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► **B** REGULATION (EC) No 451/2008 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 23 April 2008

establishing a new statistical classification of products by activity (CPA) and repealing Council Regulation (EEC) No 3696/93

(Text with EEA relevance)

(OJ L 145, 4.6.2008, p. 65)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Commission Regulation (EU) No 1209/2014 of 29 October 2014	L 336	1	22.11.2014
► <u>M2</u>	Regulation (EU) 2019/1243 of the European Parliament and of the Council of 20 June 2019	L 198	241	25.7.2019



**REGULATION (EC) No 451/2008 OF THE EUROPEAN
PARLIAMENT AND OF THE COUNCIL**

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**establishing a new statistical classification of products by activity
(CPA) and repealing Council Regulation (EEC) No 3696/93**

(Text with EEA relevance)

Article 1

Subject matter and scope

1. This Regulation establishes a new common CPA within the Community in order to ensure relevance with respect to the economic reality and comparability between national, Community and international classifications and hence national, Community and international statistics.
2. The term ‘product’ shall refer to outputs of economic activities, whether goods or services.
3. This Regulation shall apply to the use of the classification for statistical purposes only.

Article 2

The levels and the structure of the CPA

1. The CPA shall comprise:
 - (a) a first level, comprising headings identified by an alphabetical code (sections);
 - (b) a second level, comprising headings identified by a two-digit numerical code (divisions);
 - (c) a third level, comprising headings identified by a three-digit numerical code (groups);
 - (d) a fourth level, comprising headings identified by a four-digit numerical code (classes);
 - (e) a fifth level, comprising headings identified by a five-digit numerical code (categories); and
 - (f) a sixth level, comprising headings identified by a six-digit numerical code (subcategories).
2. The CPA is set out in the Annex.

Article 3

Use of the CPA

The Commission shall use the CPA for all statistics classified according to products by activity.

Article 4

National classifications of products by economic activity

1. Member States may use the CPA for aggregated or detailed, national, specific or functional adaptation based on the subcategories of the CPA.

▼B

2. Those classifications shall be related to the CPA in accordance with the following rules:

- (a) classifications that are more aggregated than the CPA shall comprise precise aggregations of CPA subcategories;
- (b) classifications that are more detailed than the CPA shall comprise headings that are wholly contained within CPA subcategories.

The classifications that are derived in accordance with this paragraph may have a different coding.

3. Member States may use a national classification of products by economic activity derived from the CPA. In such a case, they shall forward to the Commission drafts defining their national classification. Within three months after receiving such a draft, the Commission shall verify the conformity of the envisaged national classification with paragraph 2 and shall transmit it to the other Member States for information. The Member States' national classifications shall include a table of correspondence with the CPA.

*Article 5***Commission activities**

The Commission, in cooperation with the Member States, shall ensure the dissemination, maintenance and promotion of the CPA, in particular by:

- (a) drafting, updating and publishing explanatory notes relating to the CPA;
- (b) drawing up and publishing guidelines for the application of the CPA;
- (c) publishing tables of correspondence between the new version and the previous version of the CPA; the previous version and the new version of the CPA; and the CPA and the Combined Nomenclature (CN), which is reproduced in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾; and
- (d) working to improve consistency with other classifications.

*Article 6***▼M2****Delegated and implementing acts****▼B**

1. The following measures, designed to implement and update this Regulation, shall be adopted in accordance with the regulatory procedure referred to in Article 7(2):

- (a) decisions required in case of problems arising from implementing the CPA, including the assignment of products to specific classes; and
- (b) technical measures ensuring a fully coordinated transition from the previous version of the CPA.

⁽¹⁾ OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Commission Regulation (EC) No 360/2008 (OJ L 111, 23.4.2008, p. 9).

▼M2

2. The Commission is empowered to adopt delegated acts in accordance with Article 6a amending the Annex to take account of technological or economic developments or to align it with other economic and social classifications.

When exercising that power, the Commission shall ensure that the delegated acts do not impose a significant additional burden or cost on the Member States or on the respondents.

▼B

3. Consideration is to be given to the principle that the benefits of updating the CPA must outweigh its costs, and to the principle that additional costs and burden remain within a reasonable limit.

▼M2*Article 6a***Exercise of the delegation**

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.

2. The power to adopt delegated acts referred to in Article 6(2) shall be conferred on the Commission for a period of five years from 26 July 2019. The Commission shall draw up a report in respect of the delegation of power not later than nine months before the end of the five-year period. The delegation of power shall be tacitly extended for periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.

3. The delegation of power referred