

**Includes:** This group includes the manufacture of structural metal products (e.g. metal frameworks or metal parts for parts of structures).

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 25.11

**Heading:** Manufacture of metal structures and parts of structures

**Includes:** This class includes:

- manufacture of metal frameworks or skeletons for construction and parts thereof (towers, lattice masts, trusses, bridges, bridge-sections etc.)
- manufacture of equipment for scaffolding, shuttering, propping or pit-propping
- manufacture of industrial frameworks in metal (frameworks for blast furnaces, lifting and handling equipment etc.)
- manufacture of prefabricated buildings mainly of metal:
  - site huts, modular exhibition elements etc.

**Includes also:** This class also includes:

- manufacture of supporting structures of metal, e.g. for lights or loudspeakers

**Excludes:** This class excludes:

- manufacture of parts for marine or power boilers, see 25.21
- manufacture of assembled railway track fixtures, see 25.99
- manufacture of coachwork, see 29.20
- manufacture of sections of ships, see 30.11, 30.13

## NACE Rev. 2.1 Code: 25.12

**Heading:** Manufacture of doors and windows of metal

**Includes:** This class includes:

- manufacture of metal doors, windows and their frames, thresholds for doors, shutters and gates
- metal room partitions for floor attachment
- manufacture of metal blinds, metal sun blinds and insect screens

**Includes also:** This class also includes:

- manufacture of temporary spatial extensions made of metal

**Excludes:**

## NACE Rev. 2.1 Code: 25.2

**Heading:** Manufacture of tanks, reservoirs and containers of metal

**Includes:** This group includes the manufacture of metal tanks, central heating radiators, steam or other vapour generating boilers (other than central heating boilers).

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 25.21**

**Heading:** Manufacture of central heating radiators, steam generators and boilers

**Includes:** This class includes:

- manufacture of radiators for central heating, non-electrically heated
- manufacture of steam or other vapour generating boilers
- manufacture of auxiliary plant for use with steam or other vapour generating boilers, e.g. economisers, super heaters, steam collectors and accumulators
- manufacture of condensers for steam or other vapour power units
- manufacture of nuclear reactors, except isotope separators
- manufacture of marine or power boilers

**Includes also:**

**Excludes:** This class excludes:

- manufacture of electrical ovens and water heaters, see 27.51
- manufacture of boiler-turbine sets, see 28.11
- manufacture of household heating equipment, see 28.21
- manufacture of isotope separators, see 28.99

## **NACE Rev. 2.1 Code: 25.22**

**Heading:** Manufacture of other tanks, reservoirs and containers of metal

**Includes:** This class includes:

- manufacture of reservoirs, tanks, vats and similar containers of metal of a capacity exceeding 300 litres, whether or not lined or heat-insulated
- manufacture of metal containers for compressed or liquefied gas

**Includes also:**

**Excludes:** This class excludes:

- manufacture of metal casks, drums, cans, pails, boxes etc. of a kind normally used for carrying and packing of goods, of a capacity not exceeding 300 litres, see 25.91, 25.92
- manufacture of transport containers, see 29.20
- manufacture of tanks (armoured military vehicles), see 30.40

## **NACE Rev. 2.1 Code: 25.3**

**Heading:** Manufacture of weapons and ammunition

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 25.30

**Heading:** Manufacture of weapons and ammunition

**Includes:** This class includes:

- manufacture of military weapons, e.g. artillery weapons, rocket launchers, flame-throwers, grenade launchers, torpedo tubes and similar projectors, machine guns
- manufacture of pistols, shotguns and rifles
- manufacture of spring, air or gas guns and pistols etc.
- manufacture of war ammunition
- manufacture of cartridges for shotguns, revolvers and pistols
- manufacture of bombs, grenades, torpedos, mines, missiles and similar munitions of war

**Includes also:** This class also includes:

- manufacture of hunting, sporting or protective firearms and ammunition

**Excludes:** This class excludes:

- manufacture of percussion caps, detonators or signalling flares, see 20.59
- manufacture of cutlasses, swords, bayonets etc., see 25.61
- manufacture of optical gun sighting equipment, see 26.70
- manufacture of armoured vehicles for the transport of banknotes or valuables, see 29.10
- building of military ships and vessels, see 30.13
- manufacture of military air and spacecraft, see 30.32
- manufacture of tanks and other armoured and motorised fighting vehicles, see 30.40

## NACE Rev. 2.1 Code: 25.4

**Heading:** Forging and shaping metal and powder metallurgy

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 25.40

**Heading:** Forging and shaping metal and powder metallurgy

**Includes:** This group includes general activities for the forming of metal.

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, i.e. powder metallurgy

**Includes also:** This class also includes:

- subsequent trimming or de-scaling of the metal, without any further processing

**Excludes:** This class excludes:

- production of metal powder, see 24.1, 24.4

## NACE Rev. 2.1 Code: 25.5

**Heading:** Treatment and coating of metals; machining

**Includes:** This group includes general activities for the treatment of metal, e.g. plating, coating, engraving, boring, polishing or welding, which are typically carried out on a fee or contract basis.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 25.51

**Heading:** Coating of metals

**Includes:** This class includes:

- galvanising, including general (batch) hot dip galvanising
- phosphate or chromate conversion coating
- cladding, electroplating, anodising etc. of metals
- colouring of metals
- non-metallic coating of metals, e.g.:
  - powder or plastic coating, enamelling, lacquering

**Includes also:**

**Excludes:** This class excludes:

- activities of farriers, see 01.62
- printing onto metals, see 18.12
- metal coating of plastics, see 22.25
- cladding of base metals with a covering of silver, gold or platinum, see 24.41
- heat treatment of metals, see 25.52
- hardening of metals, see 25.52
- painting of metals on buildings and civil engineering structures, see 43.34
- 'while-you-wait' engraving services, see 95.29

## NACE Rev. 2.1 Code: 25.52

**Heading:** Heat treatment of metals

**Includes:** This class includes:

- general activities for the heat treatment of metals
- thermomechanical heat treatment of metals, e.g. preheating, annealing, hardening, tempering, quenching, deep freezing of metal
- thermochemical heat treatment of metals, e.g. carburising, carbonitriding, nitrocarburising, nitriding, oxidising, sulfidising, boriding

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 25.53

**Heading:** Machining of metals

**Includes:** This class includes:

- boring, turning, milling, eroding, planing, lapping, broaching, levelling, sawing, grinding, sharpening, deburring, sandblasting, tumbling, polishing, buffing, welding, splicing etc. of metalwork pieces
- cutting of and engraving or writing on metals by means of laser beams

**Includes also:**

**Excludes:** This class excludes:

- activities of farriers, see 01.62

## NACE Rev. 2.1 Code: 25.6

**Heading:** Manufacture of cutlery, tools and general hardware

**Includes:** This group includes the manufacture of cutlery, metal hand tools and general hardware.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 25.61

**Heading:** Manufacture of cutlery

**Includes:** This class includes:

- manufacture of domestic cutlery, e.g. knives, forks, spoons
- manufacture of other articles of cutlery, e.g.:
  - cleavers and choppers
  - razors and razor blades
  - scissors and hair clippers
- manufacture of cutlasses, swords, bayonets etc.

**Includes also:**

**Excludes:** This class excludes:

- manufacture of knives and cutting blades for industrial machines, see 25.63
- manufacture of hollowware (pots, kettles etc.), dinnerware (bowls, platters etc.) or flatware (plates, saucers etc.), see 25.99
- manufacture of cutlery of precious metal, see 32.12

## NACE Rev. 2.1 Code: 25.62

**Heading:** Manufacture of locks and hinges

**Includes:** This class includes:

- manufacture of hardware, e.g. padlocks, locks, keys, hinges for e.g. base metal mountings, fittings and similar articles for buildings, furniture, vehicles

**Includes also:**

**Excludes:** This class excludes:

- lock repair and provision of key duplication services, see 95.29

## NACE Rev. 2.1 Code: 25.63

**Heading:** Manufacture of tools

**Includes:** This class includes:

- manufacture of knives and cutting blades for machines or for mechanical appliances
- manufacture of hand tools, e.g. pliers, screwdrivers
- manufacture of non-power-driven agricultural hand tools
- manufacture of saws and saw blades, including circular saw blades and chainsaw blades
- manufacture of interchangeable tools for hand tools, whether or not power-operated, or for machine tools, e.g. drills, punches, milling cutters
- manufacture of press tools
- manufacture of blacksmiths' tools, e.g. forges, anvils
- manufacture of moulding boxes and moulds (except ingot moulds)
- manufacture of vices, clamps

**Includes also:**

**Excludes:** This class excludes:

- manufacture of power-driven hand tools, see 28.24
- manufacture of ingot moulds, see 28.91



## NACE Rev. 2.1 Code: 25.9

**Heading:** Manufacture of other fabricated metal products

**Includes:** This group includes the manufacture of a variety of metal products, e.g. cans, 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.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 25.91

**Heading:** Manufacture of steel drums and similar containers

**Includes:** This class includes:  
- manufacture of iron or steel tanks, cans, drums, buckets, boxes and similar containers, of a capacity of up to 300 l

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of containers of metal, for compressed or liquefied gas, of a capacity exceeding 300 litres, see 25.22

## NACE Rev. 2.1 Code: 25.92

**Heading:** Manufacture of light metal packaging

**Includes:** This class includes:  
- manufacture iron or steel cans, which are to be closed by soldering or crimping, of a capacity of less than 50 l  
- manufacture of aluminium casks, drums, cans, boxes and similar containers, of a capacity of up to 300 l  
- manufacture of tins and cans for food products, collapsible tubes and boxes  
- manufacture of metallic closures

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of containers of metal, for compressed or liquefied gas or of a capacity exceeding 300 litres, see 25.22

## NACE Rev. 2.1 Code: 25.93

**Heading:** Manufacture of wire products, chain and springs

**Includes:** This class includes:

- manufacture of metal cable, plaited bands and similar articles
- manufacture of uninsulated metal cable or insulated cable not capable of being used as a conductor of electricity
- manufacture of coated or cored wire
- manufacture of articles made of wire, e.g. barbed wire, wire fencing, grill, netting, cloth
- coated electrodes for electric arc-welding
- manufacture of nails and pins
- manufacture of springs (except watch springs), e.g.:
  - leaf springs, helical springs, torsion bar springs
  - leaves for springs
- manufacture of chain, except power transmission chain

**Includes also:**

**Excludes:** This class excludes:

- manufacture of clock or watch springs, see 26.52
- manufacture of wire and cable for electricity transmission, see 27.32
- manufacture of power transmission chain, see 28.15

## NACE Rev. 2.1 Code: 25.94

**Heading:** Manufacture of fasteners and screw machine products

**Includes:** This class includes:

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

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 25.99

**Heading:** Manufacture of other fabricated metal products n.e.c.

**Includes:** This class includes:

- manufacture of metal household articles:
  - flatware: plates, saucers etc.
  - hollowware: pots, kettles etc.
  - dinnerware: bowls, platters etc.
  - saucepans, frying pans and other non-electrical utensils for use at the table or in the kitchen
  - small hand-operated kitchen appliances and accessories
  - metal scouring pads
- manufacture of building components of zinc: gutters, roof capping, baths, sinks, washbasins and similar articles
- manufacture of metal goods for office use, except furniture
- manufacture of safes, strongboxes, armoured doors etc.
- manufacture of various metal articles:
  - ship propellers and blades thereof
  - anchors
  - bells
  - assembled railway track fixtures
  - clasps, buckles, hooks
  - metal ladder
  - metal signs, including road signs
- manufacture of foil bags
- manufacture of permanent metallic magnets
- manufacture of metal vacuum jugs and bottles
- manufacture of metal badges and metal military insignia
- manufacture of metal hair curlers, metal umbrella handles and frames, combs

**Includes also:**

**Excludes:** This class excludes:

- manufacture of swords, bayonets, see 25.61
- manufacture of shopping carts, see 30.99
- manufacture of metal furniture, see 31.00
- manufacture of sports goods, see 32.30
- manufacture of games and toys, see 32.40

## NACE Rev. 2.1 Code: 26

**Heading:** Manufacture of computer, electronic and optical products

**Includes:** This division includes the manufacture of computers, computer peripherals, communication equipment, and similar electronic products, as well as the manufacture of components for such products. Production processes of this division are characterised by the design and use of integrated circuits and the application of highly specialised miniaturisation technologies.

**Includes also:** The division also contains the manufacture of consumer electronics, measuring, testing and navigating equipment, irradiation, electromedical and electrotherapeutic equipment, optical instruments and equipment, and the manufacture of magnetic and optical media.

**Excludes:** This division excludes the manufacture of conductors for electronic use and of optical fibre cables, see division 27.

## NACE Rev. 2.1 Code: 26.1

**Heading:** Manufacture of electronic components and boards

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 26.11

**Heading:** Manufacture of electronic components

**Includes:** This class includes the manufacture of semi-conductors and other components for electronic applications.

This class includes:

- manufacture of capacitors, electronic
- manufacture of resistors, electronic
- manufacture of microprocessors
- manufacture of electron tubes
- manufacture of cables, printer cables, monitor cables, USB cables
- manufacture of bare printed circuit boards, consisting only of conductor elements and contacts
- manufacture of integrated circuits (analogue, digital or hybrid)
- manufacture of diodes, transistors and related discrete devices
- manufacture of inductors (e.g. chokes, coils, transformers), electronic component type
- manufacture of electronic crystals and crystal assemblies
- manufacture of solenoids, switches and transducers for electronic applications
- manufacture of dice or wafers, which consist of chemical elements (e.g. silicon), that are selectively doped or diffused to create discrete regions for the purposes of their applications in the field of electronics
- manufacture of display components (plasma, polymer, LCD)
- manufacture of light emitting diodes (LED)
- manufacture of photovoltaic cells, modules and panels

**Includes also:**

**Excludes:** This class excludes:

- printing of smart cards, see 18.12
- manufacture of printed circuits consisting of conductor elements, contacts and other passive elements, see 26.12
- manufacture of computer and television displays, see 26.20, 26.40
- manufacture of modems (carrier equipment), see 26.30
- manufacture of X-ray tubes and similar irradiation devices, see 26.60
- manufacture of optical equipment and instruments, see 26.70
- manufacture of similar devices for electrical applications, see division 27
- manufacture of fluorescent ballasts, see 27.11
- manufacture of solar generators, which can be used directly to supply power to, e.g. a motor or an electrolyser, see 27.11
- manufacture of electrical relays, see 27.12
- manufacture of electrical wiring devices, e.g. connectors, see 27.33
- manufacture of assembled electric conductors, insulated and fitted with connectors, see 27.90
- manufacture of solar water heaters, see 28.21
- installation of solar panels, see 43.21
- installation of solar heating systems, see 43.22

## **NACE Rev. 2.1 Code: 26.12**

**Heading:** Manufacture of loaded electronic boards

**Includes:** This class includes:

- manufacture of loaded printed circuit boards consisting of conductor elements, contacts and other passive elements
- loading of passive elements components onto printed circuit boards
- manufacture of interface cards, e.g. sound, video, controllers, network, modems, loaded with passive elements

**Includes also:**

**Excludes:** This class excludes:

- printing of smart cards, see 18.12
- manufacture of bare printed circuit boards, consisting only of conductor elements and contacts, see 26.11

## **NACE Rev. 2.1 Code: 26.2**

**Heading:** Manufacture of computers and peripheral equipment

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 26.20

**Heading:** Manufacture of computers and peripheral equipment

**Includes:** This class includes the manufacture and/or assembly of electronic computers, e.g. mainframes, desktop computers, laptops, computer servers; and computer peripheral equipment, e.g. storage devices, input/output devices (printers, monitors, keyboards). Computers can be analogue, digital, or hybrid. Digital computers, the most common type, are devices that do all of the following: (1) store the processing program or programs and the data immediately necessary for the execution of the program, (2) can be freely programmed in accordance with the requirements of the user, (3) perform arithmetical computations specified by the user and (4) execute, without human intervention, a processing program that requires the computer to modify its execution by logical decision during the processing run. Analogue computers are capable of simulating mathematical models and comprise at least analogue control and programming elements.

This class includes:

- manufacture of desktop computers
- manufacture of laptop computers
- manufacture of main frame computers
- manufacture of hand-held computers
- manufacture of magnetic disk drives, flash drives and other storage devices
- manufacture of optical disc drives for computers
- manufacture of printers
- manufacture of monitors
- manufacture of keyboards
- manufacture of all types of mice, joysticks, and trackball accessories
- manufacture of dedicated computer terminals
- manufacture of computer servers
- manufacture of scanners, including bar code scanners
- manufacture of smart card readers
- manufacture of virtual reality helmets
- manufacture of computer projectors (video beamers)
- manufacture of toner cartridges

**Includes also:** This class also includes:

- manufacture of computer terminals, like automatic teller machines (ATMs) and point-of-sale (POS) terminals, not mechanically operated
- manufacture of multi-function office equipment performing two or more of following functions, e.g. printing, scanning, copying, telefaxing
- refilling of ink cartridges

**Excludes:** This class excludes:

- reproduction of recorded media (computer media, sound, video, etc.), see 18.20
- manufacture of electronic components and electronic assemblies used in computers and peripherals, see 26.1
- manufacture of computer modems, see 26.12
- manufacture of interface cards, modules and assemblies, see 26.12
- manufacture of printed circuit boards loaded with passive elements, see 26.12
- manufacture of modems, carrier equipment, see 26.30
- manufacture of digital communication switches, data communication equipment (e.g. bridges, routers, gateways), see 26.30
- manufacture of consumer electronic devices, e.g. CD players, DVD players, see 26.40
- manufacture of television monitors and displays, see 26.40
- manufacture of video game consoles, see 26.40
- manufacture of blank optical and magnetic media for use with computers or other devices, see 26.70

## NACE Rev. 2.1 Code: 26.3

**Heading:** Manufacture of communication equipment

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 26.30

**Heading:** Manufacture of communication equipment

**Includes:** This class includes the manufacture of telephone and data communication equipment used to move signals electronically through wired or wireless networks, e.g. radio and television broadcast, wireless communication equipment.

This class includes:

- manufacture of central office switching equipment
- manufacture of cordless telephones
- manufacture of private branch exchange (PBX) equipment
- manufacture of telephone and facsimile equipment, including telephone answering machines
- manufacture of data communication equipment, e.g. bridges, routers, gateways
- manufacture of transmitting and receiving antenna
- manufacture of cable television equipment
- manufacture of pagers
- manufacture of mobile telephones
- manufacture of mobile communication equipment
- manufacture of radio and television studio and broadcasting equipment, including television cameras
- manufacture of modems, carrier equipment
- manufacture of radio and television transmitters
- manufacture of communication devices using infrared signal (e.g. remote controls)

**Includes also:** This class also includes:

- manufacture of smart watches

**Excludes:** This class excludes:

- manufacture of electronic components and subassemblies used in communication equipment, including computer modems, see 26.12
- manufacture of printed circuit boards loaded with passive elements, see 26.12
- manufacture of computers and computer peripheral equipment, see 26.20
- manufacture of consumer audio and video equipment, see 26.40
- manufacture of burglar and fire alarm systems, sending signals to a control station, see 26.51
- manufacture of GPS devices, see 26.51
- manufacture of electronic scoreboards, see 27.90
- manufacture of traffic lights, see 27.90

## NACE Rev. 2.1 Code: 26.4

**Heading:** Manufacture of consumer electronics

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 26.40

**Heading:** Manufacture of consumer electronics

**Includes:** This class includes the manufacture of electronic audio and video equipment for home entertainment, motor vehicle, public address systems and musical instrument amplification.

This class includes:

- manufacture of video recorders and duplicating equipment
- manufacture of televisions
- manufacture of television monitors and displays
- manufacture of audio recording and duplicating equipment
- manufacture of multimedia projectors suitable for use only or principally with transmission and reception apparatus for television broadcasting
- manufacture of stereo equipment
- manufacture of radio receivers
- manufacture of speaker systems
- manufacture of household-type video cameras
- manufacture of jukeboxes
- manufacture of amplifiers for musical instruments and public address systems
- manufacture of microphones
- manufacture of optical media players with optical reading system
- manufacture of karaoke machines
- manufacture of headphones, e.g. for radio, stereo, computer
- manufacture of video game consoles
- manufacture of personal audio and video headsets, including virtual reality headsets
- manufacture of home theatre audio and video equipment

**Includes also:**

**Excludes:** This class excludes:

- reproduction of recorded media (computer media, sound, video, etc.), see 18.2
- manufacture of computer peripheral devices and computer monitors, see 26.20
- manufacture of telephone answering machines, see 26.30
- manufacture of pagers, see 26.30
- manufacture of remote control devices (radio and infrared), see 26.30
- manufacture of broadcast and studio equipment, e.g. reproduction equipment, transmitting and receiving antennas, commercial video cameras, see 26.30
- manufacture of antennas, see 26.30
- manufacture of digital cameras, see 26.70
- manufacture of electronic games with fixed (non-replaceable) software, see 32.40

## NACE Rev. 2.1 Code: 26.5

**Heading:** Manufacture of measuring, testing instruments, clocks and watches

**Includes:** This group includes the manufacture of sensing, measuring, testing and navigating equipment for various industrial and non-industrial purposes, including time-based measuring devices, e.g. watches and clocks and related devices.

**Includes also:**

**Excludes:**



## NACE Rev. 2.1 Code: 26.51

**Heading:** Manufacture of instruments and appliances for measuring, testing and navigation

**Includes:** This class comprises manufacture of search, detection, navigation, guidance, aeronautical, and nautical systems and instruments; automatic controls and regulators for applications, e.g. heating, air-conditioning, refrigeration and appliances; instruments and devices for measuring, displaying, indicating, recording, transmitting, and controlling temperature, humidity, pressure, vacuum, combustion, flow, level, viscosity, density, acidity, concentration, and rotation; totalising (i.e., registering) fluid meters and counting devices; instruments for measuring and testing the characteristics of electricity and electrical signals; instruments and instrumentation systems for laboratory analysis of the chemical or physical composition or concentration of samples of solid, fluid, gaseous, or composite material; other measuring and testing instruments and parts thereof.

The manufacture of non-electric measuring, testing and navigating equipment (except simple mechanical tools) is included here.

This class includes:

- manufacture of aircraft engine instruments
- manufacture of automotive emissions testing equipment
- manufacture of meteorological instruments
- manufacture of physical properties testing and inspection equipment
- manufacture of polygraph machines
- manufacture of radiation detection and monitoring instruments
- manufacture of surveying instruments
- manufacture of thermometers liquid-in-glass and bimetal types (except medical)
- manufacture of humidistats
- manufacture of hydronic limit controls
- manufacture of flame and burner control
- manufacture of spectrometers
- manufacture of pneumatic gauges
- manufacture of consumption meters, e.g. water, gas, electricity
- manufacture of flow meters and counting devices
- manufacture of tally counters
- manufacture of mine detectors, pulse (signal) generators; metal detectors
- manufacture of search, detection, navigation, aeronautical, and nautical equipment, including sonobuoys
- manufacture of radar equipment
- manufacture of GPS devices
- manufacture of burglar and fire alarm systems, sending signals to a control station
- manufacture of environmental controls and automatic controls for appliances
- manufacture of measuring and recording equipment, e.g. flight recorders
- manufacture of motion detectors
- manufacture of radars
- manufacture of laboratory analytical instruments (e.g. blood analysis equipment)
- manufacture of laboratory scales, balances, incubators, and miscellaneous laboratory apparatus for measuring, testing, etc.
- manufacture of sensors and sensing equipment

**Includes also:**

**Excludes:** This class excludes:

- manufacture of telephone answering machines, see 26.30
- manufacture of irradiation equipment, see 26.60
- manufacture of optical positioning equipment, see 26.70
- manufacture of dictating machines, see 28.23
- manufacture of weighing machinery (other than sensitive laboratory balances), levels, tape measures etc., see 28.29
- manufacture of medical thermometers, see 32.50

- installation of industrial process control equipment, see 33.20

## **NACE Rev. 2.1 Code: 26.52**

**Heading:** Manufacture of watches and clocks

**Includes:** This class includes the manufacture of watches, clocks and timing mechanisms and parts thereof.

This class includes:

- manufacture of watches and clocks of all kinds, including instrument panel clocks
- manufacture of watch and clock cases, including cases of precious metals
- manufacture of time-recording equipment and equipment for measuring, recording and otherwise displaying intervals of time with a watch or clock movement or with synchronous motor, e.g.:
  - parking meters
  - time clocks
  - time/date stamps
  - process timers
- manufacture of time switches and other releases with a watch or clock movement or with synchronous motor:
  - time locks
- manufacture of components for clocks and watches, e.g.:
  - movements of all kinds for watches and clocks
  - springs, jewels, dials, hands, plates, bridges and other parts
  - watch and clock cases and housings of all materials

**Includes also:**

**Excludes:** This class excludes:

- manufacture of non-metal watch bands (textile, leather, plastic), see 15.12
- manufacture of smart watches, see 26.30
- manufacture of watch bands of precious metal, see 32.12
- manufacture of watch bands of non-precious metal, see 32.13

## **NACE Rev. 2.1 Code: 26.6**

**Heading:** Manufacture of irradiation, electromedical and electrotherapeutic equipment

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 26.60

- Heading:** Manufacture of irradiation, electromedical and electrotherapeutic equipment
- Includes:** This class includes:
- manufacture of irradiation apparatus and tubes, e.g. industrial, medical diagnostic, medical therapeutic, research, scientific:
    - alpha, beta-, gamma, X-ray or other radiation equipment
  - manufacture of CT scanners
  - manufacture of PET scanners
  - manufacture of magnetic resonance imaging (MRI) equipment
  - manufacture of medical ultrasound equipment
  - manufacture of electrocardiographs
  - manufacture of electromedical endoscopic equipment
  - manufacture of medical laser equipment
  - manufacture of artificial respiration or therapeutic respiration apparatus
  - manufacture of pacemakers
  - manufacture of hearing aids
- Includes also:** This class also includes:
- manufacture of food and milk irradiation equipment
- Excludes:** This class excludes:
- manufacture of tanning beds, see 27.90

## NACE Rev. 2.1 Code: 26.7

- Heading:** Manufacture of optical instruments, magnetic and optical media and photographic equipment
- Includes:**
- Includes also:**
- Excludes:**

## NACE Rev. 2.1 Code: 26.70

**Heading:** Manufacture of optical instruments, magnetic and optical media and photographic equipment

**Includes:** This class includes the manufacture of optical instruments and lenses, e.g. binoculars, microscopes (except electron, proton), telescopes, prisms, lenses (except ophthalmic); the coating or polishing of lenses (except ophthalmic); the mounting of lenses (except ophthalmic), the manufacture of photographic equipment, e.g. cameras and the manufacture of light meters.

This class includes:

- manufacture of optical mirrors
- manufacture of optical gun sighting equipment
- manufacture of optical positioning equipment
- manufacture of optical magnifying instruments
- manufacture of optical machinist's precision tools
- manufacture of optical comparators
- manufacture of film cameras and digital cameras
- manufacture of motion picture and slide projectors
- manufacture of overhead transparency projectors
- manufacture of optical measuring and checking devices and instruments (e.g. fire control equipment, photographic light meters, range finders)
- manufacture of lenses, optical microscopes, binoculars and telescopes
- manufacture of objective lenses for cameras, projectors or photographic enlargers or reducers
- manufacture of laser assemblies
- manufacture of unrecorded magnetic audio and video tapes
- manufacture of unrecorded optical disks

**Includes also:**

**Excludes:** This class excludes:

- reproduction of recorded media (computer media, sound, video, etc.), see 18.20
- manufacture of computer projectors, see 26.20
- manufacture of commercial TV and video cameras, see 26.30
- manufacture of household-type video cameras, see 26.40
- manufacture of fire alarms, see 26.51
- manufacture of complete equipment using laser components, see manufacturing class by type of machinery (e.g. medical laser equipment, see 26.60)
- manufacture of photocopy machinery, see 28.23
- manufacture of ophthalmic goods, see 32.50

## NACE Rev. 2.1 Code: 27

**Heading:** Manufacture of electrical equipment

**Includes:** This division includes the manufacture of products that generate, distribute and use electrical power.

**Includes also:** Also included is the manufacture of electrical lighting, signalling equipment and electric household appliances.

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

## NACE Rev. 2.1 Code: 27.1

**Heading:** Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus

**Includes:** This group comprises the manufacture of power, distribution and specialty transformers; electric motors, generators, and motor generator sets.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 27.11

**Heading:** Manufacture of electric motors, generators and transformers

**Includes:** This class includes manufacture of all electric motors and transformers: AC, DC and AC/DC.

This class includes:

- manufacture of electric motors except for motor vehicles
- manufacture of distribution transformers, electric
- manufacture of arc-welding transformers
- manufacture of ballasts for discharge lamps or tubes (i.e. transformers)
- manufacture of substation transformers for electric power distribution
- manufacture of transmission and distribution voltage regulators
- manufacture of inverters, rectifiers and converters
- manufacture of electric linear actuators
- manufacture of prime mover generator sets (except turbine generator sets)
- manufacture of power generators (except battery charging alternators for internal combustion engines)
- manufacture of motor generator sets (except turbine generator set units)
- rewinding of armatures on a factory basis
- manufacture of solar generators, which can be used directly to supply power to, e.g. a motor or an electrolyser

**Includes also:**

**Excludes:** This class excludes:

- manufacture of electronic component-type transformers and switches, see 26.11
- manufacture of photovoltaic cells, modules and panels, see 26.11
- manufacture of electric welding and soldering equipment, see 27.90
- manufacture of turbine-generator sets, see 28.11
- manufacture of electric motors for motor vehicles, see 29.10
- manufacture of starting motors and generators for internal combustion engines, see 29.31

## NACE Rev. 2.1 Code: 27.12

**Heading:** Manufacture of electricity distribution and control apparatus

**Includes:** This class includes:

- manufacture of power circuit breakers
- manufacture of surge suppressors (for distribution level voltage)
- manufacture of control panels for electric power distribution
- manufacture of electrical relays
- manufacture of duct for electrical switchboard apparatus
- manufacture of electric fuses
- manufacture of power switching equipment
- manufacture of electric power switches (except pushbutton, snap, solenoid, tumbler)

**Includes also:**

**Excludes:** This class excludes:

- manufacture of environmental controls and industrial process control instruments, see 26.51
- manufacture of motor generator sets (except turbine generator set units), see 27.11
- manufacture of switches for electrical circuits, e.g. pushbutton and snap switches, see 27.33

## NACE Rev. 2.1 Code: 27.2

**Heading:** Manufacture of batteries and accumulators

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 27.20

**Heading:** Manufacture of batteries and accumulators

**Includes:** This class includes the manufacture of non-rechargeable and rechargeable batteries.

This class includes:

- manufacture of primary cells and primary batteries
  - cells containing manganese dioxide, mercuric dioxide, silver oxide etc.
- manufacture of electric accumulators, including parts thereof:
  - separators, containers, covers
- manufacture of lead acid batteries
- manufacture of NiCad batteries
- manufacture of NiMH batteries
- manufacture of lithium batteries
- manufacture of dry cell batteries
- manufacture of wet cell batteries
- manufacture of batteries for vehicles and bicycles
- manufacture of battery energy storage system

**Includes also:**

**Excludes:** This class excludes:

- manufacture of charging stations for cars, see 27.90
- installation of electric storage systems for buildings, see 43.21

## NACE Rev. 2.1 Code: 27.3

**Heading:** Manufacture of wiring and wiring devices

**Includes:** This group includes the manufacture of current-carrying wiring devices and non-current-carrying wiring devices for wiring electrical circuits regardless of material.

**Includes also:** This group also includes the insulating of wire and the manufacture of fibre optic cables.

**Excludes:**

## NACE Rev. 2.1 Code: 27.31

**Heading:** Manufacture of fibre optic cables

**Includes:** This class includes:

- manufacture of fibre optic cable for data transmission or live transmission of images, whether or not fitted with connectors

**Includes also:**

**Excludes:** This class excludes:

- manufacture of glass fibres or strand, see 23.14
- manufacture of connectors for optical fibres, optical fibre bundles and cables, see 27.33
- installation of fibre optic and other cables for buildings, see 43.21

## NACE Rev. 2.1 Code: 27.32

**Heading:** Manufacture of other electronic and electric wires and cables

**Includes:** This class includes:  
- manufacture of insulated wire and cable, made of steel, copper, aluminium

**Includes also:**

**Excludes:** This class excludes:  
- manufacture (drawing) of wire, see 24.34, 24.41, 24.42, 24.43, 24.44, 24.45  
- manufacture of electrical cord sets with insulated wire and connectors, see 27.90  
- manufacture of cable sets, wiring harnesses and similar cable sets or assemblies for automotive applications, see 29.31

## NACE Rev. 2.1 Code: 27.33

**Heading:** Manufacture of wiring devices

**Includes:** This class includes the manufacture of current-carrying and non-current-carrying wiring devices for electrical circuits regardless of material.

This class includes:  
- manufacture of bus bars, electrical conductors (except switchgear-type)  
- manufacture of GFCI (ground fault circuit interrupters)  
- manufacture of lamp holders  
- manufacture of lightning arrestors and coils  
- manufacture of switches for electrical wiring (e.g. pressure, pushbutton, snap, tumbler switches)  
- manufacture of electrical plugs, connectors or sockets  
- manufacture of boxes for electrical wiring (e.g. junction, outlet, switch boxes)  
- manufacture of electrical conduit and fitting  
- manufacture of transmission pole and line hardware  
- manufacture of plastic noncurrent carrying wiring devices, including plastic junction boxes, face plates and similar, plastic pole line fittings and switch covers

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of ceramic insulators, see 23.43  
- manufacture of electronic component-type connectors, sockets, and switches, see 26.11

## NACE Rev. 2.1 Code: 27.4

**Heading:** Manufacture of lighting equipment

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 27.40

**Heading:** Manufacture of lighting equipment

**Includes:** This class includes the manufacture of electric light bulbs and tubes and parts and components thereof (except glass blanks for electric light bulbs), electric lighting and other fixtures and lighting fixture components (except current-carrying wiring devices).

This class includes:

- manufacture of lamps, fixtures and bulbs, e.g. discharge, incandescent, fluorescent, ultra-violet, infra-red, LED
- manufacture of ceiling or wall lighting fixtures, e.g. chandeliers
- manufacture of table or floor-standing lamps (i.e. lighting fixture)
- manufacture of light chains
- manufacture of electric fireplace logs
- manufacture of flashlights
- manufacture of electric insect lamps
- manufacture of lanterns (e.g. carbide, electric, gas, gasoline, kerosene)
- manufacture of spotlights
- manufacture of street lighting fixtures (except traffic signals)
- manufacture of lighting equipment for transportation equipment (e.g. for motor vehicles, aircraft, boats)
- manufacture of solar lighting equipment

**Includes also:**

**Excludes:** This class excludes:

- manufacture of glassware and glass parts for lighting fixtures, see 23.15
- manufacture of light emitting diode, see 26.1
- manufacture of current-carrying and non-current-carrying wiring devices for lighting fixtures, see 27.33
- manufacture of ceiling fans or bath fans with integrated lighting fixtures, see 27.51
- manufacture of electrical signalling equipment, e.g. traffic lights and pedestrian signalling equipment, see 27.90
- manufacture of electrical signs, see 27.90

## NACE Rev. 2.1 Code: 27.5

**Heading:** Manufacture of domestic appliances

**Includes:** This group includes the manufacture of small electric appliances and electric housewares, household-type fans, household-type vacuum cleaners, electric household-type floor care machines, household-type cooking appliances, household-type laundry equipment, household-type refrigerators, upright and chest freezers, and other electrical and non-electrical household appliances, e.g. dishwashers, water heaters, garbage disposal units. This group includes the manufacture of appliances with electric, gas or other fuel sources.

**Includes also:**

**Excludes:**



## NACE Rev. 2.1 Code: 27.51

**Heading:** Manufacture of electric domestic appliances

**Includes:** This class includes:

- manufacture of domestic electric appliances:
  - refrigerators
  - freezers
  - dishwashers
  - washing and drying machines
  - vacuum cleaners
  - floor polishers
  - waste disposers
  - grinders, blenders, juice squeezers
  - tin openers
  - electric shavers, electric toothbrushes, and other electric personal care device
  - knife sharpeners
  - ventilating or recycling hoods
- manufacture of domestic electro thermic appliances:
  - electric water heaters
  - electric blankets
  - electric dryers, combs, brushes, curlers
  - electric smoothing irons
  - space heaters and household-type fans, portable
  - electric ovens
  - microwave ovens
  - cookers, hotplates
  - toasters
  - electric barbecue
  - coffee or tea makers
  - fry pans, roasters, grills, hoods
  - electric heating resistors etc.
  - table, floor, wall, window, ceiling or roof fans

**Includes also:**

**Excludes:** This class excludes:

- manufacture of non-electric space heaters, see 27.52
- 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 permanent-mount central heating equipment, see 28.21
- manufacture of household-type sewing machines, see 28.94
- installation of central vacuum cleaning systems, see 43.24

## NACE Rev. 2.1 Code: 27.52

**Heading:** Manufacture of non-electric domestic appliances

**Includes:** This class includes:

- manufacture of domestic non-electric cooking and heating equipment:
  - non-electric space heaters, cooking ranges, grates, stoves, water heaters, cooking appliances, plate warmers, barbecue

**Includes also:**

**Excludes:** This class excludes:

- manufacture of solar water heaters, see 28.21

**NACE Rev. 2.1 Code: 27.9**

**Heading:** Manufacture of other electrical equipment

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 27.90

**Heading:** Manufacture of other electrical equipment

**Includes:** 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.

This class includes:

- manufacture of battery chargers, solid-state
- manufacture of door opening and closing devices, electrical
- manufacture of electric bells
- manufacture of extension cords made from purchased insulated wire
- manufacture of ultrasonic cleaning machines (except laboratory and dental)
- manufacture of tanning beds
- manufacture of fuel cells, regulated and unregulated power supplies
- manufacture of uninterruptible power supplies (UPS)
- manufacture of surge suppressors (except for distribution level voltage)
- manufacture of appliance cords, extension cords, and other electrical cord sets with insulated wire and connectors
- manufacture of carbon and graphite electrodes, contacts, and other electrical carbon and graphite products
- manufacture of particle accelerators
- manufacture of electrical capacitors, resistors, condensers and similar components
- manufacture of electromagnets
- manufacture of sirens
- manufacture of electronic scoreboards
- manufacture of electrical signs
- manufacture of electrical signalling equipment, e.g. traffic lights, pedestrian signalling equipment
- manufacture of electrical insulators (except glass or porcelain)
- manufacture of electrical welding and soldering equipment, including hand-held soldering irons
- manufacture of electroplating machinery
- manufacture of on-board chargers for motor vehicles
- manufacture of assembled cables, fitted with connectors
- manufacture of charging stations for cars

**Includes also:**

**Excludes:** This class excludes:

- manufacture of glass electrical insulators, see 23.15
- manufacture of porcelain electrical insulators, see 23.43
- manufacture of carbon and graphite fibres and products (except electrodes and electrical applications), see 23.99
- manufacture of electronic component-type rectifiers, voltage regulating integrated circuits, power converting integrated circuits, electronic capacitors, electronic resistors, and similar devices, see 26.11
- manufacture of photovoltaic cells, modules and panels, see 26.11
- manufacture of transformers, motors, generators, switchgear, relays and industrial controls, see 27.1
- manufacture of batteries, see 27.20
- manufacture of communication and energy wire, current-carrying and non-current-carrying wiring devices, see 27.3
- manufacture of lighting equipment, see 27.40
- manufacture of household-type appliances, see 27.5
- manufacture of non-electrical welding and soldering equipment, see 28.29
- manufacture of motor vehicle electrical equipment, e.g. generators, alternators, spark plugs, ignition wiring harnesses, power window and door systems, voltage regulators, see 29.31
- manufacture of inverter modules and fuel cells for cars, see 29.31

## NACE Rev. 2.1 Code: 28

**Heading:** Manufacture of machinery and equipment n.e.c.

**Includes:** This division includes the manufacture of machinery and equipment that act independently on materials either mechanically or thermally or perform operations on materials (e.g. 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 a NACE activity or a small cluster of NACE activities, and general-purpose machinery, i.e. machinery that is being used in a wide range of NACE industries.

**Includes also:** This division also includes the manufacture of other special-purpose machinery, not covered elsewhere in the classification, whether or not used in a manufacturing process, e.g. fairground amusement equipment, automatic bowling alley equipment.

**Excludes:** 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).

## NACE Rev. 2.1 Code: 28.1

**Heading:** Manufacture of general-purpose machinery

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 28.11

**Heading:** Manufacture of engines and turbines, except aircraft, vehicle and cycle engines

**Includes:** This class includes:

- manufacture of internal combustion piston engines, except motor vehicle, aircraft and cycle propulsion engines:
  - marine engines
  - railway engines
- manufacture of parts suitable for use solely or principally with internal combustion engines, e.g. pistons, piston rings, carburettors and such for internal combustion engines, diesel engines, except for motor vehicles
- manufacture of inlet and exhaust valves of internal combustion engines
- manufacture of turbines and parts thereof:
  - steam turbines and other vapour turbines
  - hydraulic turbines, waterwheels and regulators thereof
  - wind turbines and mills
  - gas turbines, except turbojets or turbo propellers for aircraft propulsion
- manufacture of boiler-turbine sets
- manufacture of turbine-generator sets, consisting of a turbine and a generator mounted together
- manufacture of engines for industrial application
- factory overhaul of ship and boat engines

**Includes also:**

**Excludes:** This class excludes:

- manufacture of electric generators (except turbine generator sets), see 27.11
- manufacture of prime mover generator sets (except turbine generator sets), see 27.11
- manufacture of parts of motor vehicles combustion engines, see 29.10
- manufacture of electrical equipment and components of internal combustion piston engines for motor vehicles, see 29.3
- manufacture of pistons, piston rings and carburettors for motor vehicles, see 29.32
- manufacture of internal combustion piston engines for aircraft, see 30.3
- manufacture of aircraft engines, turbojets and turbo propellers, see 30.31, 30.32
- manufacture of motorcycle propulsion engines, see 30.91
- manufacture of pistons, piston rings and carburettors for motorcycles, see 30.91

## NACE Rev. 2.1 Code: 28.12

**Heading:** Manufacture of fluid power equipment

**Includes:** This class includes:

- manufacture of hydraulic and pneumatic power engines and motors, cylinders and valves
- manufacture of air preparation equipment for use in pneumatic systems
- manufacture of hydraulic fluid power systems
- manufacture of hydraulic transmission equipment

**Includes also:**

**Excludes:** This class excludes:

- manufacture of hydraulic or pneumatic tubes, pipes and hoses of rubber, see 22.12
- manufacture of hydraulic or pneumatic tubes, pipes and hoses of plastic, see 22.21
- manufacture of compressors, see 28.13
- manufacture of pumps other than hydraulic fluid power pumps, see 28.13
- manufacture of valves for non-fluid power applications, see 28.14
- manufacture of mechanical, i.e. hydrostatic and hydrodynamic, transmission equipment, see 28.15

## NACE Rev. 2.1 Code: 28.13

**Heading:** Manufacture of other pumps and compressors

**Includes:** This class includes:

- manufacture of air or vacuum pumps, air or other gas compressors
- manufacture of pumps for liquids whether or not fitted with a measuring device
- manufacture of pumps for internal combustion engines, e.g. oil, water and fuel pumps for motor vehicles

**Includes also:** This class also includes:

- manufacture of hand pumps

**Excludes:** This class excludes:

- manufacture of hydraulic and fluid power pumps, see 28.12

## NACE Rev. 2.1 Code: 28.14

**Heading:** Manufacture of other taps and valves

**Includes:** This class includes:

- manufacture of industrial taps and valves, including regulating valves and intake taps
- manufacture of taps and valves for sanitary fixtures
- manufacture of central heating radiator taps and valves

**Includes also:**

**Excludes:** This class excludes:

- manufacture of valves of unhardened vulcanised rubber, glass or of ceramic materials, see 22.12, 23.15 or 23.44
- manufacture of inlet and exhaust valves of internal combustion engines, see 28.11
- manufacture of valves for hydraulic or pneumatic transmission and air preparation equipment for use in pneumatic systems, see 28.12

## NACE Rev. 2.1 Code: 28.15

**Heading:** Manufacture of bearings, gears, gearing and driving elements

**Includes:** This class includes:

- manufacture of ball and roller bearings and parts thereof
- manufacture of mechanical power transmission equipment, e.g.:
  - transmission shafts, including camshafts, crankshafts and cranks
  - bearing housings and plain shaft bearings
- 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

**Includes also:**

**Excludes:** This class excludes:

- manufacture of other chain, see 25.93
- manufacture of hydraulic transmission equipment, see 28.12
- manufacture of hydrostatic transmissions, see 28.12
- manufacture of clutches for motor vehicles, see 29.31
- manufacture of gears, gear boxes and part thereof for motor vehicles, see 29.32
- manufacture of sub-assemblies of power transmission equipment, which are suitable for use solely or principally with motor vehicles or aircraft, see divisions 29, 30

## NACE Rev. 2.1 Code: 28.2

**Heading:** Manufacture of other general-purpose machinery

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 28.21

**Heading:** Manufacture of ovens, furnaces and permanent household heating equipment

**Includes:** This class includes:

- manufacture of electrical and other industrial and laboratory furnaces and ovens, including incinerators
- manufacture of furnace burners
- manufacture of central heating boilers, solar water heaters and similar equipment
- manufacture of household cooling and ventilation equipment

**Includes also:** This class also includes:

- manufacture of mechanical stokers, grates, ash dischargers etc.

**Excludes:** This class excludes:

- manufacture of electric ovens for domestic use, see 27.51
- manufacture of table, floor, wall, window, ceiling or roof fans, see 27.51
- manufacture of dryers for agricultural products, see 28.93
- manufacture of bakery and biscuits ovens, see 28.93
- manufacture of dryers for wood, paper pulp, paper or paperboard, see 28.99
- manufacture of medical, surgical or laboratory sterilisers, see 32.50
- manufacture of dental laboratory furnaces, see 32.50

## NACE Rev. 2.1 Code: 28.22

**Heading:** Manufacture of lifting and handling equipment

**Includes:** This class includes:

- manufacture of hand-operated or power-driven lifting, handling, loading or unloading machinery, e.g.:
  - pulley tackle and hoists, winches, capstans and jacks
  - derricks, cranes, mobile lifting frames, straddle carriers
  - 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)
  - mechanical manipulators and industrial robots specifically designed for lifting, handling, loading or unloading
  - manufacture of unmanned and robotic forklifts and pallet loaders/unloaders
- manufacture of conveyors, teleferics etc.
- manufacture of lifts, escalators and moving walkways
- manufacture of parts suitable for use solely or principally with lifting and handling equipment

**Includes also:** This class also includes:

- manufacture of automatic lifting and handling equipment for warehouses

**Excludes:** This class excludes:

- manufacture of machinery for vertical farming, see 28.30
- manufacture of continuous-action elevators and conveyors for underground use, see 28.92
- manufacture of mechanical shovels, excavators and shovel loaders, see 28.92
- manufacture of industrial robots for multiple uses, see 28.99
- manufacture of crane lorries, floating cranes, railway cranes, crane-lorries, see 29.10, 30.11, 30.20
- installation of lifts and elevators, see 43.24

## NACE Rev. 2.1 Code: 28.23

**Heading:** Manufacture of office machinery and equipment, except computers and peripheral equipment

**Includes:** This class includes:

- manufacture of calculating machines
- manufacture of cash registers
- manufacture of calculators
- manufacture of postage meters, mail handling machines (envelope stuffing, sealing and addressing machinery; opening, sorting, scanning)
- manufacture of typewriters and stenography machines
- manufacture of office-type binding equipment (i.e. plastic or tape binding)
- manufacture of coin sorting, coin counting and coin wrapping machines
- manufacture of pencil sharpening machines
- manufacture of stapling machines
- manufacture of voting machines
- manufacture of tape dispensers
- manufacture of hole punches
- manufacture of photocopy machines
- manufacture of blackboards; white boards and marker boards with writing or drawing surfaces
- manufacture of dictating machines

**Includes also:**

**Excludes:** This class excludes:

- manufacture of pencil sharpeners, see 25.61
- manufacture of computers and peripheral equipment, see 26.20

## NACE Rev. 2.1 Code: 28.24

**Heading:** Manufacture of power-driven hand tools

**Includes:** This class includes:

- manufacture of hand tools, with self-contained electric or non-electric motor or pneumatic drive, e.g.:
  - circular or reciprocating saws
  - chain saws
  - drills and hammer drills
  - hand held power sanders
  - pneumatic nailers
  - buffers
  - routers
  - grinders
  - staplers
  - pneumatic rivet guns
  - planers
  - shears and nibblers
  - impact wrenches
  - powder actuated nailers

**Includes also:**

**Excludes:** This class excludes:

- manufacture of hand tools and interchangeable parts for pneumatic and power tools, see 25.63
- manufacture of electrical hand held soldering and welding machines and apparatus, see 27.90



## **NACE Rev. 2.1 Code: 28.25**

**Heading:** Manufacture of non-domestic air conditioning equipment

**Includes:** This class includes:

- manufacture of refrigerating or freezing non-domestic equipment
- manufacture of air-conditioning machines, except for motor vehicles
- manufacture of non-domestic fans
- manufacture of heat exchange units
- manufacture of machinery for liquefying air or other gas
- manufacture of attic ventilation fans, e.g. gable fans, roof ventilators
- manufacture of evaporators and condensers for non-domestic refrigerators

**Includes also:**

**Excludes:** This class excludes:

- manufacture of domestic refrigerating or freezing equipment, see 27.51
- manufacture of domestic fans, see 27.51
- manufacture of household cooling equipment, see 28.21
- manufacture of air-conditioning machines for motor vehicles, see 29.32

## NACE Rev. 2.1 Code: 28.29

**Heading:** Manufacture of other general-purpose machinery n.e.c.

**Includes:** This class includes:

- manufacture of weighing machinery (other than sensitive laboratory balances), including weight-operated counting or checking machines, e.g. household and shop scales, platform scales, scales for continuous weighing, weighbridges, weighing machines
- manufacture of filtering or purifying machinery and apparatus for liquids, e.g. for oil, fuel
- manufacture of equipment for projecting, dispersing or spraying liquids or powders:
  - spray guns, fire extinguishers, sandblasting machines, steam cleaning machines etc.
- manufacture of packing and wrapping machinery:
  - filling, closing, sealing, capsuling or labelling machines etc.
- manufacture of cleaning machines (including dishwashers) for non-domestic use
- manufacture of machinery for cleaning or drying bottles and for aerating beverages
- manufacture of distilling or rectifying plant for petroleum refineries, chemical industries, beverage industries etc.
- manufacture of gas generators
- manufacture of calendaring or other rolling machines and cylinders thereof (except for metal and glass)
- manufacture of centrifuges, including centrifugal dryers (except cream separators, clothes dryers and centrifuges of a kind used in laboratories)
- manufacture of gaskets and similar joints of metal sheeting combined with other materials or of two or more layers of metal
- manufacture of automatic goods vending machines
- manufacture of levels, tape measures and similar hand tools, machinists' precision tools (except optical)
- manufacture of non-electrical welding and soldering machinery and apparatus
- manufacture of cooling towers and similar for direct cooling by means of re-circulated water

**Includes also:**

**Excludes:** This class excludes:

- manufacture of gaskets of vulcanised rubber, see 22.12
- manufacture of sensitive (laboratory-type) balances, see 26.51
- manufacture of domestic refrigerating or freezing equipment, see 27.51
- manufacture of domestic fans, see 27.51
- manufacture of electrical welding and soldering equipment, see 27.90
- manufacture of agricultural or horticultural spraying appliances, see 28.30
- manufacture of metal or glass rolling machinery and cylinders thereof, see 28.91, 28.99
- manufacture of dryers for agricultural products, see 28.93
- manufacture of machinery for filtering or purifying food and beverages, see 28.93
- manufacture of cream separators, see 28.93
- manufacture of commercial clothes dryers, see 28.94
- manufacture of printing machinery for printing textile materials, see 28.94
- manufacture of centrifuges of a kind used in laboratories, see 32.50

## NACE Rev. 2.1 Code: 28.3

**Heading:** Manufacture of agricultural and forestry machinery

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 28.30

**Heading:** Manufacture of agricultural and forestry machinery

**Includes:** This class includes:

- manufacture of agricultural and forestry tractors
- manufacture of single-axe (pedestrian-controlled) tractors
- manufacture of mowers, including lawnmowers
- manufacture of self-loading or self-unloading trailers or semi-trailers for agricultural purposes
- manufacture of agricultural machinery for soil preparation or cultivation, e.g.:
  - ploughs, harrows, manure spreaders, seeders, fertiliser distributors, etc.
- manufacture of harvesting or threshing machinery, e.g.:
  - harvesters, threshers, sorters etc.
- manufacture of milking machines
- manufacture of agricultural or horticultural spraying appliances
- manufacture of diverse agricultural machinery, e.g.:
  - poultry-keeping machinery, bee-keeping machinery, equipment for preparing fodder etc.
  - machines for cleaning, sorting or grading eggs, fruit etc.
- manufacture of machinery for vertical farming

**Includes also:**

**Excludes:** This class excludes:

- manufacture of non-power-driven hand tools of a kind used in agriculture, horticulture or forestry, see 25.63
- manufacture of conveyors for farm use, see 28.22
- manufacture of power-driven hand tools, see 28.24
- manufacture of earth-moving machinery, see 28.92
- manufacture of cream separators, see 28.93
- manufacture of machinery to clean, sort or grade seed, grain or dried leguminous vegetables, see 28.93
- manufacture of road tractors for semi-trailers, see 29.10
- manufacture of trailers or semi-trailers for other than agricultural purposes, see 29.20

## NACE Rev. 2.1 Code: 28.4

**Heading:** Manufacture of metal forming machinery and machine tools

**Includes:** This group includes the manufacture of metal forming machinery and machine tools, e.g. manufacture of machine tools for working metals and other materials (wood, bone, stone, hard rubber, hard plastics, cold glass etc.), including those using a laser beam, ultrasonic waves, plasma arc, magnetic pulse.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 28.41

**Heading:** Manufacture of metal forming machinery and machine tools for metal work

**Includes:** This class includes:

- manufacture of machine tools for working metals, including those using a laser beam, ultrasonic waves, plasma arc, magnetic pulse etc.
- manufacture of machine tools for turning, drilling, boring, threading or tapping for working metal
- manufacture of machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermet by means of grinding stones, abrasives or polishing products
- manufacture of machining centres and multi-station machines for working metal
- manufacture of machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and of other machine tools working by removing metal or cements
- manufacture of metal stamping or pressing machine tools
- manufacture of punch presses, hydraulic presses, hydraulic brakes, drop hammers, forging machines etc.
- manufacture of draw-benches, thread rolling machines for working wires

**Includes also:**

**Excludes:** This class excludes:

- manufacture of interchangeable tools, see 25.63
- manufacture of electrical welding and soldering machinery and apparatus, see 27.90
- manufacture of machines for additive manufacturing, see 28.97

## NACE Rev. 2.1 Code: 28.42

**Heading:** Manufacture of other machine tools

**Includes:** This class includes:

- manufacture of machine tools for working wood, cork, bone, stone, hard rubber, hard plastics, ceramics, concrete, cold glass or similar hard materials, etc., including those using a laser beam, ultrasonic waves, plasma arc, magnetic pulse etc.
- manufacture of work holders for machine tools
- manufacture of dividing heads and other special attachments for machine tools
- manufacture of stationary machines for nailing, stapling, glueing or otherwise assembling wood, cork, bone, hard rubber or plastics etc.
- manufacture of stationary rotary or rotary percussion drills etc.
- manufacture of presses for the manufacture of particle board, etc.

**Includes also:** This class also includes:

- manufacture of parts and accessories for the machine tools listed

**Excludes:** This class excludes:

- manufacture of interchangeable tools for machine tools, e.g. drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives, see 25.63
- manufacture of electric hand held soldering irons and soldering guns, see 27.90
- manufacture of power-driven hand tools, see 28.24
- manufacture of filing machines, riveters, sheet metal cutters, see 28.41
- manufacture of machinery used in metal mills or foundries, see 28.91
- manufacture of machinery for mining and quarrying, see 28.92
- manufacture of machines for additive manufacturing, see 28.97

## NACE Rev. 2.1 Code: 28.9

**Heading:** Manufacture of other special-purpose machinery

**Includes:** This group includes the manufacture of special-purpose machinery, i.e. machinery for exclusive use in a NACE industry or a small cluster of NACE industries.

**Includes also:** While most of these special-purpose machineries are used in other manufacturing processes, e.g. food manufacturing or textile manufacturing, this group also includes the manufacture of machinery specific for other (non-manufacturing industries), e.g. aircraft launching gear or amusement park equipment.

**Excludes:**

## NACE Rev. 2.1 Code: 28.91

**Heading:** Manufacture of machinery for metallurgy

**Includes:** This class includes:

- manufacture of machines and equipment for handling hot metals, e.g. converters, ingot moulds, ladles and casting machines of a kind used in metallurgy or in metal foundries
- manufacture of metal-rolling mills and rolls for such mills

**Includes also:**

**Excludes:** This class excludes:

- manufacture of moulding boxes and moulds (except ingot moulds), see 25.63
- manufacture of draw-benches, see 28.41
- manufacture of machines for forming foundry moulds, see 28.99

## NACE Rev. 2.1 Code: 28.92

**Heading:** Manufacture of machinery for mining, quarrying and construction

**Includes:** This class includes:

- manufacture of continuous-action elevators and conveyors for goods and materials, for underground use
- manufacture of boring, cutting or sinking machinery for boring earth or extracting minerals or ores or of coal or rock cutters and tunnelling machinery
- manufacture of machinery for treating minerals by screening, sorting, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form
- manufacture of concrete and mortar mixers
- manufacture of earth-moving machinery:
  - bulldozers, angle-dozer, graders, scrapers, levellers, mechanical shovels, shovel loaders etc.
- manufacture of pile drivers and pile extractors, mortar spreaders, bitumen spreaders, concrete surfacing machinery etc.
- manufacture of machines for mixing mineral substances with bitumen
- manufacture of track laying excavators
- manufacture of bulldozer and angle-dozer blades
- manufacture of off-road dumping trucks
- manufacture of snow-ploughs and snow-blowers

**Includes also:**

**Excludes:** This class excludes:

- manufacture of lifting and handling equipment, see 28.22
- manufacture of tractors, see 28.30, 29.10
- manufacture of machine tools for working stone, including machines for splitting or clearing stone, see 28.42
- manufacture of concrete-mixer lorries, see 29.20

## NACE Rev. 2.1 Code: 28.93

**Heading:** Manufacture of machinery for food, beverage and tobacco processing

**Includes:** This class includes:

- manufacture of dryers for agricultural products
- manufacture of machinery for the dairy industry, e.g.:
  - cream separators
  - milk processing machinery, e.g. homogenisers
  - milk converting machinery, e.g. butter chums, butter workers and moulding machines
  - cheese-making machines, e.g. homogenisers, moulders, presse
- manufacture of machinery for the grain milling industry, e.g.:
  - machinery to clean, sort or grade seeds, grain or dried leguminous vegetables, e.g. winnowers, sieving belts, separators, grain brushing machines
  - machinery to produce flour and meal etc., e.g. grinding mills, feeders, sifters, bran cleaners, blenders, rice hullers, pea splitters
- manufacture of presses, crushers etc., e.g. to make wine, cider, fruit juices
- manufacture of machinery for the bakery industry or for making macaroni, spaghetti or similar products, e.g.:
  - bakery ovens, dough mixers, dough-dividers, moulders, slicers, cake depositing machines
- manufacture of machines and equipment to process diverse foods, e.g.:
  - machinery to make confectionery, cocoa or chocolate; to manufacture sugar; for breweries; to process meat or poultry, to prepare fruit, nuts or vegetables; to prepare fish, shellfish or other seafood
  - other machinery for the industrial preparation or manufacture of food or drink
- manufacture of machinery for the extraction or preparation of animal or vegetable fats or oils
- manufacture of machinery for the preparation of tobacco and for the making of cigarettes or cigars, or for pipe or chewing tobacco or snuff
- manufacture of machinery, plant and equipment for cooking or heating food in hotels and restaurants

**Includes also:**

**Excludes:** This class excludes:

- manufacture of food and milk irradiation equipment, see 26.60
- manufacture of packing, wrapping and weighing machinery, see 28.29
- manufacture of cleaning, sorting or grading machinery for eggs, fruit or other crops (except seeds, grains and dried leguminous vegetables), see 28.30

## NACE Rev. 2.1 Code: 28.94

**Heading:** Manufacture of machinery for textile, apparel and leather production

**Includes:** This class includes:

- manufacture of textile machinery, e.g.:
  - machines for preparing, producing, extruding, drawing, texturing or cutting man-made textile fibres, materials or yarns
  - machines for preparing textile fibres, e.g.: cotton gins, bale breakers, garnetters, cotton spreaders, wool scourers, wool carbonisers, combs, carders, roving frames
  - spinning machines
  - machines for preparing textile yarns, e.g.: reelers, warpers and related machines
  - weaving machines (looms), including hand looms
  - knitting machines
  - machines for making knotted net, tulle, lace, braid etc.
- manufacture of auxiliary machines or equipment for textile machinery:
  - dobbies, jacquards, automatic stop motions, shuttle changing mechanisms, spindles and spindle flyers etc.
- manufacture of textile printing machinery
- manufacture of machinery for fabric processing:
  - machinery for washing, bleaching, dyeing, dressing, finishing, coating or impregnating textile fabrics
  - manufacture of machines for reeling, unreeling, folding, cutting or pinking textile fabrics
- manufacture of laundry machinery:
  - ironing machines, including fusing presses
  - commercial washing and drying machines
  - dry-cleaning machines
- manufacture of sewing machines, sewing machine heads and sewing machine needles (whether or not for household use)
- manufacture of machines for producing or finishing felt or non-wovens
- manufacture of leather machines:
  - 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

**Includes also:**

**Excludes:** This class excludes:

- manufacture of paper or paperboard cards for use on jacquard machines, see 17.25
- manufacture of domestic washing and drying machines, see 27.51
- manufacture of calendaring machines, see 28.29
- manufacture of machines used in bookbinding, see 28.99

## NACE Rev. 2.1 Code: 28.95

**Heading:** Manufacture of machinery for paper and paperboard production

**Includes:** This class includes:

- manufacture of machinery for making paper pulp
- manufacture of paper and paperboard making or finishing machinery
- manufacture of machinery for making up paper pulp, paper or paperboard articles, including cutting machines for paper of all kinds

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 28.96**

**Heading:** Manufacture of plastics and rubber machinery

**Includes:** This class includes:  
- manufacture of machinery for working soft rubber or plastics or for the manufacture of products of these materials:  
• extruders, moulders, pneumatic tyre making or retreading machines and other machines for making a specific rubber or plastic product

**Includes also:**

**Excludes:** This class excludes  
- manufacture of machines for additive manufacturing, see 28.97

## **NACE Rev. 2.1 Code: 28.97**

**Heading:** Manufacture of additive manufacturing machinery

**Includes:** This class includes:  
- manufacture of machines for additive manufacturing by metal, plastics, rubber, plaster, cement, ceramic deposit, etc.

**Includes also:**

**Excludes:**



## NACE Rev. 2.1 Code: 28.99

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

**Includes:** This class includes:

- manufacture of dryers for wood, paper pulp, paper or paperboard and other materials (except for agricultural products and textiles)
- manufacture of printing and bookbinding machines and machines for activities supporting printing on a variety of materials
- manufacture of machinery for producing tiles, bricks, shaped ceramic pastes, pipes, graphite electrodes, blackboard chalk etc.
- manufacture of semi-conductor manufacturing machinery
- manufacture of machines for forming foundry moulds
- manufacture of industrial robots performing multiple tasks for special purposes
- manufacture of diverse special-purpose machinery and equipment, e.g.:
  - machines to assemble electric or electronic lamps, tubes (valves) or bulbs
  - machines for production or hot-working of glass or glassware, glass fibre or yarn
  - machinery or apparatus for isotopic separation
- manufacture of tyre alignment and balancing equipment; balancing equipment (except wheel balancing)
- manufacture of central greasing systems
- manufacture of aircraft launching gear, aircraft carrier catapults and related equipment
- manufacture of automatic bowling alley equipment, e.g. pin-setter
- manufacture of roundabouts, swings, shooting galleries and other fairground amusements
- manufacture of waste compressing machines
- manufacture of plastering machines
- manufacture of turnstiles
- manufacture of furling systems, used for winding or releasing the running rigging

**Includes also:**

**Excludes:** This class excludes:

- manufacture of household appliances, see 27.5
- manufacture of photocopy machines etc., see 28.23
- manufacture of machinery or equipment to work hard rubber, hard plastics or cold glass, see 28.42
- manufacture of ingot moulds, see 28.91
- manufacture of machines for additive manufacturing, see 28.97

## NACE Rev. 2.1 Code: 29

**Heading:** Manufacture of motor vehicles, trailers and semi-trailers

**Includes:** 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 repair and maintenance of motor vehicles produced in this division are classified in 95.31.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 29.1

**Heading:** Manufacture of motor vehicles

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 29.10

**Heading:** Manufacture of motor vehicles

**Includes:** This class includes the manufacture of electric, combustion and hybrid engine vehicles and of autonomous vehicles.

It includes:

- manufacture of passenger cars
- manufacture of commercial vehicles:
  - vans, lorries, road tractors for semi-trailers etc.
- manufacture of buses, trolleybuses and coaches
- manufacture of motor vehicle engines, including electric motors
- manufacture of other motor vehicles, e.g.:
  - snowmobiles, golf cars, amphibious motor vehicles
  - road sweeper trollies
- all-terrain vehicles (ATV), go-carts and similar, including racing cars

**Includes also:** This class also includes:

- factory rebuilding of motor vehicle engines
- manufacture of chassis fitted with engines

**Excludes:** This class excludes:

- manufacture of lamps for motor vehicles, see 27.40
- manufacture of pistons, piston rings and carburettors not for motor vehicles engines, see 28.11
- manufacture of works trucks fitted with a crane, see 28.22
- manufacture of agricultural and forestry tractors, see 28.30
- manufacture of track laying excavators, see 28.92
- manufacture of off-road dumping trucks, see 28.92
- manufacture of bodies for motor vehicles, e.g. fire engines, travelling libraries, concrete-mixer lorries, see 29.20
- manufacture of armoured vehicles, see 29.20
- manufacture of electrical parts for motor vehicles, see 29.31
- manufacture of parts and accessories for motor vehicles, see 29.32
- manufacture of tanks and other military fighting vehicles, see 30.40
- repair and maintenance of motor vehicles, see 95.31

## NACE Rev. 2.1 Code: 29.2

**Heading:** Manufacture of bodies and coachwork for motor vehicles; manufacture of trailers and semi-trailers

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 29.20

**Heading:** Manufacture of bodies and coachwork for motor vehicles; manufacture of trailers and semi-trailers

**Includes:** This class includes:

- manufacture of bodies, including cabs for motor vehicles, e.g.:
  - fire engines, travelling libraries, armoured cars
  - concrete-mixer lorries
- outfitting of all types of motor vehicles, trailers and semi-trailers
- manufacture of trailers and semi-trailers, e.g.:
  - tankers, trailers with closed and open bodies
  - caravans
- reconditioning and customising of motor vehicles
- manufacture of containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport
- manufacture of chassis for trailers

**Includes also:**

**Excludes:** This class excludes:

- manufacture of trailers and semi-trailers specially designed for use in agriculture, see 28.30
- manufacture of parts and accessories of bodies for motor vehicles, see 29.32
- manufacture of vehicles drawn by animals, see 30.99

## NACE Rev. 2.1 Code: 29.3

**Heading:** Manufacture of motor vehicle parts and accessories

**Includes:** This group includes the manufacture of motor vehicle parts and accessories of all materials.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 29.31

**Heading:** Manufacture of electrical and electronic equipment for motor vehicles

**Includes:** This class includes:

- manufacture of motor vehicle electrical equipment, e.g. starter motors, generators, alternators, sparking plugs, insulated ignition wiring sets, power window and door systems, assembly of purchased gauges into instrument panels, voltage regulators
- manufacture of (electromagnetic) clutches for motor vehicles

**Includes also:** This class also includes:

- manufacture of inverter modules and fuel cells for cars
- manufacture of cable sets, insulated wiring sets and similar cable sets or assemblies for automotive applications

**Excludes:** This class excludes:

- manufacture of batteries for vehicles, see 27.20
- manufacture of lighting equipment for motor vehicles, see 27.40
- manufacture of pumps for motor vehicles and engines, see 28.13

## NACE Rev. 2.1 Code: 29.32

**Heading:** Manufacture of other parts and accessories for motor vehicles

**Includes:** This class includes:

- manufacture of diverse parts and accessories for motor vehicles, e.g.:
  - gear boxes, clutches, brakes, axles, road wheels, shock absorbers
- manufacture of parts and accessories of bodies for motor vehicles, e.g.:
  - bumpers, safety seat belts, safety airbags, rear-view mirrors
- manufacture of car seats, including seats for babies and children
- manufacture of air-conditioning machines for motor vehicles

**Includes also:**

**Excludes:** This class excludes:

- manufacture of tyres, see 22.11
- manufacture of rubber hoses and belts and other rubber products, see 22.12
- manufacture of pistons, piston rings and carburettors not for motor vehicles, see 28.11
- manufacture of pumps for motor vehicles and engines, see 28.13
- repair and maintenance and alteration of motor vehicles, see 95.31

## NACE Rev. 2.1 Code: 30

**Heading:** Manufacture of other transport equipment

**Includes:** This division includes the manufacture of transportation equipment, e.g. ship building and boat manufacturing, the manufacture of railroad rolling stock and locomotives, air and spacecraft, motorcycles and bicycles and the manufacture of parts thereof, whose manufacture is not elsewhere classified.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 30.1

**Heading:** Building of ships and boats

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

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 30.11

**Heading:** Building of civilian ships and floating structures

**Includes:** This class includes the building of civilian ships except vessels for sports or recreation, and the construction of floating structures.

This class includes:

- building of commercial vessels:
  - passenger vessels, ferry boats, cargo ships, tankers, tugs
- building of fishing vessels, factory ships and other vessels for processing or preserving fishery products

**Includes also:** This class also includes:

- building of hovercraft (except recreation-type hovercraft)
- construction of drilling platforms, floating or submersible
- construction of floating structures, e.g.:
  - floating docks, pontoons, coffer-dams, floating landing stages, buoys, floating tanks, barges, lighters, floating cranes, non-recreational inflatable rafts etc.
- manufacture of sections for ships and floating structures
- manufacture of submersible drones
- factory conversion of ships
- installation of technical interior of boats

**Excludes:** This class excludes:

- manufacture of parts of vessels, other than major hull assemblies:
  - manufacture of sails, see 13.96
  - manufacture of ships' propellers, see 25.99
  - manufacture of iron or steel anchors, see 25.99
  - manufacture of marine engines, see 28.11
- manufacture of navigational instruments, see 26.51
- manufacture of lighting equipment for ships, see 27.40
- factory overhaul of civilian ship and boat engines, see 28.11
- manufacture of amphibious motor vehicles, see 29.10, 30.40
- manufacture of inflatable boats or rafts for pleasure and sport, see 30.12
- building of yachts, see 30.12
- building of military ships and vessels, see 30.13
- specialised repair and maintenance of civilian ships and floating structures, see 33.15
- ship-breaking, see 38.21
- interior non-technical installation and finishing of boats, see 43.3

## NACE Rev. 2.1 Code: 30.12

**Heading:** Building of pleasure and sporting boats

**Includes:** This class includes:

- manufacture of inflatable boats and rafts for sport and recreation
- building of sailboats with or without auxiliary motor
- building of motor boats
- building of recreation-type hovercraft
- building of yachts
- manufacture of personal watercraft
- manufacture of other pleasure and sporting boats, e.g.:
  - canoes, kayaks, rowing boats, skiffs

**Includes also:** This class also includes:

- factory conversion of pleasure and sporting boats

**Excludes:** This class excludes:

- manufacture of parts of pleasure and sporting boats:
  - manufacture of sails, see 13.96
  - manufacture of iron or steel anchors, see 25.99
  - manufacture of marine engines, see 28.11
- factory overhaul sport and recreation ship and boat engines, see 28.11
- manufacture of sailboards and surfboards, see 32.30
- repair of pleasure boats, see 33.15
- rental of pleasure boats and sailing boats with crew, see 50.10, 50.30
- rental of pleasure boats and yachts without crew, see 77.21

## NACE Rev. 2.1 Code: 30.13

**Heading:** Building of military ships and vessels

**Includes:** This class includes the building of military ships and vessels, e.g. combat ships equipped with various offensive and defensive weapons and with protective devices against shelling, and the building of military floating structures, e.g.:

- aircraft carriers
- amphibious warfare and assault ships
- cruisers
- destroyers
- submarines
- landing crafts
- tugs for transporting ammunition or mines

**Includes also:** This class also includes:

- factory conversion of military ships, vessels and floating structures

**Excludes:** This class excludes:

- manufacture of weapons and ammunition, e.g. torpedo tubes, torpedoes, see 25.30
- factory overhaul of military ship and vessel engines, see 28.11
- building of civilian ships and floating structures, see 30.11
- manufacture of inflatable boats or rafts for pleasure and sport, see 30.12

## NACE Rev. 2.1 Code: 30.2

**Heading:** Manufacture of railway locomotives and rolling stock

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 30.20

**Heading:** Manufacture of railway locomotives and rolling stock

**Includes:** This class includes:

- manufacture of electric, diesel, steam and other rail locomotives
- manufacture of self-propelled railway or tramway coaches, vans and trucks
- manufacture of railway or tramway maintenance or service vehicles
- manufacture of railway or tramway rolling stock, not self-propelled, e.g.:
  - passenger coaches, goods vans, tank wagons, self-discharging vans and wagons, workshop vans, crane vans, tenders
- manufacture of specialised parts of railway or tramway locomotives or of rolling stock, e.g.:
  - 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

**Includes also:** This class also includes:

- manufacture of mining locomotives and mining rail cars
- manufacture of mechanical and electromechanical signalling, safety and traffic control equipment, e.g. for railways, tramways, inland waterways, roads, parking facilities, airfields
- manufacture of railway car seats

**Excludes:** This class excludes:

- manufacture of unassembled rails, see 24.10
- manufacture of assembled railway or tramway track fixtures and fittings, see 25.99
- manufacture of electric motors not for motor vehicles, see 27.11
- manufacture of electrical signalling, safety or traffic-control equipment for railways or tramways, see 27.90
- manufacture of engines and turbines, except motor vehicle, aircraft and cycle engines, see 28.11
- manufacture of marine engines, see 28.11

## NACE Rev. 2.1 Code: 30.3

**Heading:** Manufacture of air and spacecraft and related machinery

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 30.31

**Heading:** Manufacture of civilian air and spacecraft and related machinery

**Includes:** This class includes:

- manufacture of airplanes for the transport of goods or passengers, for sport or other purposes
- manufacture of helicopters
- manufacture of gliders and hang-gliders
- manufacture of dirigibles and hot air balloons
- manufacture of parts and accessories of the aircraft of this class:
  - major assemblies, e.g. fuselages, wings, doors, control surfaces, landing gear, fuel tanks, nacelles
  - airscrews, helicopter rotors and propelled rotor blades
  - civilian aircraft engines
  - turbojets and turboprops of a kind typically found on civilian aircraft
  - parts suitable for use solely or principally with internal combustion piston engine for civilian aircraft
- manufacture of ground flying trainers
- manufacture of missiles for space and civilian purposes
- manufacture of spacecraft and launch vehicles, satellites, planetary probes, orbital stations, shuttles
- manufacture of civilian unmanned aircraft (drones)

**Includes also:** This class also includes:

- overhaul and conversion of civilian aircraft or aircraft engines
- manufacture of civilian aircraft seats

**Excludes:** This class excludes:

- manufacture of parachutes, see 13.96
- manufacture of missiles for military purposes, see 25.30
- manufacture of telecommunication equipment for satellites, see 26.30
- manufacture of aircraft instrumentation and aeronautical instruments, see 26.51
- manufacture of air navigation systems, see 26.51
- manufacture of lighting equipment for aircraft, see 27.40
- manufacture of ignition parts and other electrical parts for internal combustion engines, see 27.90
- manufacture of pistons, piston rings and carburettors, except for motor vehicle, aircraft and cycle engines, see 28.11
- manufacture of aircraft launching gear, aircraft carrier catapults and related equipment, see 28.99
- manufacture of military air and spacecraft, see 30.32
- manufacture of drones for military purposes, see 30.32
- manufacture of drones for recreational purposes, see 32.40
- repair and maintenance of civilian air and spacecraft, see 33.16



## NACE Rev. 2.1 Code: 30.32

**Heading:** Manufacture of military air and spacecraft and related machinery

**Includes:** This class includes manufacture of military aircraft and spacecraft and related machinery.

The class includes the manufacture of:

- fixed wing aircraft
- tiltrotor aircraft
- rotary-wing aircraft
- drones for military purposes (Unmanned Aerial Vehicles (UAVs))

**Includes also:** This class also includes:

- factory overhaul and rebuilding military air and spacecraft
- manufacture of military aircraft seats

**Excludes:** This class excludes:

- manufacture of weapons and ammunition, see 25.30
- manufacture of missiles for military purposes, see 25.30
- manufacture of civilian air and spacecraft and related machinery, see 30.31
- repair and maintenance of military air and spacecraft machinery, see 33.18

## NACE Rev. 2.1 Code: 30.4

**Heading:** Manufacture of military fighting vehicles

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 30.40

**Heading:** Manufacture of military fighting vehicles

**Includes:** This class includes the manufacture of military fighting vehicles, whether or not fitted with weapons, and of parts of such vehicles, e.g.:

- manufacture of tanks
- manufacture of armoured combat vehicles for transporting persons
- manufacture of armoured supply vehicles or armoured recovery vehicles with cranes
- manufacture of armoured amphibious military vehicles
- manufacture of remotely operated tanks
- manufacture of armoured fighting vehicle bodies and parts thereof, e.g. armoured turrets, armoured doors and covers
- manufacture of armoured plates that are identifiable as parts of military fighting vehicles
- manufacture of special tracks and special wheels and drive wheels for armoured fighting vehicles

**Includes also:** This class also includes:

- factory overhaul and rebuilding of military fighting vehicles

**Excludes:** This class excludes:

- manufacture of weapons and ammunition, see 25.30
- manufacture of passenger cars and trucks with light armour or with removable armour, see 29.10
- manufacture of military ships, see 30.13
- manufacture of drones for military purposes, see 30.32
- repair and maintenance of military fighting vehicles, see 33.18

## NACE Rev. 2.1 Code: 30.9

**Heading:** Manufacture of transport equipment n.e.c.

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

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 30.91

**Heading:** Manufacture of motorcycles

**Includes:** This class includes:

- manufacture of motorcycles and mopeds
- manufacture of engines for motorcycles
- manufacture of sidecars for motorcycles
- manufacture of parts and accessories for motorcycles, e.g. brakes, gear boxes, clutches, road wheels, silencers and exhaust pipes, and parts thereof
- manufacture of pistons, piston rings and carburettors for motorcycles

**Includes also:**

**Excludes:** This class excludes:

- manufacture of pneumatic tyres of rubber, of a kind used for motorcycles, see 22.11
- manufacture of bicycles, see 30.92
- manufacture of bicycles with an auxiliary electric motor, see 30.92
- manufacture of carriages for disabled persons, see 30.92
- manufacture of personal transporters, e.g. electric skateboard and kick scooters, see 30.92

## NACE Rev. 2.1 Code: 30.92

**Heading:** Manufacture of bicycles and invalid carriages

**Includes:** This class includes:

- manufacture of non-motorised bicycles and other cycles, including (delivery) tricycles, tandems, children's bicycles and tricycles
- manufacture of parts and accessories of bicycles, e.g. frames, forks, wheel rims and spokes, hubs, brakes, saddles, pedals, crank-gear and derailleur gears
- manufacture of bicycles with an auxiliary electric motor
- manufacture of carriages for disabled persons with or without motor
- manufacture of parts and accessories of carriages for disabled persons
- manufacture of personal transporters, e.g. electric skateboard and kick scooters
- manufacture of baby carriages and parts thereof

**Includes also:**

**Excludes:** This class excludes:

- manufacture of pneumatic tyres and inner tubes of rubber, of a kind used for bicycles, see 22.11
- manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles, see 32.40

## NACE Rev. 2.1 Code: 30.99

**Heading:** Manufacture of other transport equipment n.e.c.

**Includes:** This class includes:  
- manufacture of hand-propelled vehicles, e.g.: luggage trucks, handcarts, sledges, shopping carts  
- manufacture of vehicles drawn by animals, e.g.: sulkies, donkey-carts, hearses

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of 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 28.22  
- manufacture of decorative restaurant carts, e.g. a desert cart, food wagons, see 31.00

## NACE Rev. 2.1 Code: 31

**Heading:** Manufacture of furniture

**Includes:** This division includes the manufacture of furniture and parts thereof, except of sheets and slabs of glass, stone, concrete or similar material as parts of furniture. 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. However, the multiple processes distinguish wood furniture manufacturing from wood product manufacturing. Similarly, metal furniture manufacturing uses techniques that are also employed in the manufacture of roll-formed products classified in division 25. The moulding process for plastics furniture is similar to the moulding of other plastics products. However, the manufacture of plastics furniture tends to be a specialised activity.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 31.0

**Heading:** Manufacture of furniture

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 31.00

**Heading:** Manufacture of furniture

**Includes:** This class includes the manufacture of furniture of any kind, any for any place and various purposes. . It also includes manufacture of parts of furniture, except of sheets and slabs (whether or not cut to shape) of glass (including mirrors), marble or other stone, concrete or similar material.

This class includes:

- manufacture of chairs and seats for offices, workrooms, hotels, restaurants and public premises
- manufacture of chairs and seats for theatres, cinemas, etc.
- manufacture of special furniture for shops: counters, display cases, shelves etc.
- manufacture of office furniture
- manufacture of laboratory benches, stools, and other laboratory seating, laboratory furniture (e.g. cabinets and tables)
- manufacture of furniture for churches, schools, restaurants
- manufacture of kitchen furniture
- manufacture of sofas, sofa beds and sofa sets
- manufacture of garden chairs and seats
- manufacture of furniture for bedrooms, living rooms, gardens etc.
- manufacture of cabinets for sewing machines, televisions etc.
- manufacture of mattresses and of mattress supports

**Includes also:** This class also includes:

- manufacture of catering carts
- manufacture of built-in components for shop furniture
- finishing of furniture, e.g. spraying, painting, polishing, upholstering
- manufacture of walk-in wardrobes

**Excludes:** This class excludes:

- manufacture of pillows, pouffes, cushions, quilts and eiderdowns, see 13.92
- manufacture of wooden mouldings, which are not recognisable as integral parts of furniture, see 16.1
- manufacture of builders' carpentry and joinery, see 16.23
- manufacture of inflatable rubber mattresses, see 22.12
- manufacture of rubber waterbed mattresses, see 22.12
- manufacture of sheets and slabs (whether or not cut to shape) of ceramics, concrete and stone, see 23.42, 23.66, 23.70
- manufacture of lighting fittings or lamps, see 27.40
- manufacture of blackboards, see 28.23
- manufacture of car seats, see 29.32
- manufacture of baby seat for cars, see 29.32
- manufacture of railway car seats, see 30.20
- manufacture of aircraft seats, see 30.31, 30.32
- manufacture of medical, surgical, dental or veterinary furniture, see 32.50
- installation of modular furniture attachment, partition installation, laboratory equipment furniture installation at construction site, see 43.32
- installation of built-in components for shop furniture, see 43.32
- reupholstering, refinishing and repairing of furniture, see 95.24

## **NACE Rev. 2.1 Code: 32**

**Heading:** Other manufacturing

**Includes:** 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.

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 32.1**

**Heading:** Manufacture of jewellery, bijouterie and related articles

**Includes:** This group includes the manufacture of jewellery and imitation jewellery articles.

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 32.11**

**Heading:** Striking of coins

**Includes:** This class includes:  
- manufacture of coins, including coins for use as legal tender, whether or not of precious metal

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 32.12

- Heading:** Manufacture of jewellery and related articles
- Includes:** This class includes:
- production of worked pearls
  - production of precious and semi-precious stones in the worked state, including the working of industrial quality stones and synthetic or reconstructed precious or semi-precious stones
  - working of diamonds
  - manufacture of jewellery of precious metal or of base metals clad with precious metals, or precious or semi-precious stones, or of combinations of precious metal and precious or semi-precious stones
  - manufacture of goldsmiths' articles of precious metals or of base metals clad with precious metals, e.g.:
    - dinnerware, flatware, hollowware, toilet articles, office or desk articles, articles for religious use
  - manufacture of technical or laboratory articles of precious metal (except instruments and parts thereof), e.g.: crucibles, spatulas, electroplating anodes
  - manufacture of precious metal watch bands, wristbands, watch straps and cigarette cases
- Includes also:** This class also includes:
- engraving of personal precious and non-precious metal products
- Excludes:** This class excludes:
- manufacture of non-metal watch bands (fabric, leather, plastic etc.), see 15.12
  - manufacture of base metals clad with silver, gold or platinum, not further worked, see 24.41
  - manufacture of statuettes and other ornaments of base metal plated with precious metal, see 25.99
  - manufacture of watchcases, whether or not of precious metal, see 26.52
  - manufacture of (non-precious) metal watch bands, see 32.13
  - manufacture of imitation jewellery, whether or not plated with precious metal, see 32.13
  - repair of jewellery, see 95.25

## NACE Rev. 2.1 Code: 32.13

- Heading:** Manufacture of imitation jewellery and related articles
- Includes:** This class includes:
- manufacture of costume or imitation jewellery, not incorporating natural or cultured pearls, precious or semi-precious stones or (except as plating or as minor constituents) precious metal or metal clad with precious metal, e.g.:
    - rings, bracelets, necklaces, brooches, earrings and similar small objects articles of personal adornment made from base metals plated with precious metals
    - imitation jewellery containing imitation stones, e.g. imitation gems stones, imitation diamonds, and similar
  - manufacture of metal watch bands (except precious metal)
- Includes also:**
- Excludes:** This class excludes:
- manufacture of jewellery made from precious metals or clad with precious metals, see 32.12
  - manufacture of jewellery containing genuine gem stones, see 32.12
  - manufacture of precious metal watch bands, see 32.12

## NACE Rev. 2.1 Code: 32.2

- Heading:** Manufacture of musical instruments
- Includes:**
- Includes also:**
- Excludes:**

## NACE Rev. 2.1 Code: 32.20

**Heading:** Manufacture of musical instruments

**Includes:** This class includes:

- manufacture of string musical instruments
- manufacture of keyboard stringed instruments, including automatic pianos
- manufacture of keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds
- manufacture of accordions and similar instruments, including mouth organs
- manufacture of wind instruments
- manufacture of percussion musical instruments, e.g. drums, xylophones, cymbals, castanets, maracas
- manufacture of musical instruments that generate sound electronically, e.g. digital pianos, synthesisers
- manufacture of musical boxes, fairground organs, calliopes etc.
- manufacture of instrument parts and accessories, e.g.:
  - metronomes, tuning forks, pitch pipes, cards, discs and rolls for automatic mechanical instruments

**Includes also:** This class also includes:

- manufacture of whistles, call horns and other mouth-blown sound signalling instruments

**Excludes:** This class excludes:

- reproduction of pre-recorded sound and video tapes and discs, see 18.20
- manufacture of microphones, amplifiers, loudspeakers, headphones and similar components, see 26.40
- manufacture of record players, tape recorders, etc., see 26.40
- manufacture of toy musical instruments, see 32.40
- publishing of pre-recorded sound and video tapes and discs, see 59.20
- repair of musical instruments not considered cultural heritage and non-historical, see 95.29
- piano tuning, see 95.29

## NACE Rev. 2.1 Code: 32.3

**Heading:** Manufacture of sports goods

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 32.30

**Heading:** Manufacture of sports goods

**Includes:** This class includes the manufacture of sporting and athletic goods (except apparel and footwear).

This class includes:

- manufacture of articles and equipment for sports, outdoor and indoor games, of any material, e.g.:

- hard, soft and inflatable balls
- rackets, bats and clubs
- skis, bindings and poles
- ski-boots, snowboard boots and cross-country ski footwear
- sailboards and surfboards and water-skis
- requisites for sport fishing, including landing nets
- decoy 'birds' and similar requisites for hunting or shooting
- articles and equipment for mountain climbing
- gloves for use in sport, of leather or composition leather
- basins for swimming and padding pools
- ice skates, roller skates
- bows and crossbows
- gymnasium, fitness centre or athletic equipment

**Includes also:**

**Excludes:** This class excludes:

- manufacture of boat sails, see 13.96
- manufacture of sports apparel, see 14.29
- manufacture of saddlery and harness, see 15.12
- manufacture of whips and riding crops, see 15.12
- manufacture of sports footwear, see 15.20
- manufacture of rubber wet suits and diving suits, see 22.12
- manufacture of plastic headgear, see 22.26
- manufacture of sporting, hunting or target-shooting weapons and ammunition, see 25.30
- manufacture of metal weights as used for weightlifting, see 25.99
- manufacture of sports vehicles other than bobsleighs, toboggans, etc, see divisions 29, 30
- manufacture of boats for sports and recreation, see 30.12
- manufacture of billiard tables, see 32.40
- manufacture of ear and noise plugs (e.g. for swimming and noise protection), see 32.99
- manufacture of safety headgear, see 32.99
- repair of sporting goods, see 95.29

## NACE Rev. 2.1 Code: 32.4

**Heading:** Manufacture of games and toys

**Includes:**

**Includes also:**

**Excludes:**



## NACE Rev. 2.1 Code: 32.40

**Heading:** Manufacture of games and toys

**Includes:** This class includes the manufacture of dolls, toys and games (including electronic games), scale models and children's vehicles (except metal bicycles and tricycles).

This class includes:

- manufacture of dolls and doll garments, parts and accessories
- manufacture of action figures
- manufacture of toy animals
- manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles
- manufacture of toy musical instruments
- manufacture of playing cards
- manufacture of games and toys of paper or paperboard
- manufacture of board games and similar games
- manufacture of electronic board games
- manufacture of reduced-size (scale) models and similar recreational models, electrical trains, construction sets etc.
- manufacture of gaming and gambling machines
- manufacture of billiards and special tables for casino games etc.
- manufacture of articles for funfair, table or parlour games
- manufacture of puzzles and similar articles
- manufacture of drones for recreational purposes

**Includes also:** This class also includes:

- manufacture of fabric toys

**Excludes:** This class excludes:

- manufacture of video game consoles, see 26.40
- manufacture of drones for civilian purposes, see 30.31
- manufacture of bicycles, see 30.92
- manufacture of articles for jokes and novelties, see 32.99
- writing and publishing of software for video game consoles, see 58.21, 62.10

## NACE Rev. 2.1 Code: 32.5

**Heading:** Manufacture of medical and dental instruments and supplies

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 32.50

**Heading:** Manufacture of medical and dental instruments and supplies

**Includes:** This class includes the manufacture of laboratory apparatus, surgical and medical instruments, surgical appliances and supplies, dental equipment and supplies, orthodontic goods, dentures and orthodontic appliances. Included is the manufacture of medical, dental and similar furniture, where the additional specific functions determine the purpose of the product, e.g. dentist's chairs with built-in hydraulic functions.

This class includes:

- manufacture of surgical drapes and sterile yarns and tissue
- manufacture of dental fillings and cements (except denture adhesives), dental wax and other dental plaster preparations
- manufacture of bone reconstruction cements
- manufacture of dental laboratory furnaces
- manufacture of laboratory ultrasonic cleaning machinery
- manufacture of medical, surgical or laboratory sterilisers
- manufacture of laboratory type centrifuges
- manufacture of medical, surgical, dental or veterinary furniture, e.g.:
  - operating tables
  - examination tables
  - hospital beds with mechanical fittings
  - dentist chairs
- manufacture of articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences, e.g. plates, which remain permanently in the body, for example, to replace part or the whole of a bone
- manufacture of syringes, needles, catheters, cannulae, etc.
- manufacture of dental instruments and appliances
- manufacture of artificial teeth and dental fittings
- manufacture of orthopaedic and prosthetic devices
- manufacture of glass eyes
- manufacture of medical thermometers
- manufacture of ophthalmic goods, eyeglasses, sunglasses, lenses ground to prescription, contact lenses, safety goggles
- manufacture of measure orthopaedic footwear and special insoles for correcting orthopaedic conditions
- manufacture of individual protective masks, e.g. FFP2, FFP3, surgical masks

**Includes also:**

**Excludes:** This class excludes:

- manufacture of special series-produced shoes supporting the arch of the foot, see 15.20
- manufacture of denture fixative pastes and powders, see 20.42
- manufacture of wadding, gauze, bandages and similar articles, e.g. dressings, adhesive plasters, poultices, impregnated or coated with pharmaceutical substances, see 21.20
- manufacture of electromedical and electrotherapeutic apparatus, see 26.60
- manufacture of hearing aids, see 26.60
- manufacture of wheelchairs, see 30.92
- activities of opticians, see 47.74

## NACE Rev. 2.1 Code: 32.9

**Heading:** Manufacturing n.e.c.

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 32.91

**Heading:** Manufacture of brooms and brushes

**Includes:** This class includes:

- manufacture of brooms and brushes, e.g. toilet brushes, household brushes, paint brushes, fine brushes and technical and industrial brushes, including brushes constituting parts of machines, hand-operated mechanical floor sweepers, mops and feather dusters, paint brushes, paint pads and rollers, squeegees and other brushes, brooms, mops
- manufacture of shoe and clothes brushes

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 32.99

**Heading:** Other manufacturing n.e.c.

**Includes:** This class includes:

- manufacture of protective safety equipment, e.g.:
  - manufacture of linemen's safety belts and other belts for occupational use
  - manufacture of cork life preservers
  - manufacture of safety headgear and other personal safety equipment, e.g. protective face shields/visors, of plastics, e.g. athletic helmets)
  - manufacture of fire protective clothing
  - manufacture of metal safety headgear and other metal personal safety devices
  - manufacture of ear and noise plugs, e.g. for swimming and noise protection
  - manufacture of gas masks
  - manufacture of biohazard protective clothing and accessories
  - manufacture of bulletproof vests
  - manufacture of clean room suits and accessories
- manufacture of pens and pencils of all kinds whether or not mechanical
- manufacture of pencil leads
- manufacture of date, sealing or numbering stamps, hand-operated devices for printing, or embossing labels, hand printing sets, prepared typewriter ribbons and inked pads
- manufacture of globes
- manufacture of umbrellas, sun-umbrellas, walking sticks, seat-sticks
- manufacture of buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners
- manufacture of electronic cigarettes
- manufacture of cigarette lighters and other lighters
- manufacture of articles of personal use, e.g.: smoking pipes, scent sprays, vacuum flasks and other vacuum vessels for personal or household use, wigs, false beards, eyebrows
- manufacture of miscellaneous articles, e.g.: candles, tapers, etc.; artificial flowers, fruit and foliage; jokes and novelties; hand sieves and hand riddles; tailors' dummies; burial coffins
- manufacture of floral baskets, bouquets, wreaths and similar articles
- taxidermy activities
- manufacture of scale models designed for demonstrational purposes

**Includes also:**

**Excludes:** This class excludes:

- manufacture of lighter wicks, see 13.96
- manufacture of workwear, see 14.23
- manufacture of paper novelties, see 17.25
- manufacture of plastic headgear, see 22.26
- manufacture of individual protective masks, e.g. FFP2, FFP3, surgical masks, see 32.50

## NACE Rev. 2.1 Code: 33

**Heading:** Repair, maintenance and installation of machinery and equipment

**Includes:** This division includes the specialised 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 specialised 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.

The rebuilding or remanufacture of machinery and equipment is considered a manufacturing activity and included in other divisions of this section.

**Includes also:** Also included in this division is the specialised installation of machinery.

**Excludes:** This division excludes:

- cleaning of industrial machinery, see 81.22
- the installation of equipment that forms an integral part of buildings or similar structures, e.g. installation of electrical wiring, of escalators or of air-conditioning systems, is classified as construction
- repair and maintenance of computers and communication equipment, see 95.1
- repair and maintenance of household goods, see 95.2
- repair and maintenance of goods that are utilised 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 95.24
- repair and maintenance of motor vehicles and motorcycles, see 95.3

## NACE Rev. 2.1 Code: 33.1

**Heading:** Repair and maintenance of fabricated metal products, machinery and equipment

**Includes:** This group includes the specialised 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.

**Includes also:**

**Excludes:** This group excludes:

- rebuilding or remanufacture of machinery and equipment, see corresponding class in divisions 25-30
- cleaning of industrial machinery, see 81.22
- repair and maintenance of computers and communication equipment, see 95.1
- repair and maintenance of household goods, see 95.2

## NACE Rev. 2.1 Code: 33.11

**Heading:** Repair and maintenance of fabricated metal products

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

This class includes:

- repair of metal tanks, reservoirs and containers
- repair and maintenance for pipes and pipelines
- mobile welding repair
- repair of steel shipping drums
- repair and maintenance of steam or other vapour generators
- repair and maintenance of auxiliary plant for use with steam generators:
  - condensers, economisers, superheaters, steam collectors and accumulators
- repair and maintenance of nuclear reactors, except isotope separators
- repair and maintenance of parts for marine or power boilers
- plate work repair of central heating boilers and radiators
- repair and maintenance of fire arms and ordnance, including repair of sporting and recreational guns
- repair and maintenance of shopping carts

**Includes also:**

**Excludes:** This class excludes:

- sharpening of blades and saws, see 33.12
- repair of central heating systems etc., see 43.22
- repair of mechanical locking devices, safes etc., see 80.09

## NACE Rev. 2.1 Code: 33.12

**Heading:** Repair and maintenance of machinery

**Includes:** This class includes the repair and maintenance of industrial and commercial machinery and equipment, e.g. sharpening or installing machinery blades and saws; 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), including machinery and equipment of division 28.

This class includes:

- repair and maintenance of engines, except for motor vehicles, ships, boats and aircrafts
- repair and maintenance of railway engines
- repair and maintenance of pumps, compressors and related equipment
- repair and maintenance of fluid power machinery
- repair of valves
- repair of gearing and driving elements
- repair and maintenance of industrial process furnaces
- repair and maintenance of lifting and handling equipment
- repair and maintenance of industrial refrigeration equipment and air purifying equipment
- repair and maintenance of commercial-type general-purpose machinery
- repair of power-driven hand-tools
- repair and maintenance of metal cutting and metal forming machine tools and accessories
- repair and maintenance of other machine tools
- repair and maintenance of agricultural tractors
- repair and maintenance of agricultural machinery and forestry and logging machinery
- repair and maintenance of metallurgy machinery
- repair and maintenance of mining, construction, and oil and gas field machinery
- repair and maintenance of food, beverage, and tobacco processing machinery
- repair and maintenance of textile apparel, and leather production machinery
- repair and maintenance of papermaking machinery
- repair and maintenance of plastic and rubber machinery
- repair and maintenance of other special-purpose machinery of division 28
- repair and maintenance of weighing equipment
- repair and maintenance of vending machines
- repair and maintenance of cash registers
- repair and maintenance of photocopy machines
- repair of calculators, electronic or not
- repair of typewriters

**Includes also:**

**Excludes:** This class excludes:

- repair and maintenance of civilian ship and boat engines, see 33.15
- repair and maintenance of civilian aircraft engines, see 33.16
- repair and maintenance of engines for military fighting vehicles, ships, boats, air and spacecraft, see 33.18
- installation, repair and maintenance of furnaces and other heating equipment, see 43.22
- installation, repair and maintenance of elevators and escalators, see 43.24
- repair and maintenance of computers, see 95.10
- repair and maintenance of engines for motor vehicles, see 95.31

## NACE Rev. 2.1 Code: 33.13

**Heading:** Repair and maintenance of electronic and optical equipment

**Includes:** This class includes the repair and maintenance of goods produced in groups 26.5, 26.6 and 26.7, except those that are considered household goods.

This class includes:

- repair and maintenance of the measuring, testing, navigating and control equipment of group 26.5, e.g.:

- aircraft engine instruments
- automotive emissions testing equipment
- meteorological instruments
- physical, electrical and chemical properties testing and inspection equipment
- surveying instruments
- radiation detection and monitoring instruments

- repair and maintenance of irradiation, electromedical and electrotherapeutic equipment of class 26.60, e.g.:

- magnetic resonance imaging equipment
- medical ultrasound equipment
- pacemakers
- hearing aids
- electrocardiographs
- electromedical endoscopic equipment
- irradiation apparatus

- repair and maintenance of optical instruments and equipment of class 26.70, if the use is mainly commercial, e.g.:

- binoculars
- microscopes (except electron and proton microscopes)
- telescopes
- prisms and lenses (except ophthalmic)
- photographic equipment

**Includes also:**

**Excludes:** This class excludes:

- repair and maintenance of photocopy machines, see 33.12
- repair and maintenance of computers and peripheral equipment, see 95.10
- repair and maintenance of computer projectors, see 95.10
- repair and maintenance of communication equipment, see 95.10
- repair and maintenance of commercial TV and video cameras, see 95.10
- repair of television-broadcasting video cameras, see 95.21
- repair of watches and clocks, see 95.25

## **NACE Rev. 2.1 Code: 33.14**

**Heading:** Repair and maintenance of electrical equipment

**Includes:** This class includes the repair and maintenance of goods of division 27.

This class includes:

- repair and maintenance of power, distribution, and specialty transformers
- repair and maintenance of electric motors, generators, and motor generator sets
- repair and maintenance of switchgear and switchboard apparatus
- repair and maintenance of relays and industrial controls
- repair and maintenance of primary and storage batteries
- repair and maintenance of electric lighting equipment
- repair and maintenance of current-carrying wiring devices and non-current-carrying wiring devices for wiring electrical circuits

**Includes also:** This class also includes:

- repair and maintenance of charging stations for cars

**Excludes:** This class excludes:

- repair and maintenance of electric motors for boats, motor vehicles and motorcycles, see 33.15, 95.31 and 95.32
- repair and maintenance of computers and peripheral computer equipment, see 95.10
- repair and maintenance of telecommunication equipment, see 95.10
- repair and maintenance of consumer electronics, see 95.21
- repair and maintenance of domestic appliances, see 95.22
- repair of watches and clocks, see 95.25

## **NACE Rev. 2.1 Code: 33.15**

**Heading:** Repair and maintenance of civilian ships and boats

**Includes:** This class includes the repair and maintenance of civilian ships and boats.

This class includes:

- repair and routine maintenance of civilian ships
- repair and maintenance of pleasure boats
- repair and maintenance of civilian ship and boat engines, including electric outboard motors
- repair and maintenance of floating structures

**Includes also:**

**Excludes:** This class excludes:

- factory overhaul of civilian, sport and recreation ship and boat engines, see 28.11
- factory overhaul and rebuilding of civilian ships and boats, see 30.11
- factory overhaul and rebuilding of sport and recreation boats, see 30.12
- repair and maintenance of military ships and boats, see 33.18
- repair and maintenance of military ship and boat engines, see 33.18



## **NACE Rev. 2.1 Code: 33.16**

**Heading:** Repair and maintenance of civilian air and spacecraft

**Includes:** This class includes the repair and maintenance of civilian aircraft and spacecraft.

This class includes:

- repair and maintenance of civilian aircraft (except factory conversion, factory overhaul, factory rebuilding)
- repair and maintenance of civilian aircraft engines

**Includes also:**

**Excludes:** This class excludes:

- factory overhaul and rebuilding of civilian aircraft, see 30.31
- factory overhaul of civilian aircraft engines, see 30.31
- repair and maintenance of military fighting vehicles, aircraft and space craft, see 33.18

## **NACE Rev. 2.1 Code: 33.17**

**Heading:** Repair and maintenance of other civilian transport equipment

**Includes:** This class includes the repair and maintenance of other transport equipment of division 30.

This class includes:

- repair and maintenance of locomotives and railroad cars conversion
- repair of animal drawn buggies and wagons
- repair and maintenance of vehicles for the disabled
- repair of hand-propelled or animal-drawn vehicles

**Includes also:**

**Excludes:** This class excludes:

- factory overhaul and rebuilding of locomotives and railroad cars, see 30.20
- repair and maintenance of shopping carts, see 33.11
- repair and maintenance of railway engines, see 33.12
- repair and maintenance of military fighting vehicles, see 33.18
- repair of bicycles, see 95.29
- repair and maintenance of motorcycles, see 95.32

## NACE Rev. 2.1 Code: 33.18

**Heading:** Repair and maintenance of military fighting vehicles, ships, boats, air and spacecraft

**Includes:** This class includes the repair and maintenance of military fighting vehicles, ships, boats, air and spacecraft.

This class includes:

- repair and maintenance of military air and spacecraft
- repair and maintenance of military fighting vehicles
- repair and maintenance of military ships, boats and floating structure
- repair and maintenance of engines for military fighting vehicles, vessels, ships, boats, air and spacecraft

**Includes also:**

**Excludes:** This class excludes:

- factory overhaul of military ship and boat engines, see 28.11
- factory overhaul and rebuilding of military fighting vehicles, ships, boats, floating structure, air and spacecraft, see 30.13, 30.32, 30.40
- factory overhaul and conversion of military aircraft or aircraft engines, see 30.32
- maintenance and repair of civilian boats, ships, aircraft and spacecraft and other craft, see 33.15, 33.16

## NACE Rev. 2.1 Code: 33.19

**Heading:** Repair and maintenance of other equipment

**Includes:** This class includes the repair and maintenance of equipment not covered in other groups of this division.

This class includes:

- repair of fishing nets, including mending
- repair of ropes, riggings, canvas and tarpaulins
- repair of fertiliser and chemical storage bags
- repair or reconditioning of wooden pallets, shipping drums or barrels, and similar items
- repair of gaming and gambling machines
- repair of hospital beds

**Includes also:** - restoring of organs and other historic musical instruments

**Excludes:** This class excludes:

- repair of household and office type furniture, see 95.24
- repair of bicycles, see 95.29
- repair and alteration of clothing, see 95.29

## NACE Rev. 2.1 Code: 33.2

**Heading:** Installation of industrial machinery and equipment

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 33.20

**Heading:** Installation of industrial machinery and equipment

**Includes:** This class includes the specialised installation of machinery. However, the installation of equipment that forms an integral part of buildings or similar structures, e.g. installation of escalators, electrical wiring, burglar alarm systems or air-conditioning systems, is classified as construction.

This class includes:

- installation of industrial machinery in industrial plant
- installation and assembly of industrial process control equipment
- installation of other industrial equipment, e.g.:
  - communication equipment
  - mainframe and similar computers
  - irradiation and electromedical equipment etc.
- dismantling large-scale machinery and equipment
- activities of millwrights
- machine rigging
- installation of bowling alley equipment
- installation of warehouse machinery and equipment

**Includes also:** This class also includes:

- installation of large-scale shelving, warehouses (not as an integral part of building)
- installation of stand-alone charging stations

**Excludes:** This class excludes:

- installation of charging stations in wall-boxes, see section F
- construction of complete warehouses, see 41.00
- installation of elevators, escalators, automated doors, vacuum cleaning systems etc., see 43.24
- installation of doors, staircases, shop fittings, furniture etc., see 43.32
- erection of structural steel for warehouse storage shelves, see 43.42
- installation (setting-up) of personal computers, see 62.90

## NACE Rev. 2.1 Code: D

**Heading:** ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY

**Includes:** This section includes the generation, storage, control, distribution, trade and brokerage of electric power or of gaseous fuels for energy supply through a permanent network of lines, mains and pipes. Energy supply for industrial parks or residential buildings is included.

This section therefore includes the operation of electricity and gas utilities.

**Includes also:** The section also includes heating and cooling, e.g. steam and air conditioning supply, through a permanent network.

**Excludes:** This section excludes:

- extraction of crude natural gas, see 06.20
- water supply and sewerage treatment services, see divisions 36, 37
- transport of gas through pipelines, i.e. not through the distribution network, see 49.50

## NACE Rev. 2.1 Code: 35

**Heading:** Electricity, gas, steam and air conditioning supply

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 35.1**

**Heading:** Electric power generation, transmission and distribution

**Includes:** This group includes the generation of electric power, transmission from generating facilities to distribution centres and distribution to end users. Trade and storage of electric power are also included.

**Includes also:**

**Excludes:** This group excludes:

- separate production and distribution of steam and heat, see 35.3
- activities of electric power brokers or agents that arrange the sale of electricity via power distribution systems operated by others, see 35.4

## **NACE Rev. 2.1 Code: 35.11**

**Heading:** Production of electricity from non-renewable sources

**Includes:** This class includes:

- operation of generation facilities that produce electricity from non-renewable sources, e.g. natural gas, coal, and other fossil fuels, and from emission-free non-renewable sources, e.g. nuclear

**Includes also:**

**Excludes:** This class excludes:

- production of electricity from renewable sources, see 35.12
- production of electricity as part of a storage of electricity activities, see 35.16
- pre-treatment of waste for energy recovery, see 38.22

## **NACE Rev. 2.1 Code: 35.12**

**Heading:** Production of electricity from renewable sources

**Includes:** This class includes:

- operation of generation facilities that produce electricity from renewable sources, e.g. gaseous biofuels, hydropower, on-shore and off-shore wind, solar photovoltaic and thermal, geothermal and tide, wave and ocean energy

**Includes also:**

**Excludes:** This class excludes:

- production of electricity from non-renewable sources, see 35.11
- production of electricity as part of a storage of electricity activities, see 35.16
- pre-treatment of waste for energy recovery, see 38.22

## **NACE Rev. 2.1 Code: 35.13**

**Heading:** Transmission of electricity

**Includes:** This class includes:

- operation of high-voltage transmission systems that convey the electricity from the generation facility to the distribution system

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 35.14

**Heading:** Distribution of electricity

**Includes:** This class includes:

- operation of high-voltage, medium-voltage and low-voltage distribution systems, e.g. lines, poles, meters, and wiring, which convey electric power received from the generation facility or the transmission system to the end user
- rental and leasing electricity distribution networks
- distribution of electricity into electricity mains/networks

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 35.15

**Heading:** Trade of electricity

**Includes:** This class includes:

- sale of electricity on own account

**Includes also:** This class also includes:

- operation of charging facilities for electric vehicles, e.g. electric cars, motorcycles, scooters, bicycles
- operation of charging facilities for electronic devices, e.g. mobile telephones, laptops

**Excludes:** This class excludes:

- sale of electricity on the account of others, see 35.40

## NACE Rev. 2.1 Code: 35.16

**Heading:** Storage of electricity

**Includes:** This class includes:

- conversion of electrical energy into a form of energy, which can be stored, the storing of such energy, and the subsequent reversion of such energy into electrical energy, e.g. operation of pump storage facilities, compressed air storage facilities, or battery storage facilities
- distribution of stored electricity into electricity mains/networks

**Includes also:**

**Excludes:** This class excludes:

- production of electricity not by storage, see 35.11, 35.12

## NACE Rev. 2.1 Code: 35.2

**Heading:** Manufacture of gas, and distribution of gaseous fuels through mains

**Includes:** This group includes the manufacture of gas, the storage and the distribution of natural or synthetic gas to the user through a system of mains.

**Includes also:**

**Excludes:** This group excludes:

- extraction of crude natural gas, see 06.20
- activities of brokers or agents that arrange the sale of gaseous fuels over gas distribution systems operated by others, see 35.4
- transport, usually over long distances, of gas through pipelines, see 49.50
- separate operation of gas pipelines, typically done over long distances, connecting producers with distributors of gas, or between urban centres, see 49.50

## NACE Rev. 2.1 Code: 35.21

**Heading:** Manufacture of gas

**Includes:** This class includes:

- production of gaseous fuels for energy supply through a gas distribution network, by e.g. carbonation of coal, gasification of lignite, electrolysis or methanisation
- production of gaseous fuels for energy supply with a specified calorific value, by purification, blending and other processes from gases of various types, including natural gas or hydrogen
- production of biogas for the purpose of gas supply from e.g. sewage, manure, waste
- production of gaseous biofuels for energy supply through a gas distribution network

**Includes also:** This class also includes:

- cleansing of biogas for energy supply through a permanent network
- regasification of natural gas for distribution through mains

**Excludes:** This class excludes:

- extraction of crude natural gas, see 06.20
- production of coke oven gas, see 19.10
- manufacture of refined petroleum products, see 19.20
- production of liquefied petroleum gas (LPG), see 19.20
- manufacture of industrial gases, see 20.11
- production of hydrogen, not for energy supply through a network, see 20.11
- manufacture of basic organic gases, not for energy supply through a network, see 20.14
- production of blast furnace gas, see 24.10

## NACE Rev. 2.1 Code: 35.22

**Heading:** Distribution of gaseous fuels through mains

**Includes:** This class includes:

- transportation, distribution and supply of gaseous fuels of all kinds through a system of mains
- rental and leasing of gas utility networks

**Includes also:**

**Excludes:** This class excludes:

- transport, usually over long distances, of gas through pipelines, see 49.50

## NACE Rev. 2.1 Code: 35.23

**Heading:** Trade of gas through mains

**Includes:** This class includes:

- sale of gaseous fuels through mains on own account

**Includes also:**

**Excludes:** This class excludes:

- sale of gaseous fuels through mains on the account of others, see 35.40
- wholesale of bottled gaseous fuels, see 46.81
- retail sale of gaseous fuel for motor vehicles and motorcycles, see 47.30
- retail sale of household fuel oil and bottled gas, see 47.78

## **NACE Rev. 2.1 Code: 35.24**

**Heading:** Storage of gas as part of network supply services

**Includes:** This class includes:  
- storage of gaseous fuels  
- storage of hydrogen gas

**Includes also:**

**Excludes:** This class excludes:  
- gas liquefaction for mine site transportation, see 09.10  
- storage of gaseous fuels not part of network energy supply services, see 52.10

## **NACE Rev. 2.1 Code: 35.3**

**Heading:** Steam and air conditioning supply

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 35.30**

**Heading:** Steam and air conditioning supply

**Includes:** This class includes:  
- production, collection and distribution of steam and hot water for heating, power and other purposes  
- production and distribution of cooled air, e.g. for air conditioning supply  
- production and distribution of chilled water for cooling purposes  
- production of ice from natural water

**Includes also:** This class also includes:  
- storage of thermal energy

**Excludes:** This class excludes:  
- manufacturing of edible ice, see 10.52  
- production of heat/steam by conversion of waste materials, see 38.22

## **NACE Rev. 2.1 Code: 35.4**

**Heading:** Activities of brokers and agents for electric power and natural gas

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 35.40

**Heading:** Activities of brokers and agents for electric power and natural gas

**Includes:** This class includes:

- activities of brokers or agents, who arrange the sale of electricity via power distribution systems operated by others
- activities of gas brokers or agents, who arrange the sale of gaseous fuels via gas distribution systems operated by others
- activities of brokers and agents for commodity and distribution capacity exchanges for gaseous fuels
- activities of brokers and agents for operation of electricity, distribution and transmission capacity exchanges for electric power

**Includes also:**

**Excludes:** This class excludes:

- storage and distribution or provision of electric power to the user (through a system of mains) by the producer (own account), see 35.1
- storage and distribution or provision of gaseous fuels to the user through a system of mains by the producer (own account), see 35.2
- intermediation service activities for the transportation of gaseous fuels, see 52.31

## NACE Rev. 2.1 Code: E

**Heading:** WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES

**Includes:** This section includes activities related to the management, e.g. collection, pre-treatment, recovery and disposal, of various forms of waste, e.g. solid or non-solid industrial or household waste and its organisation.

The output of the waste or sewage treatment process can either be disposed of or become an input into other production processes. Secondary raw materials are materials and products, which can be used as raw materials by simple re-use, or via recycling and recovery of waste. 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.

The activities also include remediation of contaminated buildings and sites, soil, surface and ground water (e.g. oceans, mangroves, seas) etc.

Units that usually take over their clients waste procedures and become the customer of the waste hauler, and then in turn charge their clients for waste service, are classified in division 38. Even if these units do not render the corresponding services themselves, they are responsible for their fulfilment. This activity is regarded as complete outsourcing of a service.

**Includes also:**

**Excludes:** This section excludes:

- waste trade activities as agents, see 46.18
- waste trade activities as wholesalers, see 46.87

## NACE Rev. 2.1 Code: 36

**Heading:** Water collection, treatment and supply

**Includes:** This division includes the collection, treatment and distribution of water to the end users. Collection of water from various sources, as well as distribution by various means is included.

**Includes also:**

**Excludes:**



## NACE Rev. 2.1 Code: 36.0

**Heading:** Water collection, treatment and supply

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 36.00

**Heading:** Water collection, treatment and supply

**Includes:** This class includes:

- abstraction of water from rivers, lakes and ground water
- treatment of water for the water supply
- desalting of sea or ground water to produce water as the principal product of interest
- distribution of water through mains, by trucks or other means
- rainwater harvesting

**Includes also:** This class also includes:

- operation of irrigation canals
- rental and leasing of water distribution networks

**Excludes:** This class excludes:

- provision of irrigation services for agricultural purposes, see 01.61
- production of natural mineral waters and other bottled waters, see 11.07
- treatment of wastewater in order to prevent pollution, see 37.00
- installation of water meters, see 43.22
- transport of water via pipelines, not through the mains, see 49.50
- water meter reading by third parties, see 82.99

## NACE Rev. 2.1 Code: 37

**Heading:** Sewerage

**Includes:** This division includes the operation of sewer systems or sewage treatment facilities, which collect, treat and discharge sewage into water bodies or operate surface impoundment.

**Includes also:** This division also includes the operation of wastewater treatment facilities for reuse of e.g. agricultural, industrial, road cleaning wastewater or collected rainwater.

**Excludes:**

## NACE Rev. 2.1 Code: 37.0

**Heading:** Sewerage

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 37.00

**Heading:** Sewerage

**Includes:** This class includes:

- operation of wastewater treatment facilities for reuse of e.g. agricultural, industrial, road cleaning wastewater or collected rainwater, or for artificial recharge or augmentation of groundwater bodies
- collection and transportation of wastewater from users, e.g. households or industrial units
- collection and transportation of rainwater by means of sewerage networks, collectors, tanks and other means of transport (sewage vehicles etc.)
- maintenance and cleaning of sewers and drains, including sewer rodding

**Includes also:** This class also includes:

- freeze drying of sewage sludge by wastewater treatment plants
- emptying and cleaning of cesspools and septic tanks, sinks and pits from sewage
- servicing of chemical toilets

**Excludes:** This class excludes:

- further treatment of sludge extracted from waste water, see division 38
  - anaerobic digestion, see 38.2
  - aerobic treatment like composting, see 38.21
  - incineration with energy recovery, see 38.22
  - incineration without energy recovery, see 38.31
- decontamination of surface water and groundwater at the place of pollution, see 39.00
- construction or repair of sewer systems, see 42.21
- cleaning and deblocking of drainpipes in buildings, see 43.22
- rental of portable toilets, see 77.39

## NACE Rev. 2.1 Code: 38

**Heading:** Waste collection, recovery and disposal activities

**Includes:** This division includes the collection, pre-treatment for recovery or disposal, recovery and disposal of waste materials and its organisation. Collection of waste, which solely supports the subsequent recovery or disposal of the collected waste by the same unit, is to be regarded as waste recovery or as a disposal activity.

**Includes also:** This division also includes:

- local hauling of waste materials and operation of materials recovery facilities, i.e. facilities that transform waste, including scrap, whether sorted or not, into secondary raw materials
- activities of units implementing producer responsibility obligations for the management of waste on behalf of the original waste producers. These organisations usually bear the responsibility for the treatment of waste, delegated to them from the original producers of products or packaging.

Activities may include the operation of return, collection and recovery systems for used packaging or packaging waste or for the acceptance and treatment of returned or used products.

**Excludes:** This division excludes:

- activities of wholesale of waste, see division 46

## NACE Rev. 2.1 Code: 38.1

**Heading:** Waste collection

**Includes:** This group includes the collection of waste from households and businesses, e.g. by means of bins, containers. It includes collection of non-hazardous and hazardous waste, e.g. diapers, used batteries, demolition waste, waste oil from households and ships.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 38.11

**Heading:** Collection of non-hazardous waste

**Includes:** This class includes:

- collection of non-hazardous solid waste (i.e. garbage) within a local area from e.g. collection of waste from households and businesses by means of refuse bins, wheeled bins, containers, which may contain mixed recoverable materials
- collection of recyclable materials (separated or not)
- collection of non-hazardous waste of animal or vegetal origin
- collection of used cooking oils and fats
- collection of refuse in public places
- collection of yard waste

**Includes also:** This class also includes:

- collection of construction and demolition waste
- collection and removal of debris
- collection of waste output of industrial plants
- operation of waste transfer facilities for non-hazardous waste

**Excludes:** This class excludes:

- collection of sewage, see division 37
- collection of hazardous waste, see 38.12
- operation of facilities for sorting recoverable waste, see 38.2
- operation of recovery facilities, see 38.2
- operation of landfills for the disposal of non-hazardous waste and permanent storage of non-hazardous waste, see 38.32

## NACE Rev. 2.1 Code: 38.12

**Heading:** Collection of hazardous waste

**Includes:** This class includes the collection of hazardous waste, e.g. explosive, oxidising, flammable toxic, irritant, carcinogenic, corrosive, infectious and other substances and preparations harmful for human health and environment. The activities may also include identification, treatment, packaging and labelling of waste for the purposes of transport.

This class includes:

- collection of hazardous waste, e.g.:
  - used oil from ships or garages
  - paints and varnishes
  - bio-hazardous waste
  - hazardous waste of animal origin
  - nuclear waste
  - collection of expired pharmaceuticals
  - used batteries

**Includes also:** This class also includes:

- operation of waste transfer facilities for hazardous waste

**Excludes:** This class excludes:

- collection of non-hazardous waste, see 38.11
- operation of landfills for the disposal of hazardous waste and permanent storage of hazardous waste, see 38.32
- remediation and clean up of contaminated buildings, mine sites, soil or ground water, e.g. asbestos removal, see 39.00

## **NACE Rev. 2.1 Code: 38.2**

**Heading:** Waste recovery

**Includes:** This group includes waste pre-treatment and recovery of both non-hazardous and hazardous waste. Included are materials recovery, energy recovery resulting from thermal treatment of waste and other forms of waste recovery. Treatment prior to recovery of various forms of waste by different means is also included in the group.

**Includes also:**

**Excludes:** This group excludes:

- treatment and disposal of wastewater, see 37.00
- waste disposal without recovery, see 38.3

## NACE Rev. 2.1 Code: 38.21

**Heading:** Materials recovery

**Includes:** This class includes the processing of metal and non-metal waste, including scrap and other articles into secondary raw materials.

Also included is the recovery of materials from waste streams in the form of (1) separating and sorting recoverable materials from non-hazardous waste streams or (2) the separating and sorting of commingled recoverable materials, e.g. paper, plastics, used beverage cans and metals, into distinct categories.

Examples of the mechanical or chemical transformation processes that are undertaken are:

- mechanical crushing and shredding of metal waste, e.g. from used cars, washing machines or bikes
- mechanical reduction of large iron pieces, e.g. railway wagons
- recovery of iron from clinker
- reclaiming metals out of photographic waste, e.g. fixer solution or photographic films and paper
- dismantling of wrecks of any type (automobiles, ships, computers, televisions and other equipment) for materials recovery
- producing of rubber powder from rubber waste and scrap, including decontamination, division (elimination) of fractions and devulcanising
- sorting and mechanical processing (e.g. cleaning, grinding) of plastics to produce secondary raw material
- processing (aging, cleaning, sorting) of incineration bottom ash into secondary raw materials (metals, aggregates)
- crushing, cleaning and sorting of glass
- crushing, cleaning and sorting of other waste, e.g. demolition waste to obtain secondary raw material
- processing of food, beverage and tobacco waste and residual substances into secondary raw materials
- recovery of waste oil, processing of used cooking oils and fats into secondary raw materials
- extraction of silver from waste chemicals, other than by electrolytic refining
- recovery of phosphorus from the incineration of sewage sludge
- recovery of textile and clothing products by mechanical, thermal or chemical processes
- production of waste compost
- production of biogas from waste, not for the purpose of gas or energy supply

**Includes also:**

**Excludes:** This class excludes:

- manufacture of new final products from secondary raw materials (whether or not self-manufactured), e.g. 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
- reprocessing of nuclear fuels, see 20.13
- remelting of plastics to produce granulates or compounds, see 20.16
- remelting ferrous waste and scrap, see 24.10
- production of biogas from waste for gas supply, see 35.21
- energy recovery during waste thermal treatment, see 38.22
- disposal of waste without recovery and treatment prior to disposal, see 38.3
- wholesale of recoverable materials, see 46.87

## **NACE Rev. 2.1 Code: 38.22**

**Heading:** Energy recovery

**Includes:** This class includes pre-treatment of waste for energy recovery, conversion of waste materials into e.g. usable heat or electricity, through a variety of processes, which include thermal treatment.

**Includes also:** This class also includes the activities of waste-to-energy plants.

**Excludes:** This class excludes:  
- landfill gas recovery for gas supply, see 35.21

## **NACE Rev. 2.1 Code: 38.23**

**Heading:** Other waste recovery

**Includes:** This class includes:  
- preparation of sewage sludge for land treatment resulting in benefit to agriculture or ecological improvement  
- preparation of non-hazardous waste for reclamation in excavated areas or for engineering purposes in landscaping

**Includes also:**

**Excludes:** This class excludes:  
- production of biogas from sewage sludge, see 35.21  
- backfilling without related preparation activities, e.g. preparation of non-hazardous waste for engineering purposes in landscaping, see division 42

## **NACE Rev. 2.1 Code: 38.3**

**Heading:** Waste disposal without recovery

**Includes:** This group includes waste disposal of both non-hazardous and hazardous waste. Included are thermal treatment without energy recovery, landfilling, release in bodies of water and permanent storage of waste. Treatment prior to disposal of various forms of waste by different means, e.g. 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. are also included in the group.

**Includes also:** This group also includes burial or ploughing under of refuse; disposal of used goods to eliminate harmful waste.

**Excludes:** This group excludes:  
- treatment and disposal of wastewater, see 37.00  
- waste recovery, see 38.2

## **NACE Rev. 2.1 Code: 38.31**

**Heading:** Incineration without energy recovery

**Includes:** This class includes the disposal and treatment prior to disposal of waste by combustion or thermal treatment without energy recovery.

**Includes also:**

**Excludes:** This class excludes:  
- thermal treatment with the resulting production of energy, see 38.22

## NACE Rev. 2.1 Code: 38.32

**Heading:** Landfilling or permanent storage

**Includes:** This class includes the disposal and treatment prior to disposal of non-hazardous or hazardous waste, whether the waste is solid or not, onto or into land (i.e. underground), or in permanent waste storage facilities or sites.

This class includes:

- operation of landfills for the disposal of waste
- treatment of organic waste for landfilling or permanent storage
- disposal of by-products of animal origin in landfills

**Includes also:** This class also includes:

- permanent underground storage of waste in a deep geological cavity, e.g. a salt or potassium mine
- storage of captured carbon dioxide

**Excludes:** This class excludes:

- operation of facilities where waste is unloaded for further transport, see 38.1
- operation of facilities where recoverable materials are sorted, see 38.21
- decontamination, cleaning up land, water and toxic material abatement, see 39.00

## NACE Rev. 2.1 Code: 38.33

**Heading:** Other waste disposal

**Includes:** This class includes:

- release of liquid waste to seas/oceans or other water body, including sea-bed insertion
- injection of pumpable discards into wells, salt domes or naturally occurring repositories

**Includes also:**

**Excludes:** This class excludes:

- operation of facilities where recoverable materials are sorted, see 38.21
- energy recovery by thermal treatment of waste, see 38.22
- decontamination, cleaning up land, water and toxic material abatement, see 39.00

## NACE Rev. 2.1 Code: 39

**Heading:** Remediation activities and other waste management service activities

**Includes:** This division includes the provision of remediation services, e.g. cleaning up contaminated buildings, sites, soil, surface or ground water.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 39.0

**Heading:** Remediation activities and other waste management service activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 39.00

**Heading:** Remediation activities and other waste management service activities

**Includes:** This class includes:

- decontamination of soils and groundwater at the place of pollution, either in situ or ex situ, using e.g. mechanical, chemical or biological methods
- decontamination of industrial plants or sites, including nuclear plants and sites
- decontamination and cleaning up of surface water following accidental pollution, e.g. through collection of pollutants or through application of chemicals
- cleaning up oil spills and other pollutions on land, in surface water, in ocean and seas, including coastal areas
- asbestos, lead paint, and other toxic material abatement
- clearing of landmines, etc., including detonation at the site
- other specialised pollution-control activities
- carbon capture activities
- remediation of mining sites

**Includes also:** This class also includes:

- site remediation containment, control and monitoring services

**Excludes:** This class excludes:

- pest control in agriculture, see 01.61
- purification of water for water supply purposes, see 36.00
- treatment of waste with recovery, see 38.2
- treatment of waste for disposal, see 38.3
- storage of captured carbon dioxide (CO<sub>2</sub>), see 38.32
- civil engineering projects of rehabilitation of mining sites, see section F
- outdoor sweeping and watering of streets, see 81.23



## NACE Rev. 2.1 Code: F

**Heading:** CONSTRUCTION

**Includes:** This section includes general construction and specialised 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 as well as construction of a temporary nature.

General construction is the construction of entire buildings, e.g. homes, offices, stores as well as utility buildings or farm buildings. It also includes the construction of civil engineering works, e.g. motorways, streets, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, sports facilities.

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 main contractor that carries the overall responsibility for a construction project is classified here.

Also included is the repair of buildings and engineering works. Maintenance, repair and installation of equipment that forms an integral part of buildings, e.g. escalators or air-conditioning systems, is classified as construction in section F, if carried out at the construction site.

This section includes the complete construction of buildings (division 41), the complete construction of civil engineering works (division 42), as well as specialised construction activities, if carried out only as a part of the construction process (division 43).

The rental of construction equipment with operator is classified with the specific construction activity carried out with this equipment.

**Includes also:** This section also includes:

- renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings

**Excludes:** This section excludes:

- manufacturing operations not performed at the construction site, see section C
- manufacture and deliverance of structures and prefabricated buildings parts in wood or metal with minimal on-site construction work, see divisions 16, 25
- archaeological excavations, see 72.2
- curative conservation of historical sites and buildings, see 91.30

## NACE Rev. 2.1 Code: 41

**Heading:** Construction of residential and non-residential buildings

**Includes:** This division includes general construction of buildings of all types and sizes. It includes construction, repair, additions and alterations as well as the erection of pre-fabricated buildings on site and those of a temporary nature.

Included is the construction of entire buildings, e.g. homes, offices, stores as well as utility buildings or farm buildings.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 41.0

**Heading:** Construction of residential and non-residential buildings

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 41.00

**Heading:** Construction of residential and non-residential buildings

**Includes:** This class includes the construction of complete residential or non-residential buildings, as well as additions and alterations. Outsourcing parts or the whole construction process is possible. If only specialised parts of the construction process are carried out, the activity is classified in division 43.

This class includes:

- construction of all types of buildings:
  - residential buildings
  - buildings for industrial production, e.g. factories, workshops
  - hospital, school and office buildings
  - hotel, store, shopping mall and restaurant buildings
  - airport buildings
  - indoor sports facilities
  - parking garages, including underground parking garages
  - warehouse buildings
  - religious buildings
- erection of prefabricated buildings requiring on-site assembly

**Includes also:** This class also includes:

- complete remodelling or renovating of existing residential or non-residential buildings involving several specialised construction activities
- construction of air-supported buildings, e.g. air domes

**Excludes:** This class excludes:

- construction of industrial facilities, except buildings, see 42.99
- development of building projects, see 68.12
- architectural and engineering activities, see 71.1
- project management for construction, see 71.1

## NACE Rev. 2.1 Code: 42

**Heading:** Civil engineering

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

Included is the construction of heavy constructions, e.g. motorways, roads, power plants, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, outdoor sports facilities. 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.

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 42.1**

**Heading:** Construction of roads and railways

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 42.11**

**Heading:** Construction of roads and motorways

**Includes:** This class includes:

- construction of motorways, streets, roads, other vehicular and pedestrian ways
- surface work, e.g. paving of roads, motorways or bridges with asphalt, concrete, stone
- construction of airfield runways
- construction of rough, unpaved mountain bike pathways or trails

**Includes also:**

**Excludes:** This class excludes:

- installation of street lighting and electrical signals, see 43.21
- road painting and other marking, see 43.50
- installation of crash barriers, traffic signs etc., see 43.50
- project management for construction, see 71.1
- engineering activities, see 71.12

## **NACE Rev. 2.1 Code: 42.12**

**Heading:** Construction of railways and underground railways

**Includes:** This class includes:

- construction of railways, underground railways and subways
- construction of electricity overhead lines and conductor rails for railways

**Includes also:**

**Excludes:** This class excludes:

- installation of lighting and electrical signals, see 43.21
- project management for construction, see 71.1
- engineering activities, see 71.12

## **NACE Rev. 2.1 Code: 42.13**

**Heading:** Construction of bridges and tunnels

**Includes:** This class includes:

- construction of bridges, e.g. for elevated motorways and railways
- construction of tunnels, including those for motorways and railways

**Includes also:**

**Excludes:** This class excludes:

- construction of railways, see 42.12
- installation of lighting and electrical signals, see 43.21
- project management for construction, see 71.1
- engineering activities, see 71.12

## NACE Rev. 2.1 Code: 42.2

**Heading:** Construction of utility projects

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 42.21

**Heading:** Construction of utility projects for fluids

**Includes:** This class includes the construction of utility distribution lines for transportation of fluids, including gas, and related buildings and structures that are integral part of these systems.

This class includes:

- construction of civil engineering constructions for:
  - long-distance, underwater and urban pipelines
  - water main and line construction
  - irrigation systems (canals)
  - reservoirs
- construction of:
  - sewer systems, including repair
  - sewage treatment and disposal plants
  - pumping stations

**Includes also:** This class also includes:

- water well drilling
- geothermal drilling

**Excludes:** This class excludes:

- installation of water and wastewater pipes in buildings, see 43.22
- project management activities related to civil engineering works, see 71.12
- camera inspections in wastewater, water and gas pipes, not associated with repair or installation, see 71.20

## NACE Rev. 2.1 Code: 42.22

**Heading:** Construction of utility projects for electricity and telecommunications

**Includes:** This class includes the construction of distribution lines for electricity and telecommunication and related buildings and structures that are integral part of these systems.

This class includes:

- construction of civil engineering constructions for:
  - long-distance and urban communication and power lines
  - power plants, e.g. solar and wind energy farms
- construction of stations for distribution of electricity, e.g. for electrical vehicles

**Includes also:**

**Excludes:** This class excludes:

- construction of electricity overhead lines and conductor rails for railways, see 42.12
- construction of dams and dykes for hydroelectric power plants, see 42.91
- installation of photovoltaic systems on buildings, see 43.21
- electrical installation of accumulator chargers, e.g. for electrical vehicles, see 43.21
- project management activities related to civil engineering works, see 71.12

## NACE Rev. 2.1 Code: 42.9

**Heading:** Construction of other civil engineering projects

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 42.91

**Heading:** Construction of water projects

**Includes:** This class includes:

- construction and reconstruction of, e.g.:
  - waterways, harbour basins, rivers, marinas
  - hydromechanical structures, e.g. locks, lifts, sluices, slipways
  - dams and dykes
- dredging of waterways, e.g. harbour basins, rivers

**Includes also:**

**Excludes:** This class excludes:

- construction of underwater pipelines, see 42.21
- laying of underwater cables, see 42.22
- project management activities related to civil engineering works, see 71.12

## NACE Rev. 2.1 Code: 42.99

**Heading:** Construction of other civil engineering projects n.e.c.

**Includes:** This class includes:

- construction of industrial facilities, except buildings, e.g.:
  - mining facilities, e.g. shafts, towers, tunnels
  - refineries
  - chemical plants
  - grain storage systems
- construction of other facilities, except buildings, e.g.:
  - outdoor sports facilities
- construction of playgrounds
- construction of non-prefabricated swimming pools

**Includes also:**

**Excludes:** This class excludes:

- installation of industrial machinery and equipment, see 33.20
- construction of buildings used for indoor sports, see 41.00
- subdividing and improving of self-owned land for later sale, see 68.12
- project management activities related to civil engineering works, see 71.12

## NACE Rev. 2.1 Code: 43

**Heading:** Specialised construction activities

**Includes:** This division includes specialised activities (special trades) in the construction of buildings and civil engineering objects or preparation of same. These activities are usually specialised in one aspect common to different structures, requiring specialised skills or equipment. Specialised construction works are generally performed by subcontractors on behalf of a contractor whose activities fall under divisions 41 or 42. Repair is usually performed without subcontracting.

Included is the installation of all types 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 off site.

This division includes electrical, plumbing and other offshore construction installation on floating platforms.

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

**Includes also:** This class also includes:

- specialised construction activities carried out as repair and maintenance
- completion or finishing of buildings and other constructions

**Excludes:**

## NACE Rev. 2.1 Code: 43.1

**Heading:** Demolition and site preparation

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

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 43.11

**Heading:** Demolition

**Includes:** This class includes:  
- demolition, dismantling or wrecking of buildings and other structures

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 43.12

**Heading:** Site preparation

**Includes:** This class includes:  
- clearing of building sites  
- earth moving, e.g. excavation, landfill, levelling , trench digging, blasting

**Includes also:** This class also includes:  
- site preparation for mining  
- overburden removal and contouring of land at construction sites  
- building site drainage  
- drainage of agricultural or forestry land  
- site preparation for archaeological excavation

**Excludes:** This class excludes:  
- extraction of overburden at mine sites, see section B  
- drilling of production oil or gas wells, see 06.10, 06.20  
- test drilling, associated with extraction of petroleum or gas extraction, see 09.10  
- test drilling and boring support services, e.g. associated with mining activities, see 09.90  
- decontamination of soil, see 39.00  
- water well drilling, see 42.21  
- shaft sinking, see 43.50

## NACE Rev. 2.1 Code: 43.13

**Heading:** Test drilling and boring

**Includes:** This class includes:  
- test drilling, test boring and core sampling for construction, geophysical, geological or similar purposes

**Includes also:**

**Excludes:** This class excludes:  
- drilling of production oil or gas wells, see 06.10, 06.20  
- test drilling, associated with extraction of petroleum or gas, see 09.10  
- test drilling and boring support services, e.g. associated with mining activities, see 09.90  
- water well drilling, see 42.21  
- geothermal drilling, see 42.21  
- shaft sinking, see 43.50  
- oil and gas field exploration, geophysical, geological and seismic surveying, see 71.12

## NACE Rev. 2.1 Code: 43.2

**Heading:** Electrical, plumbing and other construction installation activities

**Includes:** 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.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 43.21

**Heading:** Electrical installation

**Includes:** This class includes the installation, repair and maintenance of electrical systems in all types of buildings and civil engineering structures.

This class includes:

- installation of:
  - electrical wiring and fittings
  - telecommunication wiring
  - computer network and cable television wiring, including fibre optic
  - satellite dishes
  - lighting systems
  - fire alarms
  - burglar alarm systems
  - street lighting and electrical signals
  - airport runway lighting
  - photovoltaic systems on buildings
  - power storage systems
- installation of electrical chargers for electrical vehicles

**Includes also:** This class also includes:

- connecting of electric appliances and household equipment, including baseboard heating

**Excludes:** This class excludes:

- construction of distribution lines for electricity and telecommunication, see 42.22
- construction of solar and wind energy farms, see 42.22
- construction of stations for distribution of electricity, e.g. for electrical vehicles, see 42.22
- installation of lightning conductors, see 43.24
- monitoring and remote monitoring of electronic security systems, e.g. burglar alarms and fire alarms, including their installation and maintenance, see 80.09

## NACE Rev. 2.1 Code: 43.22

**Heading:** Plumbing, heat and air-conditioning installation

**Includes:** This class includes the installation, repair and maintenance of plumbing, heating and air-conditioning systems, including additions and alterations.

This class includes:

- installation, maintenance and repair of:
  - heating systems, e.g. heat pumps, solar thermal collectors
  - furnaces, cooling towers
  - plumbing and sanitary equipment
  - ventilation and air-conditioning equipment and ducts
  - gas fittings
  - steam piping
  - sprinkler systems, e.g. fire and lawn sprinkler systems
- construction or installation of masonry heater stoves
- duct work installation

**Includes also:** This class also includes:

- installation of medical gas distribution systems in hospitals

**Excludes:** This class excludes:

- installation of electric baseboard heating, see 43.21
- camera inspections in air ducts, water and gas pipes, and other liquids without repair or installation, see 71.20



## NACE Rev. 2.1 Code: 43.23

**Heading:** Installation of insulation

**Includes:** This class includes:

- thermal insulation works, e.g. for pipes, boilers and ducts, interior or exterior, including cladding for insulation
- sound insulation works
- vibration insulation works
- fireproofing works
- hydro insulation
- internal insulation of roofs

**Includes also:**

**Excludes:** This class excludes:

- external insulation of roofs, see 43.41
- waterproofing of roofs, see 43.41

## NACE Rev. 2.1 Code: 43.24

**Heading:** Other construction installation

**Includes:** This class includes the installation, repair and maintenance of equipment other than electrical, plumbing, heating and air-conditioning systems or industrial machinery in buildings and civil engineering structures.

This class includes:

- installation in buildings or other construction projects of:
  - elevators, escalators, including stairlifts
  - automated and revolving doors
  - lightning conductors
  - vacuum cleaning systems
  - blinds and awnings
- installation of fences, railings and fire escape staircases
- installation of signs, whether illuminated or not
- installation and replacement of locks
- installation of automatic systems on buildings, e.g. for opening windows and doors

**Includes also:** This class also includes:

- installation of equipment for the personal safety of builders, e.g. to secure lifelines

**Excludes:** This class excludes:

- installation of industrial machinery, see 33.20

## NACE Rev. 2.1 Code: 43.3

**Heading:** Building completion and finishing

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 43.31

**Heading:** Plastering

**Includes:** This class includes:

- application in buildings or other construction projects of interior and exterior plaster or stucco, including related lathing materials
- dry walling of walls and plastering of ceilings

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 43.32

**Heading:** Joinery installation

**Includes:** This class includes:

- installation of doors (except automated and revolving), windows, door and window frames, of wood or other materials
- installation of fitted kitchens, built-in cupboards, staircases, shop fittings etc.
- interior completion, e.g. of ceilings and movable partitions
- installation works for conservatories, verandas and balconies, of wood or other materials
- assembly of stands and stalls, e.g. at markets, exhibitions, fairs

**Includes also:**

**Excludes:** This class excludes:

- installation of automated and revolving doors, see 43.24
- rental and leasing of stands and stalls, e.g. for exhibitions or fairs, see 77.39

## NACE Rev. 2.1 Code: 43.33

**Heading:** Floor and wall covering

**Includes:** This class includes:

- laying, tiling, hanging or fitting in buildings or within other constructions of:
  - ceramic, concrete or cut stone wall or floor tiles, ceramic stove fitting
  - parquet and other wooden floor coverings, wooden wall coverings
  - carpets and linoleum floor coverings, including of rubber or plastic
  - terrazzo, marble, granite or slate floor or wall coverings
  - wallpaper

**Includes also:** This class also includes:

- sanding, polishing and sealing of parquet and other wooden floor coverings

**Excludes:** This class excludes:

- wall cladding for exterior walls, see 43.35

## NACE Rev. 2.1 Code: 43.34

**Heading:** Painting and glazing

**Includes:** This class includes:

- interior and exterior painting of buildings
- painting of civil engineering structures
- installation of glass, mirrors, etc.

**Includes also:** This class also includes:

- coating of metals on buildings and civil engineering structures

**Excludes:** This class excludes:

- water proofing of roofs, see 43.41
- installation of windows, see 43.32
- road painting and other marking of streets, see 43.50

## NACE Rev. 2.1 Code: 43.35

**Heading:** Other building completion and finishing

**Includes:** This class includes the finishing work, which concludes the construction of a building.

This class includes:

- installation of prefabricated metal sheets, steel parts, profiles, etc.
- ornamentation fitting works on buildings
- cladding for exterior walls
- erection of curtain walls
- erection of steel structures for building completion and finishing
- other building completion and finishing work n.e.c.

**Includes also:**

**Excludes:** This class excludes:

- installation of large-scale shelving, e.g. in shops, or warehouses (not an integral part of the building), see 33.20
- installation of acoustic panels, tiles and similar materials, see 43.23
- interior design activities, see 74.13
- general interior cleaning of buildings and other structures, see 81.21
- specialised interior and exterior cleaning of buildings, see 81.22
- steam cleaning, sand blasting and similar activities for building exteriors, see 81.22

## NACE Rev. 2.1 Code: 43.4

**Heading:** Specialised construction activities in construction of buildings

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 43.41**

**Heading:** Roofing activities

**Includes:** This class includes:

- roof framing works
- installation of roof truss
- external insulation of roofs
- laying of roof covering
- installation of insulation in roofs
- waterproofing of roofs
- installation of drains, eaves gutters and rainwater pipes
- installation of rooflights and roofhatches
- installation of snowguards on pitched roofs
- installation of roof safety equipment

**Includes also:**

**Excludes:** This class excludes:

- internal insulation of roofs, see 43.23

## **NACE Rev. 2.1 Code: 43.42**

**Heading:** Other specialised construction activities in construction of buildings

**Includes:** This class includes:

- construction activities specialising in one aspect common to construction of buildings, requiring specialised skills or equipment:
  - construction of foundations for buildings, including pile driving
  - de-humidification of buildings
  - erection of prefabricated, not self-manufactured, structural steel components for buildings
  - erection of chimneys and industrial ovens

**Includes also:**

**Excludes:** This class excludes:

- construction or installation of masonry heater stoves, see 43.22

## **NACE Rev. 2.1 Code: 43.5**

**Heading:** Specialised construction activities in civil engineering

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 43.50

**Heading:** Specialised construction activities in civil engineering

**Includes:** This class includes:

- construction activities specialising in one aspect common in civil engineering, requiring specialised skill or equipment:
  - construction of foundations for civil engineering, including pile driving
  - shaft sinking
  - erection of steel elements for civil engineering projects
  - installation of crash barriers, traffic signs etc.
- erection of noise protection walls, e.g. along roads
- installation of street furniture
- installation of prefabricated swimming pools
- road painting and other marking
- erection of protective rock walls and installation of rock fall protection

**Includes also:**

**Excludes:** This class excludes:

- surface work, e.g. paving of roads (asphalt, concrete, stone, etc.), see 42.11
- construction of non-prefabricated swimming pools, see 42.99

## NACE Rev. 2.1 Code: 43.6

**Heading:** Intermediation service activities for specialised construction services

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 43.60

**Heading:** Intermediation service activities for specialised construction services

**Includes:** This class includes the intermediation for specialised construction services by bringing clients and service providers together for a fee or commission, without the intermediary providing the specialised construction services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face, telephone, post, etc.). The fee or commission can be received from either the client or the provider of the specialised construction services. Revenue for the intermediation activities can include other sources of income, e.g. revenues from sale of advertising space.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 43.9

**Heading:** Other specialised construction activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 43.91

**Heading:** Masonry and bricklaying activities

**Includes:** This class includes:  
- bricklaying, block laying, stone setting and other masonry works

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 43.99

**Heading:** Other specialised construction activities n.e.c.

**Includes:** This class includes:  
- construction activities specialising in one aspect common to different kind of structures, requiring specialised skill or equipment, n.e.c.:

- reinforcement steel bending activities, at the construction site
- scaffolds and work platform erecting and dismantling

- erection of construction site safety equipment  
- work with specialist access requirements necessitating climbing skills and the use of related equipment, e.g. working at height on tall structures  
- rental of cranes and other building equipment, which cannot be allocated to a specific construction type, with operator  
- repairing/restoring of reinforced concrete structures, e.g. beams, columns  
- erection of billboards or advertising columns  
- concreting works

**Includes also:** This class also includes:  
- renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings

**Excludes:** This class excludes:  
- rental of scaffolds and work platforms, without erection and dismantling, see 77.32  
- rental of construction machinery and equipment without operator, see 77.32

## NACE Rev. 2.1 Code: G

**Heading:** WHOLESALE AND RETAIL TRADE

**Includes:** This section includes wholesale and retail sale (i.e. sale without transformation) of any type of physical goods, and rendering services incidental to the sale of merchandise. Goods are physical, produced objects for which a demand exists, over which ownership rights can be established and whose ownership can be transferred from one unit to another by engaging in transactions on markets. This is consistent with the definitions and concepts applied in the Balance of Payments domain, the G20 Digital Economy Task Force, the Handbook on Measuring Digital Trade etc.

wholesale and retail sale are the final steps in the distribution of merchandise. For this purpose, ancillary activities (see introductory guidelines, chapter xx) are carried out, which is considered to include a number of usual operations (or manipulations) associated with trade, without transforming the goods. These operations (or manipulations) include, for example, sorting, grading and assembling of goods, mixing or blending of goods (e.g. sand), bottling (with or without preceding bottle cleaning), packaging, breaking bulk and repacking for distribution in smaller lots, storage (whether or not frozen or chilled). If not carried out as usual operations (or manipulations) associated with trade, the mentioned activities can be carried out as principal, secondary or ancillary activities in other sections of NACE.

The distinction between division 46 (wholesale) and division 47 (retail sale) is based on the type of customer.

Wholesale is the resale sale of new and used goods to retailers, business-to-business trade, e.g. 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, e.g. 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, agents, assemblers and buyers. If the wholesaler does not assume ownership of the goods the wholesaler trades, the wholesaler is classified in group 46.1. If the wholesaler assumes ownership of the goods, even if the wholesaler is acting on behalf of a third party, the wholesaler is classified in groups 46.2-46.9.

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 of new and used goods to final consumer for personal or household consumption or utilisation, whatever the channel, in shops, department stores, stalls, mail-order houses, door-to-door sales persons, hawkers, consumer cooperatives, auction houses etc. It includes the sale of goods via showroom (where the exposed goods can be bought), via ephemeral points of sale (e.g. pop-up stores) as well as in automated retail shops.

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. If the retailer does not assume ownership of the goods the retailer trades, the retailer is classified in group 47.9. If the retailer assumes ownership of the goods, even if the retailer is acting on behalf of a third party, the retailer is classified in groups 47.1-47.8.

NACE does not make any distinction at group and class level between in-store and online retail sale. Most of the retail sale activities operate both in-store and online (as well other distribution channels) and it is difficult to differentiate between the two distribution/sale channels based on the primary sales methods. The share of online and in-store sales can vary over time affecting the stability of the classification. The main classification criteria for retail sale in NACE is based on what

is sold and not the sale channels, and regardless of the product sold.

Retailing via mail order or the internet is classified according to the type of goods sold.

The distinction between wholesale and retail sale is not based on the quantity of goods sold, as wholesale may be made on a unit basis, just as retail sales may be made on a bulk basis. Instead, the primary distinction between wholesale and retail sale is the type of customer. Wholesale usually involves business as customers, and retail sale usually sell to final customers. If a trader sells to both business and final customers without distinction, and it is practically impossible to distinguish the majority type of customers, then it is recommended to treat the seller as a retailer.

Blending of beverages to be provided by the manufacturer or by a contractor is classified in manufacturing (section C). If carried out as usual operation (or manipulation) associated with trade, it is considered as ancillary activity and integrated in section G.

**Includes also:** This section also includes:

- transit trade activities consisting of buying commodities, moving them from one customs territory to another. Transit trade represents a triangular transaction in which the transit trader carries out export and import transactions between two or more different countries outside his own economic territory. The transit trader owns the commodity during its transport (difference to intermediaries that do not take ownership of the intermediated goods)
- specialised and non-specialised intermediation service activities for retail sale, see 47.9
- sale of food or and beverages via vending machines or automated points of sale

**Excludes:** This section excludes:

- trade of electricity, see 35.15
- trade of gaseous fuels for energy supply through mains, see 35.23
- the commerce of digital goods, streaming and downloading of contents on digital platforms, e.g. e-books, audio, are included in section J
- activities of resellers of pre-paid calling cards and services, see 61.20
- repair of motor vehicles and motorcycles, see division 95
- cooperative associations are classified to their predominant activity



## NACE Rev. 2.1 Code: 46

**Heading:** Wholesale trade

**Includes:** This division includes wholesale of physical goods on own account or on a fee or contract basis (commission trade) related to domestic wholesale as well as international wholesale (import/export), including on the internet.

Wholesale on own account means owning the goods traded until the ownership is transferred to the buyer. In the case of transit trade, the goods are commissioned by a buyer, but the agent owns the goods while they are in transit, however both cases are classified the same way (groups 46.2-46.9).

This division includes wholesale on a fee or contract basis (group 46.1), specialised wholesale (groups 46.2-46.7) and non- specialised wholesale (group 46.9); class 46.39 is an exception as it includes non-specialised wholesale of food, beverages and tobacco.

The rules for defining specialised and non-specialised wholesale activities are described in paragraphs xx-xx of the introductory guidelines.

**Includes also:** This division also includes:

- wholesale of motor vehicles and motorcycles, and related parts, equipment and accessories
- transit trade activities

**Excludes:** This division excludes:

- trade of electricity, see 35.15
- trade of gaseous fuels for energy supply through mains, see 35.23
- rental and leasing of goods, see division 77
- packaging of solid goods and bottling of liquid or gaseous goods, including blending and filtering for third parties, see 82.92

## NACE Rev. 2.1 Code: 46.1

**Heading:** Wholesale on a fee or contract basis

**Includes:** This group includes intermediation service activities, i.e. of facilitation of transactions between sellers and buyers for the ordering of goods for a fee or commission without taking ownership of the goods intermediated, including:

- activities of commission agents, commodity brokers and other wholesalers trading on the account of others without owning the intermediated goods at any time
- activities of bringing sellers and buyers together
- activities of undertaking commercial transactions on the account of a principal, including on the internet

**Includes also:** This group also includes:

- activities of central purchasing units, if they are only intermediaries and do not own the goods
- activities of wholesale auctioneering houses of third-party goods, including internet wholesale auctions

**Excludes:** This group excludes:

- wholesale on own account, see 46.2-46.9
- activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2-46.9
- activities of opaque intermediaries (intermediaries that are acting in the name of a third party), see 46.2-46.9
- intermediation service activities for retail sale, see 47.9
- intermediation service activities for real estate activities, see 68.31
- websites providing searches for goods that link the customers to sellers, see the correspondent classes for intermediation service activities
- activities of advertising, market research and public relations, see division 73

## NACE Rev. 2.1 Code: 46.11

**Heading:** Activities of agents involved in the wholesale of agricultural raw materials, live animals, textile raw materials and semi-finished goods

**Includes:** This class includes:  
- activities of agents involved in wholesale of livestock feeds  
- fur skin auctions

**Includes also:**

**Excludes:** This class excludes:  
- activities of agents involved in wholesale of food for pet animals, see 46.17  
- wholesale on own account, see 46.2-46.9  
- activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2-46.9

## NACE Rev. 2.1 Code: 46.12

**Heading:** Activities of agents involved in the wholesale of fuels, ores, metals and industrial chemicals

**Includes:** This class includes the activities of agents involved in the wholesale of:  
- fuels, ores, metals and industrial chemicals, including fertilisers

**Includes also:**

**Excludes:** This class excludes:  
- wholesale on own account, see 46.2-46.9  
- activities of commission agents who assumes ownership of the goods, even if they are acting in the name of a third party, see 46.2-46.9

## NACE Rev. 2.1 Code: 46.13

**Heading:** Activities of agents involved in the wholesale of timber and building materials

**Includes:** This class includes:  
- activities of agents involved in the wholesale of sanitary equipment

**Includes also:** This class also includes:  
- activities of agents involved in the wholesale of:  
• prefabricated buildings and building equipment  
• pallets and wooden containers and their parts

**Excludes:** This class excludes:  
- wholesale on own account, see 46.2-46.9  
- activities of commission agents who assumes ownership of the goods, even if they are acting in the name of a third party, see 46.2-46.9

## NACE Rev. 2.1 Code: 46.14

- Heading:** Activities of agents involved in the wholesale of machinery, industrial equipment, ships and aircraft
- Includes:** This class includes activities of agents involved in the wholesale of:
- machinery, including office machinery and computers, industrial equipment, ships and aircraft
  - telephone and communication equipment, including mobile telephones, modems etc.
- Includes also:** This class also includes:
- activities of agents involved in the wholesale of agricultural equipment including tractors
  - activities of agents involved in the wholesale of yachts and recreational boats
- Excludes:** This class excludes:
- activities of commission agents for motor vehicles and motorcycles, see 46.18
  - activities of wholesale auctioneering houses of third-party goods of motor vehicles, including internet wholesale auctions of motor vehicles, see 46.18
  - wholesale on own account, see 46.2-46.9
  - activities of commission agents who assumes ownership of the goods, even if they are acting in the name of a third party, see 46.2-46.9

## NACE Rev. 2.1 Code: 46.15

- Heading:** Activities of agents involved in the wholesale of furniture, household goods, hardware and ironmongery
- Includes:**
- Includes also:**
- Excludes:** This class excludes:
- wholesale on own account, see 46.2-46.9
  - activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2-46.9

## NACE Rev. 2.1 Code: 46.16

- Heading:** Activities of agents involved in the wholesale of textiles, clothing, fur, footwear and leather goods
- Includes:**
- Includes also:**
- Excludes:** This class excludes:
- wholesale on own account, see 46.2-46.9
  - activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2-46.9

## NACE Rev. 2.1 Code: 46.17

- Heading:** Activities of agents involved in the wholesale of food, beverages and tobacco
- Includes:** This class includes:
- activities of agents involved in the wholesale of food supplement for human consumption
- Includes also:** This class also includes:
- activities of agents involved in the wholesale of food for pet animals
  - activities of agents involved in the wholesale of food supplement for animal consumption
- Excludes:** This class excludes:
- wholesale on own account, see 46.2-46.9
  - activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2-46.9

## NACE Rev. 2.1 Code: 46.18

**Heading:** Activities of agents involved in the wholesale of other particular products

**Includes:** This class includes:

- activities of agents involved in the wholesale of pharmaceutical and medical goods, perfumery and toilet articles and cleaning materials
- activities of agents involved in the wholesale of games and toys, sports goods, bicycles, books, newspapers, magazines and stationery, musical instruments, watches, clocks and jewellery, photographic and optical equipment
- activities of agents involved in the wholesale of cars and light motor vehicles, lorries, trailers and semi-trailers, camping vehicles, e.g. caravans and motorhomes, motorcycles, including mopeds, cycles, motorised personal transport devices and rolling stock; these motor vehicles include electrical vehicles
- activities of agents involved in the wholesale of motor vehicle parts and accessories and parts and accessories for motorcycles, cycles, motorised personal transport devices and rolling stock
- activities of agents involved in the wholesale of waste

**Includes also:**

**Excludes:** This class excludes:

- wholesale on own account, see 46.2-46.9
- activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2-46.9
- activities of insurance agents, see 66.22
- activities of real estate agents, see 68.31

## NACE Rev. 2.1 Code: 46.19

**Heading:** Activities of agents involved in non-specialised wholesale

**Includes:**

**Includes also:**

**Excludes:** This class excludes:

- wholesale on own account, see 46.2-46.9
- activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2-46.9
- activities of real estate agents, see 68.31
- activities of agents involved in the sale of services for goods (transport, insurance, advertisement), see class according to that particular service

## NACE Rev. 2.1 Code: 46.2

**Heading:** Wholesale of agricultural raw materials and live animals

**Includes:**

**Includes also:**

**Excludes:** This group excludes:

- activities of wholesalers who do not assume ownership of the goods they trade, see 46.1

## **NACE Rev. 2.1 Code: 46.21**

**Heading:** Wholesale of grain, unmanufactured tobacco, seeds and animal feeds

**Includes:** This class includes:

- wholesale of grains and seeds for planting
- wholesale of oleaginous fruits
- wholesale of unmanufactured tobacco
- wholesale of livestock feeds and agricultural raw material

**Includes also:**

**Excludes:** This class excludes:

- wholesale of seeds of flower and plants, see 46.22
- wholesale of food for pet animals, see 46.38
- wholesale of fertilisers and agrochemical products, see 46.85
- wholesale of textile fibres, see 46.86

## **NACE Rev. 2.1 Code: 46.22**

**Heading:** Wholesale of flowers and plants

**Includes:** This class includes:

- wholesale of flowers, plants and bulbs
- wholesale of seeds of flower and plants

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 46.23**

**Heading:** Wholesale of live animals

**Includes:** This class includes:

- wholesale of pets

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 46.24**

**Heading:** Wholesale of hides, skins and leather

**Includes:** This class includes:

- wholesale of leather, raw and processed hides and fur skins

**Includes also:**

**Excludes:** This class excludes:

- fur skin auctions, see 46.11

### NACE Rev. 2.1 Code: 46.3

**Heading:** Wholesale of food, beverages and tobacco

**Includes:** This group includes:  
- wholesale of fresh, preserved and frozen food  
- specialised and non-specialised wholesale of food, beverages and tobacco

**Includes also:**

**Excludes:** This group excludes:  
- activities of wholesalers who do not assume ownership of the goods they trade, see 46.1

### NACE Rev. 2.1 Code: 46.31

**Heading:** Wholesale of fruit and vegetables

**Includes:** This class includes:  
- wholesale of fresh fruits and vegetables  
- wholesale of legumes  
- wholesale of dried fruits and vegetables  
- wholesale of preserved fruits and vegetables  
- wholesale of frozen fruits and vegetables

**Includes also:** This class also includes:  
- wholesale of mushrooms

**Excludes:** This class excludes:  
- wholesale of fruit and vegetable juices, see 46.34  
- wholesale of ready-made meals, see 46.38

### NACE Rev. 2.1 Code: 46.32

**Heading:** Wholesale of meat, meat products, fish and fish products

**Includes:** This class includes:  
- wholesale of meat and meat products  
- wholesale of poultry and game  
- wholesale of fish and fish products  
- wholesale of seafood

**Includes also:** This class also includes:  
- wholesale of tripe, delicatessen (charcuterie), salted meat  
- wholesale of snails  
- wholesale of algae and seaweed

**Excludes:** This class excludes:  
- wholesale of food for feedstock animals, see 46.21  
- wholesale of ready-made meals, see 46.38  
- wholesale of food for pet animals, see 46.38

### NACE Rev. 2.1 Code: 46.33

- Heading:** Wholesale of dairy products, eggs and edible oils and fats
- Includes:** This class includes:
- wholesale of dairy products
  - wholesale of eggs and egg products
  - wholesale of edible oils and fats of animal or vegetable origin
- Includes also:** This class also includes:
- wholesale of powdered milk
  - wholesale of ice creams and sorbets
- Excludes:**

### NACE Rev. 2.1 Code: 46.34

- Heading:** Wholesale of beverages
- Includes:** This class includes:
- wholesale of alcoholic beverages
  - wholesale of non-alcoholic beverages
  - wholesale of fruit and vegetable juices
- Includes also:** This class also includes:
- buying of wine in bulk and bottling without transformation
- Excludes:** This class excludes:
- blending of wine, distilled spirits and other beverages (in order to make a new product), see 11.01, 11.02, 11.07

### NACE Rev. 2.1 Code: 46.35

- Heading:** Wholesale of tobacco products
- Includes:** This class includes:
- wholesale of tobacco and smoking products and accessories, including lighters, pipes, cigarette rolling equipment etc.
- Includes also:** This class also includes:
- wholesale of electronic cigarettes (vapes)
- Excludes:** This class excludes:
- wholesale of e-liquids for electronic cigarettes, see 46.85

### NACE Rev. 2.1 Code: 46.36

- Heading:** Wholesale of sugar, chocolate and sugar confectionery
- Includes:** This class includes:
- wholesale of sugar, including cube sugar, molasses, sugar confectionery and chocolate
  - wholesale of bakery products
- Includes also:**
- Excludes:** This class excludes:
- wholesale of ice cream, see 46.33

### NACE Rev. 2.1 Code: 46.37

**Heading:** Wholesale of coffee, tea, cocoa and spices

**Includes:**

**Includes also:**

**Excludes:** This class excludes:  
- processing of tea and coffee, see 10.83  
- wholesale of prepared beverages in cans or bottles, see 46.34

### NACE Rev. 2.1 Code: 46.38

**Heading:** Wholesale of other food

**Includes:** This class includes other specialised wholesale activities not already classified in the previous classes 46.31 to 46.37, e.g. wholesale of salt, vinegar, flour, yeast, honey.

**Includes also:** This class also includes:  
- wholesale of ready-made meals  
- wholesale of homogenised food preparations and dietetic food  
- wholesale of food for pet animals  
- wholesale of food supplements for human consumption  
- wholesale of insects, e.g. crickets, which are processed and ready to eat

**Excludes:** This class excludes:  
- wholesale of livestock feeds, see 46.21

### NACE Rev. 2.1 Code: 46.39

**Heading:** Non-specialised wholesale of food, beverages and tobacco

**Includes:** This class includes food, beverages and tobacco products sold in five or more classes of group 46.3. If the products sold comprise up to four classes in group 46.3, the unit is considered a specialised trade and classified, following the principal activity defined on the basis of the value added, in classes 46.31-46.38.

**Includes also:**

**Excludes:**

### NACE Rev. 2.1 Code: 46.4

**Heading:** Wholesale of household goods

**Includes:** This group includes the wholesale of household goods, including textiles and furniture.

**Includes also:**

**Excludes:** This group excludes:  
- activities of wholesalers who do not assume ownership of the goods they trade, see 46.1  
- wholesale of garden and landscaping equipment, e.g. lawn mowers 46.61



## NACE Rev. 2.1 Code: 46.41

**Heading:** Wholesale of textiles

**Includes:** This class includes:

- wholesale of yarn
- wholesale of fabrics
- wholesale of household linen etc.
- wholesale of haberdashery: needles, sewing thread etc.
- wholesale of parasols, tarpaulins, sails, parachutes, etc.

**Includes also:**

**Excludes:** This class excludes:

- wholesale of clothing, see 46.42
- wholesale of tents and sleeping bags, see 46.49
- wholesale of textile fibres, see 46.86

## NACE Rev. 2.1 Code: 46.42

**Heading:** Wholesale of clothing and footwear

**Includes:** This class includes:

- wholesale of clothing, including sports clothes
- wholesale of clothing accessories, e.g. gloves, ties and braces
- wholesale of footwear, including non-specialised sport footwear
- wholesale of fur articles
- wholesale of umbrellas

**Includes also:** This class also includes:

- wholesale of work clothes, uniforms, costumes

**Excludes:** This class excludes:

- wholesale of jewellery, see 46.48
- wholesale of leather goods, excluding clothing and footwear, see 46.49
- wholesale of specialised sport footwear only used in the practice of a sport, e.g. ski boots, football shoes, skates, ballet shoes, see 46.49
- wholesale of protective gear for motorcyclists, see 46.73

## NACE Rev. 2.1 Code: 46.43

**Heading:** Wholesale of electrical household appliances

**Includes:** This class includes:

- wholesale of electrical household appliances
- wholesale of radio and television equipment
- wholesale of photographic and optical goods
- wholesale of electrical heating and cooling appliances
- wholesale of renewable heating equipment
- wholesale of heating, ventilation and air conditioning (HVAC) equipment
- wholesale of sewing machines of household-type
- wholesale of safety systems and alarms

**Includes also:**

**Excludes:** This class excludes:

- wholesale of recorded media, see 46.49
- wholesale of recordable media, see 46.50
- wholesale of sewing machines other than household-type, see 46.64
- wholesale of hardware, plumbing and heating equipment and supplies, see 46.84
- wholesale of heating, ventilation and air conditioning (HVAC) equipment, for non-domestic use, see 46.84

## **NACE Rev. 2.1 Code: 46.44**

**Heading:** Wholesale of china and glassware and cleaning materials

**Includes:** This class includes:  
- wholesale of china and glassware  
- wholesale of cleaning materials  
- wholesale of household utensils, crockery and pottery

**Includes also:** This class also includes:  
- wholesale of cutlery

**Excludes:**

## **NACE Rev. 2.1 Code: 46.45**

**Heading:** Wholesale of perfume and cosmetics

**Includes:** This class includes:  
- wholesale of perfumes, cosmetics, soaps and toilet paper

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 46.46**

**Heading:** Wholesale of pharmaceutical and medical goods

**Includes:** This class includes:  
- wholesale of pharmaceutical, medical and orthopaedic goods  
- wholesale of veterinary medicine  
- wholesale of corrective glasses, lenses and sunglasses  
- wholesale of medical and surgical instruments  
- wholesale of hospital equipment

**Includes also:** This class also includes:  
- wholesale of non-corrective sunglasses

**Excludes:** This class excludes:  
- wholesale of health foods and diet products, see 46.38  
- wholesale of furniture for medical facilities and hospital, see 46.47

## **NACE Rev. 2.1 Code: 46.47**

**Heading:** Wholesale of household, office and shop furniture, carpets and lighting equipment

**Includes:** This class includes:  
- wholesale of furniture  
- wholesale of carpets  
- wholesale of lighting equipment  
- wholesale of mattresses and box springs

**Includes also:** This class also includes:  
- wholesale of furniture for warehouses, churches, medical facilities, etc.

**Excludes:**

## NACE Rev. 2.1 Code: 46.48

**Heading:** Wholesale of watches and jewellery

**Includes:**

**Includes also:** This class also includes:

- wholesale of processed precious, natural, synthetic or reconstructed stones

**Excludes:** This class excludes:

- wholesale of imitation jewellery, see 46.49
- wholesale of raw precious stones, see 46.86
- wholesale of unworked synthetic or reconstructed precious or semi-precious stones, see 46.86

## NACE Rev. 2.1 Code: 46.49

**Heading:** Wholesale of other household goods

**Includes:** This class includes:

- wholesale of woodenware, wickerwork and corkware etc.
- wholesale of bicycles, electric bicycles, monowheels, hoverboards, kick scooters, Segway's, including related parts and accessories
- wholesale of stationery, books, magazines and newspapers
- wholesale of leather goods and travel accessories
- wholesale of musical instruments
- wholesale of recorded media
- wholesale of games and toys, including party and magic items
- wholesale of sports goods, including special sports footwear, e.g. ski boots, football shoes, skates, ballet shoes
- wholesale of recreational boats
- wholesale of baby equipment, e.g. baby carriages, pushchairs, baby walkers, baby carriers, baby car seats
- wholesale of medals and sports cups

**Includes also:** This class also includes:

- wholesale of tents and sleeping bags
- wholesale in promotional items
- wholesale of saucepans and pans
- wholesale of imitation jewellery

**Excludes:** This class excludes:

- wholesale of electronic cigarettes (vapes), see 46.35
- wholesale of disguises, see 46.42
- wholesale of weapons and ammunition, see 46.64
- wholesale of e-liquids for electronic cigarettes, see 46.85

## NACE Rev. 2.1 Code: 46.5

**Heading:** Wholesale of information and communication equipment

**Includes:**

**Includes also:**

**Excludes:** This group excludes:

- activities of wholesalers who do not assume ownership of the goods they trade, see 46.1

## NACE Rev. 2.1 Code: 46.50

**Heading:** Wholesale of information and communication equipment

**Includes:** This group includes the wholesale of information and communication technology (ICT) equipment.

This class includes:

- wholesale of computers, computer peripheral equipment and parts
- wholesale of smart boards
- wholesale of non-customised software, including video games, provided on a physical media, with a right to perpetual use
- wholesale of electronic valves and tubes
- wholesale of semi-conductor devices
- wholesale of microchips and integrated circuits
- wholesale of printed circuits
- wholesale of recordable media
- wholesale of telephone and communication equipment, e.g. mobile telephones, modems
- wholesale of office machinery and equipment

**Includes also:**

**Excludes:** This class excludes:

- wholesale of recorded media, see 46.49
- wholesale of machines for additive manufacturing (3D printers etc.), see 46.64
- publishing activities, see division 58

## NACE Rev. 2.1 Code: 46.6

**Heading:** Wholesale of other machinery, equipment and supplies

**Includes:** This group includes the wholesale of specialised machinery, equipment and supplies for all kinds of industries and general purpose machinery and parts thereof.

**Includes also:**

**Excludes:** This group excludes:

- activities of wholesalers who do not assume ownership of the goods they trade, see 46.1

## NACE Rev. 2.1 Code: 46.61

**Heading:** Wholesale of agricultural machinery, equipment and supplies

**Includes:** This class includes:

- wholesale of agricultural and forestry machinery and equipment:
  - ploughs, manure spreaders, seeders
  - harvesters
  - threshers
  - milking machines
  - poultry-keeping machines, bee-keeping machines
  - tractors used in agriculture and forestry

**Includes also:** This class also includes:

- wholesale of garden and landscaping equipment, e.g. lawn mowers

**Excludes:** This class excludes:

- wholesale of livestock feed, see 46.21
- wholesale of fertilisers and agrochemical products, see 46.85

## **NACE Rev. 2.1 Code: 46.62**

**Heading:** Wholesale of machine tools

**Includes:** This class includes:  
- wholesale of machine tools of any type and for any material

**Includes also:** This class also includes:  
- wholesale of computer-controlled machine tools

**Excludes:**

## **NACE Rev. 2.1 Code: 46.63**

**Heading:** Wholesale of mining, construction and civil engineering machinery

**Includes:** This class includes:  
- wholesale of mining, construction and civil engineering machinery and equipment, e.g. excavating machines

**Includes also:**

**Excludes:** This class excludes:  
- wholesale of scaffoldings, see 46.83  
- wholesale of hand tools, hardware, plumbing and heating equipment and supplies, see 46.84

## NACE Rev. 2.1 Code: 46.64

**Heading:** Wholesale of other machinery and equipment

**Includes:** This class includes:

- wholesale of machinery for the textile industry and of sewing and knitting machines
- wholesale of production-line robots
- wholesale of machinery for food, beverages and tobacco industry
- wholesale of transport equipment, e.g. locomotives, wagons, except motor vehicles, motorcycles and bicycles
- wholesale of ships and boats
- wholesale of armoured vehicles
- wholesale of aircrafts, drones and unmanned aircraft systems
- wholesale of equipment for fish farming
- wholesale of attractions for amusement and theme parks, e.g. mechanical rides
- wholesale of equipment for hairdressers, gyms, solariums and beauty centres
- wholesale of event technology equipment for events, fairs and exhibitions
- wholesale of other machinery n.e.c. for use in industry, trade and navigation and other services
- wholesale of other electrical material, e.g. electrical motors, transformers
- wholesale of batteries and accumulators for domestic use
- wholesale of wires and switches and other installation equipment for industrial use
- wholesale of photovoltaic panels
- wholesale of weapons, weapon systems and ammunition
- wholesale of box pallets
- wholesale of reservoirs, tanks, vats and similar containers, capacity > 300 l, of plastics, for industrial use

**Includes also:** This class also includes:

- wholesale of measuring instruments and equipment
- wholesale of machines for additive manufacturing (3D printers etc.)

**Excludes:** This class excludes:

- wholesale of sewing machines household-type, see 46.43
- wholesale of non household-type medical equipment, see 46.46
- wholesale of recreational boats, see 46.49
- wholesale of bicycles, see 46.49
- wholesale of mining, construction and civil engineering machinery, see 46.63
- wholesale of motor vehicles, including trailers and caravans, see 46.71
- wholesale of motor vehicle parts, see 46.72
- wholesale of motorcycles, see 46.73
- wholesale of scaffoldings, see 46.83
- wholesale of batteries and accumulators for motor vehicles, see 46.72
- maintenance and repair of motor vehicles, see division 95

## NACE Rev. 2.1 Code: 46.7

**Heading:** Wholesale of motor vehicles, motorcycles and related parts and accessories

**Includes:**

**Includes also:**

**Excludes:** This group excludes:

- activities of wholesalers who do not assume ownership of the goods they trade, see 46.1
- maintenance and repair of motor vehicles and motorcycles, see 95.3

## NACE Rev. 2.1 Code: 46.71

**Heading:** Wholesale of motor vehicles

**Includes:** This class includes:

- wholesale of new and used motor vehicles, including electrical vehicles:
  - passenger motor vehicles, including specialised passenger motor vehicles, e.g. ambulances, minibuses
  - lorries, trailers and semi-trailers
  - camping vehicles, e.g. caravans, motorhomes

**Includes also:** This class also includes:

- wholesale of off-road motor vehicles

**Excludes:** This class excludes:

- activities of agents involved in the wholesale of cars and light motor vehicles, see 46.18
- wholesale of electric bicycles and their related parts and accessories, see 46.49
- wholesale of motorised transport equipment e.g. ships, yachts, planes, trains, see 46.64
- wholesale of parts and accessories for motor vehicles, see 46.72
- on-demand passenger transport service activities by vehicle with driver, see 49.33
- rental and leasing of cars and light motor vehicles without driver, see 77.11
- maintenance and repair of motor vehicles, see division 95

## NACE Rev. 2.1 Code: 46.72

**Heading:** Wholesale of motor vehicle parts and accessories

**Includes:** This class includes:

- wholesale of new and used motor vehicle parts, equipment and related accessories like tyres etc.
- wholesale of batteries and accumulators for motor vehicles

**Includes also:**

**Excludes:** This class excludes:

- activities of agents involved in the wholesale of cars and light motor vehicles parts and accessories, see 46.18
- wholesale of boats, planes, trains, including parts and accessories, see 46.64

## NACE Rev. 2.1 Code: 46.73

**Heading:** Wholesale of motorcycles, motorcycle parts and accessories

**Includes:** This class includes:

- wholesale of new and used motorcycles, including mopeds
- wholesale of parts and accessories for motorcycles
- wholesale of protective gear for motorcyclists

**Includes also:**

**Excludes:** This class excludes:

- activities of commission agents specialised in the wholesale of motorcycles, see 46.18
- wholesale of bicycles, electric bicycles and their related parts and accessories, see 46.49
- rental of motorcycles, see 77.39
- repair and maintenance of motorcycles, see 95.32

## NACE Rev. 2.1 Code: 46.8

**Heading:** Other specialised wholesale

**Includes:** This group includes:

- other specialised wholesale activities not classified in groups 46.2-46.7 of this division.
- the wholesale of intermediate products, except agricultural, typically not for household use

**Includes also:**

**Excludes:** This group excludes:

- activities of wholesalers who do not assume ownership of the goods they trade, see 46.1
- wholesale of batteries and accumulators not for motor vehicles, see 46.64
- non-specialised wholesale, see 46.9

## NACE Rev. 2.1 Code: 46.81

**Heading:** Wholesale of solid, liquid and gaseous fuels and related products

**Includes:** This class includes:

- wholesale of fossil fuels and low or free carbon fuels, greases, lubricants, oils, e.g.:
  - charcoal, coal, coke, fuel wood, pellets of wood or biomass, naphtha
  - crude petroleum, crude oil, diesel fuel, gasoline, fuel oil, heating oil, kerosene, biofuels, recycled carbon fuels, synthetic fuels, in blending or pure
  - liquefied petroleum gases, liquefied natural gas, butane and propane gas and their related bio and renewable forms, in blending or pure
  - lubricating oils and greases, refined petroleum products

**Includes also:**

**Excludes:** This class excludes:

- wholesale of hydrogen, see 46.85

## NACE Rev. 2.1 Code: 46.82

**Heading:** Wholesale of metals and metal ores

**Includes:** 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
- wholesale of semi-finished metal products and metal ores

**Includes also:** This class also includes:

- wholesale of steel sheets on own account, including usual cutting operations associated with trade, which do not include the production of new goods
- wholesale of gold and other precious metals, purchased from households or enterprises and sold to retailers, to industrial, commercial, institutional or professional users, or to other wholesaler

**Excludes:** This class excludes:

- wholesale of metal scrap, see 46.87
- gold bullion sales, see section L



## NACE Rev. 2.1 Code: 46.83

**Heading:** Wholesale of wood, construction materials and sanitary equipment

**Includes:** This class includes:

- wholesale of wood in the rough
- wholesale of products of primary processing of wood
- wholesale of pallets, other load boards of wood and barrels
- wholesale of raw and assembled wood flooring
- wholesale of construction materials:
  - sand, gravel, cement, bricks etc.
- wholesale of scaffoldings
- wholesale of paints, varnishes and lacquers
- wholesale of wallpaper and floor coverings, e.g. laminate, tiles, vinyl flooring
- wholesale of flat glass
- wholesale of sanitary equipment:
  - baths, washbasins, toilets and other sanitary porcelain
- wholesale of doors, windows and shutters (of all materials)

**Includes also:** This class also includes:

- wholesale of used marble bricks, steps, roof tiles
- wholesale of street furniture, i.e. benches, traffic barriers, bollards, streetlamps, traffic lights, traffic signs, bus and tram stops
- wholesale of prefabricated buildings
- wholesale of thermal insulation equipment
- wholesale of reservoirs, tanks, vats and similar containers of plastics for construction

**Excludes:**

## NACE Rev. 2.1 Code: 46.84

**Heading:** Wholesale of hardware, plumbing and heating equipment and supplies

**Includes:** This class includes:

- wholesale of ironware and similar household hardware
- wholesale of fittings
- wholesale of hot water heaters, radiators and boilers
- wholesale of sanitary installation equipment:
  - tubes, pipes, fittings, taps, T-pieces, connections, rubber pipes etc.
- wholesale of tools, e.g. hammers, saws, screwdrivers and other hand tools, including power hand tools
- wholesale of heating, ventilation and air conditioning (HVAC) equipment, for non-domestic use

**Includes also:**

**Excludes:** This class excludes:

- wholesale of heating, ventilation and air conditioning (HVAC) equipment, for domestic use, see 46.43
- wholesale of mining, construction and civil engineering machinery, see 46.63
- wholesale of sanitary equipment, see 46.83

## NACE Rev. 2.1 Code: 46.85

- Heading:** Wholesale of chemical products
- Includes:** This class includes:
- wholesale of industrial chemicals, e.g. aniline, essential oils, chemical glues, methanol, paraffin, scents and flavourings, soda, industrial salt, acids and sulphurs, starch derivatives industrial gases, dyes and pigments, other organics and inorganics basic chemicals, glazes, printing inks and adhesives
  - wholesale of explosives and pyrotechnic products
  - wholesale of fertilisers and agrochemical products
  - wholesale of hydrogen
- Includes also:** This class also includes:
- wholesale of e-liquids for electronic cigarettes
- Excludes:** This class excludes:
- sale of gaseous fuels through mains on the account of others, see 35.40

## NACE Rev. 2.1 Code: 46.86

- Heading:** Wholesale of other intermediate products
- Includes:** This class includes:
- wholesale of plastic materials in primary forms
  - wholesale of rubber
  - wholesale of textile fibres
  - wholesale of packaging articles
  - wholesale of raw precious stones
  - wholesale of non-metallic ores
  - wholesale of paper in bulk and of paper pulp
- Includes also:**
- Excludes:** This class excludes:
- wholesale of agricultural raw products, see 46.21
  - wholesale of processed precious stones, see 46.48
  - wholesale of stationery, see 46.49

## NACE Rev. 2.1 Code: 46.87

**Heading:** Wholesale of waste and scrap

**Includes:** This class includes:

- wholesale of metal and non-metal waste and scrap and materials for recycling, including collecting, sorting, separating, stripping of used goods, e.g. cars in order to obtain reusable parts, packing and repacking, storage and delivery, but without a transformation process. Additionally, the purchased and sold waste has a remaining value
- wholesale of usable goods (metal, plastics, ...), following the dismantling of cars, computers, televisions and other equipment on own account by the unit without further transformation of the goods
- wholesale of car wrecks

**Includes also:**

**Excludes:** This class excludes:

- collection of household and industrial waste, see 38.1
- processing of waste and scrap and other articles into secondary raw material when a 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 38.21
- dismantling of unusable automobiles, computers, televisions and other equipment and parts for materials recovery, see 38.21
- ship-breaking, see 38.21
- shredding of cars by means of a mechanical process, see 38.21
- treatment of waste for disposal without recovery, see 38.3
- retail sale of second-hand goods, see 47.79

## NACE Rev. 2.1 Code: 46.89

**Heading:** Other specialised wholesale n.e.c.

**Includes:** This class includes other specialised wholesale activities not classified in other classes of this division.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 46.9

**Heading:** Non-specialised wholesale trade

**Includes:**

**Includes also:**

**Excludes:** This group excludes:

- activities of wholesalers who do not assume ownership of the goods they trade, see 46.1

## NACE Rev. 2.1 Code: 46.90

**Heading:** Non-specialised wholesale trade

**Includes:** This class includes:

- wholesale of a variety of goods without any particular specialisation

**Includes also:**

**Excludes:** This class excludes:

- activities of wholesalers who do not assume ownership of the goods they trade, see 46.1

## NACE Rev. 2.1 Code: 47

**Heading:** Retail trade

**Includes:** This division includes the resale (sale without transformation or after minor alterations or usual handling, e.g. reconditioning) of new and used physical goods to the general public for personal or household consumption or utilisation, by shops, department stores, consumer cooperative, stalls, mail-order houses, the internet, door-to-door sales persons, hawkers, vending machines etc.

This division includes retail sale of new and used motor vehicles and motorcycles, including electrical vehicles.

The classification of retail sale activities is done based on traded good and not according to the way of selling (in store, online, via stall and market, etc.). Retail sale activities are divided into specialised retail sale activities (groups 47.2-47.8) and non-specialised retail sale activities (group 47.1).

Retail sale includes the retail sale of second-hand goods (class 47.79). The above groups are further subdivided by the range of products sold.

Activities of intermediation in retail sale, which facilitate transactions between buyers and sellers for the ordering and/or delivering of goods and services for a fee or commission, without taking ownership of the goods, is classified in group 47.9. All other retail sale activities, even if the retailer is acting on behalf of a third party, are classified in groups 47.1-47.8

The goods sold in this division are limited to goods usually referred to as consumer goods or retail goods. Therefore, goods not normally entering the retail sale, e.g. cereal grains, ores, industrial machinery, are excluded. Downloads, e.g. books, videos, are also excluded.

The rules for defining specialised and non-specialised retail sale activities are described in paragraphs xx-xx of the introductory guidelines.

**Includes also:** This division also includes retail sale of goods sold primarily to the general public, from displayed merchandise, products, e.g. personal computers, stationery, paint or timber, although these products may not be for personal or household use. Handling that is customary in trade does not affect the basic character of the merchandise and may include, for example, sorting, separating, mixing and packaging, delivery and installation of goods as well as sales promotion for their customers, if supplied by the same trader.

This division also includes:

- retail sale of automotive fuel and lubricating or cooling products
- activities of retail auctioneering houses of third-party goods of both new and used goods, including internet retail auctions
- activities of units providing intermediation service activities for (non-) specialised retail sale (marketplaces) that facilitate transactions between buyers and sellers for the ordering and/or delivering of physical goods for a fee or commission, without taking ownership of the goods that are intermediated. These activities can be carried out on digital platforms or through non-digital channels, see 47.9
- vending machines selling goods other than food and drinks
- vending machines selling food and drinks prepared by the machine itself

**Excludes:** 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
- 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
- the commerce of digital goods, streaming and downloading of contents on digital platforms, e.g. e-books, audio, are included in section J
- rental and leasing of motor vehicles or motorcycles, see 77.1
- rental and leasing of personal and household goods to the general public, see 77.2

#### **NACE Rev. 2.1 Code: 47.1**

**Heading:** Non-specialised retail sale

**Includes:** This group includes the retail sale of a variety of product lines in the same unit (non-specialised sale, e.g. supermarkets, hypermarkets, department stores).

**Includes also:**

**Excludes:** This group excludes:

- specialised retail sale, see 47.2-47.8
- intermediation services for specialised and not specialised retail sale, see 47.9

#### **NACE Rev. 2.1 Code: 47.11**

**Heading:** Non-specialised retail sale of predominately food, beverages or tobacco

**Includes:** This class includes:

- retail sale of a large variety of goods (e.g. wearing apparel, furniture, appliances, hardware, cosmetics) among which, however, food products, beverages or tobacco should be predominant

**Includes also:**

**Excludes:** This class excludes:

- retail sale of fuel, in combination with food, beverage, products for the maintenance of vehicles, car washing services etc. where fuel sale is predominant, see 47.30

#### **NACE Rev. 2.1 Code: 47.12**

**Heading:** Other non-specialised retail sale

**Includes:** This class includes:

- retail sale of a large variety of goods (e.g. wearing apparel, furniture, appliances, hardware, cosmetics, jewellery, toys, sports goods) of which food products, beverages or tobacco are not predominant

**Includes also:**

**Excludes:** This class excludes:

- non-specialised retail sale of second-hand goods, see 47.79

#### **NACE Rev. 2.1 Code: 47.2**

**Heading:** Retail sale of food, beverages and tobacco

**Includes:**

**Includes also:**

**Excludes:** This group excludes food and beverage processing and manufacturing activities, see divisions 10, 11.

#### **NACE Rev. 2.1 Code: 47.21**

**Heading:** Retail sale of fruit and vegetables

**Includes:** This class includes:

- retail sale of fresh fruit and vegetables, including cut fresh fruit and vegetables
- retail sale of dried and preserved fruits and vegetables

**Includes also:**

**Excludes:** This class excludes:

- retail sale of fruit and vegetable juices, see 47.25

## **NACE Rev. 2.1 Code: 47.22**

**Heading:** Retail sale of meat and meat products

**Includes:** This class includes:  
- retail sale of meat and meat products, including poultry and game  
- retail sale of tripe, delicatessen (charcuterie), salted meat

**Includes also:** This class also includes:  
- retail sale of snails

**Excludes:**

## **NACE Rev. 2.1 Code: 47.23**

**Heading:** Retail sale of fish, crustaceans and molluscs

**Includes:** This class includes:  
- retail sale of fish, seafood, seafood products and preparations thereof

**Includes also:** This class also includes:  
- retail sale of algae and seaweed

**Excludes:**

## **NACE Rev. 2.1 Code: 47.24**

**Heading:** Retail sale of bread, cake and confectionery

**Includes:**

**Includes also:** This class also includes:  
- retail sale of bread and rolls baked on the premises from pre-baked products  
- retail sale by automatic machines of ready-to-eat bread prepared by the machine itself

**Excludes:** This class excludes:  
- manufacture of bread, fresh pastry goods and cakes, see 10.71

## **NACE Rev. 2.1 Code: 47.25**

**Heading:** Retail sale of beverages

**Includes:** This class includes:  
- retail sale of alcoholic and non-alcoholic beverages, not for consumption or manufactured on the premises

**Includes also:** This class also includes:  
- retail sale of fruit and vegetable juices

**Excludes:** This class excludes:  
- sale of beverages for consumption on the premises, see 56.30

## **NACE Rev. 2.1 Code: 47.26**

**Heading:** Retail sale of tobacco products

**Includes:** This class includes:  
- retail sale of tobacco in any form, e.g. cigarettes, cigars, pipe tobacco, chewing tobacco  
- retail sale of tobacco and smoking products and accessories, including lighters, pipes, cigarette rolling equipment etc.

**Includes also:** This class also includes:  
- retail sale of electronic cigarettes and e-liquids

**Excludes:**

## **NACE Rev. 2.1 Code: 47.27**

**Heading:** Retail sale of other food

**Includes:** This class includes the retail sale of food products not elsewhere classified. Organically labelled foods, regional foods etc. are included in classes 47.21-47.27, depending on the product sold.

This class includes:  
- retail sale of dairy products, including milk and cheese preparations, and eggs  
- retail sale of coffee, tea, oils, flour, sugar, pasta, etc.  
- retail sale of other food products n.e.c.

**Includes also:** This class also includes:  
- retail sale of ready-made meals, except for immediate consumption on the spot  
- retail sale of food supplements for human consumption, e.g. dietary supplements, diet products

**Excludes:** This class excludes:  
- retail sale of ready-made meals for immediate consumption on the spot, see 56.1

## **NACE Rev. 2.1 Code: 47.3**

**Heading:** Retail sale of automotive fuel

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 47.30**

**Heading:** Retail sale of automotive fuel

**Includes:** This class includes:  
- retail sale of fuels, whether fossil or carbon free, for motor vehicles and motorcycles  
- operation of petrol stations

**Includes also:** This class also includes:  
- retail sale of petrol in combination with electro fuels (e-fuels), if the sale of electro fuels is not predominant  
- retail sale of lubricating products and cooling products for motor vehicles  
- retail sale of hydrogen for motor vehicles and motorcycles  
- retail sale of fuel, in combination with food, beverage, products for the maintenance of vehicles, car washing services etc. where fuel sale is predominant

**Excludes:** This class excludes:  
- electric vehicle charging stations, see 35.15  
- wholesale of fuels, see 46.81  
- retail sale of liquefied petroleum gas for cooking or heating, see 47.78  
- retail sale of motor vehicle parts and accessories, see 47.82  
- retail sale of motorcycles and motorcycle parts and accessories, see 47.83

## **NACE Rev. 2.1 Code: 47.4**

**Heading:** Retail sale of information and communication equipment

**Includes:**

**Includes also:**

**Excludes:** This group excludes:  
- streaming and downloading of contents on digital platforms, see section J



## NACE Rev. 2.1 Code: 47.40

**Heading:** Retail sale of information and communication equipment

**Includes:** This class includes the retail sale of information and communication technology (ICT) equipment.

This class includes:

- retail sale of computers
- retail sale of computer peripheral equipment, e.g. printers, photocopiers, interactive whiteboards, videoconferencing equipment
- retail sale of video game consoles
- retail sale of non-customised software, including video games, provided on a physical media, with a right to perpetual use
- retail sale of audio and video equipment
- retail sale of radio and television equipment
- retail sale of recordable media
- retail sale of recording media players and recorders
- retail sale of smart telephones, mobile telephones and telephones and their accessories, e.g. chargers, hands-free kits, protective film and cases

**Includes also:**

**Excludes:** This class excludes:

- retail sale of photographic, optical and precision equipment, e.g. digital cameras, see 47.78
- second-hand retail sale of information and communication equipment, see 47.79
- distribution of e-books and audio books via streaming and downloading by book publishers, see 58.11
- distribution via streaming and downloading by video game publishers, see 58.21
- distribution via streaming and downloading by video/films publishers, see 59.13, 60.20
- distribution via streaming and downloading by audio publishers, see 59.20

## NACE Rev. 2.1 Code: 47.5

**Heading:** Retail sale of other household equipment

**Includes:** This group includes the specialised retail sale of household equipment, e.g. textiles, hardware, carpets, electrical appliances, furniture.

**Includes also:**

**Excludes:** This group excludes:

- retail sale of audio and video equipment, see 47.40
- retail sale of second-hand of household equipment, see 47.79

## NACE Rev. 2.1 Code: 47.51

**Heading:** Retail sale of textiles

**Includes:** This class includes:

- retail sale of fabrics
- retail sale of knitting yarn
- retail sale of basic materials for rug, tapestry or embroidery making
- retail sale of textiles
- retail sale of haberdashery: needles, sewing thread etc.
- retail sale of tarpaulins

**Includes also:** This class also includes:

- retail sale of bedlinen

**Excludes:** This class excludes:

- retail sale of curtains and net curtains, see 47.53
- retail sale of parasols, see 47.55
- retail sale of clothing, see 47.71

## NACE Rev. 2.1 Code: 47.52

**Heading:** Retail sale of hardware, building materials, paints and glass

**Includes:** This class includes:

- retail sale of hardware
- retail sale of paints, varnishes and lacquers
- retail sale of solvents, white spirit and other drugstore products
- retail sale of flat glass
- retail sale of other building material, e.g. bricks, tiles, breezeblock, wood, floor boards, insulation material
- retail sale of sanitary and heating equipment
- retail sale of do-it-yourself material, electrical and plumbing material and equipment
- retail sale of tools, e.g. hammers, saws, screwdrivers and other hand tools, including power hand tools
- retail sale of renewable energy materials, e.g. non-electric solar collectors and photovoltaic panels, without installation
- retail sale of electrical or electronic fire alarms, fire extinguishers, emergency blocks, smoke extraction system, safes, and vaults, without installation or maintenance services
- retail sale of doors and windows and shutters of any material

**Includes also:** This class also includes:

- retail sale of garden and landscaping equipment, e.g. lawnmowers
- retail sale of saunas, swimming pools and spas, including in kits etc., without installation

**Excludes:** This class excludes:

- installation of photovoltaic panels not connected to a building, see 42.22
- installation of photovoltaic panels connected to a building, see 43.21
- retail sale of wall or floor coverings, e.g. wallpaper, tiles, laminates, vinyl flooring, see 47.53
- retail sale of carpets and rugs, see 47.53

## NACE Rev. 2.1 Code: 47.53

**Heading:** Retail sale of carpets, rugs, wall and floor coverings

**Includes:** This class includes:

- retail sale of carpets and rugs
- retail sale of curtains and net curtains
- retail sale of wall or floor coverings, e.g. wallpaper, tiles, laminates and vinyl flooring

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 47.54

**Heading:** Retail sale of electrical household appliances

**Includes:** This class includes the retail sale of electrical household appliances.

**Includes also:**

**Excludes:** This class excludes:

- retail sale of audio and video equipment, see 47.40
- retail sale of lawnmowers, see 47.52
- retail sale of power hand tools, see 47.52

## NACE Rev. 2.1 Code: 47.55

**Heading:** Retail sale of furniture, lighting equipment, tableware and other household goods

**Includes:** This class includes:

- retail sale of furniture, including mattresses and box springs
- retail sale of articles for lighting
- retail sale of household utensils and cutlery, crockery, glassware, tableware, china and pottery
- retail sale of wooden, cork and wickerwork goods
- retail sale of non-electrical household appliances,
- retail sale of solar household appliances
- retail sale of parasols
- retail sale of household articles and equipment n.e.c.

**Includes also:** This class also includes:

- retail sale of baby equipment, e.g. baby carriages, pushchairs, baby walkers, baby carries, baby car seats
- retail sale of sails

**Excludes:** This class excludes:

- installation of electrical systems, e.g. security alarm systems and fire alarms, see 43.21
- retail sale of electrical or electronic fire alarms, security systems, safes, see 47.52
- retail sale of photovoltaic panels without installation, see 47.52
- retail sale of cork floor tiles, see 47.53
- retail sale of curtains and net curtains, see 47.53
- retail sale of musical instruments and scores, see 47.69
- retail sale of antiques, see 47.79
- retail sale of second-hand furniture, see 47.79

## NACE Rev. 2.1 Code: 47.6

**Heading:** Retail sale of cultural and recreational goods

**Includes:** This group includes the specialised retail sale of cultural and recreation goods, e.g. books, newspapers, audio and video recordings on physical media, sporting equipment, games and toys.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 47.61

**Heading:** Retail sale of books

**Includes:** This class includes:  
- retail sale of books, including audio books on physical media

**Includes also:**

**Excludes:** This class excludes:  
- retail sale of recorded media, see 47.69  
- retail sale of antique books, see 47.79  
- retail sale of second-hand books, see 47.79  
- distributing e-books and audio books via streaming and downloading by book publishers, see 58.11

## NACE Rev. 2.1 Code: 47.62

**Heading:** Retail sale of newspapers, and other periodical publications and stationery

**Includes:**

**Includes also:** This class also includes:  
- retail sale of periodicals and journals  
- retail sale of stationery, office and school supplies, e.g. pens, pencils, paper

**Excludes:** This class excludes:  
- retail sale of art tools and materials for drawing, painting and sculpting, see 47.69  
- distribution of newspapers via streaming or downloading by their publishers, see 58.12  
- distribution of periodicals and journals via streaming or downloading by their publishers, see 58.13

## NACE Rev. 2.1 Code: 47.63

**Heading:** Retail sale of sporting equipment

**Includes:** This class includes:  
- retail sale of sports goods, including fishing gear, weapons and ammunition, camping goods, etc.  
- retail sale of boats  
- retail sale of bicycles, including electric bicycles, monowheels, hoverboards, kick scooters, Segway's  
- retail sale of special footwear for sports, e.g. football shoes, ice skates, ski boots  
- retail sale of special sports equipment clothes for skiing, martial arts, ballet etc.  
- retail sale of parachutes, tents, sleeping bags etc.

**Includes also:**

**Excludes:** This class excludes:  
- retail sale of non-specialised sport footwear, e.g. tennis shoes, basketball shoes, gym shoes, training shoes, see 47.72

## NACE Rev. 2.1 Code: 47.64

**Heading:** Retail sale of games and toys

**Includes:** This class includes:  
- retail sale of games and toys, made of all materials  
- retail sale of party supplies, e.g. masks, party favour (cotillions, jokes, etc.), magic items

**Includes also:** This class also includes:  
- retail sale of toy drones

**Excludes:** This class excludes:  
- retail sale of video consoles and video games on a physical medium, see 47.40  
- retail sale of disguises, see 47.71  
- second-hand retail sale of games and toys, see 47.79  
- edition/publishing of games, board games, see 58.19  
- distribution of video games via streaming and downloading by their publishers, see 58.21  
- distribution of audio via streaming and downloading by their publishers, see 59.20  
- content distribution (sharing) platforms for video games, see 60.39

## NACE Rev. 2.1 Code: 47.69

**Heading:** Retail sale of cultural and recreational goods n.e.c.

**Includes:** This class includes retail sale of cultural and recreational goods not elsewhere classified:  
- retail sale of recorded media  
- retail sale of musical instruments, scores and related accessories, e.g. strings, music stands, metronomes  
- retail sale of philately, numismatics and collectors' items, e.g. stamps and coins  
- activities of commercial art galleries

**Includes also:** This class also includes:  
- retail sale of art supplies, including beads, clay, canvasses, oil and water colours etc.

**Excludes:** This class excludes:  
- retail sale of video games on a physical medium, see 47.40  
- retail sale of souvenirs, craftwork and religious articles, see 47.78  
- retail sale of antiques, second-hand and antique books, second-hand musical instruments and second-hand recorded media, see 47.79  
- distribution of audio via streaming and downloading by their publishers, see 59.20

## NACE Rev. 2.1 Code: 47.7

**Heading:** Retail sale of other goods, except motor vehicles and motorcycles

**Includes:** This group includes the specialised retail sale of various goods not elsewhere classified, e.g. clothing, footwear and leather articles, pharmaceutical and medical goods, watches, souvenirs, cleaning products, toiletries, flowers, pets.

**Includes also:** This group also includes:  
- retail sale of second-hand goods

**Excludes:**

## **NACE Rev. 2.1 Code: 47.71**

**Heading:** Retail sale of clothing

**Includes:** This class includes:

- retail sale of articles of clothing, including underwear
- retail sale of articles of fur
- retail sale of clothing accessories, e.g. gloves, ties, braces

**Includes also:** This class also includes:

- retail sale of work clothes, uniforms, disguises, carnival costumes etc.

**Excludes:** This class excludes:

- retail sale of textiles, see 47.51
- retail sale of special sports equipment clothes for skiing, martial arts, ballet etc., see 47.63
- retail sale of protective gear for motorcyclists and cyclists, see 47.63
- retail sale of second-hand clothing, see 47.79

## **NACE Rev. 2.1 Code: 47.72**

**Heading:** Retail sale of footwear and leather goods

**Includes:** This class includes:

- retail sale of footwear
- retail sale of leather goods
- retail sale of travel accessories of leather and leather substitutes

**Includes also:**

**Excludes:** This class excludes:

- retail sale of special footwear for sports, e.g. football shoes, ice skates, ski boots, see 47.63
- retail sale of leather clothing, see 47.71
- retail sale of orthopaedic footwear, see 47.74

## **NACE Rev. 2.1 Code: 47.73**

**Heading:** Retail sale of pharmaceutical products

**Includes:** This class includes:

- retail sale of pharmaceuticals
- retail sale of veterinary medicine

**Includes also:** This class also includes:

- retail sale of homeopathic products and medicines without prescription
- retail sale of herbal medicinal products and herbal remedies

**Excludes:**

## **NACE Rev. 2.1 Code: 47.74**

**Heading:** Retail sale of medical and orthopaedic goods

**Includes:** This class includes:

- retail sale of corrective glasses, lenses and sunglasses
- retail sale of hearing aids
- retail sale of orthopaedic footwear
- retail sale of crutches and wheelchairs
- retail sale of orthopaedic prostheses
- retail sale of cervical collars and corsets
- retail sale of elastocompressive products, e.g. elastic stockings, sleeves

**Includes also:** This class also includes:

- retail sale of non-corrective sunglasses

**Excludes:**

## **NACE Rev. 2.1 Code: 47.75**

**Heading:** Retail sale of cosmetic and toilet articles

**Includes:** This class includes:

- retail sale of perfumery, cosmetic, toiletries, personal care products etc.

**Includes also:**

**Excludes:** This class excludes:

- retail sale of toiletries, hygiene products, etc. for pet animals, see 47.76

## **NACE Rev. 2.1 Code: 47.76**

**Heading:** Retail sale of flowers, plants, fertilisers, pets and pet food

**Includes:** This class includes:

- retail sale of fertilisers and plant protection products
- retail sale of pets and articles for pets
- retail sale of food for pets and other animals kept at home for pleasure, e.g. chickens, horses

**Includes also:** This class also includes:

- retail sale of toiletries, hygiene products, etc. for pet animals

**Excludes:**

## **NACE Rev. 2.1 Code: 47.77**

**Heading:** Retail sale of watches and jewellery

**Includes:**

**Includes also:** This class also includes:

- retail sale of silverware articles

**Excludes:** This class excludes:

- retail sale of imitation jewellery, see 47.78

## NACE Rev. 2.1 Code: 47.78

**Heading:** Retail sale of other new goods

**Includes:** This class includes:

- retail sale of photographic, and precision equipment
- retail sale of optical equipment, excluding spectacles and lenses, e.g. telescopes, microscopes, binoculars
- retail sale of household fuel oil, bottled gas, coal and fuel wood, pellets of wood or biomass
- retail sale of packaging articles
- retail sale of funeral and cemetery articles, e.g. urns, tombstones
- retail sale of imitation jewellery
- retail sale of cleaning products, e.g. detergents, sponges
- retail sale of souvenirs, craftwork and religious articles
- retail sale of non-food products n.e.c.

**Includes also:** This class also includes:

- retail sale of artificial flowers and plants

**Excludes:** This class excludes:

- retail sale of fishing gear, see 47.63
- retail sale of weapons and ammunition, see 47.63
- retail sale of stamps and coins, see 47.69
- retail sale of glasses and lenses, see 47.74

## NACE Rev. 2.1 Code: 47.79

**Heading:** Retail sale of second-hand goods

**Includes:** This class includes:

- retail sale of second-hand books
- retail sale of antiques
- retail sale of second-hand clothes
- retail sale of second-hand furniture
- retail sale of second-hand household appliances
- retail sale of other second-hand goods

**Includes also:**

**Excludes:** This class excludes:

- retail sale of second-hand motor vehicles, motorcycles and related parts and accessories, see 47.8
- activities of retail auctioneering houses of new and used third party goods, including internet retail auctions, see 47.9
- activities of intermediaries in the retail sale of second-hand goods, see 47.9
- activities of space rental, including staff, for second-hand goods, see 47.91
- activities of pawn shops, see 64.92



## NACE Rev. 2.1 Code: 47.8

- Heading:** Retail sale of motor vehicles, motorcycles and related parts and accessories
- Includes:** This group includes retail sale of new and second-hand motor vehicles, motorcycles and all kinds of parts, components, supplies, tools and accessories for motor vehicles and motorcycles, e.g.:
- rubber tires and inner tubes for tires
  - spark plugs, batteries, lighting equipment, vehicle charging equipment and electrical parts
- Includes also:** This group also includes:
- retail sale in used parts and accessories after dismantling of cars or other motor vehicles
  - retail sale of parts and accessories for electric motor vehicles and motorcycles
- Excludes:** This group excludes:
- intermediary services in wholesale, see 46.18
  - intermediary services in retail sale of motor vehicles and motorcycles, see 47.9
  - on-demand passenger transport service activities by vehicle with driver, see 49.33
  - rental and leasing of motor vehicles without driver, see 77.1
  - maintenance and repair of motor vehicles and motorcycles, see 95.3

## NACE Rev. 2.1 Code: 47.81

- Heading:** Retail sale of motor vehicles
- Includes:** This class includes:
- retail sale of new and used motor vehicles, including electrical vehicles:
    - passenger motor vehicles
    - camping vehicles, e.g. caravans, motorhomes
- Includes also:** This class also includes:
- retail sale of off-road motor vehicles
  - retail sale of trailers for motor vehicles
- Excludes:** This class excludes:
- retail sale of bicycles and electric bicycles etc., see 47.63
  - retail sale of parts and accessories for motor vehicles, see 47.82
  - retail sale of motorcycles, motorcycle parts and accessories, see 47.83
  - activities of agents in retail sale of motor vehicles, see 47.9
  - on-demand passenger transport service activities by vehicle with driver, see 49.33
  - rental and leasing of motor vehicles without driver, see 77.1
  - maintenance and repair of motor vehicles and motorcycles, see 95.3

## NACE Rev. 2.1 Code: 47.82

- Heading:** Retail sale of motor vehicle parts and accessories
- Includes:** This class includes:
- retail sale of new and used parts, equipment and accessories for motor vehicles
- Includes also:**
- Excludes:** This class excludes:
- retail sale of automotive fuel, see 47.30
  - retail sale of motor vehicles, see 47.81
  - maintenance and repair of motor vehicles and motorcycles, see 95.3

## NACE Rev. 2.1 Code: 47.83

**Heading:** Retail sale of motorcycles, motorcycle parts and accessories

**Includes:** This class includes:

- retail sale of new and used motorcycles, including mopeds
- retail sale of new and used parts and accessories for motorcycles
- retail sale of equipment for motorcyclists, e.g. helmets and specific clothing

**Includes also:**

**Excludes:** This class excludes:

- retail sale of bicycles, electric bicycles, monowheels, hoverboards, kickscooters and related parts and accessories, see 47.63
- rental of motorcycles, see 77.39
- repair and maintenance of bicycles, electric bicycles, monowheels, hoverboards, kickscooters, see 95.29
- repair and maintenance of motorcycles, see 95.3

## NACE Rev. 2.1 Code: 47.9

**Heading:** Intermediation service activities for retail sale

**Includes:** This group includes intermediation service activities for specialised and non-specialised retail sale that facilitate transactions between buyers and sellers for of physical goods for a fee or commission, without supplying and taking ownership of the goods that are intermediated. These activities can be carried out on digital platforms or through non-digital channels (face-to-face, including door-to-door, telephone, mail, etc.). The fee or commission can be received from either the buyers or sellers. Revenue for intermediation service activities for retail sale can include other sources of income, e.g. revenues from sale of advertising space.

**Includes also:** This group also includes:

- activities of intermediaries in the retail sale of second-hand goods
- activities of retail auctioneering houses of both new and used third party goods, including internet retail auctions
- activities of agents in retail sale of motor vehicles and motorcycles

**Excludes:**

## NACE Rev. 2.1 Code: 47.91

**Heading:** Intermediation service activities for non-specialised retail sale

**Includes:** This class includes intermediation service activities for non-specialised retail sale that facilitate transactions between buyers and sellers for the ordering and/or delivering of physical goods for a fee or commission, without supplying and taking ownership of the goods that are intermediated. These activities can be carried out on digital platforms or through non-digital channels (face-to-face, including door-to-door, telephone, mail, etc.). The fee or commission can be received from either the buyers or sellers. Revenue for intermediation service activities for non-specialised retail sale can include other sources of income, e.g. revenues from sale of advertising space.

**Includes also:** This class includes also:

- activities of space rental, including staff, for second-hand goods

**Excludes:** This class excludes:

- intermediation service activities for specialised retail sale, see 47.92

## NACE Rev. 2.1 Code: 47.92

**Heading:** Intermediation service activities for specialised retail sale

**Includes:** This class includes intermediation service activities for specialised retail sale that facilitate transactions between buyers and sellers for the ordering and/or delivering of physical goods for a fee or commission, without supplying and taking ownership of the goods that are intermediated. These activities can be carried out on digital platforms or through non-digital channels (face-to-face, including door-to-door, telephone, mail, etc.). The fee or commission can be received from either the buyers or sellers. Revenue for intermediation service activities for specialised retail sale can include other sources of income, e.g. revenues from sale of advertising space.

**Includes also:**

**Excludes:** This class excludes:

- retail sale of petrol in combination with electro fuels (e-fuels), if the sale of electro fuels not predominant, see 47.30
- intermediation service activities for non-specialised retail sale, see 47.91

## NACE Rev. 2.1 Code: H

**Heading:** TRANSPORTATION AND STORAGE

**Includes:** This section includes transportation of passengers or freight, e.g. by rail, pipeline, road, water or air, including transportation of passengers disregarding the reasons, whether for personal, professional or recreational reasons, scheduled or not. Rental of transport equipment with driver or operator as well as postal and courier activities are classified in this section.

The section also includes associated activities, e.g. operation of terminal and parking facilities, cargo handling, warehousing and storage, e.g. operation of silos, merchandise warehouses, storage tanks. Transport activities classified in divisions 49, 50, 51, 53 often involve related activities, e.g. packaging, goods handling operations, temporary crating, sampling and weighing of goods, which solely support the transport activities. These supporting activities are only to be classified in division 52, if they are performed on behalf of others.

**Includes also:** This section also includes:

- intermediation services that link customers to transport service providers, except for division 79

**Excludes:** This section excludes:

- major repair, maintenance or alteration of transport equipment, except motor vehicles, see 33.1
- construction, maintenance and repair of roads, railways, harbours, airfields, see division 42
- rental of transport equipment without driver or operator, see 77.1, 77.3
- transportation activities as an integral part of recreational facilities, e.g. in theme parks, see 93.2
- maintenance and repair of motor vehicles, see 95.31
- maintenance and repair of motorcycles, see 95.32

## NACE Rev. 2.1 Code: 49

**Heading:** Land transport and transport via pipelines

**Includes:** This division includes transportation of passengers and freight by road or rail. The activities include transport of passengers, whether for personal, professional or recreational reasons as well as the transport of goods via road, rail or pipelines.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 49.1

**Heading:** Passenger rail transport

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 49.11

**Heading:** Passenger heavy rail transport

**Includes:** This class includes:

- rail transportation of passengers using railway rolling stock on mainline networks
- operation of sleeping cars or dining cars as an integrated operation of railway companies

**Includes also:** This class includes also:

- passenger heavy rail transport for sightseeing

**Excludes:** This class excludes:

- passenger transports by metro, tram, subway, underground etc., see 49.12
- passenger terminal activities, see 52.21
- operation of railroad infrastructure and related activities, e.g. switching and shunting, see 52.21
- operation of sleeping cars or dining cars when operated by separate units, see 55.90, 56.11

## NACE Rev. 2.1 Code: 49.12

**Heading:** Other passenger rail transport

**Includes:** This class includes:

- transport of passengers by metro, subway, underground and elevated railway, metropolitan railway and tramway
- passenger transport by funicular railway

**Includes also:** This class also includes:

- passenger light rail transport for sightseeing

**Excludes:** This class excludes:

- passenger terminal activities, see 52.21
- operation of railroad infrastructure and related activities, e.g. switching and shunting, see 52.21

## NACE Rev. 2.1 Code: 49.2

**Heading:** Freight rail transport

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 49.20**

**Heading:** Freight rail transport

**Includes:** This class includes:  
- freight transport on mainline rail networks as well as short line freight railroads

**Includes also:** This class also includes:  
- freight transport by funiculars  
- traction services

**Excludes:** This class excludes:  
- warehousing and storage, see 52.10  
- freight terminal activities, see 52.21  
- operation of railroad infrastructure and related activities, e.g. switching and shunting, see 52.21  
- cargo handling on behalf of others, see 52.24

## **NACE Rev. 2.1 Code: 49.3**

**Heading:** Other passenger land transport

**Includes:** This group includes all land-based passenger transport activities other than rail transport.

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 49.31**

**Heading:** Scheduled passenger transport by road

**Includes:** This class includes:  
- scheduled urban, suburban or long-distance road transport of passengers by e.g. motor bus, coach, trolley bus, minibus. The transport is following a fixed time schedule, entailing the picking up and setting down of passengers at normally fixed stops

**Includes also:** This class also includes:  
- operation of school buses and buses for transport of employees  
- scheduled passenger transport by road for sightseeing

**Excludes:** This class excludes:  
- passenger rail transport, see 49.1  
- passenger transport by funicular railway, see 49.12  
- non-scheduled passenger transport by road for sightseeing, in vehicles of 10 or more persons, see 49.32  
- on-demand passenger transport services in vehicles with driver for maximum 9 persons (taxi, etc.), see 49.33  
- operation of aerial cableways etc., see 49.34

## **NACE Rev. 2.1 Code: 49.32**

**Heading:** Non-scheduled passenger transport by road

**Includes:** This class includes:  
- non-scheduled urban, interurban and long distance road transport of passengers in vehicles of 10 or more persons. This may include transport by bus, coach, trolley bus or minibus.

**Includes also:**

**Excludes:** This class excludes:  
- passenger rail transport, see 49.1  
- operation of school buses and buses for transport of employees, see 49.31  
- on-demand passenger transport services in vehicles with driver for maximum 9 persons (taxi, etc.), see 49.33

## **NACE Rev. 2.1 Code: 49.33**

**Heading:** On-demand passenger transport service activities by vehicle with driver

**Includes:** This class includes on-demand transportation of passengers in vehicles with driver, for transport of 9 or less persons:  
- taxi services  
- private hire vehicles with driver  
- motorbike taxi services

**Includes also:**

**Excludes:** This class excludes:  
- bike taxi service, see 49.39  
- passenger road transport by vehicles drawn by human or animal, see 49.39  
- intermediation service activities for passenger transportation, see 52.32  
- patient transportation by ambulance, see 86.92

## **NACE Rev. 2.1 Code: 49.34**

**Heading:** Passenger transport by cableways and ski lifts

**Includes:** This class includes:  
- transport by cableways, ski lifts and chairlifts, which may include preparation of ski slopes  
- passenger transport by lifts

**Includes also:** This class also includes:  
- freight transport by cableways

**Excludes:** This class excludes:  
- passenger transport by funicular railway, see 49.12  
- passenger rail transport for sightseeing, see 49.12  
- non-scheduled passenger road transport in vehicles of 10 or more persons, see 49.32  
- operation of sports areas, which may include the operation of cableways, ski lifts and chairlifts, see 93.11

## NACE Rev. 2.1 Code: 49.39

**Heading:** Other passenger land transport n.e.c.

**Includes:** This class includes:  
- bike taxi service  
- passenger road transport by vehicles drawn by human or animal

**Includes also:**

**Excludes:** This class excludes:  
- ambulance transport, see 86.92  
- transport of human remains, see 96.30

## NACE Rev. 2.1 Code: 49.4

**Heading:** Freight transport by road and removal services

**Includes:** This group includes all land-based freight transport activities other than rail transport.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 49.41

**Heading:** Freight transport by road

**Includes:** This class includes:  
- all freight transport operations by road:

- logging haulage
- livestock haulage
- refrigerated haulage
- heavy haulage
- bulk haulage, including haulage in tanker trucks, including milk collection at farms
- haulage of automobiles
- transport of waste and waste materials, without collection or disposal

  
- road transportation of freight, on behalf of postal or courier units, without carrying out any other post or courier activities  
- road transportation of objects between different units, e.g. buildings, storage units, on a fee or contract basis

**Includes also:** This class also includes:  
- rental of freight vehicle with driver  
- freight road transport by vehicles drawn by human or animal  
- concrete mixer lorry rental, with driver  
- delivery of furniture, can include unpacking and installation

**Excludes:** This class excludes:  
- log hauling within the forest, as part of logging operations, see 02.40  
- distribution of water by trucks, see 36.00  
- waste transport as integrated part of waste collection activities, see 38.11, 38.12  
- removal services, see 49.42  
- operation of terminal facilities for handling freight, see 52.2  
- crating and packing activities for transport, see 52.2  
- moving cargos on industrial sites, typically with transport equipment that is not suitable for use on roads open to public traffic, see 52.24  
- pickup of goods and grouping for shipping, see 52.25  
- post and courier activities, see 53.10, 53.20  
- transport by armoured car service activities, see 80.01

## NACE Rev. 2.1 Code: 49.42

**Heading:** Removal services

**Includes:** This class includes:  
- removal (relocation) services to businesses and households by road transport

**Includes also:** This class also includes:  
- leasing of removal vehicle with driver  
- storage of furniture as part of the removal service

**Excludes:**

## NACE Rev. 2.1 Code: 49.5

**Heading:** Transport via pipeline

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 49.50

**Heading:** Transport via pipeline

**Includes:** This class includes:  
- transport of gases, liquids, water, slurry and other commodities via pipelines  
- pipeline transportation of natural gas from processing plants to local distribution systems

**Includes also:** This class also includes:  
- operation of pump stations for the transport via pipelines

**Excludes:** This class excludes:  
- distribution of gaseous fuels, steam or water to end users through local or regional network of mains, see 35.22, 35.30, 36.00  
- distribution of water by trucks, see 36.00  
- retail sale of automotive fuel, see 47.30  
- transport of liquids by trucks, see 49.41

## NACE Rev. 2.1 Code: 50

**Heading:** Water transport

**Includes:** This division includes the water transport of passengers or freight, whether scheduled or not, whether for professional, personal or recreational reasons. Also included are 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. Transport on sea-going vessels is classified in groups 50.1 and 50.2, while transport using other vessels is classified in groups 50.3 and 50.4.

**Includes also:**

**Excludes:** This division excludes restaurant and bar activities on board ships (see 56.11, 56.30), if carried out by separate units.



## NACE Rev. 2.1 Code: 50.1

**Heading:** Sea and coastal passenger water transport

**Includes:**

**Includes also:** Also included is transportation of passengers on lakes etc., when similar types of vessels are used.

**Excludes:**

## NACE Rev. 2.1 Code: 50.10

**Heading:** Sea and coastal passenger water transport

**Includes:** This class includes:

- transport of passengers over seas and coastal waters, whether scheduled or not:
  - operation of excursion, cruise or sightseeing boats
  - operation of ferries, water taxis etc.
- operation of cruise boats
- operation of sightseeing boats, excursions and other passengers sea or coastal transport

**Includes also:** This class also includes:

- rental of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises)
- ferry transport of passengers with or without vehicle

**Excludes:** This class excludes:

- restaurant and bar activities on board ships, when provided by separate units, see 56.11, 56.30
- rental of pleasure boats and yachts without crew, see 77.21
- rental of commercial ships or boats without crew, see 77.34
- operation of floating casinos not transporting passengers, see 92.00

## NACE Rev. 2.1 Code: 50.2

**Heading:** Sea and coastal freight water transport

**Includes:**

**Includes also:** This group also includes:

- transport of freight on lakes etc., when similar types of vessels are used

**Excludes:**

## NACE Rev. 2.1 Code: 50.20

**Heading:** Sea and coastal freight water transport

**Includes:** This class includes:

- transport of freight over sea and coastal waters
- transport by towing or pushing of barges, oil rigs etc.

**Includes also:** This class also includes:

- rental of vessels with crew for sea and coastal freight water transport
- ferry transport of unaccompanied vehicles

**Excludes:** This class excludes:

- ferry transport of passengers with or without vehicle, see 50.10
- storage of freight, see 52.10
- harbour operation and other auxiliary activities, e.g. docking, pilotage, lighterage, vessel salvage, see 52.22
- cargo handling, see 52.24
- rental of commercial ships or boats without crew, see 77.34

### NACE Rev. 2.1 Code: 50.3

**Heading:** Inland passenger water transport

**Includes:**

**Includes also:**

**Excludes:**

### NACE Rev. 2.1 Code: 50.30

**Heading:** Inland passenger water transport

**Includes:** This class includes:  
- transportation of passengers via rivers, canals, lakes and other inland waterways, including inside harbours and ports

**Includes also:** This class also includes:  
- rental of pleasure boats with crew for inland water transport  
- operation of sightseeing boats and excursions on inland waterways  
- inland ferry transport of passengers with or without vehicle

**Excludes:** This class excludes:  
- restaurant and bar activities on board ships, when provided by separate units, see 56.11, 56.30  
- rental of pleasure boats and yachts without crew, see 77.21  
- operation of floating casinos not transporting passengers, see 92.00

### NACE Rev. 2.1 Code: 50.4

**Heading:** Inland freight water transport

**Includes:**

**Includes also:**

**Excludes:**

### NACE Rev. 2.1 Code: 50.40

**Heading:** Inland freight water transport

**Includes:** This class includes:  
- transportation of freight via rivers, canals, lakes and other inland waterways, including inside harbours and ports  
- transportation of freight on inland waterways, involving vessels that are not suitable for sea transport

**Includes also:** This class also includes:  
- rental of vessels with crew for inland freight water transport

**Excludes:** This class excludes:  
- cargo handling, see 52.24  
- rental of commercial ships or boats without crew, see 77.34

## NACE Rev. 2.1 Code: 51

**Heading:** Air transport

**Includes:** This division includes transportation of passengers or freight by air or via space.

**Includes also:**

**Excludes:** This division excludes:

- crop spraying, see 01.61
- repair and maintenance of civilian aircraft or aircraft engines, see 33.16
- operation of airports, see 52.23
- aerial advertising (sky-writing), see 73.11
- aerial photography, see 74.20
- civil aerial surveillance, see 80.09
- military aerial surveillance, see 84.22

## NACE Rev. 2.1 Code: 51.1

**Heading:** Passenger air transport

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 51.10

**Heading:** Passenger air transport

**Includes:** This class includes:

- scheduled air transportation of passengers over regular routes
- charter flights for passengers
- sightseeing flights

**Includes also:** This class also includes:

- rental of air transport equipment with operator for the purpose of passenger transportation

**Excludes:** This class excludes:

- rental of air transport equipment without operator, see 77.35
- air ambulances, see 86.92

## NACE Rev. 2.1 Code: 51.2

**Heading:** Freight air transport and space transport

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 51.21

**Heading:** Freight air transport

**Includes:** This class includes:

- transport freight by air whether scheduled or not

**Includes also:** This class also includes:

- rental of air transport equipment with operator for the purpose of freight transportation

**Excludes:**

## NACE Rev. 2.1 Code: 51.22

**Heading:** Space transport

**Includes:** This class includes:  
- launching of satellites and space vehicles  
- space transport of freight and passengers

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 52

**Heading:** Warehousing, storage and support activities for transportation

**Includes:** This division includes warehousing and support activities for transportation, e.g. operating of transport infrastructure, e.g. airports, harbours, tunnels, bridges, including the activities of transport agencies and cargo handling.

The activities mentioned are carried out on behalf of third parties. If the related services are provided solely to support transport activities by the same unit, they will be considered as ancillary activities to transport and this unit will be classified elsewhere in section H.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 52.1

**Heading:** Warehousing and storage

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 52.10

**Heading:** Warehousing and storage

**Includes:** This class includes:  
- operation of storage and warehouse facilities for all kinds of goods:

- operation of grain silos
- general merchandise warehouses
- refrigerated warehouses and cool stores
- storage tanks etc.

  
- warehousing of furniture not part of a removal service

**Includes also:** This class also includes:  
- storage of goods in foreign trade zones  
- blast freezing associated with storage and warehousing  
- activities of storage of physical archives and paper files

**Excludes:** This class excludes:  
- storage of electricity, see 35.16  
- storage of gaseous fuels for energy supply through a network, see 35.24  
- storage of furniture as part of a removal service, see 49.42  
- operation of parking facilities for motor vehicles, see 52.21  
- winter storage of caravans, ships and boats and storage of aircrafts, see 52.21, 52.22, 52.23  
- operation of self-storage facilities, see 68.20  
- rental of vacant space, see 68.20

## NACE Rev. 2.1 Code: 52.2

**Heading:** Support activities for transportation

**Includes:** This group includes activities supporting the transport of passengers or freight, including operation of transport facilities and parts of the transport infrastructure and activities related to handling freight before, after or between transport segments.

**Includes also:**

**Excludes:** This group excludes:

- intermediation service activities for freight transportation, see 52.31
- intermediation service activities for passenger transportation, see 52.32

## NACE Rev. 2.1 Code: 52.21

**Heading:** Service activities incidental to land transportation

**Includes:** This class includes:

- activities related to road, rail and other land transport of passengers, animals or freight:
  - operation of terminal facilities, e.g. railway stations, bus stations, stations for the handling of goods
  - operation of railroad infrastructure and rail related facilities, cargo terminals, technical back-up points, railway stops for fuel
  - operation of roads, bridges and tunnels, including activities of winter maintenance
- switching and shunting
- operation of car parks or garages, bicycle parkings, winter storage of caravans
- towing and road side assistance
- truck transportation cargo surveying activities
- toll collection services

**Includes also:** This class also includes:

- liquefaction and or regasification of natural gas for the purpose of land transportation

**Excludes:** This class excludes:

- liquefaction of natural gas for transport purposes, done at the mine site, see 09.10
- regasification of natural gas for distribution through mains, see 35.22
- repair of roads, see division 42
- cargo handling, see 52.24
- moving cargos on industrial sites, typically with transport equipment that is not suitable for use on roads open to public traffic, see 52.24

## NACE Rev. 2.1 Code: 52.22

**Heading:** Service activities incidental to water transportation

**Includes:** This class includes:

- activities related to water transport of passengers, animals or freight:
  - operation of terminal facilities, e.g. harbours, piers
  - operation of waterway locks etc.
  - navigation, pilotage, tug and berthing activities
  - bunkering and reception of port waste
  - lighterage, salvage activities
  - lighthouse activities
  - marine cargo surveying activities
- waterway information services
- winter storage of ships and boats

**Includes also:** This class also includes:

- ensuring safety at waterway infrastructure maintenance work
- liquefaction and regasification of natural gas for the purpose of water transportation done off the mine site

**Excludes:** This class excludes:

- dredging and waterway maintenance, see 42.91
- cargo handling, see 52.24
- operation of marinas, see 93.29

## NACE Rev. 2.1 Code: 52.23

**Heading:** Service activities incidental to air transportation

**Includes:** This class includes:

- activities related to air transport of passengers, animals or freight:
  - operation of terminal facilities, e.g. airway terminals
  - airport and air-traffic-control activities
  - ground service activities on airfields etc.
- ensuring safety at airfield infrastructure maintenance work
- storage of aircrafts

**Includes also:** This class also includes:

- firefighting and fire-prevention services at airports

**Excludes:** This class excludes:

- cargo handling, see 52.24
- luggage and passenger inspection at airports, not by public authorities, see 80.01
- luggage and passenger inspection at airports, by public authorities, see 84.24
- operation of flying schools for professional pilots, see 85.32
- operation of flying schools not issuing professional certificates and permits, see 85.53

## NACE Rev. 2.1 Code: 52.24

**Heading:** Cargo handling

**Includes:** This class includes:

- loading and unloading of goods and luggage irrespective of the mode of transportation used
- stevedoring
- loading and unloading of freight railway cars

**Includes also:** This class also includes:

- rental and leasing of transtainers or luffing cranes, with operator, for cargo handling activities
- moving cargos on industrial sites, typically with transport equipment that is not suitable for use on roads open to public traffic

**Excludes:** This class excludes:

- transportation or moving objects within an industrial plant, on a fee or contract basis, if public road is used, see 49.41
- operation of terminal facilities, see 52.21, 52.22, 52.23
- intermediation service activities for freight transportation, see 52.31

## NACE Rev. 2.1 Code: 52.25

**Heading:** Logistics service activities

**Includes:** This class includes:

- activities of distribution centres
- pickup of goods and grouping for shipping
- goods handling operations, e.g. temporary crating and packing goods into boxes for the purpose of warehousing or for protecting them during transport, unpacking, sampling, weighing of goods

**Includes also:**

**Excludes:** This class excludes:

- freight forwarding, see 52.26
- ship brokerage - includes taking care of the entry and clearance of ships, as an intermediary between ship owners and shippers or receivers of goods, see 52.3
- courier activities, see 53.20
- provision of motor, marine, aviation and transport insurance, see 65.12
- management consultancy for companies' logistics, see 70.20
- logistics consulting activities, i.e. planning, designing and supporting operations of transportation, warehousing and distribution, see 70.20

## NACE Rev. 2.1 Code: 52.26

**Heading:** Other support activities for transportation

**Includes:** This class includes:

- issue and procurement of transport documents and waybills
- activities of customs agents
- organisation of multimodal and combined transport activities by rail, road, sea or air (intermodal transport) on behalf of the shipper or consignee
- organisation and freight forwarding of group and individual consignments on behalf of the client

**Includes also:**

**Excludes:** This class excludes:

- rail, ship and aircraft freight brokerage, see 52.31
- operation of platforms for intermediation of freight transport, see 52.31
- brokerage for passenger seats for ship and aircraft space, see 52.32
- courier activities, see 53.20
- provision of motor, marine, aviation and transport insurance, see 65.12
- management consultancy for companies' logistics, see 70.20
- activities of travel agencies, see 79.11
- activities of tour operators, see 79.12
- tourist assistance activities, see 79.90

## NACE Rev. 2.1 Code: 52.3

**Heading:** Intermediation service activities for transportation

**Includes:** This group includes the intermediation of freight and passenger transportation.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 52.31

**Heading:** Intermediation service activities for freight transportation

**Includes:** This class includes the intermediation of freight transportation, by bringing clients and service providers together for a fee or commission, without the intermediary providing the freight transportation services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face, including door-to-door, telephone, mail, etc.). The fee or commission can be received from either the client or the provider of the freight transportation service. Revenue for the intermediation activities can include other sources of income, e.g. revenues from sale of advertising space.

This class includes:

- rail, ship and aircraft freight brokerage
- operation of platforms for intermediation of freight transport services

**Includes also:**

**Excludes:** This class excludes:

- freight transport, see divisions 49, 50, 51
- brokerage of passenger seats in ships and aircrafts space, see 52.32



## NACE Rev. 2.1 Code: 52.32

**Heading:** Intermediation service activities for passenger transportation

**Includes:** This class includes the intermediation of passenger transportation, by bringing clients and service providers together for a fee or commission, without the intermediary providing the passenger transportation services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face, including door-to-door, telephone, mail, etc.). The fee or commission can be received from either the client or the provider of the passenger transportation service. Revenue for the intermediation activities can include other sources of income, e.g. revenues from sale of advertising space.

This class includes:

- operation of online ridesharing platforms that allow passengers to book a ride
- provision of intermediation services for the purchase of land, water or air transportation for passengers
- brokerage of passenger seats in ships and aircrafts space

**Includes also:** This class also includes:

- intermediation of transportation by taxi radio services, without providing transport
- fee-based reservation services for passenger transportation

**Excludes:** This class excludes:

- taxi operation and other passenger road transport, see 49.33
- rail, ship and aircraft freight brokerage, see 52.31
- operation of online platforms activities that allow people to rent a vehicle (car, bike, scooter etc.), which they then drive, see 77.51
- units that provide reservation services alongside additional travel advice or expertise, see 79.11
- combined activities of accommodation, travel and food, i.e. travel agencies and tour operators, see 79.11, 79.12

## NACE Rev. 2.1 Code: 53

**Heading:** Postal and courier activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 53.1

**Heading:** Postal activities under universal service obligation

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 53.10

**Heading:** Postal activities under universal service obligation

**Includes:** This class includes the activities of postal services operating under a universal service obligation by one or more designated universal service providers. The activities include use of the universal service infrastructure, including retail sale locations, sorting and processing facilities, and carrier routes to pickup and deliver the mail. The delivery can include letter-post, i.e. letters, postcards, printed papers (newspaper, periodicals, advertising items, etc.), small packets, goods or documents. Also included are other services necessary to support the universal service obligation.

This class includes:

- pickup, sorting, transport and delivery (domestic or international) of letter-post and (mail-type) parcels and packages by postal services operating under a universal service obligation. One or more modes of transport may be involved and the activity may be carried out with either self-owned (private) transport or via public transport.
- collection of letter-mail and parcels from public letter-boxes or from post offices

**Includes also:**

**Excludes:** This class excludes:

- postal giro, postal savings activities and money order activities, see 64.19

## NACE Rev. 2.1 Code: 53.2

**Heading:** Other postal and courier activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 53.20

**Heading:** Other postal and courier activities

**Includes:** This class includes:

- pickup, sorting, transport and delivery (domestic or international) of letter-post and (mail-type) parcels and packages by firms operating outside the scope of a universal service obligation. One or more modes of transport may be involved and the activity may be carried out with either self-owned (private) transport or via public transport.

**Includes also:** This class also includes:

- home delivery services, including food

**Excludes:** This class excludes:

- transport of freight, see (according to mode of transport) 49.20, 49.41, 50.20, 50.40, 51.21, 51.22
- delivery of furniture, can include unpacking or installation, see 49.41
- home delivery of prepared meals if performed by the same unit, which prepares the meals, see division 56

## NACE Rev. 2.1 Code: 53.3

**Heading:** Intermediation service activities for postal and courier activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 53.30

**Heading:** Intermediation service activities for postal and courier activities

**Includes:** This class includes the intermediation of postal and courier activities, by bringing clients and service providers together for a fee or commission, without the intermediary providing the postal and courier services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face, including door-to-door, telephone, mail, etc.). The fee or commission can be received from either the client or the provider of postal and courier service. Revenue for the intermediation activities can include other sources of income, e.g. revenues from sale of advertising space.

This class includes:

- any intermediation service undertaken by third parties to the postal service provider access point/s and offered to business and domestic clients
- operation of online platforms to allow people to book a food delivery

**Includes also:**

**Excludes:** This class excludes:

- food delivery services, see 53.20
- operation of online platforms for home delivery of prepared meals if performed by the same unit, which prepares the meals, see 56.40
- monetary intermediation services, e.g. payment of fees through the post office, see 64.19

## NACE Rev. 2.1 Code: I

**Heading:** ACCOMMODATION AND FOOD SERVICE ACTIVITIES

**Includes:** This section includes the provision of short-term (less than one year) accommodation for visitors and other travellers, temporary accommodation in single or shared rooms or dormitories for students, seasonal workers and other individuals as well as the provision of meals and drinks fit for immediate consumption. The amount and type of supplementary services provided within this section can vary widely.

**Includes also:**

**Excludes:** This section excludes:

- the resale of food or drinks through wholesale or retail sale activities, see section G (the preparation of these foods and drinks is classified in manufacturing, see section C)
- the provision of long-term (one year or more) accommodation as primary residences, see section M

## NACE Rev. 2.1 Code: 55

**Heading:** Accommodation

**Includes:** This division includes the provision of short-term accommodation for visitors and other travellers. The accommodation may include meals, recreational facilities and other services.

**Includes also:** Also included is the provision of short-term accommodation for e.g. students, workers.

**Excludes:** This division excludes activities related to the provision of residences in facilities, e.g. flats or apartments, typically leased on annual basis, see division 68.

## NACE Rev. 2.1 Code: 55.1

**Heading:** Hotels and similar accommodation

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 55.10

**Heading:** Hotels and similar accommodation

**Includes:** This class includes the provision of accommodation, typically on a daily or weekly basis, for short-term stays. This includes the provision of furnished accommodation in hotels rooms and suites. Services offered include daily cleaning and bed-making. A range of additional services may be provided, e.g. food and beverage services, laundry services, recreational facilities as well as conference and convention facilities. These activities are generally characterised by the provision of on-the-spot customer service.

This class includes accommodation provided by e.g.:

- hotels
- resort hotels
- suite/apartment hotels

**Includes also:**

**Excludes:** This class excludes:

- accommodation with no on-the-spot customer service, see 55.20
- intermediation service activities for accommodation, see 55.40

## NACE Rev. 2.1 Code: 55.2

**Heading:** Holiday and other short-stay accommodation

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 55.20

**Heading:** Holiday and other short-stay accommodation

**Includes:** This class includes the provision of short-term accommodation, typically on a daily or weekly basis, in self-contained furnished rooms or areas for living/dining and sleeping. Typically, no on-the-spot customer service and minimal complementary services, if any, are provided.

This class includes accommodation in e.g.:

- homes and apartments for holiday
- visitor flats and bungalows
- cottages and cabins without housekeeping services
- hostels
- bed and breakfast units
- guest rooms provided by private households
- mountain huts and lodges

**Includes also:**

**Excludes:** This class excludes:

- accommodation with daily cleaning and bed-making and on-the-spot customer service, see 55.10
- intermediation service activities for accommodation, see 55.40

## NACE Rev. 2.1 Code: 55.3

**Heading:** Camping grounds and recreational vehicle parks

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 55.30

**Heading:** Camping grounds and recreational vehicle parks

**Includes:** This class includes:

- provision of short-term accommodation in camping grounds, e.g. recreational camps, fishing and hunting camps
- provision of space and facilities for recreational vehicles

**Includes also:** This class also includes:

- glamping accommodation
- accommodation provided by protective shelters or plain bivouac facilities

**Excludes:** This class excludes:

- intermediation service activities for accommodation, see 55.40

## NACE Rev. 2.1 Code: 55.4

**Heading:** Intermediation service activities for accommodation

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 55.40

**Heading:** Intermediation service activities for accommodation

**Includes:** This class includes the intermediation of all types of accommodation by bringing clients and service providers together for a fee or commission. These intermediation activities can be carried out on digital platforms or through non-digital channels (phone, post etc.). The fee or commission can be received from either the client or the provider of the accommodation. Revenue for the intermediation activities can include other sources of income, e.g. revenues from the sale of advertising space.

**Includes also:** This class also includes:

- time-share exchange services
- reservation services for accommodation

**Excludes:** This class excludes:

- units that provide reservation services alongside additional accommodation advice or expertise, see 79.11
- intermediation or sale of a combination of accommodation, travel and food, i.e. travel agencies and tour operators, see 79.11, 79.12

## NACE Rev. 2.1 Code: 55.9

**Heading:** Other accommodation

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 55.90

**Heading:** Other accommodation

**Includes:** This class includes the provision of temporary accommodation in homes, flats or apartments as well as single or shared rooms or dormitories for students, seasonal workers and other individuals.

This class includes accommodation in:

- homes and furnished or unfurnished flats or apartments for a period shorter than a year
- worker dormitories
- boarding houses
- student accommodation provided for less than one year at time
- railway sleeping cars when not operated by railway companies

**Includes also:**

**Excludes:** This class excludes:

- operation of railway sleeping cars as an integrated operation of railway companies, see 49.11
- operation of cruise boats, see 50.10, 50.30
- intermediaries for accommodation, see 55.40
- every accommodation for a period of one year or longer, see 68.20
- intermediation or sale of a combination of accommodation, travel and food, i.e. travel agencies and tour operators, see 79.11, 79.12

## NACE Rev. 2.1 Code: 56

**Heading:** Food and beverage service activities

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

**Includes also:**

**Excludes:** This division excludes:

- 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, 11
- the sale of not self-manufactured food that is not considered to be a meal or of meals that are not fit for immediate consumption, see section G
- coffee dispenser and vending machines selling food and drinks prepared by the machine itself, see division 47

## NACE Rev. 2.1 Code: 56.1

**Heading:** Restaurants and mobile food service activities

**Includes:** This group includes:

- restaurant and mobile food service activities for a general public, on a regular basis

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 56.11

**Heading:** Restaurant activities

**Includes:** This class includes the provision of predominantly food services to customers, e.g. in traditional restaurants, self-service or take-away restaurants, with or without seating, in permanent or temporary facilities.

This class includes activities of:

- restaurants
- cafeterias
- fast-food restaurants
- take-out eating places

**Includes also:** This class also includes:

- operation of restaurants on transportation equipment and within transportation facilities, if operated by separate units not part of the transportation provider
- operation of restaurants in a hotel, if operated by separate units not part of the hotel
- operation of take-away restaurants in a supermarket, if operated by separate units not part of the supermarket

**Excludes:** This class excludes:

- retail sale of food through vending machines, see 47.2
- operation of railway dining cars as an integrated operation of railway companies, see 49.11
- mobile food services, see 56.12
- event catering activities, see 56.21
- concession operation of eating facilities, see 56.22
- activities of food service contractors, e.g. for transportation companies, see 56.22
- activities of tea rooms, see 56.30

## NACE Rev. 2.1 Code: 56.12

**Heading:** Mobile food service activities

**Includes:** This class includes the preparation and serving of predominantly food for immediate consumption from movable carts or portable stalls.

This class includes activities of mobile food operators, including:

- hot food trucks
- food vendors
- ice cream vendors
- food preparation in market stalls
- snack vendors
- frozen yogurt vendors
- pancake vendors

**Includes also:**

**Excludes:** This class excludes:

- retail sale of food through vending machines, see 47.2
- food delivery by independent units, see 53.20
- preparation and serving of food from movable and temporary carts or portable stalls based on contractual arrangements with the customer, for a specific event, see 56.21
- concession operation of eating facilities, see 56.22
- mobile beverage vendors, see 56.30

## NACE Rev. 2.1 Code: 56.2

**Heading:** Event catering, contract catering service activities and other food service activities

**Includes:** This group includes catering activities for individual events or for a specified period of time and the operation of food concessions, e.g. at sports or similar facilities. The services are provided on a contract basis and offered to a limited clientele.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 56.21

**Heading:** Event catering activities

**Includes:** This class includes the provision of food and supply, based on contractual agreements, at the location specified by the customer, for a specific event.

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of perishable food items, see 10.89  
- retail sale of perishable food items, see 47.2

## NACE Rev. 2.1 Code: 56.22

**Heading:** Contract catering service activities and other food service activities

**Includes:** This class includes industrial catering, i.e. the food preparation and supply based on contractual arrangements with the customer, for a set term. Also included is the operation of food concessions, e.g. at sports and similar facilities. The food can be prepared directly on the premises of the client organisation or in a central unit.

This class includes:  
- activities of food service contractors, e.g. for transportation companies  
- operation of canteens or cafeterias, e.g. for factories, offices, hospitals or schools, on a concession basis

**Includes also:**

**Excludes:** This class excludes:  
- manufacture of perishable food items, see 10.89  
- retail sale of perishable food items, see 47.2

## NACE Rev. 2.1 Code: 56.3

**Heading:** Beverage serving activities

**Includes:**

**Includes also:**

**Excludes:**



## NACE Rev. 2.1 Code: 56.30

**Heading:** Beverage serving activities

**Includes:** This class predominantly includes serving beverages for immediate consumption on the premises. The activities can include the provision of e.g. live music and dance activities.

This class includes activities of:

- bars
- cocktail lounges
- pubs
- coffee houses
- tea rooms
- fruit juice bars
- mobile beverage vendors

**Includes also:** This class also includes:  
- bar activities on board of transport, e.g. train or ship, when carried out by separate units

**Excludes:** This class excludes:  
- reselling packaged/prepared beverages, see division 47  
- retail sale of beverages through vending machines, see 47.2  
- provision of beverage preparation and supply based on contractual arrangements with the customer, for a fixed term, see 56.22  
- operation of concert halls and music venues, see 90.31  
- operation of dance floors where beverage serving is not the main activity, see 93.29

## NACE Rev. 2.1 Code: 56.4

**Heading:** Intermediation service activities for food and beverage services activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 56.40

**Heading:** Intermediation service activities for food and beverage services activities

**Includes:** This class includes the intermediation of food and beverage services by bringing clients and service providers together for a fee or commission without the intermediary providing the food and beverage services intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face, telephone, post, etc.). The fee or commission can be received from either the client or the provider of the food and beverage services. Revenue for the intermediation activities can include other sources of income, e.g. revenues from sale of advertising space.

**Includes also:** This class also includes:  
- reservation services for restaurants

**Excludes:** This class excludes:  
- operation of online platforms to allow people to book a food delivery, see 53.30

## NACE Rev. 2.1 Code: J

**Heading:** PUBLISHING, BROADCASTING, AND CONTENT PRODUCTION AND DISTRIBUTION ACTIVITIES

**Includes:** This section includes the production and publishing, broadcasting and other distribution of information products.

This section includes book, newspaper, periodical, and software publishing activities (division 58), motion picture, video and television programme elements production, sound recording and music publishing activities (division 59) and radio and television broadcasting as well as television or radio programme production and distribution activities, including operation of streaming, downloads, and content distribution (sharing) platforms not associated with publishing of the content, operation of blog and wiki sites, social network sites, and the operation of online gaming/video game sites (division 60).

Publishing refers to 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. Publishers may publish only and license rights to others to distribute their content, or they may publish and distribute content they create or own. All the feasible forms of publishing (in print, electronic, digital, analogue, or any other form) and self-publishing activities are included in this section.

Individual television programming components, e.g. movies, television series, 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 (e.g. live news programming) is included in division 60. Division 60 also includes the broadcasting of this programme by the producer.

**Includes also:** This section also includes:  
- the creation and leasing of copyrights for published content

**Excludes:** This section excludes:  
- wholesale and retail sale of recorded media, see section G  
- the activities of providing telecommunication and related service activities, i.e. transmitting voice, data, text, sound and video, computer programming activities, computing infrastructure and hosting activities and web search portals, see section K  
- provision of financial and insurance services using published financial and insurance technologies software, see section L  
- the management of copyrights, see 74.91  
- video disc rental, see section O  
- activities of independent musicians and actors (including influencers appearing in vlogs), writers and bloggers, whose content is published by a third party, and gambling sites, see section S

## NACE Rev. 2.1 Code: 58

**Heading:** Publishing activities

**Includes:** This division includes the publishing of books, brochures, leaflets, dictionaries, encyclopedias, 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. Publishers may license rights to others to distribute their content, or they may publish and distribute content they create or own. All the feasible forms of publishing (in print, electronic, digital, analogue, or any other form) and self-publishing activities are included in this division, except publishing of motion pictures and music.

This division covers the streaming of content, e.g. software and books, by content publishers.

**Includes also:**

**Excludes:** This division excludes the production of motion pictures, videos and movies, the publishing of music and the production of original sound master recordings, see division 59.

Also excluded are obtaining rights from publishers to broadcast and distribute content, see division 60, computer programming activities, see division 62, printing, see 18.11 and the mass reproduction of recorded media, see 18.20.

### NACE Rev. 2.1 Code: 58.1

**Heading:** Publishing of books, newspapers and other publishing activities, except software publishing

**Includes:** This group includes activities of publishing books, newspapers, magazines and other periodicals, directories, compilations, mailing lists and other works, e.g. catalogues, photos, calendars, greeting cards, postcards, forms, posters, reproductions of works of art. These works are characterised by the intellectual creativity required in their development and are usually protected by copyright. All the feasible forms of publishing (in print, electronic, digital, analogue, or any other form) are included.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 58.11

**Heading:** Publishing of books

**Includes:** This class includes:

- publishing of books, brochures and similar publications
- publishing of dictionaries and encyclopaedias
- publishing of atlases, maps and charts
- publishing of e-books and audio books
- publishing of comic books and graphic novels

All the feasible forms of publishing (in print, electronic, digital, analogue, or any other form) are included.

**Includes also:**

**Excludes:** This class excludes:

- production of globes, see 32.99
- publishing of advertising material, see 58.19
- publishing of music and sheet music books, see 59.20
- jointly publishing and distributing podcasts, see 59.20
- audio book streaming activities not associated with its publishing, see 60.10
- activities of independent authors, see 90.11

## NACE Rev. 2.1 Code: 58.12

**Heading:** Publishing of newspapers

**Includes:** This class includes:

- publishing of newspapers

All the feasible forms of publishing (in print, electronic, digital, analogue, or any other form) are included.

### IMPLEMENTATION RULE:

Newspapers (including advertising newspapers) should be under editorial responsibility and control, appearing or being regularly updated at least four times a week, being composed mainly of literary works of a journalistic nature related to news, and having the purpose to inform the general public. If the product is published in both printed and electronic format, the frequency of publication will be assessed on the basis of the frequency of publication of the printed version;

For exclusive online publication of a periodical, journal or newspaper the classification should be based on the content (newspapers are a primary source of written information on current events related to public affairs, international issues, politics, and the other periodical publications usually deals with one or more specialised topics).

**Includes also:** This class also includes:

- advertising newspapers

**Excludes:** This class excludes:

- production of television or video news programmes, see 59.11
- news agency activities, see 60.31
- activities of photojournalists, not self-publishing their own created content, see 74.20
- activities of journalists whose content is published by a third party, see 90.11

## NACE Rev. 2.1 Code: 58.13

**Heading:** Publishing of journals and periodicals

**Includes:** This class includes:  
- publishing of periodicals and other journals  
- publishing of radio and television schedules

All the feasible forms of publishing (in print, electronic, digital, analogue, or any other form) are included.

### IMPLEMENTATION RULE:

The publishing of a periodically or regularly updated collection of information should be under editorial responsibility and control, composed mainly of literary works of a journalistic nature, and having the purpose to inform the general public. Periodicals and other journals, appear less than four times a week. If the product is published in both printed and electronic format, the frequency of publication will be assessed on the basis of the frequency of publication of the printed version;

For exclusive online publication of a periodical, journal or newspaper the classification should be based on the content (newspapers are a primary source of written information on current events related to public affairs, international issues, politics, and the other periodical publications usually deals with one or more specialised topics).

### Includes also:

**Excludes:** This class excludes:  
- production of television or video news programmes, see 59.11  
- publishing in blogs, see 60.39  
- activities of photojournalists, not self-publishing their own created content, see 74.20  
- activities of journalists whose content is published by a third party, see 90.11

## NACE Rev. 2.1 Code: 58.19

**Heading:** Other publishing activities, except software publishing

**Includes:** This class includes:

- publishing in any format, including print, digital or on the internet, e.g.:
  - directories and mailing lists
  - compilations, e.g. case law, pharmaceutical compendia
  - catalogues
  - photos, engravings and postcards
  - calendars
  - greeting cards
  - forms
  - posters
  - reproductions of works of art
  - non-bound leaflets and advertising material
  - statistics and other information
  - datasets/databases without associated data processing services

**Includes also:**

**Excludes:** This class excludes:

- retail sale of software on physical media, see 47.40
- publishing of advertising newspapers, see 58.12
- publishing of software, see 58.2
- production of video content, see 59.11
- operation of content distribution (sharing) platforms, including blog and wiki sites, social network sites, and online gaming/video game sites, not associated with publishing of the content, see 60.39
- application hosting, see 63.10
- operation of web search portals, see 63.91
- compiling of information or directories on a fee or contract basis, see 63.92

## NACE Rev. 2.1 Code: 58.2

**Heading:** Software publishing

**Includes:** This group includes publishing of software, e.g. operating systems, business and financial technologies software and applications, video games. Development and continuous updating of self-published video games and software are included here.

**Includes also:** This group also includes:

- intermediation service activities for software publishing and marketplaces for software downloads

**Excludes:**

## NACE Rev. 2.1 Code: 58.21

**Heading:** Publishing of video games

**Includes:** This class includes:

- publishing of video games for all platforms and all devices
- provision of online game in-game and in-app purchases by the publisher, for all users, including subscribers

**Includes also:** This class also includes:

- intermediation service activities for video game software publishing

**Excludes:** This class excludes:

- reproduction of video game software, see 18.20
- retail sale of non-customised video game software on physical media, see 47.40
- operation of video game streaming sites for viewing only, see 60.20
- operation of online gaming/video game sites, not associated with publishing, see 60.39
- developing of video game software, on behalf of others, see 62.10
- application hosting, see 63.10
- operation of gambling sites, see 92.00

## NACE Rev. 2.1 Code: 58.29

**Heading:** Other software publishing

**Includes:** This class includes:

- publishing of other software, including:
  - operating systems
  - business and other applications, e.g. distributed ledger technology (DLT), financial technologies software
  - cybersecurity software
  - modelling software
  - intermediation service activities for software publishing and software downloads

**Includes also:**

**Excludes:** This class excludes:

- reproduction of software, see 18.20
- retail sale of non-customised software on physical media, see 47.40
- publishing of video games, see 58.21
- online provision of software, not associated with publishing, see 60.39
- operation of online gaming or video game sites, not associated with publishing, see 60.39
- development of software, not associated with publishing, see 62.10
- translation or adaptation of non-customised software for a particular market on a fee or contract basis, see 62.10
- application hosting, see 63.10
- use of published software for provision of financial and insurance activities, see section L

## NACE Rev. 2.1 Code: 59

**Heading:** Motion picture, video and television programme production, sound recording and music publishing activities

**Includes:** This division includes production of theatrical and non-theatrical motion pictures videos or audiovisual works whether for direct projection in theatres, for broadcasting or streaming; supporting post-production activities, e.g. film editing, cutting, dubbing or conversion to video streaming formats; distribution of motion pictures and other audiovisual productions to other industries; as well as motion pictures or other audiovisual productions projection. Also included is the buying and selling of distribution rights for motion pictures or other audiovisual productions.

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

**Includes also:**

**Excludes:** This division excludes provision of streaming distribution services and downloads not associated with publishing of the content, see division 60, activities of independent musicians and actors, directors, stage designers and support activities for performing arts, see section S, wholesale and retail sale of audio and video recordings on physical media, see section G, and video rental, see section O.

## NACE Rev. 2.1 Code: 59.1

**Heading:** Motion picture, video and television programme activities

**Includes:** This group includes the production of theatrical and non-theatrical motion pictures, videos or audiovisual works, whether on film, hard drive or other digital storage media, including digital distribution, for direct projection in theatres or for broadcasting or streaming; supporting post-production activities, e.g. film editing, cutting, dubbing or conversion to video streaming formats; distribution of motion pictures or other audiovisual productions to other industries as well as their projection.

**Includes also:** Buying and selling of motion pictures or other audiovisual production distribution rights are also included.

**Excludes:**



## NACE Rev. 2.1 Code: 59.11

**Heading:** Motion picture, video and television programme production activities

**Includes:** This class includes:

- production of motion pictures, videos or audiovisual and television programme elements
- production of advertising films
- production of animated audiovisual works
- production of television or video news programmes
- production of vlogs
- production of video podcasts

**Includes also:**

**Excludes:** This class excludes:

- film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video recordings on physical media from master copies, see 18.20
- wholesale of recorded media, see 46.49
- retail sale of recorded media, see 47.69
- post-production activities, see 59.12
- reproduction of motion picture film for theatrical distribution, see 59.12
- processing motion picture film, see 59.12
- sound recording and recording of audio books, see 59.20
- television broadcasting, see 60.20
- creating a complete television channel programme, see 60.20
- film processing, excluding processing motion picture film, see 74.20
- activities of personal theatrical or artistic agents or agencies, see 74.99
- rental of video tapes and DVDs to the general public, see 77.22
- real-time (i.e. simultaneous) closed captioning of e.g. live television performance meetings or conferences, see 82.99
- activities of independent cartoonists, 90.12
- activities of independent actors, see 90.20
- activities of independent stage designers and other support activities to performing arts, see 90.3
- activities of independent directors, see 90.39

## NACE Rev. 2.1 Code: 59.12

**Heading:** Motion picture, video and television programme post-production activities

**Includes:** This class includes:

- motion picture, video or audiovisual and television programme post-production activities, e.g.:
  - editing, titling, subtitling credits, closed captioning
  - film/tape transfers
  - conversion to video streaming formats
- activities of motion picture film laboratories and activities of special laboratories for animated films:
  - developing and processing motion picture film
  - reproduction of motion picture film for cinema distribution

**Includes also:** This class also includes:

- activities of stock footage film libraries etc.

**Excludes:** This class excludes:

- film duplication and reproduction of audio and video recordings from master copies, see 18.20
- wholesale of recorded media, see 46.49
- retail sale of recorded media, see 47.69
- animation production, see 59.11
- film processing, not for the motion picture industry, see 74.20
- rental of recorded media to the general public, see 77.22
- real-time (i.e. simultaneous) closed captioning, see 82.99
- activities of independent actors, cartoonists, directors, stage designers, and other support activities to performing arts, see division 90

## NACE Rev. 2.1 Code: 59.13

**Heading:** Motion picture and video distribution activities

**Includes:** This class includes:

- acquiring copyrights or distribution rights for e.g. film and audiovisual works
- distributing productions, e.g. film and audiovisual works to motion picture theatres, television networks and stations, and exhibitors

**Includes also:**

**Excludes:** This class excludes:

- film duplication and reproduction of audio and video recordings from master copies, see 18.20
- wholesale of recorded media, see 46.49
- retail sale of recorded media, see 47.69
- reproduction of motion picture film for theatrical distribution, see 59.12
- video streaming distribution and downloads service activities not associated with its publishing, see 60.20
- management of copyrights and distribution rights for films, see 74.91
- rental of recorded media, see 77.22

## NACE Rev. 2.1 Code: 59.14

**Heading:** Motion picture projection activities

**Includes:** This class includes:

- activities of motion picture or audiovisual projection in cinemas, in open air or other projection venues

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 59.2

**Heading:** Sound recording and music publishing activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 59.20

**Heading:** Sound recording and music publishing activities

**Includes:** This class includes:

- production of original (sound) master recordings, including digital, accessible online, or via any hard copy
- sound recording service activities, including the production of recorded ( i.e. non-live) radio programming, audio podcasts, audio for film, television, books, etc.
- music publishing, i.e. activities of:
  - acquiring and registering copyrights for musical compositions
  - promoting, authorising and using these compositions in recordings, radio, television, motion pictures, live performances, print and other media
  - jointly publishing and distributing sound recordings via streaming and downloads

Releasing, promoting and distributing sound recordings to wholesalers, retailers or directly to the public may include production of master recordings or obtaining the reproduction and distribution rights to master recordings.

**Includes also:** This class also includes:

- conversion of sound recordings to audio streaming formats
- publishing of music and sheet music books

**Excludes:** This class excludes:

- reproduction from master copies of music or other sound recordings, see 18.20
- wholesale of recorded media, see 46.49
- retail sale of recorded media, see 47.69
- provision of audio streaming distribution services and downloads not associated with its publishing, see 60.10
- activities of musicians, see 90.20

## NACE Rev. 2.1 Code: 60

**Heading:** Programming, broadcasting, news agency and other content distribution activities

**Includes:** This division includes the activities of creating content or acquiring the right to distribute content and subsequently broadcasting or distributing that content. Types of produced or distributed content included in this division are radio, television, audio and audiovisual entertainment, news, talk, etc., including programs that are typically narrowcast in nature (limited format, e.g. news, sports, education, youth-oriented programming). The broadcasting or content distribution can be performed using different technologies, over-the-air, via satellite, via a cable network or via the internet broadcasting, streaming or downloads. This division also includes the broadcasting of live podcasts, third party on-demand distribution of recorded podcasts and downloads, and activities of news agencies, social network sites, blog and wiki sites, and online gaming/video game sites. Content may be made freely available to users or may be available only on a subscription or fee basis.

**Includes also:**

**Excludes:** This division excludes operation of cable or satellite television transmission networks (division 61); production of audio and audiovisual recordings (including recorded podcasts), activities of vlog sites, and distribution of motion pictures, videos or audiovisual works, and similar productions to motion picture theatres, television networks and stations, and exhibitors (division 59); wholesale/retail sale of audio and video recordings on physical media (divisions 46/47 ); retail sale outlets of newspapers (division 47); video disc rental (division 77); activities of independent actors (including influencers appearing in vlogs) and independent bloggers (division 90); publishing of video games and other software (division 58); provision of computing infrastructure and hosting activities, and activities of web search portals (division 63); and activities of gambling sites (division 92).

## NACE Rev. 2.1 Code: 60.1

**Heading:** Radio broadcasting and audio distribution activities

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 60.10**

**Heading:** Radio broadcasting and audio distribution activities

**Includes:** This class includes:

- broadcasting audio signals, through radio broadcasting studios and facilities for transmission of aural programming to the public, to affiliates or to subscribers
- on-demand audio streaming and download services by third party distributors with distribution rights
- broadcasting live podcast

**Includes also:** This class also includes:

- 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)
- radio program broadcasting and concurrent filming for video broadcast

**Excludes:** This class excludes:

- wholesale of audio recordings on physical media, see 46.49
- retail sale of audio recordings on physical media, see 47.69
- publishing of audio books, including streaming and downloads services of book publishers, see 58.11
- publishing of music and other sound recordings, including streaming and download services of music and other sound recording publishers, see 59.20
- production of radio programming and audio podcasts, see 59.20
- provision of technical infrastructure services related to audio streaming services without having acquired the rights to the audio content, see 63.10

## **NACE Rev. 2.1 Code: 60.2**

**Heading:** Television programming, broadcasting and video distribution activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 60.20

**Heading:** Television programming, broadcasting and video distribution activities

**Includes:** This class includes the creation of a complete television channel programme, from purchased programme components (e.g. movies, documentaries), 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 a third party operator of transmission facilities, e.g. cable companies, satellite television providers.

The programming may be of a general or specialised nature (e.g. limited formats, e.g. news, sports, education, youth-oriented programming), may be made freely available to users or may be available only on a subscription basis.

**Includes also:** This class also includes:

- programming of video-on-demand channels
- video streaming and downloads service activities, not associated with its publishing
- broadcasting of live performances and events
- video game streaming sites for viewing only

**Excludes:** This class excludes:

- video game publishers, and streaming and download distribution services activities of video game publishers, see 58.21
- production of television programme elements (movies, documentaries, talk shows, commercials etc.), see 59.11
- assembly of a package of channels and transmission of that package, by cable or satellite transmission network operators to viewer, see 61.10
- provision of technical infrastructure services related to audio streaming services without having acquired the rights to the video content, see 63.10
- rental of recorded videos on physical media to the general public, see 77.22

## NACE Rev. 2.1 Code: 60.3

**Heading:** News agency and other content distribution activities

**Includes:** This group includes the activities of news agencies and content distribution sites, e.g. social network sites, wiki sites, online gaming/video game sites.

**Includes also:**

**Excludes:** This group excludes:

- the activities of libraries and archives, see 91.1

## NACE Rev. 2.1 Code: 60.31

**Heading:** News agency activities

**Includes:** This class includes:  
- news syndicate and news agency activities furnishing news, pictures and features to the media, publishers and broadcasters

**Includes also:**

**Excludes:** This class excludes:  
- retail sale of newspapers, see 47.62  
- publishing activities, see 58.1  
- broadcasting and audio or video streaming activities (having distribution rights), see 60.10, 60.20  
- provision of technical infrastructure services related to audio streaming services without having acquired the rights to the audio or video content, see 63.10  
- activities of independent photojournalists, see 74.20  
- activities of independent journalists, see 90.11

## NACE Rev. 2.1 Code: 60.39

**Heading:** Other content distribution activities

**Includes:** This class includes:  
- distribution services of content sharing sites, e.g. wiki sites, social network sites, which publish content produced and edited by users and are not under editorial responsibility and control  
- operation of online gaming/video game sites, independent of publishing of the games  
- provision of e-books as streaming or downloading service not associated with publishing  
- online provision of software, not associated with publishing  
- publishing in blogs

**Includes also:**

**Excludes:** This class excludes:  
- retail sale intermediation activities, see 47.9  
- passenger transportation intermediation activities, see 52.32  
- intermediation services for accommodation, see 55.40  
- publishing of e-books, see 58.11  
- publishing of video games and other software, see 58.2  
- audiovisual production activities, see 59.11  
- activities of music platforms, see 60.10  
- activities of video game streaming sites for viewing only, see 60.20  
- news agency activities, see 60.31  
- provision of audio or video data hosting for streaming or download services (i.e. particularly data storing and sending) without having acquired the rights to the audio or video content, see 63.10  
- provision of computing infrastructure and hosting services, see 63.10  
- activities of web search portals, see 63.91  
- activities of journalists and other writers, whose content is published by a third party, see 90.11  
- activities of actors and other individual, see 90.20  
- activities of libraries and archives, see 91.1  
- activities of gambling sites, see 92.00

## NACE Rev. 2.1 Code: K

**Heading:** TELECOMMUNICATION, COMPUTER PROGRAMMING, CONSULTING, COMPUTING INFRASTRUCTURE AND OTHER INFORMATION SERVICE ACTIVITIES

**Includes:** This section includes telecommunication and related service activities, i.e. transmitting voice, data, text, sound and video (division 61), computer programming, consultancy and related activities (division 62), and provision of computing infrastructure, data processing, hosting, and other information service activities (division 63).

**Includes also:**

**Excludes:** This section excludes:

- publishing, broadcasting, and content production, including software publishing, postproduction services to convert audio and video content into streaming formats and independent third party provision of on-demand of audio and video streaming or download distribution services, see section J
- provision of financial and insurance services using published financial and insurance technologies software, see section L
- activities of gambling sites, see section S
- repair and maintenance of computers and communication equipment, see section T

## NACE Rev. 2.1 Code: 61

**Heading:** Telecommunication

**Includes:** This division includes:

- the activities of providing telecommunication and related service activities, i.e. 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 or alteration. In the case of transmission of television signals this may include complete bundled and programmed channels (produced in division 60) into programme packages
- provision of services for Machine-to-Machine communication
- transmission of audio or video data without having acquired the rights to the audio or video content

**Includes also:**

**Excludes:** This division excludes

- motion picture, audiovisual, television programme, and sound recording production and postproduction activities, including services to convert audio and video content into streaming formats, see division 59
- activities of broadcasting and provision of audio and video streaming or download distribution services, see division 60

## NACE Rev. 2.1 Code: 61.1

**Heading:** Wired, wireless, and satellite telecommunication activities

**Includes:**

**Includes also:**

**Excludes:**



## NACE Rev. 2.1 Code: 61.10

**Heading:** Wired, wireless, and satellite telecommunication activities

**Includes:** This class includes:

- operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using wired, wireless or satellite telecommunication infrastructure, including:
  - operating and maintaining switching and transmission facilities to provide point-to-point communication via landlines, microwave or a combination of landlines and satellite linkups
  - operating of cable distribution systems (e.g. for distribution of data and television signals) with or without providing customers with third-party video-on-demand services
  - provision of internet access by the operator of the infrastructure
  - maintaining and operating cellular and other wireless telecommunication networks (including paging systems)
  - delivery of visual, aural or textual programming received from cable networks, local television stations or radio networks to consumers via direct-to-home satellite systems or via internet protocol TV (the units classified here do not generally originate programming material)
  - Voice Over Internet Protocol (VOIP) provision by the operator of the infrastructure

The transmission facilities that carry out these activities, may be based on a single technology or a combination of technologies.

**Includes also:**

**Excludes:** This class excludes:

- installation of telecommunication, computer network and cable television wiring in buildings, including fibre optic wiring without operating facilities for the transmission of data, see 43.21
- publishing of instant messaging or satellite geolocation applications, see 58.29
- telecommunication reselling activities and intermediation service activities for telecommunication, see 61.20
- provision of telephone and internet access in facilities open to the public, e.g. internet cafés, see 61.20
- Voice Over Internet Protocol (VOIP) provision, without operating facilities for the transmission of data, see 61.90

## NACE Rev. 2.1 Code: 61.2

**Heading:** Telecommunication reselling activities and intermediation service activities for telecommunication

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 61.20

**Heading:** Telecommunication reselling activities and intermediation service activities for telecommunication

**Includes:** This class includes:

- reselling of wired, wireless, and satellite telecommunication (i.e. purchasing and reselling network capacity), including activities of telecommunication brokers and resellers of pre-paid calling cards and services
- intermediation services for wired, wireless, and satellite telecommunication activities, including:
  - agent activities for telecommunication carriers
  - selling mobile telephone service plans on an agent basis
  - wireless telephone service plan sales agent activities, selling on behalf of wireless telecommunication carriers
  - agent activities for mobile virtual network operators (MVNOs)
  - provision of telephone and internet access in facilities open to the public

**Includes also:**

**Excludes:** This class excludes:

- provision of telecommunication services by operators of telecommunication infrastructure, see 61.10

## NACE Rev. 2.1 Code: 61.9

**Heading:** Other telecommunication activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 61.90

**Heading:** Other telecommunication activities

**Includes:** This class includes:

- provision of specialised telecommunication applications, e.g. satellite tracking, communication telemetry, radar station operations
- operation of satellite terminal stations and associated facilities operationally connected with one or more terrestrial communication systems and capable of transmitting telecommunication to or receiving telecommunication from satellite systems
- provision of internet access over networks between the client and the Internet Service Provider not owned or controlled by the Internet Service Provider, e.g. dial-up internet access
- transmission via the internet of text messaging (SMS)
- Voice Over Internet Protocol (VOIP), text messaging (SMS), advanced data services (SMS+, MMS+) and SMS push services provision, without operating facilities for the transmission of data

**Includes also:** This class also includes:

- provision of notification services (e.g. SMS bank alert, advertising)

**Excludes:** This class excludes:

- provision of internet access by operators of telecommunication infrastructure, see 61.10
- reselling of telecommunication services and intermediation services for telecommunication, see 61.20

## NACE Rev. 2.1 Code: 62

**Heading:** Computer programming, consultancy and related activities

**Includes:** This division includes:

- activities of providing expertise in the field of information technologies, designing the structure and content of, and/or writing, modifying, customising, testing and supporting software and applications
- 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
- computer hardware, software, and systems consultancy services

**Includes also:**

**Excludes:** This division excludes:

- software publishing, see division 58
- provision of online gaming/video game sites not associated with its publishing, see division 60
- provision of computing infrastructure, data processing and hosting, see division 63
- provision of financial and insurance services using published financial and insurance technologies software, see section L
- activities of gambling sites, see division 92
- repair and maintenance of computers and communication equipment, see section T

## NACE Rev. 2.1 Code: 62.1

**Heading:** Computer programming activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 62.10

**Heading:** Computer programming activities

**Includes:** This class includes

- designing the structure and content of, the writing, modifying (including updates and patches), testing and maintaining of software and applications, including:
  - systems software
  - video game software and applications
  - gaming applications
  - video game middleware
  - business and finance software applications
  - machine learning applications
  - artificial intelligence/machine vision applications
  - cybersecurity applications
  - distributed ledger applications
  - databases, and web pages
- customising of software, i.e. modifying and configuring an existing application so that it is functional within the clients' information system environment

**Includes also:** This class also includes:

- development of applications

**Excludes:** This class excludes

- publishing of software or gaming on demand services, cloud-based software and gaming applications, see 58.2
- development of software associated with publishing, see 58.2
- translation or adaptation of non-customised software for a particular market on own account, see 58.29
- operation of online gaming/video game sites, see 60.39
- planning and designing computer systems that integrate computer hardware, software and communication technologies, even though providing software might be an integral part, see 62.20
- data processing activities, e.g. by using blockchain/distributed ledger technology (DLT), see 63.10
- operation of gambling sites, see 92.00
- repair and maintenance of computers and communication equipment, see 95.10

## NACE Rev. 2.1 Code: 62.2

**Heading:** Computer consultancy and computer facilities management activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 62.20

**Heading:** Computer consultancy and computer facilities management activities

**Includes:** This class includes:

- computer hardware, software, and systems consultancy activities, including cybersecurity consultancy activities
- planning and designing of computer systems, which integrate computer hardware, software and communication technologies
- provision of on-site management and operation of clients' computer systems and/or data processing facilities, as well as related support services
- installation of the system and provision of training and support to users of the system
- activities of auditing and certification of computing and data processing infrastructures and services

**Includes also:** This class also includes:

- cybersecurity network and system monitoring, testing and analysis
- provision of advice on software requirements and procurement of the hardware and software components of a computer system

**Excludes:** This class excludes:

- installation of mainframe and similar computers, see 33.20
- sale of computer hardware or software on physical media, see 46.50, 47.40
- software publishing, see 58.2
- installation (setting-up) of personal computers, see 62.90
- software installation, see 62.90
- computer disaster recovery services, see 62.90
- general cybersecurity training, see 85.59

## NACE Rev. 2.1 Code: 62.9

**Heading:** Other information technology and computer service activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 62.90

**Heading:** Other information technology and computer service activities

**Includes:** This class includes other information technology and computer related activities not elsewhere classified, e.g.:

- computer disaster recovery services
- installation (setting-up) of personal computers
- third party software installation services

**Includes also:**

**Excludes:** This class excludes:

- installation of mainframe and similar computers, see 33.20
- computer programming, see 62.10
- computer consultancy, see 62.20
- computer facilities management, see 62.20
- provision of computing infrastructure, data processing and hosting, see 63.10

## **NACE Rev. 2.1 Code: 63**

**Heading:** Computing infrastructure, data processing, hosting and other information service activities

**Includes:** This division includes the provision of computing infrastructure, data processing and hosting activities, as well as activities of web search portals and other activities that primarily supply information.

**Includes also:**

**Excludes:** This division excludes:

- software publishing, see division 58
- news agency activities and provision of online gaming/video game sites, not associated with publishing, see division 60
- telecommunication activities, see division 61
- computer programming, computer systems design, and computer facilities management activities, see division 62
- activities of gambling sites, see division 92
- repair and maintenance of computers and communication equipment, see division 95

## **NACE Rev. 2.1 Code: 63.1**

**Heading:** Computing infrastructure, data processing, hosting and related activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 63.10

**Heading:** Computing infrastructure, data processing, hosting and related activities

**Includes:** This class includes:

- provision of computing infrastructure, including cloud infrastructure and platform provision (IaaS, PaaS)
- cloud computing (except software publishing and computer systems design), whether or not in combination with infrastructure provision
- provision of technical infrastructure related to streaming services, data processing services and related activities:
  - complete processing of data supplied by clients
  - generation of specialised reports from data supplied by clients
  - blockchain/distributed ledger technology (DLT) data processing activities
- specialised hosting activities, e.g.:
  - web hosting
  - application hosting
- general time-share provision of mainframe facilities to clients
- digitalisation of files (for further processing of data)
- provision of data entry services
- data centre collocation activities (i.e., rental of server and networking space in data centres, including routine monitoring of servers)
- digital data storage

### IMPLEMENTATION RULE

Activities where the service provider uses the computers only as a tool are classified according to the nature of the services rendered.

**Includes also:**

**Excludes:** This class excludes:

- software publishing, see 58.2
- provision of applications by downloads or by streaming, see 58.2
- postproduction services to convert video content into streaming formats, see 59.12
- postproduction services to convert audio content into streaming formats, see 59.20
- audio streaming and download distribution activities not associated with publishing, see 60.10
- video streaming distribution services not associated with publishing, see 60.20
- computer systems design, see 62.20
- electronic storage of archival material for access by the general public, see 91.12
- repair and maintenance of computers and communication equipment, see 95.10
- activities where the service provider uses the computers only as a tool are classified according to the nature of the services rendered

## NACE Rev. 2.1 Code: 63.9

**Heading:** Web search portal activities and other information service activities

**Includes:** This group includes:

- 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 (and known as web search portals)
- other information service activities not elsewhere classified, e.g.:
  - telephone-based information services
  - information search services on a contract or fee basis
  - news clipping services, press clipping services

Primary source of revenue from advertising does not have a bearing on classification for these activities.

**Includes also:**

**Excludes:** This class excludes:

- retail sale intermediation activities, see 47.9
- passenger transportation intermediation activities, see 52.32
- intermediation services for accommodation, see 55.40
- publishing activities, see division 58
- broadcasting activities, see division 60
- news syndicate and news agency activities, see 60.31
- activities of call centres, see 82.20



## NACE Rev. 2.1 Code: 63.91

**Heading:** Web search portal activities

**Includes:** This class includes:

- 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; these web search portals are not responsible for the content
- operation of comparison websites for prices, product specification, etc., with provision of links to other websites

**Includes also:**

**Excludes:** This class excludes:

- intermediation service activities for specialised construction services, see 43.60
- intermediation service activities for retail sale, see 47.9
- intermediation service activities for transportation, see 52.3
- intermediation service activities for postal and courier activities, see 53.3
- intermediation service activities for accommodation, see 55.40
- intermediation service activities for food and beverage services activities, see 56.4
- publishing activities, see division 58
- broadcasting activities, see division 60
- news syndicate and news agency activities, see 60.31
- intermediation service activities for telecommunication, see 61.20
- intermediation service activities for real estate activities, see 68.31
- intermediation service activities for rental and leasing of tangible goods and non-financial intangible assets, see 77.5
- activities of call centres, see 82.20
- intermediation service activities for business support service activities n.e.c., see 82.4
- intermediation service activities for courses and tutors, see 85.61
- intermediation service activities for medical, dental and other human health services, see 86.97
- intermediation service activities for residential care activities, see 87.91
- intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles, see 95.4
- intermediation service activities for personal services, see 96.4

## NACE Rev. 2.1 Code: 63.92

**Heading:** Other information service activities

**Includes:** This class includes:

- other information service activities not elsewhere classified, e.g.:
  - information search services on a contract or fee basis (e.g. by webscraping)
  - news clipping services, press clipping services
  - compiling of information or directories on a fee or contract basis

**Includes also:**

**Excludes:** This class excludes:

- intermediation service activities for specialised construction services, see 43.60
- intermediation service activities for retail sale, see 47.9
- intermediation service activities for transportation, see 52.3
- intermediation service activities for postal and courier activities, see 53.3
- intermediation services activities for accommodation, see 55.40
- intermediation service activities for food and beverage services activities, see 56.4
- publishing activities, see division 58
- broadcasting activities, see division 60
- news syndicate and news agency activities, see 60.31
- intermediation service activities for telecommunication, see 61.20
- intermediation service activities for real estate activities, see 68.31
- intermediation service activities for rental and leasing of tangible goods and non-financial intangible assets, see 77.5
- activities of call centres, see 82.20
- intermediation service activities for business support service activities n.e.c., see 82.4
- intermediation service activities for courses and tutors, see 85.61
- intermediation service activities for medical, dental and other human health services, see 86.97
- intermediation service activities for residential care activities, see 87.91
- intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles, see 95.4
- intermediation service activities for personal services, see 96.4

## NACE Rev. 2.1 Code: L

**Heading:** FINANCIAL AND INSURANCE ACTIVITIES

**Includes:** This section includes financial service activities, insurance activities and financial auxiliary activities, regardless of the technologies used to conduct these activities or support services.

Three principal types of activities are classified in this section: raising, obtaining and providing funding in division 64, pooling of risk by underwriting insurance and annuities in division 65 and providing specialised services facilitating or supporting financial or insurance service activities in division 66.

**Includes also:** This section also includes activities of holding assets, e.g. activities of holding companies and financing conduits and the activities of trusts, funds and similar financial entities (in division 64), as well as the activities of reinsurance and pension funds (in division 65).

**Excludes:** This section excludes support activities to financial services but not financial in nature (e.g. IT services supporting banking activities).

## NACE Rev. 2.1 Code: 64

- Heading:** Financial service activities, except insurance and pension funding
- Includes:** This division includes the activities of obtaining and providing funds other than for the purpose of insurance or pension funding or compulsory social security.
- Includes also:** This division also includes activities of holding financial assets, e.g. activities of holding companies and financing conduits and the activities of trusts, funds and similar financial entities, which are not activities according to the NACE principle in covering economic production. Units classified in groups 64.2 and 64.3 usually do not have any revenue from the sale of products nor employ staff (see paragraphs xx-xx of the introductory guidelines) and are integrated in NACE to facilitate the classification of units in the statistical business registers.
- Excludes:** This division excludes the activities of promotional institution for economic development through long-term investments at local, regional and national level provided that they act as the government's arm for executing public policy mandate, see 84.13.

## NACE Rev. 2.1 Code: 64.1

- Heading:** Monetary intermediation
- Includes:** This group includes the obtaining and providing funds in the form of transferable deposits or close substitutes, i.e. funds that are fixed in money terms, obtained on a day-to-day basis and distributing these funds.
- Includes also:**
- Excludes:**

## NACE Rev. 2.1 Code: 64.11

- Heading:** Central banking
- Includes:** This class includes:
- issuing and managing banknotes and digital currency
  - conducting the monetary policy, including monitoring and control of the money supply
  - promoting financial stability
  - taking deposits that are used for clearance between monetary intermediaries
  - supervising banking or non-banking monetary operations, unless performed by some other entity
  - holding the country's international reserves
  - acting as banker to the government
- Includes also:** This class also includes:
- activities of system of central banks, currency board and central monetary agencies
- Excludes:** This class excludes:
- operation and supervision of financial markets other than by central banks and public authorities, see 66.11
  - financial supervisory activities for insurance and pension funding (not by the central bank), see 66.29
  - financial regulation relating to the conduct of business and consumer protection and other wider financial regulatory activities, see 84.13
  - activities of international organisations, e.g. World Bank, see 99.00

## NACE Rev. 2.1 Code: 64.19

**Heading:** Other monetary intermediation

**Includes:** This class includes the receiving of deposits and/or close substitutes for deposits and extending of credit or other forms of lending funds. The granting of credit can take a variety of forms, e.g. loans, mortgages, consumer credit cards etc. These activities are generally carried out by monetary institutions other than central banks, e.g.:

- banks
- savings banks
- credit cooperatives and unions

**Includes also:** This class also includes:

- postal giro and postal saving banks activities
- credit granting by specialised deposit-taking institutions, e.g. for house purchases, agriculture
- money order activities

**Excludes:** This class excludes:

- credit granting by specialised non-depository institutions, e.g. for house purchases, see 64.92
- credit card transaction processing and settlement activities, see 66.19

## NACE Rev. 2.1 Code: 64.2

**Heading:** Activities of holding companies and financing conduits

**Includes:** This group includes the activities of holding companies and financing conduits. These are corporate groups' captive financial entities, i.e. units created by a financial or non-financial group to fulfil specific financial activities, whose main activity it is to own the group or to act as a vehicle to arrange and channel funds within the group, respectively.

**Includes also:**

**Excludes:** This group excludes:

- captive factoring and invoicing companies, see 64.92
- own account investment activities, e.g. by venture capital companies, private equity firms, see 64.99
- active management of companies and enterprises, strategic planning and decision making of the company, see 70.10
- other activities of corporate groups' captive financial entities, which will be captured under the relevant activity classes

## NACE Rev. 2.1 Code: 64.21

**Heading:** Activities of holding companies

**Includes:** This class includes the activities of holding companies, i.e. units that hold the assets (owning controlling-levels of equity) of one or more subsidiaries and whose only purpose is owning subsidiaries. The holding companies in this class do not provide any other service to the enterprises in which the equity is held, i.e. they do not administer or manage other units.

**Includes also:**

**Excludes:** This class excludes:

- activities of shareholding companies, not owning controlling levels of equity, see 64.32
- dealing in financial markets on own account, see 64.99
- activities of asset management on a fee or contract basis, see 66.30
- provision of managerial services, e.g. strategic planning, decision making and administrative services of a head office, see 70.10
- active management of companies and enterprises, strategic planning and decision making of the company, see 70.10

## NACE Rev. 2.1 Code: 64.22

**Heading:** Activities of financing conduits

**Includes:** This class includes the activities of financing conduits, i.e. units created by a financial or non-financial group to raise or borrow funds (often on the open market) and to remit those funds to their parent or another entity within the group.

**Includes also:** This class also includes:

- activities of captive financial institutions involved in intragroup lending
- brass plate companies engaged in raising funds and remit those funds to their parent, i.e. units that are owned (directly or indirectly) by a non-resident unit, of which large part of the balance sheet consists of claims and liabilities towards non-resident units, and that have few or no employees and little or no physical presence in the jurisdiction of incorporation

**Excludes:** This class excludes:

- management services of public funds and public debt, see 84.11

## NACE Rev. 2.1 Code: 64.3

**Heading:** Activities of trusts, funds and similar financial entities

**Includes:** This group includes legal entities organised to pool securities or other financial assets, without managing or administering them, on behalf of shareholders or beneficiaries. The portfolios are customised to achieve specific investment characteristics, e.g. diversification, risk, rate of return, 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.

**Includes also:**

**Excludes:** This group excludes:

- activities of entities that earn revenue from the sale of goods or services. These type of entities are therefore classified according to their principal activity in other parts of NACE (like in division 66 for fund management, division 68 for renting and operating of real estate or in division 77 for renting and leasing of ships or airplanes)
- carrying out securitisation transactions by issuing of financial instruments, see 64.92
- securitisation transactions of assets other than loans by issuing financial instruments, see 64.99
- trust, estate and agency accounts, that earn revenue from the sale of goods or services, see NACE class according to their principal activity

## NACE Rev. 2.1 Code: 64.31

**Heading:** Activities of money market and non-money market investments funds

**Includes:** This class includes activities of money market and non-money market investment funds, i.e. collective investment schemes that raise funds by issuing shares or units to the public, of which the proceeds are invested primarily in financial assets (including short term assets).

This class includes:

- open-end investment funds
- closed-end investment funds
- unit and investment trust

**Includes also:**

**Excludes:** This class excludes:

- activities of holding companies, see 64.21
- activities of non-majority shareholdings companies, not owning controlling levels of equity, see 64.32
- trusts, estate and agency accounts not acting as collective investment schemes, see 64.32
- activities of venture capital companies, see 64.99
- pension funding, see 65.30
- management of funds, see 66.30

## NACE Rev. 2.1 Code: 64.32

**Heading:** Activities of trust, estate and agency accounts

**Includes:** This class includes legal entities, not acting as collective investment schemes, organised to pool securities, estates and other financial assets, without managing, on behalf of shareholders or beneficiaries. The portfolios are customised to achieve specific investment characteristics, e.g. diversification, risk, rate of return, 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.

This class includes:

- trusts, estates or agency accounts, administered on behalf of multiple beneficiaries under the terms of a trust agreement, will or agency agreement

**Includes also:** This class also includes:

- activities of shareholding companies, not owning controlling levels of equity
- venture companies where the only financing is by shares and no fee is received

**Excludes:** This class excludes:

- raising funds by issuing shares or units and acting as collective investment schemes, see 64.31

## NACE Rev. 2.1 Code: 64.9

**Heading:** Other financial service activities, except insurance and pension funding

**Includes:** This group includes financial service activities except insurance and pension funding activities, other than those conducted by monetary institutions, holding companies and financing conduits, and trusts, funds and similar entities.

**Includes also:**

**Excludes:** This group excludes:

- insurance and pension funding activities, see division 65

## NACE Rev. 2.1 Code: 64.91

**Heading:** Financial leasing

**Includes:** This class includes the activities of financial lease, a contract under which the lessor as legal owner of an asset conveys the risks and benefits of ownership of the asset to the lessee. Under a financial lease, the lessor is deemed to make, to the lessee, a loan with which the lessee acquires all the economic benefits and risks of the lease. Thereafter the leased asset is shown on the balance sheet of the lessee and not the lessor; the corresponding loan is shown as an asset of the lessor and a liability of the lessee.

**Includes also:** This class also includes:  
- financial leasing of durable goods, e.g. vehicles

**Excludes:** This class excludes:  
- operating leasing, according to type of goods leased, see division 77

## NACE Rev. 2.1 Code: 64.92

**Heading:** Other credit granting

**Includes:** This class includes:  
- financial service activities primarily concerned with making intermediation by incurring liabilities, in forms other than currency, deposits or close substitutes for deposits, where the granting of credit can take a variety of forms, e.g. loans, mortgages, credit cards, providing the following types of services:

- granting of consumer credit by non-depository institutions
- international trade financing
- provision of long-term finance to industry
- provision of banking-like services without banking license, in co-operation with a licensed bank
- money lending outside the banking system
- credit granting by specialised non-depository institutions, e.g. for house purchases
- loan securitisation
- factoring and supply chain financing activities
- activities of pawnbrokers

**Includes also:**

**Excludes:** This class excludes:  
- credit granting by specialised deposit-taking institutions, see 64.19  
- financial leasing, see 64.91  
- securitisation of assets other than loans, see 64.99  
- operating leasing according to type of goods leased, see division 77  
- grant giving activities by membership organisations, see 94.99

## NACE Rev. 2.1 Code: 64.99

- Heading:** Other financial service activities, except insurance and pension funding n.e.c.
- Includes:** This class includes:
- other financial service activities primarily concerned with distributing funds other than by granting loans:
    - writing of swaps, options and other hedging arrangements
    - activities of viatical settlement companies
  - own account investment and trading activities, by e.g. venture capital companies, investment clubs
  - acting as a counterparty for clearing and settlement of transactions
- Includes also:** This class also includes:
- dealing in financial markets on own account
  - trade of receivables on own account
  - security and derivate dealers (operating on own account)
  - activities of financial vehicle corporations other than securitisation
  - securitisation transactions of assets other than loans by issuing financial instruments
  - trade of swaps or options on own account
  - trade of commodity contracts on own account
  - issuing of crypto assets with a corresponding liability (not by a monetary authority)
  - trading of crypto assets with a corresponding liability on own account
  - exchange of currency on own account
- Excludes:** This class excludes:
- issuing of crypto assets without a corresponding liability (not by a monetary authority), see 63.10
  - financial leasing, see 64.91
  - loan securitisation, see 64.92
  - security and commodity contracts dealing on behalf of others (brokerage), see 66.12
  - exchange of currency on a fee basis, e.g. bureaux de change, see 66.12
  - brokerage of crypto assets, see 66.12
  - mortgage brokerage, see 66.19
  - investment funds management, see 66.30
  - trade, leasing and rental of real estate property, see division 68
  - bill collection without debt buying up, see 82.91
  - grant giving activities by membership organisations, see 94.99

## NACE Rev. 2.1 Code: 65

- Heading:** Insurance, reinsurance and pension funding, except compulsory social security
- Includes:** This division includes the underwriting annuities, insurance policies, e.g. direct life and non-life insurance and investing premiums to build up a portfolio of financial assets to be used against future claims. Provision of direct insurance, pension funding and reinsurance are included.
- Includes also:**
- Excludes:** This division excludes:
- provision of insurance related services on a fee or contract basis, see division 66



## NACE Rev. 2.1 Code: 65.1

**Heading:** Insurance

**Includes:** This group includes life insurance with or without a substantial savings element and non-life insurance.

This group includes:

- life insurance and life reinsurance with or without a substantial savings element and other non-life insurance
- activities of insurance providers on own account
- pooling and assuming insurance risks

**Includes also:** This group also includes captive insurance activities.

**Excludes:** This group excludes:  
- selling of insurance as a broker, see 66.22

## NACE Rev. 2.1 Code: 65.11

**Heading:** Life insurance

**Includes:** This class includes:  
- term life insurance  
- permanent life insurance  
- underwriting annuities and life insurance policies, disability income insurance policies, accidental death, funeral and dismemberment insurance policies (with or without a substantial savings element)

**Includes also:** This class also includes:  
- supplementary insurance underwritten in addition to life insurance, in particular, insurance against personal injury, including incapacity for employment, insurance against death resulting from an accident and insurance against disability resulting from an accident or sickness  
- types of permanent health insurance not subject to cancellation

**Excludes:**

## NACE Rev. 2.1 Code: 65.12

**Heading:** Non-life insurance

**Includes:** This class includes:  
- provision of insurance services other than life insurance:

- accident insurance
- medical and health insurance
- travel insurance
- fire and natural forces damage to property insurance
- other damage to property insurance
- motor vehicles, railway rolling stock, ships, aircraft and other transport insurance

- freight insurance

- financial loss and liability insurance

- credit insurance

- legal expenses insurance

- income protection insurance

- workers' compensation insurance

**Includes also:**

**Excludes:** This class excludes:  
- compulsory social security schemes, see 84.30

## **NACE Rev. 2.1 Code: 65.2**

**Heading:** Reinsurance

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 65.20**

**Heading:** Reinsurance

**Includes:** This class includes:  
- activities of assuming all or part of the risk associated with existing insurance policies originally underwritten by other insurance providers

**Includes also:** This class also includes:  
- activities of finite reinsurance

**Excludes:**

## **NACE Rev. 2.1 Code: 65.3**

**Heading:** Pension funding

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 65.30**

**Heading:** Pension funding

**Includes:** This class includes provision of retirement income benefits exclusively for the sponsor's employees or members and other insurance products regulated as employer-related funds. This includes pension plans with defined benefits as well as defined contributions.

This class includes:  
- provision of employee benefit plans  
- provision of pension funds and plans  
- provision of retirement plans

**Includes also:**

**Excludes:** This class excludes:  
- management of pension funds, see 66.30  
- compulsory social security schemes, see 84.30

## NACE Rev. 2.1 Code: 66

**Heading:** Activities auxiliary to financial services and insurance activities

**Includes:** This division includes the provision of services involved in or supporting financial transactions in financial assets and liabilities, without taking ownership of the financial assets and liabilities being transacted.

These services can be provided via/in different media/ways, including over the internet.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 66.1

**Heading:** Activities auxiliary to financial services, except insurance and pension funding

**Includes:** 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, and trading of crypto assets with liabilities. It also includes other miscellaneous services, including the provision of financial advisory services, asset management or the provision of equity and debt-based crowdfunding.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 66.11

**Heading:** Administration of financial markets

**Includes:** This class includes the operation and supervision of financial markets other than by central banks and public authorities, e.g.:

- commodity contracts exchanges
- futures commodity contracts exchanges
- securities exchanges
- stock exchanges
- stock or commodity options exchanges
- crypto asset exchanges
- administration of financial markets except insurance and pension funding
- financial supervisory authority of financial service activities except insurance and pension funding (not by the central bank)

**Includes also:**

**Excludes:** This class excludes:

- energy exchanges for electricity, transmission or distribution capacities, see division 35
- administration of financial markets for insurance and pension funding, see 66.29
- financial supervisory authority of insurance and pension funding (not by the central bank), see 66.29
- financial and market regulation relating to the conduct of business and consumer protection and other wider financial regulatory activities, see 84.13

## NACE Rev. 2.1 Code: 66.12

- Heading:** Security and commodity contracts brokerage
- Includes:** This class includes:
- dealing in financial markets on behalf of others (e.g. stock broking) and related activities
  - securities brokerage
  - brokerage of investment funds shares
  - standardised commodity contracts brokerage
  - currency trading on behalf of others
  - brokerage of crypto assets
  - exchange of currency on a fee basis, e.g. bureaux de change
  - equity-based crowdfunding
  - debt-based crowdfunding offering loans and securities
- Includes also:** This class also includes:
- brokerage of securities for investment projects, e.g. wind or solar parks
- Excludes:** This class excludes:
- dealing in financial markets on own account, see division 64
  - exchange of currency on own account, see 64.99
  - brokerage of crypto assets with liabilities, see 66.19
  - portfolio management, on a fee or contract basis, see 66.30
  - buying and selling of real estate projects, e.g. wind or solar parks, see division 68
  - donation-based fundraising, see 82.99
  - brokerage of crypto assets without liabilities, see 82.99

## NACE Rev. 2.1 Code: 66.19

- Heading:** Other activities auxiliary to financial services, except insurance and pension funding
- Includes:** This class includes activities auxiliary financial service activities not elsewhere classified, e.g.:
- financial transaction processing and settlement activities, including digital (or internet-based) payment provision and settlement activities for credit card transactions
  - investment advisory services, including robo-advisory services
  - activities of mortgage and loan advisors and brokerage
  - activities of digital currency wallet providers
  - activities of financial advisors in relation to mergers and acquisition services
  - validation and mining for crypto assets deemed financial assets
  - securities custody
  - tokenisation of digital assets, including security token offerings, initial coin offerings
- Includes also:** This class also includes:
- activities of tax refund offices
  - consumer credit intermediation
  - activities of payment providers, e.g. electronic funds transfer services, including peer-to-peer payment services
  - analysing financial markets as an advisory service
- Excludes:** This class excludes:
- publishing of financial markets analysis, see 58.19
  - information search services regarding financial markets, see 63.92
  - crypto assets exchange, see 66.11
  - brokerage activities, see 66.12
  - activities of insurance agents and brokers, see 66.22
  - management of funds, see 66.30
  - activities of debt collection agencies and non-performing loans servicers, see 82.91
  - brokerage of crypto assets without liabilities, see 82.99

## NACE Rev. 2.1 Code: 66.2

**Heading:** Activities auxiliary to insurance and pension funding

**Includes:** 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, e.g. claims adjustment, third party administration.

**Includes also:**

**Excludes:** This group excludes:  
- pooling and assuming insurance risks by underwriting, see division 65

## NACE Rev. 2.1 Code: 66.21

**Heading:** Risk and damage evaluation

**Includes:** This class includes the provision of administration services of insurance, e.g. assessing and settling insurance claims, e.g.:  
- assessing insurance claims  
• claims adjusting  
• risk assessing  
• risk and damage evaluation  
• average and loss adjusting  
- settling insurance claims

**Includes also:**

**Excludes:** This class excludes:  
- appraisal of real estate, see 68.31  
- appraisal for other purposes, see 74.99  
- investigation activities, see 80.01

## NACE Rev. 2.1 Code: 66.22

**Heading:** Activities of insurance agents and brokers

**Includes:** This class includes:  
- activities of insurance agents and brokers (insurance intermediaries) in selling, negotiating or soliciting of annuities and insurance and reinsurance policies

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 66.29

**Heading:** Activities auxiliary to insurance and pension funding n.e.c.

**Includes:** This class includes:  
- activities involved in or closely related to insurance and pension funding, except financial intermediation, claims adjusting and activities of insurance agents:  
• salvage administration  
• actuarial services  
• pension and insurance advisory activities  
• administration of financial markets for insurance and pension funding

**Includes also:** This class also includes:  
- financial supervisory activities for insurance and pension funding (not by the central bank)

**Excludes:** This class excludes:  
- marine salvage activities, see 52.22  
- publishing of insurance software/applications, see 58.29

## NACE Rev. 2.1 Code: 66.3

**Heading:** Fund management activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 66.30

**Heading:** Fund management activities

**Includes:** This class includes portfolio and fund management activities, for instance making decisions on which investments to purchase or sell, on a fee or contract basis, for individuals, businesses and others, e.g.:

- management of mutual funds
- management of other investment funds
- management of pension funds

**Includes also:** This class also includes:

- activities of asset management, on a fee or contract basis
- trustee, fiduciary and custody services on a fee or contract basis

**Excludes:** This class excludes:

- dealing in financial markets on own account, see 64.99
- management of real estate, see division 68
- management of public funds and public debt services, see 84.11

## NACE Rev. 2.1 Code: M

**Heading:** REAL ESTATE ACTIVITIES

**Includes:** This section includes activities of owning, renting out, buying, selling, developing or refurbishing (re-developing) property. It includes various types of real estate investors, e.g. real estate investment companies, real estate investment trust (REITs), real estate asset management firms, real estate funds, real estate development companies or real estate traders, housing cooperatives.

Furthermore, it includes agents and/or brokers in one or more of the following: selling or buying real estate, rental real estate, providing other real estate services, e.g. 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.

**Includes also:** This section also includes the development of construction projects for self-owned buildings or civil engineering works for later sale or renting.

**Excludes:** This section excludes:

- general construction and specialised construction activities for buildings and civil engineering works, see section F

## NACE Rev. 2.1 Code: 68

**Heading:** Real estate activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 68.1

**Heading:** Real estate activities with own property and development of building projects

**Includes:** This group includes activities of buying, developing and selling of self-owned real estate.

**Includes also:**

**Excludes:** This group excludes:

- general construction and specialised construction activities for buildings and civil engineering works, see section F
- architectural and engineering activities and related technical consultancy, see 71.1
- provision of architectural or engineering project management services for construction projects, see 71.1

## NACE Rev. 2.1 Code: 68.11

**Heading:** Buying and selling of own real estate

**Includes:** This class includes:

- buying and selling of self-owned real estate, e.g.:
  - apartment buildings, and dwellings
  - non-residential buildings, including office and industrial buildings, warehouses, hotels and other leisure buildings, exhibition halls, self-storage facilities, retail sale stores and shopping centres
  - data centres
  - land

**Includes also:** This class also includes:

- subdividing real estate into lots, without land improvement

**Excludes:** This class excludes:

- subdividing and improving self-owned land for later sale, see 68.12
- development of building projects for sale, see 68.12

## NACE Rev. 2.1 Code: 68.12

**Heading:** Development of building projects

**Includes:** This class includes:

- development of building projects for self-owned residential and non-residential buildings or civil engineering works by bringing together financial, technical and physical means to realise the building projects for later sale
- subdividing and improving of self-owned land for later sale

**Includes also:** This class also includes:

- re-development of building projects for self-owned residential and non-residential buildings or civil engineering works to realise the building projects for later sale

**Excludes:** This class excludes:

- construction of residential and non-residential buildings, see division 41
- complete remodelling or renovating of existing residential or non-residential buildings involving several specialised construction activities, see division 41
- painting and glazing activities as part of maintenance, see 43.34
- construction activities related to land improvement, see section F
- development of building projects for own operation, i.e. for renting out the space in these buildings, see 68.2
- architectural and engineering activities, see 71.1
- provision of architectural or engineering project management services for construction projects, see 71.1

## NACE Rev. 2.1 Code: 68.2

**Heading:** Rental and operating of own or leased real estate

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 68.20

**Heading:** Rental and operating of own or leased real estate

**Includes:** This class includes:

- rental and operating of self-owned or leased real estate:
  - apartment buildings, dwellings
  - non-residential buildings, including office buildings, industrial buildings, warehouses, hotels & other leisure buildings, exhibition halls, self-storage facilities, retail sale stores and shopping centres, data centres
  - land, including agricultural and forestry land
- provision of homes and furnished or unfurnished flats or apartments for more permanent use, on an annual basis or longer
- operation of residential mobile home sites for primary residences
- development of building projects for own operation, i.e. for renting of space in these buildings

**Includes also:** This class also includes:

- letting of roofs, e.g. for solar power installations
- rental of plants and factories, including machinery and equipment
- provision of space for animal boarding only

**Excludes:** This class excludes:

- operation of hotels, suite hotels, holiday homes, rooming houses, campgrounds, trailer parks and other non-residential or short-stay accommodation places (including student accommodation) provided for less than one year, see division 55
- development of building projects for residential and non-residential buildings, for later sale, see 68.12
- rental of machinery, see 77.3
- residential care activities for older persons or persons with physical disabilities, including supervision and assistance in daily living, see 87.30

## NACE Rev. 2.1 Code: 68.3

**Heading:** Real estate activities on a fee or contract basis

**Includes:**

**Includes also:**

**Excludes:**



## NACE Rev. 2.1 Code: 68.31

**Heading:** Intermediation service activities for real estate activities

**Includes:** This class includes the intermediation of buying, selling and rental of real estate by bringing clients and sellers or service providers together for a fee or commission. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face, including door-to-door, telephone, mail, etc.). The fee or commission can be received from either the client or the seller of the real estate or the provider of the real estate service. Revenue for the intermediation activities can include other sources of income, e.g. revenues from selling advertising space to third parties.

This class includes the provision of real estate activities by real estate agencies or independent real estate agents:

- intermediation in buying, selling and rental of real estate on a fee or contract basis

**Includes also:** This class also includes:

- real estate listing service

**Excludes:** This class excludes:

- activities of real estate escrow agents, see 68.32
- legal activities, see 69.10

## NACE Rev. 2.1 Code: 68.32

**Heading:** Other real estate activities on a fee or contract basis

**Includes:** This class includes:

- activities of rent-collecting agencies
- management of real estate, e.g. property management of real estate or dwellings in joint ownership (mostly done on a fee or contract basis)
- activities of valuation of real estate
- activities of real estate escrow agents
- advisory activities on a fee or contract basis, in connection to buying, selling and rental of real estate

**Includes also:**

**Excludes:** This class excludes:

- legal activities, see 69.10
- asset management activities as part of financial management consulting, see 70.20
- combined facilities support services (provision of a combination of support services, e.g. general interior cleaning, maintenance and making minor repairs, trash disposal, guard and security), see 81.10

## NACE Rev. 2.1 Code: N

**Heading:** PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES

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

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 69

**Heading:** Legal and accounting activities

**Includes:** 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, e.g. advice and representation in civil cases, advice and representation in criminal actions, advice and representation in connection with labour disputes.

The activities of this division may be provided also online.

**Includes also:** It also includes preparation of legal documents, e.g. 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, e.g. auditing of accounting records, preparing financial statements and bookkeeping.

**Excludes:**

## NACE Rev. 2.1 Code: 69.1

**Heading:** Legal activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 69.10

**Heading:** Legal activities

**Includes:** 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:
  - advice and representation in civil cases
  - advice and representation in criminal cases
  - advice and representation in connection with labour disputes
- general counselling and advising, preparation of legal documents:
  - articles of incorporation, partnership agreements or similar documents in connection with company formation
  - patents and copyrights
  - preparation of deeds, wills, trusts etc.
- other activities of notaries public, civil law notaries, bailiffs, arbitrators, examiners and referees

**Includes also:** This class also includes:

- legal mediation activities
- activities of appointed legal guardians, without provision of residential care

**Excludes:** This class excludes:

- law court activities, see 84.23
- social mediation, see 88.99

## NACE Rev. 2.1 Code: 69.2

**Heading:** Accounting, bookkeeping and auditing activities; tax consultancy

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 69.20

**Heading:** Accounting, bookkeeping and auditing activities; tax consultancy

**Includes:** This class includes:

- recording of commercial transactions from businesses or others
- bookkeeping activities for financial accounting and payroll accounting etc.
- preparation or auditing of financial accounts
- examination of accounts and certification of their accuracy
- preparation of tax returns for individuals or enterprises
- accounting advisory activities and representation on behalf of clients before public administration, e.g. tax authorities and tax courts
- duty and tax tariff calculation service activities

**Includes also:** This class also includes:

- activities of invoicing services

**Excludes:** This class excludes:

- publishing of accounting software, see, 58.29
- computer programming of accounting software, see 62.10
- data-processing and tabulation activities, see 63.10
- management consultancy on accounting systems, budgetary control procedures, see 70.20
- bill collection, see 82.91

## NACE Rev. 2.1 Code: 70

**Heading:** Activities of head offices and management consultancy

**Includes:** This division includes the provision of advice and assistance to businesses and other organisations on management issues, e.g. strategic and organisational planning; financial planning and budgeting; marketing objectives and policies; human resources policies, practices, and planning; production scheduling; control planning.

**Includes also:** This division also includes:

- the overseeing and managing of other units of the same enterprise or group of enterprises, i.e. the activities of head offices

**Excludes:**

## NACE Rev. 2.1 Code: 70.1

**Heading:** Activities of head offices

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 70.10**

**Heading:** Activities of head offices

**Includes:** This class includes the overseeing and managing of other units of the enterprise or enterprise group, i.e. acting as head office; undertaking the strategic or organisational planning and decision making role of the company or enterprise; exercising operational control and managing the day-to-day operations of their related units. These activities are the same regardless of which activities the managed units perform (financing, manufacturing trade, etc.).

This class includes activities of:

- centralised administrative offices
- corporate offices
- district and regional offices
- subsidiary management offices

**Includes also:**

**Excludes:** This class excludes:

- activities of holding companies, not engaged in head office activities, see 64.21

## **NACE Rev. 2.1 Code: 70.2**

**Heading:** Business and other management consultancy activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 70.20

**Heading:** Business and other management consultancy activities

**Includes:** This class includes the provision of advice, guidance and operational assistance to businesses and other organisations on management issues, e.g. corporate strategic and organisational planning, business process reengineering, change management, cost reduction and other financial issues; marketing objectives and policies; human resource policies, practices and planning; compensation and retirement strategies; production scheduling and control planning.

This provision of business services may include advice, guidance or operational assistance to businesses and the public service regarding:

- design of accounting methods or procedures
- cost accounting programmes
- budgetary control procedures
- public procurement procedures
- business start-up service activities
- planning, organisation, efficiency and control
- management information etc.

**Includes also:** This class also includes:

- certification of management, e.g. by management audits
- management company activity exercising a mandate of director or manager

**Excludes:** This class excludes:

- design of computer software for accounting systems, see 62.10
- legal advice and representation, see 69.10
- accounting, bookkeeping and auditing activities, tax consulting, see 69.20
- supervisory activities and management of other units of the enterprise or enterprise group, see 70.10
- architectural and engineering advisory activities, see 71.11, 71.12
- provision of advice, guidance and operational assistance on public relations and communication, see 73.30
- environmental, agronomy and similar consulting activities, see 74.99
- executive placement or search consulting activities, see 78.10
- activities of casting agents, see 78.10
- staff selection activities, see 78.10
- educational consulting activities, see 85.69

## NACE Rev. 2.1 Code: 71

**Heading:** Architectural and engineering activities; technical testing and analysis

**Includes:** This division includes the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services.

**Includes also:** This division also includes the performance of physical, chemical, and other analytical testing services and the provision of technical certification services.

**Excludes:**

## NACE Rev. 2.1 Code: 71.1

**Heading:** Architectural and engineering activities and related technical consultancy

**Includes:** This group includes the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services, etc.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 71.11

**Heading:** Architectural activities

**Includes:** This class includes:

- architectural consulting activities:
  - building design and drafting
  - town and city planning and landscape architecture
- architectural activities to support the conservation and restoration of cultural heritage properties
- interior architecture, i.e. redesigning a building's interior structure and layout

**Includes also:**

**Excludes:** This class excludes:

- renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see section F
- activities of computer consultants, see 62.20
- planning or overseeing conservation of historical civil engineering constructions, see 71.12
- interior decorating, see 74.13
- conservation, restoration and other cultural heritage support activities, see 91.30

## NACE Rev. 2.1 Code: 71.12

**Heading:** Engineering activities and related technical consultancy

**Includes:** This class includes:

- engineering design (i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems) and consulting activities for:
  - machinery, industrial processes and industrial plant
  - projects involving civil engineering, hydraulic engineering, traffic engineering
  - water management projects
  - nature-based infrastructure
- design of building information systems, e.g. related to heating systems, fire extinguishers
- projects elaboration and supervision relative to electrical and electronic, engineering, mining engineering, chemical engineering, mechanical, industrial and systems engineering
- elaboration and supervision of projects using air conditioning, refrigeration, sanitary and pollution control, water supply, waste water treatment, structural engineering, offshore & onshore marine engineering, health & safety engineering, acoustical engineering etc.
- geophysical, geologic and seismic surveying
- geodetic surveying activities:
  - land and boundary surveying activities
  - hydrologic surveying activities
  - subsurface surveying activities
- cartographic and spatial information activities
- environmental engineering and related consulting activities
- site engineering
- noise abatement engineering
- circular economy solutions engineering
- design of computer plans for 3D printing

**Includes also:** This class also includes:

- activities of bathymetry
- activities of photogrammetric surveying , e.g. data collection with drones
- preparation and revision of maps
- construction supervision
- project management activities related to engineering

**Excludes:** This class excludes:

- test drilling in connection with mining operations, see 09.10, 09.90
- software publishing, see 58.2
- development and programming of software, see 62.10
- activities of computer consultants, see 62.20
- development of own building projects for sale, see 68.12
- technical testing, see 71.20
- periodic road-safety testing of motor vehicles, e.g. automobiles and other light motor vehicles, heavy motor vehicles, see 71.20
- research and development activities related to engineering, see 72.10
- activities related to other design services, see 74.1
- aerial photography, see 74.20
- activities of quantity surveyors, see 74.99

## NACE Rev. 2.1 Code: 71.2

**Heading:** Technical testing and analysis

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 71.20

**Heading:** Technical testing and analysis

**Includes:** This class includes:

- performance of physical, chemical and other analytical testing of all types of materials and products, e.g.:
  - acoustics and vibration testing
  - testing of composition and purity of minerals
  - testing activities in the field of food hygiene, including testing and control in relation to food production, e.g. testing of animals before slaughter
  - testing of physical characteristics and performance of materials, e.g. strength, thickness, durability, radioactivity
  - qualification and reliability testing
  - performance testing of complete machinery: motors, automobiles, electronic equipment etc.
  - radiographic testing of welds and joints
  - failure analysis
  - testing and measuring of environmental indicators: air and water pollution etc.
  - testing the quality of fuels
- certification of products, including consumer goods, motor vehicles, aircraft, pressurised containers, nuclear plants etc.
- certification of consumer goods
- periodic road-safety testing of motor vehicles
- testing with use of models or mock-ups (e.g. of aircraft, ships, dams)
- operation of police or forensic laboratories
- product origin and quality assessment activities

**Includes also:** This class also includes:

- inspections of air ducts, water and gas pipes, not associated with repair or installation

**Excludes:** This class excludes:

- inspections of air ducts, water and gas pipes, associated with repair or installation, see section F
- sampling and weighing as part of goods handling operations, see 52.25
- penetration testing of computer systems, ethical hacking and cybersecurity, see division 62
- consulting activities carried out by companies or professionals in order to obtain a certification, see 70.20
- DNA sequencing for general research on biological processes, see 72.10
- testing of animal specimens, for sanitary reasons and not associated with food production, see 75.00
- diagnostic imaging, testing and analysis of medical and dental specimens, see division 86
- DNA sequencing for ruling out or curing a specific disease, see 86.91



## NACE Rev. 2.1 Code: 72

**Heading:** Scientific research and development

**Includes:** 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 not to be regarded as ancillary activities. They are subdivided into the two following categories: natural sciences and engineering; social sciences and the humanities.

**Includes also:** This division also includes:

- developing and producing prototypes with the primary objective to make further improvements, whether or not associated with its production

**Excludes:** This division excludes:

- market research and public opinion polling, see 73.20

## NACE Rev. 2.1 Code: 72.1

**Heading:** Research and experimental development on natural sciences and engineering

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 72.10

**Heading:** Research and experimental development on natural sciences and engineering

**Includes:** This class includes:

- research and experimental development on natural sciences and engineering:
  - research and development on natural sciences
  - research and development on engineering and technology
  - research and development on medical, health and life, and veterinary sciences
  - research and development on biotechnology
  - research and development on agricultural, forestry and fisheries sciences
  - interdisciplinary research and development, predominantly on natural sciences and engineering

**Includes also:** This class also includes:

- DNA sequencing for general research on biological processes

**Excludes:** This class excludes:

- DNA sequencing for ruling out or curing a specific disease, see 86.91

## NACE Rev. 2.1 Code: 72.2

**Heading:** Research and experimental development on social sciences and humanities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 72.20

**Heading:** Research and experimental development on social sciences and humanities

**Includes:** This class includes:

- research and development on social sciences, e.g. economics and business administration; psychology and cognitive sciences; education; sociology; law; political sciences; media and communication
- research and development on humanities and arts (e.g. history and archeology; literature and languages; philosophy)
- interdisciplinary research and development, predominantly on social sciences and humanities

**Includes also:** This class also includes:

- research and development on socio-economic relations

**Excludes:** This class excludes:

- market research and public opinion polling, see 73.20

## NACE Rev. 2.1 Code: 73

**Heading:** Activities of advertising, market research and public relations

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

These advertising activities are often provided via advertising agencies and media representatives.

This division also includes market and opinion research, e.g. on the attitudes, values and behaviour of the population and of various socio-demographic and socio-economic groups with regard to economic, social and political issues. It also includes public relations and communication activities.

**Includes also:**

**Excludes:** This division excludes:

- activities by which the income is generated by advertising are classified according to the actual activity, e.g. publishing of advertising newspapers
- sale of advertising time or space directly by owners of the time or space (publishers etc.), see the corresponding activity class

## NACE Rev. 2.1 Code: 73.1

**Heading:** Advertising

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 73.11

**Heading:** Activities of advertising agencies

**Includes:** This class includes:

- provision of a full range of advertising services (i.e., through in-house capabilities or subcontracting), including advice, creative services, production of advertising material, and buying
- planning and organising advertising campaigns and marketing campaigns
- placing advertisements in the media
- conceptual work on the advertising message
- managing the course of advertising campaigns
- creation and realisation of advertising campaigns:
  - creating and placing advertising and planning social media marketing campaigns in newspapers, periodicals, radio, television, over the internet and other media
  - creating and placing of outdoor advertising, e.g. billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding
  - aerial advertising
  - distribution or delivery of advertising material or samples
  - design of stands and other display structures and sites
- conducting marketing campaigns and other advertising services
  - promotion of products
  - merchandising
  - point-of-sale marketing
  - direct mail advertising
  - marketing consulting
  - influencer marketing

**Includes also:**

**Excludes:** This class excludes:

- manufacturing of advertising material, see section C depending on the type of material
- manufacturing of stands for fairs and exhibitions and of product displays, see section C depending on the type of material
- installation of stands for fairs and exhibitions, see 43.32
- publishing of advertising material, see 58.19
- production of commercial messages television and film, see 59.11
- production activities of commercial products videos (including production of videos for social networks), see 59.11
- publishing of contents that include video, e.g. by influencers, bloggers and vloggers, see 59.11
- production of commercial messages for radio, see 59.20
- content distribution (sharing) platforms, including blog and wiki sites, social network sites, and independent online gaming/video game sites, see 60.39
- market research and public opinion polling, see 73.20
- advertising photography, see 74.20
- mailing activities, see 82.10
- convention and trade show organisers, see 82.30
- advertising services used to fund predominant activities of the business which may be provided free of charge, see predominant activity

## NACE Rev. 2.1 Code: 73.12

**Heading:** Media representation

**Includes:** This class includes:  
- media representation, i.e. sale or re-sale of time and space for various media soliciting advertising

**Includes also:** This class also includes:  
- advertising space sale by intermediaries

**Excludes:** This class excludes:  
- public relations and communication activities, see 73.30  
- sale of advertising time or space directly by owners of the time or space (publishers, etc.), see the corresponding activity class

## NACE Rev. 2.1 Code: 73.2

**Heading:** Market research and public opinion polling

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 73.20

**Heading:** Market research and public opinion polling

**Includes:** This class includes:  
- conducting market research studies on the awareness, evaluation and use of goods and services, on product development and pricing, on the use of media and on the recall and impact of advertising  
- conducting studies of opinion research on the quality of life and lifestyles, on social participation and political participation, on party preference and voting behaviour

**Includes also:** This class also includes scientific conducting of market and opinion research with:  
- qualitative and quantitative methodological orientation  
- reactive and non-reactive survey procedures  
- collection of research data through questioning, observation, measurement and counting  
- face-to-face, postal, telephone and online interviews to collect research data

**Excludes:** This class excludes:  
- advertising, see 73.1  
- public relations and communication activities, see 73.30  
- undertaking telephone interviews for market and opinion research surveys on a contract or fee basis, see 82.20

## NACE Rev. 2.1 Code: 73.3

**Heading:** Public relations and communication activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 73.30

- Heading:** Public relations and communication activities
- Includes:** This class includes the provision of advice, guidance and operational assistance, including lobbying activities, to businesses and other organisations on public relations and communication.
- Includes also:** This class also includes:
- activities of sale representatives, for promotion purposes
- Excludes:** This class excludes:
- advertising agencies and media representation services, see 73.1
  - market research and public opinion polling, see 73.20
  - design and consulting with respect to visual communication, see 74.12

## NACE Rev. 2.1 Code: 74

- Heading:** Other professional, scientific and technical activities
- Includes:** 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).
- Includes also:**
- Excludes:**

## NACE Rev. 2.1 Code: 74.1

- Heading:** Specialised design activities
- Includes:**
- Includes also:**
- Excludes:**

## NACE Rev. 2.1 Code: 74.11

- Heading:** Industrial product and fashion design activities
- Includes:** This class includes:
- fashion design related to textiles, wearing apparel, shoes, jewellery, furniture and other interior decoration and other fashion goods as well as other personal or household goods
  - industrial design, carried out also through specialised software, i.e. creating and developing designs and specifications that optimise the use, value, package and appearance of products, including the determination of the materials, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal in distribution, use and maintenance
- Includes also:**
- Excludes:** This class excludes:
- engineering design, i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems, see 71.12
  - design of computer plans for 3D printing, see 71.12

## NACE Rev. 2.1 Code: 74.12

**Heading:** Graphic design and visual communication activities

**Includes:** This class includes:

- activities of graphic designers
- graphic design of web pages
- activities of communication designers
- activities specialised in the design of messages and information, taking into account the characteristics and needs of people, corporate objectives, market attractiveness and dissemination media
- design and consulting in the content and external appearance of campaigns and communication content, conception and design of visual images (corporate design) and media of corporate communication, brand design and brand updating, determination of visual language, form, colour, typography of publications, didactic illustration of complex and abstract contexts

**Includes also:**

**Excludes:** This class excludes:

- design of computer-produced graphics for animations, see 59.1
- designing the structure of web pages applying principles of software engineering, see 62.10
- web design in combination with programming of web pages, see 62.10

## NACE Rev. 2.1 Code: 74.13

**Heading:** Interior design activities

**Includes:** This class includes:

- activities of interior decorators
- interior design services, e.g. the planning and designing of interior spaces to meet the aesthetic and functional needs of people focusing mainly on finishes, furniture and colour palettes
- drafting designs for interior decoration

**Includes also:**

**Excludes:** This class excludes

- architectural design activities, see 71.11

## NACE Rev. 2.1 Code: 74.14

**Heading:** Other specialised design activities

**Includes:**

**Includes also:**

**Excludes:** This class excludes:

- design of computer-produced graphics for animations, see 59.1

## NACE Rev. 2.1 Code: 74.2

**Heading:** Photographic activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 74.20

**Heading:** Photographic activities

**Includes:** This class includes:

- commercial and consumer photograph production:
  - portrait photography for passports, schools, weddings etc.
  - photography for commercials, publishers, fashion, real estate or tourism purposes
  - aerial and underwater photography
  - videotaping of events: weddings, meetings etc.
- film processing:
  - developing, printing and enlarging from client-taken negatives or cine-films
  - film developing and photo printing laboratories
  - one hour photo shops (not part of camera stores)
  - mounting of slides
  - copying and restoring or transparency retouching in connection with photographs
- activities of photojournalists
- activities of artistic photographs

**Includes also:** This class also includes:

- microfilming of documents
- digitising photos, converting video to cloud
- object scanning in 3D

**Excludes:** This class excludes:

- activities of printing photographs (from mobile telephones, memory cards, USB and other electronic supports), see 18.12
- processing motion picture film related to the motion picture and television industries, see 59.12
- cartographic and spatial information activities, see 71.12
- photogrammetric surveying activities, see 71.12
- operation of coin-operated (self-service) photo machines, see 96.99

## NACE Rev. 2.1 Code: 74.3

**Heading:** Translation and interpretation activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 74.30

**Heading:** Translation and interpretation activities

**Includes:** This class includes:

- translation and interpretation of all languages, including sign language, whether spoken or written

**Includes also:**

**Excludes:** This class excludes:

- publishing translation software, see 58.29
- development of translation tools and training translation engines, see 62.10
- language teaching activities, see 85.59

## **NACE Rev. 2.1 Code: 74.9**

**Heading:** Other professional, scientific and technical activities n.e.c.

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 74.91**

**Heading:** Patent brokering and marketing service activities

**Includes:** This class includes:  
- brokering and marketing activities on patents

**Includes also:** This class also includes:  
- management services for copyrights and their revenues  
- management services for rights to industrial property (patents, licences, trademarks, franchises etc.)  
- activities of collective rights management organisations  
- management of rights in intellectual property, e.g. copyrights and their revenues  
- sale of patents and similar intellectual property activities on own account

**Excludes:** This class excludes:  
- leasing of intellectual property and similar products, see 77.40



## NACE Rev. 2.1 Code: 74.99

**Heading:** All other professional, scientific and technical activities n.e.c.

**Includes:** This class includes a great variety of service activities generally delivered to commercial clients. It includes those activities for which more advanced professional, scientific and technical skill levels are required, but does not include ongoing, routine business functions that are generally of short duration.

This class includes:

- business brokerage activities, i.e. arranging for the purchase and sale of small and medium-sized businesses, including professional practices, but not including real estate brokerage
- appraisal activities other than for real estate and insurance (for antiques, jewellery, etc.)
- bill auditing and freight rate information
- weather forecasting activities
- consulting in the area of occupational safety at workplace
- agronomy consulting services
- environmental consulting activities
- energy saving advice activities
- other technical consulting
- activities of quantity surveyors

**Includes also:** This class also includes:

- activities carried out by agents and agencies on behalf of individuals usually involving the obtaining of engagements in motion picture, theatrical production or other entertainment or sports attractions and the placement of books, plays, artworks, photographs etc., with publishers, producers etc.
- economic services for construction projects, e.g. by construction economists
- supervisory board activities
- activities of planning and projects elaboration in the area of hunting management
- activities of estimation of the number of game animals

**Excludes:** This class excludes:

- activities of auctioning houses (wholesale) and online auction activities (wholesale), see 46.1
- activities of auctioning houses (retail sale) and online auction activities (retail sale), see 47.9
- activities of real estate brokers, see 68.31
- bookkeeping activities, see 69.20
- activities of management consultants, see 70.20
- activities of architecture and engineering consultants, see 71.1
- environmental engineering activities, see 71.12
- geodetic surveying activities, see 71.12
- industrial and machinery design, see 71.12, 74.11
- veterinary testing and control in relation to food production, see 71.20
- display of advertisement and other advertising design, see 73.11
- sales promotion service activities, see division 73.11
- patent brokerage activities, see 74.91
- management of rights to industrial property, e.g. patents, licenses, trademarks, franchises, see 74.91
- security consultants activities, see 80.09
- activities of convention and trade show organisers, see 82.30
- administration of loyalty programmes, see 82.99
- consultation of medical doctors, see 86.2
- consumer credit and debt counselling, see 88.99

## NACE Rev. 2.1 Code: 75

**Heading:** Veterinary activities

**Includes:** 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.

**Includes also:** It also includes animal ambulance activities.

**Excludes:**

## NACE Rev. 2.1 Code: 75.0

**Heading:** Veterinary activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 75.00

**Heading:** Veterinary activities

**Includes:** This class includes:

- animal health care and control activities for farm animals
- animal health care and control activities for pet animals

These activities are carried out in veterinary hospitals as well as in farms, kennels or homes, in consulting and surgery rooms or elsewhere.

**Includes also:** This class also includes:

- activities of veterinary assistants or other auxiliary veterinary personnel
- clinico-pathological and other diagnostic activities pertaining to animals
- animal ambulance activities
- activities of animal chiropractor
- activities of animal dietician

**Excludes:** This class excludes:

- farm animal boarding activities without health care, see 01.62
- sheep shearing, see 01.62
- herd testing , droving and agistment services, poultry caponising, see 01.62
- activities related to artificial insemination, see 01.62
- testing and control of animals before slaughter in relation to food production, see 71.20
- scientific research on animal genetics, see 72.10
- pet animal boarding activities without health care, see 96.99

## NACE Rev. 2.1 Code: O

**Heading:** ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES

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

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 77

**Heading:** Rental and leasing activities

**Includes:** This division includes the rental and leasing of tangible and non-financial intangible assets and the intermediation service activities for rental and leasing thereof. For leasing activities, only the provision of operating leases is included in this division. The renter or lessor has the economic risk for the tangible goods and non-financial intangible assets provided, whereas the intermediary has no economic risk for the tangible goods and non-financial intangible assets that are intermediated. In the division, a wide array of tangible goods are concerned, e.g. automobiles, computers, consumer goods, industrial machinery and equipment, to customers in return for a periodic rental or lease payment.

**Includes also:**

**Excludes:** This division excludes:

- rental of equipment with operator, see corresponding classes according to activities carried out with this equipment, e.g. construction (section F), transportation (section H)
- streaming of content, e.g. software, books, by content publishers, see division 58
- audio book streaming activities not associated with its publishing, see 60.10
- financial leasing, see 64.91
- rental of real estate, see section M

## NACE Rev. 2.1 Code: 77.1

**Heading:** Rental and leasing of motor vehicles

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 77.11

**Heading:** Rental and leasing of cars and light motor vehicles

**Includes:** This class includes:

- rental and operational leasing of motor vehicles (with a maximum permissible weight not exceeding 3,5 tons) without driver, disregarding the length of rental period or way of payment, e.g. subscription:
  - passenger cars, motor caravans, other light motor vehicles without driver
- rental of shared cars

**Includes also:** This class also includes:

- rental and operational leasing of an individual's own car without driver
- rental and leasing of motorcycles

**Excludes:** This class excludes:

- rental or leasing of cars or light motor vehicles with driver, see 49.33
- intermediation service activities for rental and leasing of cars and light motor vehicles, see 77.51

## NACE Rev. 2.1 Code: 77.12

**Heading:** Rental and leasing of trucks

**Includes:** This class includes:  
- rental and operational leasing of the following types of vehicles:  
• trucks, motor caravans, utility trailers and heavy motor vehicles (with a maximum permissible weight of more than 3,5 tons)

**Includes also:**

**Excludes:** This class excludes:  
- rental or leasing of heavy goods vehicles or trucks with driver, see 49.41, 49.42  
- rental or leasing of land transport equipment (other than motor vehicles) without driver, e.g. caravan trailers, see 77.39

## NACE Rev. 2.1 Code: 77.2

**Heading:** Rental and leasing of personal and household goods

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

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 77.21

**Heading:** Rental and leasing of recreational and sports goods

**Includes:** This class includes rental of recreational and sports equipment e.g.:  
- pleasure boats, canoes, sailboats and yachts without operator  
- bicycles, including bicycles with electrical assistance  
- beach chairs and umbrellas  
- skis

**Includes also:**

**Excludes:** This class excludes:  
- rental of pleasure boats and sailing boats with crew, see 50.10, 50.30  
- rental of video tapes and discs, see 77.22  
- rental of other personal and household goods, see 77.22  
- rental and leasing of water transport equipment for passengers or freight, e.g. boats, ships, hovercraft, without operator, see 77.34  
- rental of leisure and pleasure equipment as an integral part of recreational facilities, see 93.29

## NACE Rev. 2.1 Code: 77.22

**Heading:** Rental and leasing of other personal and household goods

**Includes:** This class includes:

- rental of all kinds of household or personal goods, to households or industries (except recreational and sports equipment):
  - textiles, wearing apparel and footwear, e.g. curtains, costumes, wedding dresses and shoes
  - furniture, pottery and glass, kitchen and tableware, electrical appliances and house wares
  - jewellery, musical instruments, scenery and costumes
  - books, journals and magazines
  - machinery and equipment used by amateurs, e.g. tools for home repairs
  - flowers and plants
  - electronic equipment for household use
- rental of video games, video discs, records, etc.
- rental of gazebos and tensile structures without additional services

**Includes also:**

**Excludes:** This class excludes:

- providing accommodation services in tents, see section I
- provision of online games by the publisher (not only one-time purchases, but also subscriptions as well as in-game purchases and in-app purchases), see 58.21
- independent online gaming/video game sites, see 60.39
- rental of cars, motorcycles, trucks, utility trailers and recreational vehicles without driver, see 77.1
- rental of recreational and sports goods, see 77.21
- rental of office furniture, see 77.33
- rental of caravan trailers, see 77.39
- rental of tents for events, see 77.39

## NACE Rev. 2.1 Code: 77.3

**Heading:** Rental and leasing of other machinery, equipment and tangible goods

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 77.31

**Heading:** Rental and leasing of agricultural machinery and equipment

**Includes:** This class includes:

- rental and operational leasing of agricultural and forestry machinery and equipment without operator:
  - rental of products produced by class 28.30, e.g. agricultural tractors

**Includes also:**

**Excludes:** This class excludes:

- rental of agricultural and forestry machinery or equipment with operator, see 01.61, 02.40

## NACE Rev. 2.1 Code: 77.32

**Heading:** Rental and leasing of construction and civil engineering machinery and equipment

**Includes:** This class includes:  
- rental and operational leasing of construction and civil engineering machinery and equipment without operator:  
• crane lorries  
• scaffolds and work platforms, without erection and dismantling

**Includes also:**

**Excludes:** This class excludes:  
- rental of construction and civil engineering machinery or equipment with operator, see division 43  
- rental or operational leasing of scaffolds and work platforms, including erection and dismantling, see 43.99  
- rental or operational leasing of mining machinery and equipment, see 77.39

## NACE Rev. 2.1 Code: 77.33

**Heading:** Rental and leasing of office machinery, equipment and computers

**Includes:** This class includes:  
- rental and operational leasing of office machinery and equipment without operator:  
• computers and computer peripheral equipment  
• duplicating machines, typewriters and word-processing machines  
• accounting machinery and equipment: cash registers, electronic calculators etc.  
• office furniture

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 77.34

**Heading:** Rental and leasing of water transport equipment

**Includes:** This class includes:  
- rental and operational leasing of water-transport equipment without operator:  
• commercial boats, ships and hovercrafts

**Includes also:**

**Excludes:** This class excludes:  
- rental of water-transport equipment with operator, see division 50  
- rental of pleasure boats without operator, see 77.21

## NACE Rev. 2.1 Code: 77.35

**Heading:** Rental and leasing of air transport equipment

**Includes:** This class includes:  
- rental and operational leasing of air transport equipment without operator:  
• airplanes  
• hot air balloons  
• helicopters

**Includes also:**

**Excludes:** This class excludes:  
- rental of air transport equipment with operator, see division 51

## NACE Rev. 2.1 Code: 77.39

**Heading:** Rental and leasing of other machinery, equipment and tangible goods n.e.c.

**Includes:** This class includes:

- rental and operational leasing, without operator, of other machinery and equipment generally used as capital goods by industries:
  - engines and turbines
  - machine tools
  - mining and oilfield equipment
  - professional radio, television and communication equipment
  - motion picture production equipment
  - measuring and controlling equipment
  - other scientific, commercial and industrial machinery
- rental and operational leasing of land-transport equipment (other than motor vehicles) without drivers:
  - caravan trailers
  - railroad vehicles
- tyre leasing
- rental of equipment for events, fairs and exhibitions, e.g. for rigging power, light, sound and stage equipment
- rental of furniture for events, fairs and exhibitions
- rental of medical/hospital equipment
- rental and leasing of slot machines

**Includes also:** This class also includes:

- rental of accommodation or office containers
- rental of animals (e.g. herds, race horses)
- rental of other containers
- rental of pallets

**Excludes:** This class excludes:

- rental of motorcycles, see 77.11
- rental of bicycles, see 77.21
- rental of agricultural and forestry machinery and equipment, see 77.31
- rental of construction and civil engineering machinery and equipment, see 77.32
- rental of office machinery and equipment, including computers, see 77.33

## NACE Rev. 2.1 Code: 77.4

**Heading:** Leasing of intellectual property and similar products, except copyrighted works

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 77.40

**Heading:** Leasing of intellectual property and similar products, except copyrighted works

**Includes:** This class includes the activities of allowing others to use intellectual property products and similar products for which a royalty payment or licensing fee is paid to the owner of the product (i.e. the asset holder). The leasing of these products can take various forms, e.g. permission for reproduction, use in subsequent processes or products, operating businesses under a franchise. The current owners may or may not have created these products.

This class includes:

- leasing of intellectual property products (except copyrighted works, e.g. books, software)
- receiving royalties or licensing fees for the use of:
  - patented entities
  - trademarks or service marks
  - brand names
  - mineral exploration and evaluation
  - franchise agreements
- internet domains
- rights of designed or developed board games

**Includes also:** This class also includes:

- receiving royalties or licensing fees for scientific research results

**Excludes:** This class excludes:

- acquisition of rights and publishing, see divisions 58, 59
- producing, reproducing and distributing copyrighted works (books, software, film), see divisions 58, 59
- streaming of content, e.g. software, books, by content publishers, see division 58
- audio book streaming activities not associated with its publishing, see 60.10
- leasing of real estate, see 68.20
- leasing of tangible products (assets), see 77.1, 77.2, 77.3

## NACE Rev. 2.1 Code: 77.5

**Heading:** Intermediation service activities for rental and leasing of tangible goods and non-financial intangible assets

**Includes:**

**Includes also:**

**Excludes:**



## NACE Rev. 2.1 Code: 77.51

- Heading:** Intermediation service activities for rental and leasing of cars, motorhomes and trailers
- Includes:** This class includes the intermediation of the rental and leasing of cars, motorhomes and caravan trailers, by bringing clients and service providers together for a fee or commission, without the intermediary providing the rental and leasing services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face, including door-to-door, telephone, mail, etc.). The fee or commission can be received from either the client or the provider of the rental and leasing service. Revenue for the intermediation activities can include other sources of income, e.g. revenues from sale of advertising space.
- Includes also:** This class also includes:
- reservation services for car rentals
- Excludes:** This class excludes:
- rental of light motor vehicles, see 77.11
  - rental of heavy motor vehicles, e.g. motorhomes, see 77.12
  - rental of caravan trailers, see 77.39

## NACE Rev. 2.1 Code: 77.52

- Heading:** Intermediation service activities for rental and leasing of other tangible goods and non-financial intangible assets
- Includes:** This class includes the intermediation of the rental and leasing of other tangible goods and non-financial intangible assets, by bringing clients and service providers together for a fee or commission, without the intermediary providing the rental and leasing services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face, including door-to-door, telephone, mail, etc.). The fee or commission can be received from either the client or the provider of the rental and leasing service. Revenue for the intermediation activities can include other sources of income, e.g. revenues from sale of advertising space.
- This class includes:
- providing intermediation between households that offer their goods for rental and households renting the goods, e.g. lawn movers, ladders, bicycles
- Includes also:**
- Excludes:** This class excludes:
- rental and leasing of personal and household goods, see 77.2
  - units that have ownership of other machinery, equipment and tangible goods and/or non-financial intangible assets ultimately rented and leased, see 77.3 and 77.4

## NACE Rev. 2.1 Code: 78

**Heading:** Employment activities

**Includes:** 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 periods of time to supplement the working force of the client, and the activities of providing other human resources.

This division includes:

- personnel search and placement activities
- activities of theatrical casting agencies
- activities of recruitment agencies
- headhunting activities

**Includes also:**

**Excludes:** This division excludes:  
- activities of agents for individual artists, see 74.99

## NACE Rev. 2.1 Code: 78.1

**Heading:** Activities of employment placement agencies

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 78.10

**Heading:** Activities of employment placement agencies

**Includes:** 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 class includes:

- personnel search, selection referral and placement activities, including executive placement and search activities
- activities of casting agencies and bureaus, e.g. theatrical casting and model agencies
- activities of online employment placement agencies

**Includes also:** This class also includes:  
- activities of talent scouts

**Excludes:** This class excludes:  
- activities of invoicing service, see 69.20  
- activities of personal theatrical or artistic agents or agencies, see 74.99  
- activities of agencies providing babysitters and au-pairs for households, see 78.20

## NACE Rev. 2.1 Code: 78.2

**Heading:** Temporary employment agency activities and other human resource provisions

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 78.20

**Heading:** Temporary employment agency activities and other human resource provisions

**Includes:** This class includes the activities of supplying workers to clients' businesses for specific periods of time to temporarily replace or supplement the working force of the client. In that employment arrangement, the temporary employment agency or human resource providers are the employers of the individual workers provided. However, the clients are responsible for the supervision of temporary personnel.

The activities are providing human resources for client businesses. The units classified here 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. The units classified here perform a wide range of human resource and personnel management duties associated with this provision.

**Includes also:**

**Excludes:** This class excludes:  
- activities of invoicing service, see 69.20

## NACE Rev. 2.1 Code: 79

**Heading:** Travel agency, tour operator and other reservation service and related activities

**Includes:** This division includes the activities of agencies, primarily engaged in the sale and operation of pre-packaged or custom-packaged travel packages comprising transportation, accommodation, amusement and entertainment, tour guide and other services to the general public and commercial clients and the activities of arranging and assembling tours that are sold through travel agencies or directly by agents, e.g. tour operators; and other travel-related services, including reservation services.

**Includes also:** This division also includes:  
- activities of tourist guides and tourism promotion activities  
- intermediation services for travelling

**Excludes:** This division excludes:  
- intermediation service activities for passenger transport only, see 52.32  
- intermediation service activities for accommodation only, see 55.40  
- intermediation service activities for food and beverage services activities, see 56.40  
- intermediation service activities for renting cars, motorhomes, and trailers, see 77.51  
- intermediation service activities for amusement, sport, and theatrical tickets, see 82.40

## NACE Rev. 2.1 Code: 79.1

**Heading:** Travel agency and tour operator activities

**Includes:** This group includes the activities of agencies, primarily engaged in selling pre-packaged or custom-packaged travel packages comprising transportation, accommodation, tour guide, and other services to the general public and commercial clients and the activities of arranging and assembling tours that are sold through travel agencies or directly by agents, e.g. tour operators. This group also includes the activities of tour operators.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 79.11

**Heading:** Travel agency activities

**Includes:** This class includes:

- activities of agencies, primarily engaged in selling packaged tours and cruises to the general public or to commercial clients, alongside additional accommodation advice or expertise:
  - reservation services for pre-packaged tours, domestic and international
  - reservation services for custom packaged tours for groups, domestic or international
- intermediation activities in concluding contracts for provision of tourist services from tour operators

**Includes also:** This class also includes:

- intermediation of packaged travel services in the destination

**Excludes:** This class excludes:

- intermediation service activities for passenger transportation only, see 52.32
- intermediation service activities for accommodation only, see 55.40
- activities of factual and legal actions related to the conclusion of contracts for provision of tourist services, at the request of the customer, see division 69
- selling of travel boxes: form of distribution of a service linked to travel, but a deferred service, which can be of any nature: hotels, restaurants, care, leisure activities, etc.), see 82.99

## NACE Rev. 2.1 Code: 79.12

**Heading:** Tour operator activities

**Includes:** This class includes:

- arranging, assembling, and marketing of packaged tours:
  - pre-packaged tours, domestic and international
  - custom packaged tours for groups, domestic or international

Such a package usually includes passenger and baggage transportation, accommodation, food and sightseeing services. Tour operators are engaged in the operation of tour packages that are sold by travel agencies, including arranging and assembling different services in the packaged tour.

The tour operators might be employed or contracted by a travel agency, or they might operate as independent tour operators.

**Includes also:**

**Excludes:** This class excludes:

- sale of packaged tours, see 79.11

## NACE Rev. 2.1 Code: 79.9

**Heading:** Other reservation service and related activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 79.90

**Heading:** Other reservation service and related activities

**Includes:** This class includes:

- visitor assistance services:
  - provision of travel information to visitors
  - activities of independent tourist guides
- tourism promotion activities

**Includes also:**

**Excludes:** This class excludes:

- fee-based reservation activities for passenger transportation, see 52.32
- time-share exchange services, see 55.40
- activities of travel agencies, see 79.11
- activities of tour operators, see 79.12
- organisation and management of events, e.g. meetings, conventions and conferences, including transport, accommodation, ticketing if managed by the organiser itself, see 82.30
- ticket reservation and sales activities for theatrical, sports and other amusement and entertainment, see 82.40

## NACE Rev. 2.1 Code: 80

**Heading:** Investigation and security activities

**Includes:** This division includes security-related services:

- investigation services in private, commercial, corporate, insurance and criminal law for the exercise of rights in court
- 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
- security system services and operation of electronic security alarm systems, e.g. burglar and fire alarms, as well as remote monitoring and video surveillance systems services where the activity focuses on remote monitoring these systems, but often involves also sale, installation and repair services

**Includes also:** This division also includes:

- security services related to the prevention and safety of people at public events and premises open to the public
- security services providing armoured car services

**Excludes:** This division excludes:

- information technology security activities, see division 62

## NACE Rev. 2.1 Code: 80.0

**Heading:** Investigation and security activities

**Includes:** This group includes security activities that are normally carried out by private operators.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 80.01

**Heading:** Investigation and private security activities

**Includes:** This class includes:

- investigation services in the private, commercial, insurance and legal field
- guard, patrol or security services
- support services to cash collection and deposit services
- secure shredding and data destruction services
- armoured car services

**Includes also:** This class also includes:

- guard and security service activities, e.g. for shops, trauma centres
- luggage and passenger inspection at airports, railway stations and other similar places
- activities of security personnel for events, concerts, fairs and exhibitions

**Excludes:** This class excludes:

- risk analysis, security advice and consulting, see 80.09
- remote surveillance activities, see 80.09
- concierge, reception and doormen safety services, see 81.10, 82.10
- public order and safety activities, see 84.24
- security, including cyber security training, see 85.59

## NACE Rev. 2.1 Code: 80.09

**Heading:** Security activities n.e.c.

**Includes:** This class includes the provision of one or more of the following services: security system services as part of security service centres or alarm receiving centres (ARC); remote monitoring and video surveillance systems services, and, only if provided in connection with later monitoring and remote monitoring services, installation, repair and maintenance of electronic security systems.

**Includes also:** This class also includes:

- security consultants activities
- activities in an emergency call and service centre or alarm receiving centre (ARC)
- monitoring and remote monitoring of electronic security systems, e.g. burglar alarms, video surveillance systems, fire alarms
- monitoring and remote monitoring of mechanical or electronic locking devices, safes and vaults
- installation and maintenance of electronic security systems, e.g. burglar or theft alarms, video surveillance systems, fire alarms, if provided in connection with later monitoring and remote monitoring services
- installation, repair, modification and adaptation of mechanical or electronic locking devices, electronic security systems, safes and vaults, if provided in connection with later monitoring and remote monitoring services

**Excludes:** This class excludes:

- installation of security systems, e.g. burglar, surveillance systems, fire alarms, without later monitoring and remote monitoring services, see 43.21
- retail sale of electrical security alarm systems, mechanical or electronic locking devices, safes and security vaults, without later monitoring, installation or maintenance services, see 47.54
- cyber security consulting activities, see 62.20
- public order and safety activities, e.g. policing, see 84.24
- providing key duplication services, see 95.29

## NACE Rev. 2.1 Code: 81

**Heading:** Services to buildings and landscape activities

**Includes:** This division includes the provision of a number of general support services, e.g.:

- the provision of a combination of support services within clients' facilities
- the 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

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 81.1

**Heading:** Combined facilities support activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 81.10

**Heading:** Combined facilities support activities

**Includes:** This class includes the provision of a combination of support services within clients' facilities. These services include general interior cleaning, maintenance, trash disposal, doormen and surveillance services, mail routing, reception, laundry and related services to support operations within facilities. These support activities are performed by operating staff, which is not involved with or responsible for the core business or activities of the client.

**Includes also:**

**Excludes:** This class excludes:

- provision of on site management and operation of a client's computer systems and/or data processing facilities, see 62.20
- management of real estate, e.g. property management of real estate or dwellings in joint ownership (mostly done on a fee or contract basis), see 68.32
- guard and security service activities, see 80.01
- operation of correctional facilities on a contract or fee basis, see 84.23
- provision of only one of the support services (e.g. general interior cleaning services) or addressing only a single function (e.g. heating), see the appropriate class according to the service provided
- provision of management and operating staff for the complete operation of a client's establishment, e.g. a hotel, restaurant, mine, hospital, see the class of the unit operated

## NACE Rev. 2.1 Code: 81.2

**Heading:** Cleaning activities

**Includes:** This group includes: general, specialised and other cleaning activities. The difference between them is not based on the type of customers served, but on the type of cleaning.

This group includes the activities of general interior cleaning of all types of buildings, exterior cleaning of buildings, specialised cleaning activities for buildings or other specialised 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.

**Includes also:**

**Excludes:** This group excludes:  
- agricultural pest control, see 01.61  
- carpet and rug shampooing, drapery and curtain cleaning, see 96.10

## NACE Rev. 2.1 Code: 81.21

**Heading:** General cleaning of buildings

**Includes:** This class includes:  
- general (non-specialised) cleaning of all types of buildings, e.g.:

- offices
- private dwellings, e.g. houses or apartments
- factories
- shops
- institutions

- general (non-specialised) cleaning of other business and professional premises and multiunit residential buildings

These general cleaning activities are mostly interior cleaning although they may include the cleaning of associated exterior areas, e.g. windows, passageways.

**Includes also:**

**Excludes:** This class excludes:  
- specialised cleaning activities, e.g. cleaning of windows, chimneys, fireplaces, boilers, exhaust units, see 81.22



## **NACE Rev. 2.1 Code: 81.22**

**Heading:** Other building and industrial cleaning activities

**Includes:** This class includes:

- exterior cleaning of buildings of all types, e.g. offices, factories, shops, schools and other institutions, other business and professional premises and multiunit residential buildings
- specialised cleaning activities for businesses in the food industries, including manufacturing, retail sale, restaurants etc.
- specialised cleaning activities for buildings, e.g. facade and window cleaning, chimney cleaning and cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts and exhaust units
- specialised industrial cleaning, e.g. cleaning of industrial machinery
- cleaning of water supply pipelines
- cleaning of aeraulic ducts
- other specialised building and industrial cleaning activities n.e.c.
- cleaning of new buildings immediately after construction
- steam cleaning, sand blasting and similar activities for building exteriors

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 81.23**

**Heading:** Other cleaning activities

**Includes:** This class includes:

- swimming pool cleaning and maintenance activities
- cleaning of trains, buses, planes, etc.
- cleaning of the inside of road and sea tankers
- sanitising, disinfecting and exterminating activities
- bottle cleaning
- street sweeping and snow and ice removal
- other cleaning activities n.e.c.

**Includes also:**

**Excludes:** This class excludes:

- agriculture pest control, see 01.61
- cleaning of motor vehicles, including car wash, see 95.31

## **NACE Rev. 2.1 Code: 81.3**

**Heading:** Landscape service activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 81.30

**Heading:** Landscape service activities

**Includes:** This class includes:

- planting, care and maintenance of:
  - parks and gardens for:
  - private and public housing
  - public and semi-public buildings (schools, hospitals, administrative buildings, church buildings etc.)
  - municipal grounds (parks, green areas, cemeteries etc.)
  - highway greenery (roads, train lines and tramlines, waterways, ports)
  - industrial and commercial buildings
- planting, care and maintenance of greenery for:
  - buildings (roof gardens, façade greenery, indoor gardens etc.)
  - sports grounds (football fields, golf courses etc.), play grounds, lawns for sunbathing and other recreational parks
  - stationary and flowing water (basins, alternating wet areas, ponds, swimming pools, ditches, watercourses, plant sewage systems)
- planting of vegetation for protection against noise, wind, erosion, visibility
- protection and restoring landscape, e.g. for parks, gardens
- ecological engineering works for the purpose of ecological preservation of sites

**Includes also:** This class also includes:

- restoration of natural environments, e.g. plant engineering, renaturation of ecosystems
- erosion control activities in mountain environments, spawning grounds, and river banks
- creation and relocation of species habitats, e.g. nesting boxes, shelters, hibernacula
- prevention, control and response activities against the introduction and spread of invasive species in fauna or flora
- environmental management, e.g. performing protection and maintenance measures for dunes, moors, wetlands or other sensitive areas, eco-grazing

**Excludes:** This class excludes:

- protection or restoration activities of agricultural and forest land, see divisions 01, 02
- commercial growing and planting for commercial growing of plants, trees, see divisions 01, 02
- tree nurseries and forest tree nurseries, see 01.30, 02.10
- keeping the land in good environmental condition for agricultural use, see 01.61
- restoration of marine ecosystems, see 03.30
- construction activities for landscaping purposes, see section F
- landscape design and architecture activities, see 71.11
- operation of national parks, nature reserves etc., include conservation and maintenance, see 91.4

## NACE Rev. 2.1 Code: 82

**Heading:** Office administrative, office support and other business support activities

**Includes:** 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.

**Includes also:** This division also includes all support service activities typically provided to businesses not elsewhere classified.

**Excludes:**

## NACE Rev. 2.1 Code: 82.1

**Heading:** Office administrative and support activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 82.10

**Heading:** Office administrative and support activities

**Includes:** This class includes the provision of a combination of day-to-day office administrative services, e.g. reception, financial planning, billing and record keeping, personnel and mail services etc. for others on a contract or fee basis.

This class includes:

- document preparation, e.g. editing, proofreading, typing, word processing, and pre-archiving
- other secretarial support services
- transcription of documents
- letter or resume writing
- provision of a mailbox rental and other postal and mailing services, e.g. pre-sorting, addressing
- duplicating
- blueprinting
- operation of photocopying machines for photocopying as a self-service
- digitalisation of files (without any further processing of data)
- formatting of e-books

**Includes also:** This class also includes support activities for others on a contract or fee basis that are ongoing routine business support functions that businesses and organisations traditionally do for themselves.

**Excludes:** Units classified in this class 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.

This class excludes:

- printing of documents (offset printing, quick printing digital printing, etc.), see 18.12
- pre-press services, see 18.13
- storage of paper files, see 52.10
- courier services, see 53.20
- data processing and digitalisation of files associated with further processing of data, see 63.10
- storage of data files, see 63.10
- rental of non-equipped offices, co-working places and fully equipped offices, see 68.20
- activities of shared service centres (SSC) with strategic and managerial activities/centralised activities, see 70.10
- developing and organising mail advertising campaigns, see 73.11
- renting of containers to be used as offices, see 77.39
- public stenography services and specialised stenotype services, e.g. court reporting, see 82.99
- archiving of all kind of documents (in paper or electronic forms), see 91.12

## NACE Rev. 2.1 Code: 82.2

**Heading:** Activities of call centres

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 82.20

**Heading:** Activities of call centres

**Includes:** This class includes the activities of:

- inbound call centres, including answering calls from clients by using human operators, automatic call distribution, computer telephone integration, interactive voice response systems or similar methods to receive orders, provide product information, dealing with customer requests for assistance or address customer complaints
- outbound call centres using similar methods to market goods or services to potential customers, conducting telephone interviews for market and opinion research surveys on a contract or fee basis
- web contact centres

**Includes also:** This class also includes the activities of:

- centres dealing with customer requests for assistance or address customer complaints through other communication channels

**Excludes:** This class excludes:

- activities of brokers and agents for electric power and natural gas, see 35.4
- intermediation service activities for specialised construction services, see 43.6
- intermediation service activities for retail sale, see 47.9
- intermediation service activities for transportation, see 52.3
- intermediation service activities for postal and courier activities, see 53.3
- intermediation service activities for accommodation, see 55.4
- intermediation service activities for food and beverage services activities, see 56.4
- intermediation service activities for video game software publishing, see 58.21
- intermediation service activities for software publishing and software downloads, see 58.29
- intermediation service activities for telecommunication activities, see 61.2
- financial and insurance intermediation service activities, see section L (e.g. class 66.22 for activities of insurance agents and brokers)
- intermediation service activities for real estate activities, see 68.31
- market research and public opinion polling and statistical analysis thereof, see 73.20
- patent brokering (marketing) service activities, see 74.91
- intermediation service activities for rental and leasing of tangible goods and non-financial intangible assets, see 77.5
- travel agency activities, see 79.11
- intermediation service activities for business support activities (except financial intermediation) n.e.c., see 82.40
- intermediation service activities for courses and tutors, see 85.61
- intermediation service activities for medical, dental and other health services, see 86.97
- intermediation service activities for residential care activities, see 87.91
- intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles, see 95.4
- intermediation service activities for personal services, see 96.4

## NACE Rev. 2.1 Code: 82.3

**Heading:** Organisation of conventions and trade shows

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 82.30**

**Heading:** Organisation of conventions and trade shows

**Includes:** This class includes the organisation, promotion and/or management of events, e.g.:

- business and trade shows
- company events
- general or specialised exhibitions
- conferences and conventions
- seminars, symposiums and workshops
- farm markets and craft fairs

This class may further include the management and provision of the staff to operate the facilities in which the aforementioned events take place but only if the management and provision of staff are performed in association with the organisation, promotion and/or management of such events.

**Includes also:**

**Excludes:** This class excludes:

- erection of exhibition stands/booths depending on the type of installation performed, see division 43
- organisation of cultural events, e.g. film festivals, musicals or dance festivals, see 90.39
- technical planning, supply, setting up and operation of audiovisual equipment and special effects associated with the organisation of artistic events, 90.39
- organisation of sport events, see 93.19
- technical planning, supply, setting up and operation of audiovisual equipment and special effects associated with the organisation of non-artistic events, see 93.29
- organisation of personal ceremonies or celebrations, including weddings, name-giving ceremonies, birthday parties etc., see 96.99

## **NACE Rev. 2.1 Code: 82.4**

**Heading:** Intermediation service activities for business support service activities n.e.c.

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 82.40

**Heading:** Intermediation service activities for business support service activities n.e.c.

**Includes:** This class includes the intermediation services activities for business support activities n.e.c., by bringing clients and service providers together for a fee or commission.

These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face, including door-to-door, telephone, mail, etc.). The fee or commission can be received from either the client or the provider of the business support service. Revenue for the intermediation activities can include other sources of income, e.g. revenues from sale of advertising space.

**Includes also:** This class also includes:

- reservation services for entertainment and sports tickets

**Excludes:** This class excludes:

- activities of brokers and agents for electric power and natural gas, see 35.4
- intermediation service activities for specialised construction services, see 43.6
- intermediation service activities for retail sale, see 47.9
- intermediation service activities for transportation, see 52.3
- intermediation service activities for postal and courier activities, see 53.3
- intermediation service activities for accommodation, see 55.4
- intermediation service activities for food and beverage services activities, see 56.4
- intermediation service activities for video game software publishing, see 58.21
- intermediation service activities for software publishing and software downloads, see 58.29
- intermediation service activities for telecommunication activities, see 61.2
- financial and insurance intermediation service activities, see section L (e.g. class 66.22 for activities of insurance agents and brokers)
- intermediation service activities for real estate activities, see 68.31
- travel agency activities, see 79.11
- patent brokering (marketing) service activities, see 74.91
- intermediation service activities for rental and leasing of tangible goods and non-financial intangible assets, see 77.5
- intermediation service activities for courses and tutors, see 85.61
- appointment reservations for medical visits, see 86.97
- intermediation service activities for medical, dental and other health services, see 86.97
- intermediation service activities for residential care activities, see 87.91
- intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles, see 95.4
- intermediation service activities for personal services, see 96.4

## NACE Rev. 2.1 Code: 82.9

**Heading:** Business support service activities n.e.c.

**Includes:** This group includes the activities of collection agencies, credit bureaus, business information agencies and all support activities not elsewhere classified. The activities are predominately provided to businesses.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 82.91

**Heading:** Activities of collection agencies and credit bureaus

**Includes:** This class includes:

- collection of payments for claims and remittance of payments collected to the clients, e.g. bill or debt collection services
- compiling and provision of information, e.g. credit or employment history, to financial institutions, retailers and others who have a need to evaluate the creditworthiness of individuals or businesses

**Includes also:** This class also includes:

- activities of rating agencies
- repossession services

**Excludes:** This class excludes:

- factoring activities, see 64.9

## NACE Rev. 2.1 Code: 82.92

**Heading:** Packaging activities

**Includes:** This class includes:

- packaging activities on a fee or contract basis, whether or not these involve an automated process:
  - bottling of liquids, including beverages and food
  - packaging of solids (blister packaging, foil-covered etc.)
  - security packaging of pharmaceutical preparations
  - labelling, stamping and imprinting
  - parcel-packing and gift-wrapping
- product sterilisation associated with packaging

**Includes also:**

**Excludes:** This class excludes:

- manufacture of soft drinks and production of mineral water, see 11.07
- packaging activities incidental to transport, see 52.26

## NACE Rev. 2.1 Code: 82.99

**Heading:** Other business support service activities n.e.c.

**Includes:** This class includes:

- fundraising organisation services on a contract or fee basis
- court reporting or stenotype recording services
- public stenography services
- real-time (i.e. simultaneous) closed captioning of meetings, conferences
- bar coding services
- bar code imprinting services
- parking meter coin collection services
- activities of handling visa and work permit
- restaurant voucher handling service activities
- providing assistance in motor vehicle registration
- relocation service activities
- leisure activities gift package administration
- voucher issuing and handling activities
- charity crowd funding
- company domiciliation services
- reading of consumption of heat and hot water, including cost allocation
- administration of loyalty programmes
- selling of travel boxes: form of distribution of a service linked to travel, but a deferred service, which can be of any nature: hotels, restaurants, care, leisure activities, etc.)

**Includes also:**

**Excludes:** This class excludes:

- activities of auctioning houses (wholesale) and online auction activities (wholesale), see 46.1
- activities of auctioning houses (retail sale) and online auction activities (retail sale), see 47.9
- providing film or tape captioning or subtitling services, see 59.12
- activities of shared service centres (SSC) with strategic and managerial activities/centralised activities, see 70.10
- business and other management consultancy activities, see 70.20
- activities of shared service centres (SSC) with two or more combined activities (set of administrative services) providing operational tasks for the whole enterprise or group, e.g. reception, financial planning, billing and record keeping, personnel and mail services for the same enterprise group, see 82.10
- provision of document transcription services, see 82.10
- intermediation service activities for business support service activities n.e.c., see 82.40



## NACE Rev. 2.1 Code: P

**Heading:** PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY

**Includes:** 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.

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 NACE 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 Q), and a prison or military hospital is classified to health (see section R). Similarly, some activities described in this section may be carried out by non-government units.

**Includes also:** This section also includes compulsory social security activities.

**Excludes:**

## NACE Rev. 2.1 Code: 84

**Heading:** Public administration and defence; compulsory social security

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 84.1

**Heading:** Administration of the State and the economic, social and environmental policies of the community

**Includes:** This group includes general administration (e.g. executive, legislative, financial administration, at all levels of government) and supervision in the field of social, economic and environmental policy of the community.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 84.11

**Heading:** General public administration activities

**Includes:** This class includes:

- executive and legislative administration of central, regional and local bodies
- activities of ministries at national and regional level
- administration and supervision of fiscal affairs:
  - operation of taxation schemes
  - duty/tax collection on goods and tax violation investigation
  - customs administration
- budget implementation and management of public funds and public debt:
  - raising and receiving of money and control of their disbursement
- administration of overall (civil) research and development policy and associated funds
- administration and operation of overall economic and social planning and statistical services at the various levels of government

**Includes also:**

**Excludes:** This class excludes:

- central banking, see 64.11
- operation of government owned or occupied buildings, see 68.2, 68.3
- administration of research and development policies intended to increase personal well-being and of associated funds, see 84.12
- administration of research and development policies intended to improve economic performance and competitiveness, see 84.13
- administration of defence-related research and development policies and of associated funds, see 84.22
- operation of government archives, see 91.12

## NACE Rev. 2.1 Code: 84.12

**Heading:** Regulation of health care, education, cultural services and other social services

**Includes:** This class includes:

- public administration of programmes aimed to increase personal well-being, e.g.:
  - health
  - education
  - culture
  - sport
  - recreation
  - environment
  - housing
  - social services
- public administration of research and development policies and associated funds for these areas

**Includes also:** This class also includes:

- public sponsoring of recreational and cultural activities
- distribution of public grants to artists
- administration of potable water supply programmes
- administration of waste collection and disposal operations
- administration of environmental protection programmes
- administration of housing programmes

**Excludes:** This class excludes:

- sewage, refuse disposal and remediation activities, see divisions 37, 38, 39
- compulsory social security activities, see 84.30
- education activities, see section Q
- human health-related activities, see division 86
- museums and other cultural institutions, see division 91
- activities of government operated libraries and archives, see 91.1
- sporting or other recreational activities, see division 93

## NACE Rev. 2.1 Code: 84.13

**Heading:** Regulation of and contribution to more efficient operation of businesses

**Includes:** This class includes:

- public administration and regulation, including subsidy allocation, for different economic sectors, e.g.:
  - agriculture
  - land use
  - energy and mining resources
  - infrastructure
  - transport
  - communication
  - hotels and tourism
  - wholesale and retail sale
- administration of research and development policies and associated funds to improve economic performance
- administration of general labour affairs
- implementation of regional development policy measures, e.g. to reduce unemployment

**Includes also:** This class also includes:

- activities of the national cybersecurity agencies
- financial regulation relating to the conduct of business and consumer protection and other wider financial regulatory activities

**Excludes:** This class excludes:

- activities of the financial supervisory authority by the central bank, see 64.11
- financial supervisory authority of financial service activities except insurance and pending funding (not by the central bank), see 66.11
- financial supervisory authority of insurance and pension funding (not by the central bank), see 66.29
- research and experimental development activities, see division 72

## NACE Rev. 2.1 Code: 84.2

**Heading:** Provision of services to the community as a whole

**Includes:** This group includes foreign affairs, defence, justice and public order and safety activities.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 84.21

**Heading:** Foreign affairs

**Includes:** This class includes:

- administration and operation of the ministry of foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organisations
- administration, operation and support for information and cultural services intended for distribution beyond national boundaries
- aid to foreign countries, whether or not routed through international organisations
- provision of military aid to foreign countries
- management of foreign trade, international financial and foreign technical affairs

**Includes also:**

**Excludes:** This class excludes:

- international disaster or conflict refugee services, see 88.99
- activities of extraterritorial organisations and bodies, see 99.00

## NACE Rev. 2.1 Code: 84.22

**Heading:** Defence activities

**Includes:** This class includes:

- administration, supervision and operation of military defence affairs and land, sea, air and space defence forces, e.g.:
  - combat forces of army, navy and air force
  - engineering, transport, communication, intelligence, materiel, personnel and other non-combat forces and commands
  - reserve and auxiliary forces of the defence establishment
  - military logistics (provision of equipment, structures, supplies etc.)
  - health activities for military personnel in the field
- 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 research and development policies and related funds

**Includes also:**

**Excludes:** This class excludes:

- research and experimental development activities, see division 72
- provision of military aid to foreign countries, see 84.21
- activities of military tribunals, see 84.23
- provision of supplies for domestic emergency use in case of peacetime disasters, see 84.24
- educational activities of military schools, colleges and academies, see 85.4
- activities of military hospitals, see 86.10

## NACE Rev. 2.1 Code: 84.23

**Heading:** Justice and judicial activities

**Includes:** This class includes:

- administration and operation of administrative civil and criminal law courts, military tribunals and the judicial system
- rendering of judgements and interpretations of the law
- activities of public prosecutors
- arbitration of civil actions
- prison administration and provision of correctional services, including rehabilitation services

**Includes also:**

**Excludes:** This class excludes:

- legal advice and representation in civil, criminal and other cases, see 69.10
- activities of prison schools, see division 85
- activities of prison hospitals, see 86.10

## NACE Rev. 2.1 Code: 84.24

**Heading:** Public order and safety activities

**Includes:** This class includes:

- administration and operation of regular and auxiliary police forces supported by public authorities and of port, border, coastguards and other special police forces, including traffic regulation, alien registration, maintenance of arrest records
- provision of supplies for domestic emergency use in case of peacetime disasters

**Includes also:** This class also includes:

- the activities of voluntary associations that ensure the protection of public safety, e.g. civil guard

**Excludes:** This class excludes:

- operation of police laboratories, see 71.20
- use of security personnel for events, concerts, fairs and exhibitions, see 80.01
- administration and operation of military armed forces, see 84.22

## NACE Rev. 2.1 Code: 84.25

**Heading:** Fire service activities

**Includes:** This class includes:

- firefighting activities:
  - administration and operation of regular and auxiliary fire brigades in fire prevention, firefighting, rescue of persons and animals, assistance in civic disasters, floods, road accidents etc., including firefighting by units on a contract or fee basis
- activities of beach supervisors, i.e. lifeguards
- activities of rescue operations on open water and in mountains

**Includes also:**

**Excludes:** This class excludes:

- forestry fire-protection and fire-fighting services, see 02.40
- oil and gas field firefighting services and fire prevention services, see 09.10
- firefighting and fire-prevention activities at airports, see 52.23

## NACE Rev. 2.1 Code: 84.3

**Heading:** Compulsory social security activities

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 84.30**

**Heading:** Compulsory social security activities

**Includes:** This class includes:

- funding and administration of government-provided social security programmes, e.g.:
  - sickness, work-accident and unemployment insurance
  - retirement pensions
  - covering losses of income due to maternity, temporary disablement, widowhood loss of partner

**Includes also:**

**Excludes:** This class excludes:

- complementary or supplementary health insurance, see 65.12
- provision of retirement income benefits exclusively for the sponsor's employees or members, see 65.30
- administration of health-care and social services, see 84.12
- provision of care assistance services, see division 87
- provision of welfare services and social work (without accommodation), see 88.10, 88.99

## NACE Rev. 2.1 Code: Q

**Heading:** EDUCATION

**Includes:** This section includes education at any level or for any profession. The instructions may be oral or written and may be provided by radio, television, the internet or via correspondence.

Education activities are those having an educational programme, a time frame and some evaluation of the knowledge achieved.

It includes formal initial education at its different levels provided by the different institutions in the regular school system designed for students as a continuous educational pathway before their first entrance to the labour market, as well as formal education outside the regular school system with programme content and qualifications that are equivalent to those of such initial education (adult education, literacy programmes etc.).

Also included are activities provided by military schools and academies, prison schools etc. at their respective levels.

This section includes compulsory and non-compulsory schooling and public as well as private education.

For each level of education, the classes include special education for physically or mentally disabled persons.

Groups 85.1, 85.2, 85.3 and 85.4 take into account the formal education activities provided under the ISCED-P 2011 classification, that is, the international classification of educational programmes. As a consequence, the breakdown of the categories in this section is based on the level of education offered as defined by the levels of ISCED-P 2011\*. The activities of educational institutions providing courses on ISCED-P 2011 level 02 are classified in 85.10, on ISCED-P 2011 level 1 in 85.20, on ISCED-P 2011 levels 2 in class 85.31, on ISCED-P 2011 levels 3 in class 85.32, on ISCED-P 2011 levels 4 in class 85.33 and on ISCED-P 2011 level 5-6-7-8 in group 85.4.

NOTE: \* Mappings between the levels of education and the name of the qualifications in national language can be found here <https://europa.eu/!mDwYbG>

Educational institutions classified in groups 85.2 to 85.4 are authorised to certify successful completion of an educational programme, usually in the form of a document officially recognised by the relevant national education authorities.

**Includes also:** This section is also based on the distinction between formal and non-formal educational programmes provided by the European classification of learning activities (CLA). Thus, this section also includes non-formal instruction primarily concerned with sport and recreational activities, e.g. tennis or golf and education support activities (in groups 85.5-85.6).

This section also includes education activities run by self-employed/own account/individual/independent lecturers (tutors, academics, instructors). Such activities should be classified in group 85.5.

This section also includes activities relating to administration, inspection, operation or support of schools and other institutions providing education as well as coordination of sports programmes.

**Excludes:** This section excludes:  
- child day-care activities (ISCED-P 2011 level 01 early childhood educational development), see 88.91



## **NACE Rev. 2.1 Code: 85**

**Heading:** Education

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 85.1**

**Heading:** Pre-primary education

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 85.10**

**Heading:** Pre-primary education

**Includes:** This class includes:  
- pre-primary education. Pre-primary education is defined as the initial stage of organised instruction designed primarily to introduce very young children to a school- type environment, that is, to provide a bridge between the home and a school-based atmosphere.

**Includes also:**

**Excludes:** This class excludes:  
- child day-care activities (ISCED-P 2011 level 01 early childhood educational development), see 88.91

## **NACE Rev. 2.1 Code: 85.2**

**Heading:** Primary education

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 85.20**

**Heading:** Primary education

**Includes:** This class includes primary education: the furnishing of academic courses and associated course work that give students a sound basic education in reading, writing and mathematics and an elementary understanding of other subjects, e.g. history, geography, natural science, social science, art and music.

**Includes also:** This class includes also the provision of education programmes within or outside the school system, which are equivalent in content to programmes in primary education but are intended for those considered too old to enter primary schools. Examples of such programmes are adult literacy programmes, second chance or re-integration programmes.

**Excludes:** This class excludes:  
- non-formal education and training disregarding the age or field of education, see 85.5  
- child day-care activities, including day nurseries for pupils, see 88.91

## NACE Rev. 2.1 Code: 85.3

- Heading:** Secondary and post-secondary non-tertiary education
- Includes:** This group includes the provision of general secondary and technical and vocational secondary education.
- Includes also:** This group includes also the provision of education programmes within or outside the school system, which are equivalent in content to programmes in secondary education but are intended for those considered too old to enter secondary schools. Examples of such programmes are adult literacy programmes, second chance or re-integration programmes.
- Excludes:** This group excludes:  
- non-formal education and training, see 85.5

## NACE Rev. 2.1 Code: 85.31

- Heading:** General secondary education
- Includes:** This class includes provision of the type of education that lays the foundation for lifelong learning and human development and is capable of furthering education opportunities. Activities classified in this class are based on programmes that are usually on a more subject-oriented pattern using more specialised teachers, and more often employ several teachers conducting classes in their field of specialisation.
- Subject specialisation at this level often begins to have some influence even on the educational experience of those pursuing a general programme. Such programmes are designed to qualify students either for technical and vocational education or for entrance to higher education without any special subject prerequisite.
- This class includes:  
- lower general secondary education corresponding more or less to compulsory school age  
- upper general secondary education, whether granting access or not to higher education
- Includes also:**
- Excludes:** This class excludes:  
- non-formal education and training, see 85.5

## NACE Rev. 2.1 Code: 85.32

**Heading:** Vocational secondary education

**Includes:** This class includes provision of education typically emphasising subject-matter specialisation and instruction in both theoretical background and practical skills generally associated with present or prospective employment. The aim of a programme can vary from preparation for a general field of employment to a very specific job.

This class includes:

- technical and vocational education below the level of tertiary education as defined in 85.4

**Includes also:** This class also includes programmes corresponding to the definition of formal education and training as for instance in the following fields:

- tourist guide instruction
- instruction for chefs, hoteliers and restaurateurs
- cosmetology and barber schools
- computer repair training
- education activities of driving schools for occupational drivers, e.g. of trucks, buses, coaches, and of schools for forklift drivers and professional pilots, including instructions for drone pilots

**Excludes:** This class excludes:

- technical and vocational post-secondary non-tertiary education, see 85.33
- technical and vocational higher education, see 85.4
- non-formal vocational education and training, see 85.5
- performing art instruction for recreation, hobby and self-development purposes, see 85.52
- education activities of driving schools not intended for occupational drivers, see 85.53
- job training forming part of social work activities without accommodation, see 88.10, 88.99

## NACE Rev. 2.1 Code: 85.33

**Heading:** Post-secondary non-tertiary education

**Includes:** This class includes provision of post-secondary education, general and vocational, which cannot be considered tertiary education. This level concerns post-secondary non-tertiary general and vocational education and training programmes. This may also include provision of supplementary post-secondary education to prepare for tertiary education or post-secondary non-tertiary vocational.

**Includes also:**

**Excludes:** This class excludes:

- technical and vocational higher education, see 85.4
- non-formal education and training, see 85.5

## NACE Rev. 2.1 Code: 85.4

**Heading:** Tertiary education

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 85.40

**Heading:** Tertiary education

**Includes:** This class includes the furnishing of tertiary academic, professional and vocational courses and granting of degrees at short-cycle bachelor or equivalent level, master's or equivalent level.

This class includes education in public and private universities provided at the level of:

- short-cycle studies, usually based on practical learning appropriate to the performance of a given profession and preparing students for entry into the labour market or other higher education programmes
- first-cycle studies, where applicants are accepted with a secondary school leaving certificate, leading to a first degree qualification
- second-cycle studies open to applicants holding at least a first-cycle qualification and leading to a second-cycle qualification
- comprehensive master degree courses open to applicants holding a secondary school leaving certificate and leading to a second-cycle qualification
- postgraduate studies, which shall be open to candidates who have completed at least first-cycle studies leading to a postgraduate qualification
- education in doctoral schools third-cycle studies (training for doctoral students) to which candidates are admitted if they have completed at least second-cycle studies, leading to a third-cycle qualification

Education shall be conducted as full-time and part-time studies.

**Includes also:** This class also includes:

- short-cycle vocational education and training programmes at ISCED-P 2011 level 5
- higher vocational and professional education and training programmes at ISCED-P 2011 level 6 and ISCED-P 2011 level 7, for example those leading to master craftsmen qualifications
- education activities of performing arts schools providing tertiary education
- adult or continuing education programmes equivalent in complexity of content to the education given in education activities already classified at this level

**Excludes:** This class excludes:

- non-formal education and training, see 85.5

## NACE Rev. 2.1 Code: 85.5

**Heading:** Other education

**Includes:** This group includes education (including non-formal), which is neither part of initial education in the regular school system, nor equivalent in programme content and qualifications to those programmes. It includes training for any professional, hobby or self-development purposes for both children and adults, including non-formal continuing vocational education and training. Non-formal education is defined by ISCED-P 2011 as institutionalised, intentional and planned by an education provider education as an addition, alternative and/or complement to formal education within the process of the lifelong learning of individuals. It targets people of all ages, but does not necessarily apply a continuous pathway-structure; it may be short in duration and/or low-intensity, and it is typically provided in the form of short courses, workshops or seminars.

This group also includes education activities run by self-employed/own account/individual/independent lecturers (tutors, academics, instructors).

This group includes the provision of athletic instruction to groups or individuals, foreign language instruction, instruction in the arts, drama or music or other instruction or specialised training, provided by camps and schools, not comparable to the education in groups 85.1-85.4.

**Includes also:**

**Excludes:** This group excludes formal educational activities as outlined in groups 85.1-85.4, i.e. pre-primary education, primary education, secondary education, post-secondary non-tertiary education or tertiary education.

## NACE Rev. 2.1 Code: 85.51

**Heading:** Sports and recreation education

**Includes:** This class includes the provision of instruction in athletic activities to groups of individuals, e.g. by camps, schools. Activities provided by overnight and day sports instruction camps are also included. Instruction may be provided in diverse settings, e.g. the unit's or client's training facilities, educational institutions or by other means, including the internet. Instruction provided in this class offers structured educational arrangements, e.g. student-teacher relationships, that are specially designed for education and learning. However, it does not lead to qualifications at primary-tertiary levels.

This class includes:

- sports instruction by camps or schools
- activities of professional sports instructors, teachers, coaches
- gymnastics instruction
- riding instruction
- swimming instruction
- martial arts instruction
- card game instruction, e.g. bridge
- board games courses
- yoga or pilates instruction
- e-sports instruction

**Includes also:**

**Excludes:** This class excludes:

- activities provided by academic schools, colleges and universities, see 85.40
- cultural education, see 85.52
- sports training by sports clubs, see 93.12
- fitness instruction provided by fitness centres, yoga studios and similar facilities, see 93.13

## NACE Rev. 2.1 Code: 85.52

**Heading:** Cultural education

**Includes:** This class includes provision of instruction in the arts, drama and music, e.g. by schools, studios, classes. Structured educational arrangements specially designed for education and learning, e.g. student-teacher relationships and/or interactions, are provided. Such instruction is mainly for hobby, recreational or self-development purposes, and does not lead to qualifications at primary-tertiary levels.

This class includes:

- music instruction
- art instruction
- dance instruction
- drama, fine arts, performing arts and photography instruction

**Includes also:**

**Excludes:** This class excludes:

- education activities of drama, fine arts, performing arts and photography schools, which lead to qualifications at secondary-tertiary levels, see 85.3, 85.4
- foreign language instruction, see 85.59
- mediation activities, see 88.99

## NACE Rev. 2.1 Code: 85.53

**Heading:** Driving school activities

**Includes:**

**Includes also:** This class also includes:

- education activities of flying, sailing, shipping schools not issuing commercial certificates and permits

**Excludes:** This class excludes:

- education activities of driving schools for occupational drivers and for professional pilots, see 85.32

## NACE Rev. 2.1 Code: 85.59

**Heading:** Other education n.e.c.

**Includes:** This class includes:

- education that is not definable by level
- academic tutoring
- remedial courses
- professional examination review courses
- language instruction and conversational skills instruction
- computer training (e.g. general computer usage, programming courses, usage of computer applications)
- relaxation courses (e.g. meditation courses, breathing technics, courses of awareness through movement, courses on stress and anxiety relief techniques)
- sewing courses
- oenology courses
- family life courses, e.g. parent-child courses
- training on plant protection products

**Includes also:** This class also includes:

- lifeguard training
- survival training
- public speaking training
- speed reading instruction

**Excludes:** This class excludes:

- formal adult literacy programmes, see 85.20
- general secondary education, see 85.31
- technical and vocational secondary education and training, see 85.32
- entertainment activities in retirement homes, see 93.29

## NACE Rev. 2.1 Code: 85.6

**Heading:** Educational support activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 85.61

**Heading:** Intermediation service activities for courses and tutors

**Includes:** This class includes the intermediation of service activities for courses and tutors by bringing clients and service providers together for a fee or commission, without the intermediary providing the services intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face, including door-to-door, telephone, mail, etc.). The fee or commission can be received from either the client or the provider of service activities for courses and tutors. Revenue for the intermediation activities can include other sources of income, e.g. revenues from sale of advertising space.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 85.69

**Heading:** Educational support activities n.e.c.

**Includes:** This class includes:

- provision of non-instructional activities that support educational processes or systems:
  - educational consulting
  - vocational and career related counselling activities
  - educational guidance counselling activities
  - educational testing evaluation activities
  - educational testing activities
  - organisation of student exchange programmes
  - examination and testing of regulated professions, e.g. pilots
  - development of curricula
  - expert and rehabilitation activities examining learning ability

**Includes also:**

**Excludes:** This class excludes:  
- research and experimental development on social sciences and humanities, see 72.20

## NACE Rev. 2.1 Code: R

**Heading:** HUMAN HEALTH AND SOCIAL WORK ACTIVITIES

**Includes:** This section includes the provision of health and social work activities. Activities include a wide range of activities, private or public.

It includes:

- health care provided by trained medical professionals in hospitals and other facilities, including outpatient settings
- residential care activities that still involve a degree of health care activities
- social work activities without accommodation and any involvement of health care professionals

**Includes also:** This section also includes social work activities with accommodation, e.g. temporary homeless shelters.

**Excludes:**



## NACE Rev. 2.1 Code: 86

**Heading:** Human health activities

**Includes:** This division includes activities of short- or long-term inpatient health care, general or specialty medical or surgical, offered by hospitals, preventoria, medical nursing homes, mental hospital institutions, rehabilitation centres and other human health institutions, which have accommodation facilities and which engage in providing diagnostic and medical treatment to primarily inpatients, with a wide range of medical conditions.

This division also includes medical consultation and treatment in the field of general and specialised medicine, by general practitioners and medical specialists and surgeons. It includes dental practice activities of a general or specialised nature, as well as orthodontic activities.

Additionally, this division includes medical, curative, rehabilitative, or prevention activities by paramedical practitioners and health professionals other than hospitals or practicing medical doctors.

**Includes also:** This division also includes other human health activities, e.g. activities of medical laboratories, blood banks, sperm banks, transplant organ banks etc. including collecting, processing, storing and shipping.

**Excludes:** This division excludes:  
- veterinary activities, see 75.00

## NACE Rev. 2.1 Code: 86.1

**Heading:** Hospital activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 86.10

**Heading:** Hospital activities

**Includes:** This group includes activities for human health, performed by hospitals, legally recognised to treat patients.

This class includes:

- short- or long-term provision of medical, diagnostic and treatment services, including physician, nursing and other health services to inpatients and the specialised accommodation services required by inpatients, by general hospitals and specialised hospitals (e.g. community and regional hospitals, hospitals of non-profit organisations, university hospitals, military-base and prison hospitals)

The activities are chiefly directed to inpatients, are carried out under the direct supervision of medical doctors and include:

- activities of medical and paramedical staff
- activities of laboratory and technical facilities, including radiologic and anaesthesiologic activities
- emergency room activities
- provision of operating room services, pharmacy services, food and other hospital services
- activities of family planning centres providing medical treatment, e.g. sterilisation, termination of pregnancy, with accommodation

**Includes also:** This class also includes:

- activities of mental health or psychiatric hospitals, providing diagnostic and medical treatment

**Excludes:** This class excludes:

- laboratory testing and inspection of all types of materials and products, except medical laboratory testing, see 71.20
- veterinary activities, see 75.00
- health activities for military personnel in the field, see 84.22
- private consultants' services to inpatients, see 86.2
- dental practice activities of a general or specialised nature, e.g. dentistry, endodontic and paediatric dentistry; oral pathology, orthodontic activities, see 86.23
- diagnostic imaging services and medical laboratory activities, not part of hospital activities, see 86.91
- patient transportation by ambulance, see 86.92

## NACE Rev. 2.1 Code: 86.2

**Heading:** Medical and dental practice activities

**Includes:** This group includes medical consultation and treatment, performed by general medical practitioners and medical specialists, e.g. medical doctors, dentists, legally recognised to treat patients.

These activities can be carried out in private practice, group practices and in hospital outpatient clinics, and in clinics, e.g. those attached to firms, schools, homes for the aged, labour organisations and fraternal organisations, as well as in patients' homes.

**Includes also:** This group also includes:

- private consultants' services to inpatients

**Excludes:**

## NACE Rev. 2.1 Code: 86.21

**Heading:** General medical practice activities

**Includes:** This class includes:  
- medical consultation and treatment in the field of general medicine carried out by general practitioners

**Includes also:**

**Excludes:** This class excludes:  
- inpatient hospital activities, see 86.10  
- medical specialists activities, see 86.22  
- nursing and midwifery activities, see 86.94  
- physiotherapy activities, see 86.95  
- traditional, complementary and alternative medicine activities, see 86.96

## NACE Rev. 2.1 Code: 86.22

**Heading:** Medical specialists activities

**Includes:** This class includes:  
- medical consultation and treatment in the field of specialised medicine by medical specialists and surgeons

**Includes also:** This class also includes:  
- family planning centres providing medical treatment, e.g. sterilisation, termination of pregnancy, without accommodation  
- cosmetic surgery activities performed by medical specialists  
- treatment in outpatient or day clinics, e.g. dialysis, chemotherapy, insulin therapy, respiratory treatment, radiation treatment  
- medical analysis and interpretation of diagnostic medical images (x-ray, electrocardiograms, endoscopies, etc.)  
- activities provided by psychiatrists  
- activities of vaccination centres (immunisation, inoculation)  
- activities of thrombosis centres

**Excludes:** This class excludes:  
- inpatient hospital activities, see 86.10  
- nursing and midwifery activities, see 86.94  
- activities of physiotherapists, see 86.95  
- beauty treatment activities not performed by medical specialists, e.g. by cosmetologists, see 96.22

## NACE Rev. 2.1 Code: 86.23

**Heading:** Dental practice care activities

**Includes:** This class includes:  
- dental practice activities of a general or specialised nature, e.g. dentistry, endodontic and paediatric dentistry; oral pathology  
- orthodontic activities

**Includes also:** This class also includes:  
- dental activities in operating rooms

**Excludes:** This class excludes:  
- production of artificial teeth, denture and prosthetic appliances by dental laboratories, see 32.50  
- inpatient hospital activities, see 86.10  
- activities of dental paramedical personnel, e.g. dental hygienists, dental therapists, see 86.99

## NACE Rev. 2.1 Code: 86.9

**Heading:** Other human health activities

**Includes:** This group includes medical, curative, rehabilitative, or prevention activities (without provision of accommodation services) by paramedical practitioners and health professionals other than hospitals or practicing medical doctors.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 86.91

**Heading:** Diagnostic imaging services and medical laboratory activities

**Includes:** This class includes activities of medical laboratories providing analytic or diagnostic services (without the medical analysis or interpretation itself), including body fluid analysis or genetic testing, directly to outpatients with or without referral from health care practitioners, e.g.:

- X-ray laboratories and other diagnostic imaging centres
- blood analysis laboratories
- DNA sequencing for ruling out or curing a specific disease

**Includes also:** This class also includes:

- laboratory doping control activities

**Excludes:** This class excludes:

- non-medical laboratory testing, testing activities in the field of food hygiene, activities of forensic laboratories, see 71.20
- medical analysis and interpretation of diagnostic medical images (x-ray, electrocardiograms, endoscopies, etc.), see 86.22
- activities of genome data centres or blood and organ banks, see 86.99

## NACE Rev. 2.1 Code: 86.92

**Heading:** Patient transportation by ambulance

**Includes:** This class includes ambulance transport of patients by any mode of transport, including airplanes. The ambulance vehicles carry paramedics/medical doctors and are usually equipped with lifesaving equipment.

**Includes also:** This class also includes:

- specialised transport of patients, accompanied by paramedics
- primary care given by a paramedic or a doctor during the ambulance transport

**Excludes:** This class excludes:

- transport of patients, in vehicles without paramedical practitioners and equipment for lifesaving, see divisions 49, 50
- transport of patients, in airplanes without paramedical practitioners and equipment for lifesaving, see division 51
- transportation of blood and body organs/fluids, see 86.99

## NACE Rev. 2.1 Code: 86.93

- Heading:** Activities of psychologists and psychotherapists, except medical doctors
- Includes:** This class includes:  
- consultation and treatment activities of psychologists, e.g. clinical psychologists, health psychologists, psychotherapists, except medical doctors
- Includes also:** This class also includes:  
- music therapy activities performed by psychotherapists/psychologists
- Excludes:** This class excludes:  
- activities of psychiatrists, see 86.22

## NACE Rev. 2.1 Code: 86.94

- Heading:** Nursing and midwifery activities
- Includes:** This class includes nursing and midwifery activities not performed by medical doctors, e.g.:  
- activities of independent nurses, who work in own consulting rooms or at patients' homes  
- activities of maternity facilities, without permanent supervision of medical doctors
- Includes also:** This class also includes:  
- nursing caregivers  
- palliative nursing care for out-patients
- Excludes:** This class excludes:  
- maternity wards in hospitals, under the direct supervision of medical doctors, see 86.10  
- residential nursing care facilities, see 87.10  
- home care services, see 88.10

## NACE Rev. 2.1 Code: 86.95

- Heading:** Physiotherapy activities
- Includes:** This class includes therapies provided by independent professionals to improve mobility, restore function or reduce pain. The therapies provided include physiotherapy etc.
- Includes also:** This class also includes:  
- activities of medical massage therapists  
- activities of ergotherapists  
- activities of occupational therapists
- Excludes:** This class excludes:  
- activities of osteopaths, see 86.96  
- activities of chiropractors, see 86.96  
- body treatment techniques, e.g. shiatsu, Thai massage, watsu, tuina qigong, see 86.99  
- massage salons for non-medical massage, see 96.2

## NACE Rev. 2.1 Code: 86.96

**Heading:** Traditional, complementary and alternative medicine activities

**Includes:** This class includes the provision of preventive, curative, or rehabilitative health care services by health professionals. The health benefits of these services are not based on scientific data for diagnosing and treating diseases and have so far not been fully assessed in ways that can be universally accepted as being evidence-based.

This class includes:

- provision of traditional medicine services that comprise a range of long-standing and still-evolving practices, developed within various societies before or during the development of modern medicine, e.g. traditional Chinese therapies, e.g. acupuncture, Chinese herbal medicines, Unani, traditional African medicines
- provision of complementary therapeutic services, e.g. Alexander therapy, aromatherapy, Bach therapy and other flower therapies, body therapy, Ayurvedic, herbal medicine, naturopathy, nutritional therapy
- provision of alternative therapeutic services, e.g. homeopathy, chiropractics, osteopathy, crystal therapy, iridology, kinesiology, radionics

**Includes also:** This class also includes:

- activities of healers
- hypnotherapy
- reflexotherapy activities
- remedial therapists Cesar and Mensendieck
- naprapathy

**Excludes:** This class excludes:

- body treatment techniques, e.g. shiatsu, Thai massage, watsu, tuina qigong, see 86.99
- activities of healthcare organisations, see 94.99

## NACE Rev. 2.1 Code: 86.97

**Heading:** Intermediation service activities for medical, dental and other human health services

**Includes:** This class includes the intermediation of medical, dental and other human health services, by bringing clients and service providers together for a fee or commission, without the intermediary providing the medical, dental and other human health services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face, including door-to-door, telephone, mail etc.). The fee or commission can be received from either the client or the provider of the medical, dental and other human health services. Revenue for the intermediation activities can include other sources of income, e.g. revenues from sale of advertising space.

**Includes also:** This class also includes:

- appointment reservations for medical, dental and other human health services

**Excludes:** This class excludes:

- intermediation service activities for residential care activities, see 87.91

## NACE Rev. 2.1 Code: 86.99

**Heading:** Other human health activities n.e.c.

**Includes:** This class includes:

- activities for human health n.e.c.:
  - activities of paramedical practitioners in the field of optometry, hydrotherapy, speech therapy, podiatry/chiropractic etc.

**Includes also:** This class also includes:

- activities of dental paramedical personnel, e.g. dental therapists, school dental nurses, dental hygienists, who may work remote from, but are periodically supervised by dentists
- activities of blood banks, tissue banks, sperm banks, transplant organ banks, bio banks, genome data centres etc., including collecting, processing, storage and shipping
- operation of bone marrow donor registries
- activities of orthoptists
- activities of podiatrists
- activities of skin therapists
- health-related monitoring activities (infant nutrition, child health)
- activities of dieticians
- prevention health activities and disease detection (cancer, tuberculosis, venereal diseases)
- transportation of blood and body organs and fluids
- shiatsu, Thai massage, watsu, tuina qigong
- animal therapy activities, i.e. hippotherapy
- colonic hydrotherapy
- dance and movement therapy
- art therapy
- activities of dental paramedical personnel, e.g. dental hygienists, dental therapists

**Excludes:** This class excludes:

- production of artificial teeth, denture and prosthetic appliances by dental laboratories, see 32.50
- non-medical laboratory testing, see 71.20
- testing activities in the field of food hygiene, see 71.20
- hospital activities, see 86.10
- medical and dental practice activities, see 86.2
- diagnostic imaging services and medical laboratory activities, see 86.91
- activities of psychologists, e.g. clinical psychologists, health psychologists, psychotherapists, except medical doctors, see 86.93
- nursing and midwifery activities, see 86.94
- physiotherapy activities, see 86.95
- activities of medical massage therapists, see 86.95
- residential nursing care facilities, see 87.10

## NACE Rev. 2.1 Code: 87

**Heading:** Residential care activities

**Includes:** This division includes the provision of residential care combined with either nursing, supervisory or other types of care as required by the residents. The residential care is a mix of health and social services with the health services being largely some level of nursing services. Residential care activities are provided for residents, whom can be staying temporarily.

**Includes also:** This division also includes activities of residential care centres (providing regular residential care in places specially built or adapted for some target groups). Units are classified depending on target groups (children under three years old, older persons, persons with physical disabilities etc.).

**Excludes:** This division excludes:

- non-residential nursing activities, see 86.94
- non-residential care activities, see division 88

## **NACE Rev. 2.1 Code: 87.1**

**Heading:** Residential nursing care activities

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 87.10**

**Heading:** Residential nursing care activities

**Includes:** This class includes the provision of residential care, with medical assistance, nursing and rehabilitation treatments. These establishments have a permanent core staff of registered or licensed practical nurses that, along with other staff, provide nursing care in combination with personal care. The medical or nursing care services typically include administering medication, performing medical diagnoses and dressing wounds, and are chiefly provided without the supervision of a medical doctor located on the premises.

This class includes activities of:

- homes for the older persons with nursing care
- convalescent homes, other than mental health and substance abuse facilities
- rest homes with nursing care
- nursing care facilities
- nursing homes hospices
- inpatient care hospices for palliative care

**Includes also:**

**Excludes:** This class excludes:  
- palliative nursing care for out-patients, see 86.94  
- activities of homes for the older persons without or with only minimal nursing care, see 87.30  
- provision of residential care and assistance services, e.g. orphanages, children's boarding homes and hostels, temporary homeless shelters, see 87.99

## **NACE Rev. 2.1 Code: 87.2**

**Heading:** Residential care activities for persons living with or having a diagnosis of a mental illness or substance abuse

**Includes:**

**Includes also:**

**Excludes:**



## NACE Rev. 2.1 Code: 87.20

**Heading:** Residential care activities for persons living with or having a diagnosis of a mental illness or substance abuse

**Includes:** This class includes the provision of residential care (but not licensed hospital care), protective supervision and counselling to persons living with or having a diagnosis of a mental illness, intellectual disability or substance abuse, irrespective of the age.

This class includes activities of:

- facilities for treatment of substance abuse
- mental health convalescent homes
- residential group homes for the emotionally disturbed
- mental health halfway houses
- assisted living facilities for persons having a diagnosis of intellectual disability

**Includes also:**

**Excludes:** This class excludes:

- mental health hospitals, see 86.10
- provision of residential nursing care and rehabilitative services for individuals other than those living with or having a diagnosis of a mental illness, see 87.10, 87.30
- social work activities with accommodation, e.g. temporary homeless shelters, see 87.99
- non-residential care activities for persons living with or having a diagnosis of a mental illness, e.g. mental health care centres, see division 88

## NACE Rev. 2.1 Code: 87.3

**Heading:** Residential care activities for older persons or persons with physical disabilities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 87.30

**Heading:** Residential care activities for older persons or persons with physical disabilities

**Includes:** This class includes the provision of residential and personal care services for the older persons or persons with physical disabilities who are unable to fully care for themselves and/or who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, e.g. housekeeping activities. Nursing care is sometimes provided for residents in separate on-site facilities.

This class includes:

- activities of:
  - assisted-living facilities
  - continuing care retirement communities
  - homes for the older persons with minimal nursing care
  - rest homes without nursing care

**Includes also:**

**Excludes:** This class excludes:

- residential nursing care activities for older persons, see 87.10
- provision of residential nursing and rehabilitative services for older persons or persons living with or having a diagnosis of a mental illness, see 87.20
- social work activities with accommodation, see 87.99

## NACE Rev. 2.1 Code: 87.9

**Heading:** Other residential care activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 87.91

**Heading:** Intermediation service activities for residential care activities

**Includes:** This class includes the intermediation of residential care activities, by bringing clients and service providers together for a fee or commission, without the intermediary providing the residential care services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face, including door-to-door, telephone, mail etc.). The fee or commission can be received from either the client or the provider of the residential care service. Revenue for the intermediation activities can include other sources of income, e.g. revenues from sale of advertising space.

**Includes also:**

**Excludes:** This class excludes:  
- intermediation service activities for medical, dental and other human health services, see 86.97

## NACE Rev. 2.1 Code: 87.99

**Heading:** Other residential care activities n.e.c.

**Includes:** This class includes the provision of residential care and assistance services for persons, except older persons and persons with disabilities, who are unable to fully care for themselves or who do not wish to live on their own.

This class includes:

- residential and social assistance activities provided on a round-the-clock basis to special categories of persons, but where medical treatment or education are not essential elements:
  - orphanages
  - children's boarding homes and hostels
  - provision of residential services for homeless persons, refugees, immigrants etc.
  - other residential family support activities

The activities are usually carried out by government offices or private organisations.

**Includes also:** This class also includes:  
- activities of:

- halfway group homes for persons with social or personal problems
- halfway homes for delinquents and offenders
- juvenile correction homes

**Excludes:** This class excludes:  
- funding and administration of compulsory social security programmes, see 84.30  
- activities of residential nursing care facilities, see 87.10  
- provision of residential nursing and rehabilitative services for persons living with or having a diagnosis of a mental illness, see 87.20  
- residential care activities for persons having a diagnosis of intellectual disability, see 87.20  
- residential care activities for the older persons or persons with physical disabilities, see 87.30  
- child day-care activities, see 88.91  
- adoption service activities, see 88.99

## NACE Rev. 2.1 Code: 88

**Heading:** Social work activities without accommodation

**Includes:** 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.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 88.1

**Heading:** Social work activities without accommodation for older persons or persons with disabilities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 88.10

**Heading:** Social work activities without accommodation for older persons or persons with disabilities

**Includes:** This class includes:

- social, counselling, welfare, referral and similar services, which are aimed at older persons or persons with disabilities in their homes or elsewhere and carried out by government offices or by private organisations, national or local self-help organisations and by specialists providing counselling services:
  - visiting of older persons and persons with disabilities
  - day-care activities for the older persons or for adults with disabilities
  - home assistance services for older persons or persons with disabilities
  - vocational rehabilitation and habilitation activities for persons with physical disabilities, where the education component is limited

**Includes also:** This class also includes:

- activities of caregivers (home assistance)
- home care services

**Excludes:** This class excludes:

- funding and administration of compulsory social security programmes, see 84.30
- activities similar to those described in this class, but including accommodation, see 87.30
- day-care activities for children with disabilities, see 88.91

## NACE Rev. 2.1 Code: 88.9

**Heading:** Other social work activities without accommodation

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 88.91

**Heading:** Child day-care activities

**Includes:** This class includes:  
- day-care activities for children provided in private homes or day-care centres  
- after-school care activities

**Includes also:** This class also includes:  
- day-care activities for children with disabilities

**Excludes:**

## NACE Rev. 2.1 Code: 88.99

**Heading:** Other social work activities without accommodation n.e.c.

**Includes:** 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 organisations, disaster relief organisations and national or local self-help organisations and by specialists providing counselling services:  
• child and youth support activities  
• adoption activities, activities for the prevention of cruelty to children and others  
• household budget counselling, marriage and family guidance, credit and debt counselling services  
• community and neighbourhood activities  
• activities for disaster victims, refugees, immigrants etc.  
• vocational rehabilitation and habilitation activities for unemployed persons provided that the education component is limited  
• eligibility determination in connection with welfare aid, rent supplements or food stamps  
• day facilities for the homeless and other socially weak groups  
• fundraising or other support activities aimed at social work  
• cultural and intercultural mediation activities aimed at preventing the distress of adults experiencing difficulties in social and labour market integration, removing the social marginalisation of children and adolescents, rehabilitating adults and minors in prison, on probation and out of prison and reintegrating adults to active life  
• refugee resettlement activities

**Includes also:**

**Excludes:** This class excludes:  
- legal mediation activities, see 69.10  
- funding and administration of compulsory social security programmes, see 84.30  
- activities similar to those described in this class, but including accommodation, see 87.99

## NACE Rev. 2.1 Code: S

**Heading:** ARTS, SPORTS AND RECREATION

**Includes:** This section includes a wide range of activities to meet varied cultural, sports and recreational interests of their customers, including live performances, entertainment, operation of cultural and natural heritage sites, and gambling.

**Includes also:** This section also includes services that enable entertainment events and live performances.

**Excludes:**

## NACE Rev. 2.1 Code: 90

**Heading:** Arts creation and performing arts activities

**Includes:** This division includes arts creation and performing arts activities and the operation of facilities and provision of services to meet the cultural and entertainment interests. This includes the production and promotion of, and participation in, live performances, events or exhibits intended for public viewing; the provision of artistic, creative or technical skills for the production of artistic products and live performances and events.

**Includes also:**

**Excludes:** This division excludes:

- motion picture and video production and distribution, see 59.11, 59.12, 59.13
- motion picture projection, see 59.14
- radio, television and data broadcasting, see 60.1, 60.2
- photographic activities, see 74.20
- cultural education (non-academic teaching of instrument playing, painting, acting, dancing etc.), see 85.52
- the operation of museums of all kinds, archaeological and historical sites and monuments, libraries, archives, botanical and zoological gardens; the preservation of historical sites; nature reserves activities, see division 91
- conservation and restoration of cultural heritage, see 91.3
- gambling and betting activities, see division 92
- sports and amusement and recreation activities, see division 93

## NACE Rev. 2.1 Code: 90.1

**Heading:** Arts creation activities

**Includes:** This group includes activities in literary creation, musical composition and visual arts creation and related activities.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 90.11

**Heading:** Literary creation and musical composition activities

**Includes:** This class includes:

- activities of individual writers, for all subjects, including fictional writing etc.
- musical composition
- texts and compositions writing on behalf of someone else
- activities of scriptwriting
- activities of journalists, whose content is published by a third party
- activities of bloggers, whose content is published by a third party

**Includes also:** This class also includes:

- technical writing

**Excludes:** This class excludes:

- (re)production, distribution of books and music, see section J
- translators working for book editing, see 74.3
- activities of independent musicians and actors participating in video and audiovisual content of all kinds, see 90.20

## NACE Rev. 2.1 Code: 90.12

**Heading:** Visual arts creation activities

**Includes:** This class includes the activities of creation and production of works of the visual arts.

This class includes:

- activities of independent artists, e.g. sculptors, painters, cartoonists, calligraphers, engravers, etchers
- digital forms of visual arts creation
- creation of art featuring light installations

**Includes also:**

**Excludes:** This class excludes:

- manufacture of statues, other than artistic originals, see 23.70
- motion picture and video production, see 59.11, 59.12
- operation of cinemas, see 59.14
- photographic activities, see 74.20
- activities of personal theatrical or artistic agents or agencies, see 74.99
- casting activities, see 78.10
- ticket reservation and sales activities for theatrical, sports and other amusement and entertainment, see 82.40
- choreography activities, see 90.13
- creation and presentation of light and sound shows, see 93.29

## NACE Rev. 2.1 Code: 90.13

**Heading:** Other arts creation activities

**Includes:** This class includes:  
- choreography activities

**Includes also:**

**Excludes:** This class excludes:

- renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see section F
- operation of museums of all kinds, see 91.2
- repair of furniture not considered cultural heritage and non-historical, see 95.24

## NACE Rev. 2.1 Code: 90.2

**Heading:** Activities of performing arts

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 90.20

**Heading:** Activities of performing arts

**Includes:** This class includes activities in the performing arts and related activities.

It includes:

- live stage productions (theatrical presentations, concerts, opera, dance and others):
  - activities of performing groups, circuses or companies, orchestras or bands
  - activities of performing artists, e.g. actors (including stand-up comedians), dancers, musicians (including activities of independent organists), conductors

**Includes also:** This class also includes:

- activities of photo models
- activities of independent musicians and actors appearing in video and audiovisual content of all kinds
- operation of performing arts facilities for own ensemble
- activities of influencers appearing in vlogs

**Excludes:** This class excludes:

- publishing texts and photos and other contents without video by influencers or bloggers, see 58.19
- production of video and audio visual content, see 59.11
- activities of personal theatrical or artistic agents or agencies, see 74.99
- casting activities, see 78.10
- activities of bloggers not self-publishing their own created content, see 90.11

## NACE Rev. 2.1 Code: 90.3

**Heading:** Support activities to arts creation and performing arts

**Includes:** This group includes support activities to arts creation and performing arts. It includes activities supporting the production of theatre, opera and ballet performances, musicals, events and others, activities of producers of artistic performances, inside or outside the premises.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 90.31

**Heading:** Operation of arts facilities and sites

**Includes:** This class includes:

- operation of arts facilities, e.g. concert, theatre halls, cultural centres
- operation of arts facilities, which support artistic creation in visual arts

**Includes also:** This class also includes:

- operation of music venues, music clubs and similar facilities for live performances

**Excludes:** This class excludes:

- retail sale of paintings and sculptures (activities of commercial art galleries), see 47.69
- activities of bars, pubs and similar facilities, which may include the provision of live music and dance activities, but which predominantly serve beverages, see 56.30
- operation of cinemas, see 59.14
- ticket reservation and sales activities for theatrical, sports and other amusement and entertainment, see 82.40
- operation of arts facilities for own ensemble, see 90.20
- operation of museums of all kinds, see 91.21
- operation of dance floors and ballrooms where beverage serving is not the main activity, see 93.29

## NACE Rev. 2.1 Code: 90.39

**Heading:** Other support activities to arts and performing arts

**Includes:** This class includes:

- support activities to performing arts for production of live stage presentations, e.g. theatrical presentations, concerts, opera, dance, other stage productions:
  - activities of producers, stage-set designers and builders, scene shifters, lighting engineers etc.
- organisation of cultural and entertainment events, e.g. film festivals, musicals, music and dance festivals
- activities of film and theatre directors, dramaturges, film promoters and programs creators

**Includes also:** This class also includes:

- activities of producers or entrepreneurs of arts live events, with or without facilities
- technical planning, supply, setting up and operation of audiovisual equipment and special effects associated with the organisation of artistic events

**Excludes:** This class excludes:

- production of motion pictures, including digital distribution, for direct projection in theatres or for broadcasting or streaming, see 59.1
- broadcasting of live performances and events, see 60.20
- activities of personal theatrical or artistic agents or agencies, see 74.99
- casting activities, see 78.10
- organisation of conferences, conventions and trade shows, see 82.30
- activities of producers or promoters of sports events, with or without facilities, see 93.19
- technical planning, supply, setting up and operation of audiovisual equipment and special effects associated with the organisation of non-artistic events, see 93.29

## NACE Rev. 2.1 Code: 91

**Heading:** Libraries, archives, museums and other cultural activities

**Includes:** This division includes the activities of libraries and archives; the operation of museums of all kinds, heritage collections of all types, including library and archival documents, botanical and zoological gardens; the operation of archaeological and historical sites or buildings and nature reserves activities. These activities include the identification, collection, inventory, conservation-restoration and mediation of cultural or natural, tangible and intangible heritage.

**Includes also:** It also includes the preservation and exhibition of objects, sites and natural wonders of historical, cultural or educational interest (e.g. world heritage sites).

**Excludes:** This division excludes:

- manufacture of musical instruments, see 32.20
- renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see section F
- retail sale of paintings and sculptures (activities of commercial art galleries), see 47.69
- retail sale of second-hand goods, see 47.79
- transport and storage activities, see division 52
- insurance activities, see division 66
- judicial auctions, see 69.10
- architectural activities to support the conservation and restoration of cultural heritage properties, see 71.11
- research activities, conservation sciences devoted to cultural heritage, see division 72
- the activities of the guides-lecturers, see 79.90
- sports and amusement and recreation activities, e.g. the operation of bathing beaches and recreation parks, see division 93
- repair of musical instruments not considered cultural heritage and non-historical, see 95.29



## NACE Rev. 2.1 Code: 91.1

**Heading:** Library and archive activities

**Includes:** This group includes activities related to management, care, preservation, assessment of libraries and archives.

This group includes:

- documentation and information activities of libraries and archives of all kinds, including reading, listening and viewing rooms, providing library and archive services to the general public or to a specific public, e.g. students, scientists, staff members
- operation of public archives (at governmental, regional or local levels) or of private archives (artists', historians', writers' archives, etc.)
- organisation of a library collection, whether specialised or not cataloguing collections
- lending and storage of books, maps, periodicals, films, records, tapes, works of art, archives, etc.
- retrieval activities in order to comply with information requests etc.

**Includes also:**

**Excludes:** This class excludes:

- conservation and restoration of cultural heritage, see 91.3

## NACE Rev. 2.1 Code: 91.11

**Heading:** Library activities

**Includes:** This class includes:

- documentation and information activities of libraries of all kinds (including digital libraries), reading, listening and viewing rooms:
  - organisation of a collection, whether specialised or not
  - cataloguing collections
  - lending and storage of books, maps, periodicals, films, records, tapes, works of art etc.
  - retrieval activities in order to comply with information requests etc.

**Includes also:**

**Excludes:** This class excludes:

- conservation and restoration of cultural heritage, see 91.3

## NACE Rev. 2.1 Code: 91.12

**Heading:** Archive activities

**Includes:** Archive activities include the activities carried out by archival services of all types, with a view to building, storing, classifying, physical or digital archive collections and communicating them to the general public or to a particular category of users.

This class includes:

- activities of public archives providing service to the general public or to a special clientele, e.g. students, scientists, staff, members as well as operation of government archives
- activities related to the acquisition or collection of archives
- activities related to the identification, stocktaking, description and classification of archives
- activities related to the safety and maintenance of archive items (monitoring of the sanitary status and climatic conditions, safety and security, rehabilitation)
- activities related to communication of archives to the public on site or remotely
- digitisation of archival documents for digital archive collections

**Includes also:** This class also includes:

- archiving of all kind of documents (in paper or electronic form)

**Excludes:** This class excludes:

- retail sale of manuscripts, see 47.69
- storage of data files, see 63.10
- digitisation of files (linked to further processing of data), see 63.10
- digitisation of files (without any other related activity), see 82.10
- conservation and restoration of cultural heritage, see 91.3

## NACE Rev. 2.1 Code: 91.2

**Heading:** Museum, collection, historical site and monument activities

**Includes:** This group includes the operation, management, care, preservation, exhibition and assessment of cultural heritage: tangible, intangible and digital in a wide variety of types of collections (both private and public). It includes activities of pertaining to cultural heritage places as the result of human intervention in its surroundings, from landscapes to gardens, from historical and archaeological sites to buildings.

**Includes also:**

**Excludes:** This group excludes:

- renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see section F
- retail sale of paintings and sculptures (activities of commercial art galleries), see 47.69
- architectural activities to support the conservation and restoration of cultural heritage properties, see 71.11
- activities related to conservation and restoration of cultural heritage, see 91.3

## NACE Rev. 2.1 Code: 91.21

**Heading:** Museum and collection activities

**Includes:** This class includes:

- operation, management, care, preservation, assessment and exhibition of collections of museums of all kinds:
  - museums or art museums, applied art crafts and design museums (e.g. for jewellery, furniture, costumes, ceramics, silverware)
  - natural history, science and technological museums, historical museums, including military museums
  - other specialised museums
- open-air museums, ecomuseums as well as digital and virtual museums
- collections in historic houses and national galleries, interpretation centres for ethnographic, religious and folk art at local or regional level
- activities of art galleries, exhibiting art (not for sale)

**Includes also:**

**Excludes:** This class excludes:

- retail sale of paintings and sculptures (activities of commercial art galleries), see 47.69
- library activities, see 91.11
- archive activities, see 91.12
- conservation and restoration of cultural heritage, see 91.3
- repair of furniture not considered cultural heritage and non-historical, see 95.24

## NACE Rev. 2.1 Code: 91.22

**Heading:** Historical site and monument activities

**Includes:** This class includes the operation and preservation of heritage places as a result of human intervention in its surroundings, from landscapes to gardens, from buildings to sites (built heritage as well natural heritage).

This class includes:

- operation and preservation of historical sites and buildings
- operation and preservation of archaeological sites open to visitors

**Includes also:**

**Excludes:** This class excludes:

- renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see section F
- conservation and restoration of cultural heritage, see 91.3
- architectural activities to support the conservation and restoration of cultural heritage properties, see 71.11
- archaeological excavations, see 72.2

## NACE Rev. 2.1 Code: 91.3

**Heading:** Conservation, restoration and other support activities for cultural heritage

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 91.30

- Heading:** Conservation, restoration and other support activities for cultural heritage
- Includes:** This class includes:
- conservation and restoration of historical and archaeological assets of all types of materials, whether the assets are movable or stationary
- Includes also:** This class also includes:
- consulting regarding the conservation and restoration
  - activities necessary for the digitisation of cultural heritage, e.g.:
    - gathering the information and data needed for the creation of virtual replicas
- Excludes:** This class excludes:
- renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see section F
  - architectural activities to support the conservation and restoration of cultural heritage properties, see 71.11
  - conservation science (research and development activities devoted to cultural heritage), see division 72
  - archaeological excavations, see 72.2
  - repair of furniture not considered cultural heritage and non-historical, see 95.24
  - repair of musical instruments not considered cultural heritage and non-historical, see 95.29

## NACE Rev. 2.1 Code: 91.4

- Heading:** Botanical and zoological garden and nature reserve activities
- Includes:**
- Includes also:**
- Excludes:**

## NACE Rev. 2.1 Code: 91.41

- Heading:** Botanical and zoological garden activities
- Includes:** This class includes:
- operation of botanical and zoological gardens, including children's zoos
  - operation of aquariums
- Includes also:**
- Excludes:** This class excludes:
- landscape and gardening activities, see 81.30
  - operation of sport fishing and hunting preserves, see 93.19

## NACE Rev. 2.1 Code: 91.42

- Heading:** Nature reserve activities
- Includes:** This class includes:
- operation of nature reserves, including wildlife preservation, etc.
  - conservation and maintenance services of national parks, nature parks and reserves
- Includes also:**
- Excludes:** This class excludes:
- protection or restoring activities of agricultural land, see division 01
  - protection or restoring activities of forest land, see division 02
  - protecting or restoring activities of landscape (e.g. for parks, gardens), see 81.30
  - operation of sport fishing and hunting preserves, see 93.19

## NACE Rev. 2.1 Code: 92

**Heading:** Gambling and betting activities

**Includes:** This division includes the operation of gambling facilities, e.g. casinos, bingo halls, video gaming terminals, and the provision of gambling services, e.g. lotteries, off-track betting. The gambling and betting activities can be carried out in gambling facilities or online.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 92.0

**Heading:** Gambling and betting activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 92.00

**Heading:** Gambling and betting activities

**Includes:** This class includes gambling and betting activities, e.g.:

- 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
- quiz app subscription with prizes
- sport betting
- operation of card games as a betting activities
- operation of gambling or lottery games

**Includes also:**

**Excludes:** This class excludes:

- operation of card games clubs, e.g. bridge clubs, see 93.1

## NACE Rev. 2.1 Code: 93

**Heading:** Sports activities and amusement and recreation activities

**Includes:** This division includes sports activities as any form of physical activity undertaken, either occasionally or in an organised participatory manner, with the aim of expressing and improving physical fitness and mental wellbeing, and of establishing social links or achieving results in competitions at all levels.

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

**Includes also:** This class also includes:

- organisation of sports events

**Excludes:** This division excludes dramatic arts, music and other arts and entertainment, e.g. the production of live theatrical presentations, concerts, opera or dance productions, other stage productions, see division 90.

## NACE Rev. 2.1 Code: 93.1

**Heading:** Sports activities

**Includes:** 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 sports or racing events before a paying audience; owners of racing participants, e.g. cars, dogs, horses, primarily engaged in entering them in racing events or other spectator sports events; sports trainers providing specialised services to support participants in sports events or competitions; operators of arenas and stadiums; other activities of organising, promoting or managing sports events n.e.c.

**Includes also:**

**Excludes:** This group excludes:  
- sports and recreation education activities, see 85.51

## NACE Rev. 2.1 Code: 93.11

**Heading:** Operation of sports facilities

**Includes:** This class includes:  
- operation of facilities for indoor or outdoor sports events (open, closed or covered, with or without spectator seating)  
- organisation and operation of outdoor or indoor sports events for professionals or amateurs by organisations in their own facilities (not by sports clubs)

**Includes also:** This class also includes:  
- managing and providing the staff to operate these facilities  
- provision of equipment to operate these facilities  
- operation of sport areas, which may include the operation of cableways, ski lifts and chairlifts  
- management of outdoor sports equipped areas  
- operation of grassroots sport activities

**Excludes:** This class excludes:  
- transport by cableways, ski lifts and chairlifts, which may include preparation of ski slopes, see 49.34  
- rental of recreation and sports equipment, see 77.21  
- organisation and operation of outdoor or indoor sports events for professionals or amateurs by sports clubs, see 93.12  
- activities of fitness facilities, see 93.13  
- organisation and operation of outdoor or indoor sports events for professionals or amateurs by organisations (not by sports clubs) without own facilities, see 93.19  
- park and beach activities, see 93.29

## NACE Rev. 2.1 Code: 93.12

**Heading:** Activities of sports clubs

**Includes:** 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.

Sports clubs are typically non-profit entities, but inclusion in the sports sector is legitimised by the prevailing purpose of the activity carried out (promotion of sports practice). The activities of education, training, sale of advertising space, provision of clubhouse services, are, in this context, ancillary activities, which may have a prevailing weight at an economic level, but which are instrumental with respect to the prevailing purpose of the activity carried out and for its perpetuation.

This class includes:

- operation of sports club, e.g.:
  - football clubs
  - bowling clubs
  - swimming clubs
  - golf clubs
  - boxing clubs
  - winter sports clubs
  - chess clubs
  - track and field clubs
  - shooting clubs, etc.
  - e-sports clubs
  - card games clubs, e.g. bridge clubs

**Includes also:** This class also includes:

- organisation and operation of outdoor or indoor sports events for professionals or amateurs by sports clubs
- provision of clubhouse services by sports clubs
- sports training by sports clubs

**Excludes:** This class excludes:

- sports instruction by individual teachers, trainers, see 85.51
- operation of sports facilities, see 93.11
- activities of individual own account sportsmen and athletes, referees, judges, timekeepers etc., see 93.19
- activities of individual own account participants of e-sports, see 93.19
- activities of sports federations, see 93.19

## NACE Rev. 2.1 Code: 93.13

**Heading:** Activities of fitness centres

**Includes:** This class includes:

- activities of fitness clubs
- activities of yoga studios
- activities of pilates studios
- activities of tai chi studios

**Includes also:** This class also includes:

- instruction provided by fitness clubs, yoga studios and similar facilities

**Excludes:** This class excludes:

- sports instruction by individual teachers, trainers, see 85.51

## NACE Rev. 2.1 Code: 93.19

**Heading:** Sports activities n.e.c.

**Includes:** This class includes:

- activities of producers of sports events, with or without facilities
- activities of individual own account sportsmen and athletes, referees, judges, timekeepers etc.
- activities of individual own account participants of e-sports
- activities of sports federations, sports leagues and sport governing bodies
- activities related to promotion of sports events
- activities of racing stables, kennels and garages
- operation of sport fishing and hunting preserves
- activities of mountain guides
- support activities for sport or recreational hunting and fishing
- operation of vertical, aerodynamic wind tunnels
- activities related to training animals for sports or entertainment
- organisation and operation of outdoor or indoor sports events for professionals or amateurs by organisations (not by sports clubs) without own facilities

**Includes also:**

**Excludes:** This class excludes:

- broadcasting of live performances and events, see 60.20
- rental of sports equipment, see 77.21
- organisation of conferences, conventions and trade shows, see 82.30
- activities of sport and game schools, see 85.51
- activities of sports instructors, teachers, coaches, see 85.51
- technical planning, supply, setting up and operation of audiovisual equipment and special effects associated with the organisation of artistic events, see 90.39
- provision of personnel and equipment as part of the organisation and operation of a sports event (not by sports clubs) with own facilities, see 93.11
- operation of e-sports clubs, see 93.12
- organisation and operation of outdoor or indoor sports events for professionals or amateurs by sports clubs, see 93.12
- technical planning, supply, setting up and operation of audiovisual equipment and special effects associated with the organisation of non-artistic events, see 93.29
- park and beach activities, see 93.29

## NACE Rev. 2.1 Code: 93.2

**Heading:** Amusement and recreation activities

**Includes:** 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, e.g. mechanical rides, water rides, games, shows, theme exhibits and picnic grounds.

**Includes also:**

**Excludes:** This group excludes:

- dramatic arts, music and other arts, see division 90
- sports activities, see 93.1
- activities related to the infrastructure and facilities for sport (e.g. swimming pools, playgrounds), see 93.11



## NACE Rev. 2.1 Code: 93.21

**Heading:** Activities of amusement parks and theme parks

**Includes:** This class includes the activities of amusement parks and theme parks characterised by a permanent and site-based operation of a variety of attractions, e.g. mechanical rides, carousels, games, shooting galleries, shows, theme exhibits, picnic grounds, that are provided under the economic and operational directive of a central operator. These parks are typically located in structurally delimited areas, for which customers must pay admission.

**Includes also:** This class also includes:  
- activities of aqua/water parks

**Excludes:** This class excludes:  
- operation of gambling or lottery games, see 92.00  
- operation of mechanical rides, games and shows by independent providers, e.g. at fairgrounds, folk festivals, Christmas markets, see 93.29

## NACE Rev. 2.1 Code: 93.29

**Heading:** Amusement and recreation activities n.e.c.

**Includes:** This class includes activities related to entertainment and recreation (except amusement parks and theme parks) not elsewhere classified:

- operation (exploitation) of coin-operated games
- rental of leisure and pleasure equipment as an integral part of recreational facilities
- operation of mechanical rides, games and shows by independent providers, e.g. at fairgrounds, folk festivals, Christmas markets
- activities of beaches, including rental of facilities, e.g. bathhouses, lockers, chairs
- activities of independent animators in amusement and recreation facilities
- operation of dance floors and ballrooms where beverage serving is not the main activity
- operation of computer rooms for playing computer games
- operation of self-service amusement devices, e.g. rocking chairs/horses/cars/space ships
- operation of airsoft and paintball courts
- operation of games/experiences of reality virtual or geolocated
- amusement and recreation activities related to the infrastructure of marinas
- operation of billiard halls
- operation of escape rooms
- operation of bowling halls
- creation and presentation of light and sound shows
- activities of guides for underwater excursions
- creation and presentation of fireworks
- operation of picnic grounds
- operation of laser games
- entertainment activities in retirement homes

**Includes also:** This class also includes:

- activities of producers or entrepreneurs of live amusement and recreation events, with or without facilities
- technical planning, supply, setting up and operation of audiovisual equipment and special effects associated with the organisation of non-artistic events

**Excludes:** This class excludes:

- transport by cableways, ski lifts and chairlifts, which may include preparation of ski slopes, see 49.34
- fishing cruises, see 50.10, 50.30
- provision of space and facilities for short stay by visitors in recreational parks and forests and campgrounds, see 55.30
- recreational camps, hunting and fishing camps, campsites and campgrounds, see 55.30
- mobile food service activities, see 56.12
- organisation of conferences, conventions and trade shows, see 82.30
- provision of services for fairs, events and exhibition that are part of public order and safety activities, see 84.24
- theatrical and circus groups, see 90.20
- operation of arts facilities, e.g. concert halls, music clubs, theatre halls, facilities in which artists perform, see 90.31
- technical planning, supply, setting up and operation of audiovisual equipment and special effects associated with the organisation of artistic events, see 90.39
- operation of gambling or lottery games, see 92.00
- operation of sports facilities, e.g. swimming pools, skating rings, see 93.11
- activities of water sports clubs (canoeing, rowing sailing, etc.), see 93.12
- activities of amusement parks and theme parks, see 93.21

## NACE Rev. 2.1 Code: T

**Heading:** OTHER SERVICE ACTIVITIES

**Includes:** This section (as a residual category) includes the activities of membership organisations, the repair of computers, personal and household goods, and motor vehicles and motorcycles, and a variety of personal service activities not covered elsewhere in the classification.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 94

**Heading:** Activities of membership organisations

**Includes:** This division includes activities of organisations representing interests of special groups or promoting ideas to the general public. These organisations 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 organisations serve, namely interests of employers, self-employed individuals and professional groups (group 94.1), interests of employees (group 94.2) or promotion of religious, political, cultural, educational or recreational ideas and activities (group 94.9).

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 94.1

**Heading:** Activities of business, employers and professional membership organisations

**Includes:** This group includes the activities of promoting the interests of the members of business and employer organisations.

**Includes also:** In the case of professional membership organisations, it also includes the activities of promoting the professional interests of members of the profession.

**Excludes:**

## NACE Rev. 2.1 Code: 94.11

**Heading:** Activities of business and employers membership organisations

**Includes:** This class includes:

- activities of organisations whose members' interests centre on the development and prosperity of enterprises in a particular line of business or trade, including farming, or on the economic growth and climate of a particular geographical area or political subdivision without regard for the line of business
- activities of federations of such associations
- activities of chambers of commerce, guilds and similar organisations
- dissemination of information, representation before government agencies, public relations and labour negotiations of business and employer organisations

**Includes also:**

**Excludes:** This class excludes:

- activities of professional membership organisations, see 94.12
- activities of trade unions, see 94.20
- activities of other membership organisations n.e.c., see 94.99
- activities of international organisations of an administrative nature, see 99.00

## NACE Rev. 2.1 Code: 94.12

**Heading:** Activities of professional membership organisations

**Includes:** This class includes:

- activities of organisations whose members' interests centre chiefly on a particular scholarly discipline or professional practice or technical field, e.g. medical associations, legal associations, accounting associations, engineering associations, architects associations
- activities of associations of specialists engaged in scientific, academic or cultural activities, e.g. associations of writers, painters, performers of various kinds, journalists
- dissemination of information, the establishment and supervision of standards of practice, representation before government agencies and public relations of professional organisations

**Includes also:** This class also includes:

- activities of learned societies

**Excludes:** This class excludes:

- education provided by these organisations, see division 85
- activities of business and employers' membership organisations, see 94.11
- activities of trade unions, see 94.20
- activities of other membership organisations n.e.c., see 94.99

## NACE Rev. 2.1 Code: 94.2

**Heading:** Activities of trade unions

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 94.20

**Heading:** Activities of trade unions

**Includes:** This class includes:

- promoting of the interests of organised labour and union employees

**Includes also:** This class also includes:

- 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 organisation

**Excludes:** This class excludes:

- education provided by such organisations, see division 85
- activities of professional membership organisations, see 94.12

## NACE Rev. 2.1 Code: 94.9

**Heading:** Activities of other membership organisations

**Includes:** This group includes the activities of units (except business and employers organisations, professional organisations, trade unions) that promote the interests of their members.

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 94.91**

**Heading:** Activities of religious organisations

**Includes:** This class includes:

- activities of religious organisations or individuals providing services directly to worshippers in churches, mosques, temples, synagogues or other places
- activities of organisations furnishing monastery and convent services
- religious retreat activities

**Includes also:** This class also includes:

- religious funeral service activities

**Excludes:** This class excludes:

- education provided by such organisations, see division 85
- health activities by such organisations, see division 86
- social work activities by such organisations, see divisions 87, 88

## **NACE Rev. 2.1 Code: 94.92**

**Heading:** Activities of political organisations

**Includes:** This class includes:

- activities of political organisations and auxiliary organisations, e.g. young people's auxiliaries associated with a political party. These organisations chiefly engage in influencing decision-taking in public governing bodies by placing members of the party or those sympathetic to the party in political office and involve the dissemination of information, public relations, fund-raising etc.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 94.99

**Heading:** Activities of other membership organisations n.e.c.

**Includes:** This class includes:

- activities of organisations (not directly affiliated to a political party) furthering a public cause or issue by means of public education, political influence, fund-raising etc.:
  - citizens initiative or protest movements
  - environmental and ecological movements
  - organisations supporting community and educational facilities n.e.c.
  - organisations for the protection and betterment of special groups, e.g. ethnic and minority groups
  - associations for patriotic purposes, including war veterans' associations
  - associations intended to promote health, e.g. Samaritans
  - activities of associations for the protection of animals
  - consumer associations
- activities of automobile associations (other than sports)
- activities of associations for the purpose of social acquaintanceship, e.g. rotary clubs, lodges
- activities of associations of youth, e.g. scouts associations, young persons' associations, student associations, clubs and fraternities
- activities of associations for the pursuit of a cultural or recreational activities or hobby (other than sports or games), e.g. poetry, literature and book clubs, historical clubs, gardening clubs, film and photo clubs, music and art clubs, craft and collectors' clubs, social clubs, carnival clubs

**Includes also:** This class also includes:

- grant giving activities by membership organisations or others
- activities of philanthropic intermediaries and voluntarism promotion
- international cooperation and solidarity activities
- service activities to promote hunting and trapping

**Excludes:** This class excludes:

- charitable activities like fund-raising aimed at social work, see 88.99
- activities of professional artistic groups or organisations, see 90.1
- activities of sports clubs, see 93.12
- activities of sports federations, see 93.19
- activities of professional membership organisations, see 94.12
- activities of international organisations under international treaties between states, see 99.00

## NACE Rev. 2.1 Code: 95

**Heading:** Repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles

**Includes:** This division includes the repair and maintenance of computers and computer peripheral equipment, communication equipment, consumer electronics, garden equipment, footwear and leather goods, furniture and home furnishings, clothing, sporting goods, musical instruments and other personal and household goods, as well as the repair and maintenance of motor vehicles and motorcycles.

**Includes also:**

**Excludes:** This division excludes specialised maintenance and repair of industrial, commercial and similar machinery and equipment not used by households, see division 33.

## NACE Rev. 2.1 Code: 95.1

**Heading:** Repair and maintenance of computers and communication equipment

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 95.10

**Heading:** Repair and maintenance of computers and communication equipment

**Includes:** This class includes the repair and maintenance of electronic equipment, e.g. computers and computing machinery, peripheral and communication equipment.

This class includes the repair and maintenance of:

- desktop computers
- laptop computers
- magnetic disc drives and flash drives
- optical disc drives
- renovation of discs
- printers
- monitors
- keyboards
- webcams
- headsets, including in-ear wireless headsets
- mice, joysticks and trackball accessories
- internal and external computer modems
- dedicated computer terminals
- computer servers
- scanners, including bar code scanners
- smart card readers
- virtual reality helmets
- computer projectors
- cordless telephones
- smart telephones and tablets
- telecommunication carrier equipment
- communication transmission equipment, e.g. routers, bridges, modems
- two-way radios
- commercial TV and video cameras

**Includes also:** This class also includes:

- repair and maintenance of computer terminals like automatic teller machines (ATMs) and point-of-sale (POS) terminals, not mechanically operated
- repair and maintenance of hand-held computers (PDAs)

**Excludes:** This class excludes

- refilling of ink and toner cartridges by retail sellers, see 47.40
- repair and maintenance of consumer electronics, see 95.21

## NACE Rev. 2.1 Code: 95.2

**Heading:** Repair and maintenance of personal and household goods

**Includes:** This group includes the repair and maintenance of personal and household goods.

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 95.21**

**Heading:** Repair and maintenance of consumer electronics

**Includes:** This class includes repair and maintenance of consumer electronics:

- repair of consumer electronics:
  - television, radio receivers
  - audio and video players
  - household-type video cameras and photographic equipment
  - video game devices

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 95.22**

**Heading:** Repair and maintenance of household appliances and home and garden equipment

**Includes:** This class includes the repair and servicing household appliances and home and garden equipment:

- repair and servicing of household appliances
  - refrigerators, stoves, washing machines, clothes dryers, room air conditioners, etc.
- repair and servicing of home and garden equipment
  - lawnmowers, edgers, snow- and leaf-blowers, trimmers, etc.

**Includes also:**

**Excludes:** This class excludes:

- repair of handheld power tools and commercial refrigeration, see 33.12
- repair of central air conditioning systems, see 43.22

## **NACE Rev. 2.1 Code: 95.23**

**Heading:** Repair and maintenance of footwear and leather goods

**Includes:** This class includes repair and maintenance of footwear and leather goods:

- repair of boots, shoes, luggage, etc.
- fitting of heels

**Includes also:**

**Excludes:** This class excludes:

- activities of shoe shiners, see 96.99

## **NACE Rev. 2.1 Code: 95.24**

**Heading:** Repair and maintenance of furniture and home furnishings

**Includes:** This class includes:

- reupholstering, refinishing and repairing of furniture and home furnishings, including office furniture
- assembly of self-standing furniture

**Includes also:**

**Excludes:**



## NACE Rev. 2.1 Code: 95.25

**Heading:** Repair and maintenance of watches, clocks and jewellery

**Includes:** This class includes:  
- repair of watches, clocks and their parts, e.g. watch cases and housings of any material  
- repair of jewellery

**Includes also:**

**Excludes:** This class excludes:  
- repair of time clocks, time/date stamps, time locks and similar time recording devices, see 33.13

## NACE Rev. 2.1 Code: 95.29

**Heading:** Repair and maintenance of personal and household goods n.e.c.

**Includes:** This class includes repair and maintenance of personal and household goods:  
- repair and maintenance of bicycles, electric bicycles, monowheels, hoverboards, kickscooters  
- repair and alteration of clothing  
- repair of sporting goods (except sporting guns) and camping equipment  
- repair of books  
- repair of non-historical musical instruments  
- repair of toys and similar articles  
- repair of other personal and household goods  
- piano-tuning  
- knife sharpening  
- key cutting activities electric bicycles

**Includes also:** This class includes also:  
- 'while-you-wait' engraving

**Excludes:** This class excludes:  
- industrial engraving of metals, see 25.53  
- repair of sporting and recreational guns, 33.11  
- repair of handheld power tools, see 33.12  
- locksmith activities, see 80.09

## NACE Rev. 2.1 Code: 95.3

**Heading:** Repair and maintenance of motor vehicles and motorcycles

**Includes:** This group includes repair and maintenance of motor vehicles and motorcycles.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 95.31

**Heading:** Repair and maintenance of motor vehicles

**Includes:** This class includes:

- repair and maintenance of motor vehicles, including trailers and semi-trailers, e.g.:
  - 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
  - mechatronics system repair and diagnostics services
- repair, fitting or replacement service activities for tubes and tyres
- anti-rust treatment
- installation of parts and accessories not as part of the manufacturing process
- repair and maintenance of non-military amphibious vehicles

**Includes also:** This class also includes:

- repair and maintenance of caravan and motorhome housing cells

**Excludes:** This class excludes:

- retreading and rebuilding of tyres, see 22.11
- fitting out services for caravans and motorhomes, see 29.20
- repair of forklifts and agricultural tractors, see 33.12

## NACE Rev. 2.1 Code: 95.32

**Heading:** Repair and maintenance of motorcycles

**Includes:** This class includes:

- repair and maintenance of motorcycles
- motorcycle and motorcycle equipment spraying and painting activities
- bodywork repair on motorcycles
- washing, polishing, etc. of motorcycles

**Includes also:**

**Excludes:** This class excludes:

- repair and maintenance of bicycles and electric bicycles, see 95.29

## NACE Rev. 2.1 Code: 95.4

**Heading:** Intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 95.40

**Heading:** Intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles

**Includes:** This class includes the intermediation of the repair and maintenance of computers, personal and household goods and motor vehicles and motorcycles by bringing clients and service providers together for a fee or commission, without the intermediary providing the services intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face, including door-to-door, telephone, mail, etc.). The fee or commission can be received from either the client or the provider of the repair and maintenance service. Revenue for the intermediation activities can include other sources of income, e.g. revenues from sale of advertising space.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 96

**Heading:** Personal service activities

**Includes:** This division includes all personal service activities not mentioned elsewhere in the classification. Notably it includes types of services, e.g. washing and (dry-)cleaning of textiles and fur products, hairdressing, beauty treatment, day spa and similar activities, funeral and related activities.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 96.1

**Heading:** Washing and cleaning of textile and fur products

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 96.10

**Heading:** Washing and cleaning of textile and fur products

**Includes:** This class includes:

- laundering and dry cleaning, pressing etc., of all kinds of clothing (including fur) and textiles, provided by mechanical equipment, by hand or by self-service coin-operated machines, whether for the general public or for industrial or commercial clients
- carpet and rug shampooing and drapery and curtain cleaning, whether on clients' premises or not
- provision of combined rental and care services, including washing and cleaning of textiles, e.g. linen, work uniforms and related items
- reusable diaper supply services

**Includes also:**

**Excludes:** This class excludes:

- repair and alteration of clothing, see 95.29

## **NACE Rev. 2.1 Code: 96.2**

**Heading:** Hairdressing, beauty treatment, day spa and similar activities

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 96.21**

**Heading:** Hairdressing and barber activities

**Includes:** This class includes:

- hair washing, trimming and cutting, setting, dyeing, tinting, waving, straightening and similar activities
- hairstyling
- shaving and beard trimming

**Includes also:**

**Excludes:** This class excludes:

- manufacture of wigs, see 32.99

## **NACE Rev. 2.1 Code: 96.22**

**Heading:** Beauty care and other beauty treatment activities

**Includes:** This class includes beauty treatment activities not performed by medical specialists, e.g. by cosmetologists, e.g.: facial massage, manicure, pedicure, permanent make-up, depilation and tanning.

**Includes also:**

**Excludes:** This class excludes:

- cosmetic surgery activities performed by medical specialists, see 86.22

## **NACE Rev. 2.1 Code: 96.23**

**Heading:** Day spa, sauna and steam bath activities

**Includes:** This class includes:

- activities of Turkish baths, sauna and steam baths, day spas, solariums, reducing and slendering salons, etc.

**Includes also:**

**Excludes:** This class excludes:

- physical well-being services as part of accommodation activities, see division 55
- activities of medical massage therapists, see 86.95
- activities of practitioners in the field of shiatsu, Thai massage, watsu, tuina qigong, see 86.99
- activities of health, fitness and body-building clubs and facilities, see 93.13

## **NACE Rev. 2.1 Code: 96.3**

**Heading:** Funeral and related activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 96.30

**Heading:** Funeral and related activities

**Includes:** This class includes:

- burial and incineration of human or animal corpses and related activities:
  - preparing the dead for burial or cremation and embalming and morticians' services
  - providing burial or cremation services
  - rental of equipped space in funeral parlours
- rental or sale of graves
- maintenance of graves and mausoleums

**Includes also:**

**Excludes:** This class excludes:

- cemetery gardening, see 81.30
- religious funeral service activities, see 94.91

## NACE Rev. 2.1 Code: 96.4

**Heading:** Intermediation service activities for personal services

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 96.40

**Heading:** Intermediation service activities for personal services

**Includes:** This class includes the intermediation of personal services by bringing clients and service providers together for a fee or commission, without the intermediary providing the services intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face, including door-to-door, telephone, mail, etc.). The fee or commission can be received from either the client or the provider of the personal service. Revenue for the intermediation activities can include other sources of income, e.g. revenues from sale of advertising space.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 96.9

**Heading:** Other personal service activities

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 96.91

**Heading:** Provision of domestic personal service activities

**Includes:** This class includes the provision of a range of domestic personal service activities like cooking, washing, cleaning, and ironing services, at home for households. When only one activity is performed, it is classified according to this activity.

**Includes also:**

**Excludes:** This class excludes:

- cleaning of buildings, see division 81.21
- home-care services for older persons, including live-in care services, see 88.10
- day-care services for children under three years old provided by a childminder either in their home or in children's homes, see 88.91
- after-school care services, see 88.91

## NACE Rev. 2.1 Code: 96.99

**Heading:** Other personal service activities n.e.c.

**Includes:** These activities are predominantly provided to individuals.

This class includes:

- astrological and spiritualists' activities
- social activities, e.g. escort services, dating services, services of marriage bureau
- provision or arrangement of sexual services, organisation of prostitution events or operation of prostitution establishments
- pet care services, e.g. boarding, grooming or training pets
- operation of shelters for abandoned pet animals
- genealogical organisations
- activities of tattooing and piercing studios
- activities of shoe shiners, porters, valet car parkers etc.
- concession operation of coin-operated personal services machines, e.g. photo booths, weighing machines or lockers
- operation of photo automats for printing photos from electronic records, e.g. from telephone, memory cards, flash drives
- dating and other speed networking activities
- tattoo artist activities, using biological substances, e.g. henna, for temporary decoration
- horse whispering activities
- housesitting activities
- wedding planners activities

**Includes also:**

**Excludes:** This class excludes:

- veterinary activities, see 75.00
- home cleaning activities, see 81.21
- yoga or pilates instruction, see 85.51
- provision of alternative therapeutic services, e.g. homeopathy, chiropractics, osteopathy, crystal therapy, iridology, kinesiology and radionics, see 86.96
- activities of healers, see 86.96
- activities of practitioners in the field of shiatsu, Thai massage, watsu, tuina qigong, see 86.99
- home-care services for older persons, including live-in care services, see 88.10
- day-care services for children under three provided by a childminder either in their home or in children's homes, see 88.91
- after-school care services, see 88.91
- coin-operated gambling machines, see 92.00
- coin-operated washing machines, see 96.10

## NACE Rev. 2.1 Code: U

**Heading:** ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS AND UNDIFFERENTIATED GOODS- AND SERVICE-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 97

**Heading:** Activities of households as employers of domestic personnel

**Includes:** This division only includes activities of private households as employers of domestic personnel.

The output of these activities are considered production in the SNA, and for this purpose and for certain surveys this division has been included in NACE Rev. 2.1. The same activities, when carried out by independent service providers (as opposed to domestic staff employed and paid by the household), are not classified here: for instance, baby-sitting activities are classified in class 88.91, washing of textiles in 96.10 and valet activities in 96.91, etc.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 97.0

**Heading:** Activities of households as employers of domestic personnel

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 97.00

**Heading:** Activities of households as employers of domestic personnel

**Includes:** This class includes households' employment of domestic personnel, e.g. cooks, cleaners, gardeners, chauffeurs, caretakers, babysitters, personal assistants.

It allows the domestic personnel employed to state the activity of their employer in censuses or studies, even though the employer is an individual. The product produced by this activity is consumed by the employing household.

**Includes also:**

**Excludes:** This class excludes:  
- provision of personal and household services (e.g. cleaning, ironing, cooking, gardening, home care services for dependents) by service providers (for-profit, not-for-profit, public organisations or self-employed), see according to type of service

## **NACE Rev. 2.1 Code: 98**

**Heading:** Undifferentiated goods- and service-producing activities of private households for own use

**Includes:** This division includes 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.

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 98.1**

**Heading:** Undifferentiated goods-producing activities of private households for own use

**Includes:**

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 98.10**

**Heading:** Undifferentiated goods-producing activities of private households for own use

**Includes:** This class includes the undifferentiated subsistence goods-producing activities of households, that is to say, 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.

If households are also engaged in the production of marketed goods, they are classified to the appropriate goods-producing industry of NACE. If they are principally engaged in a specific goods-producing subsistence activity, they are classified to the appropriate goods-producing industry of NACE.

**Includes also:**

**Excludes:**

## **NACE Rev. 2.1 Code: 98.2**

**Heading:** Undifferentiated service-producing activities of private households for own use

**Includes:**

**Includes also:**

**Excludes:**



## NACE Rev. 2.1 Code: 98.20

**Heading:** Undifferentiated service-producing activities of private households for own use

**Includes:** This class includes 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.

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.

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: V

**Heading:** ACTIVITIES OF EXTRATERRITORIAL ORGANISATIONS AND BODIES

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 99

**Heading:** Activities of extraterritorial organisations and bodies

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 99.0

**Heading:** Activities of extraterritorial organisations and bodies

**Includes:**

**Includes also:**

**Excludes:**

## NACE Rev. 2.1 Code: 99.00

**Heading:** Activities of extraterritorial organisations and bodies

**Includes:** This class includes:

- activities of international organisations under international treaties between states, e.g.:
  - the United Nations and the specialised agencies of the United Nations system, regional bodies
  - the International Monetary Fund, the World Bank
  - the World Customs Organisation, the Organisation for Economic Co-operation and Development
  - the Organisation of Petroleum Exporting Countries, the European Free Trade Association
- activities of institutions and bodies of the European Union

**Includes also:** This class also includes:

- activities of general government agencies of other countries, e.g. embassies, consulates, military bases, scientific bases

**Excludes:**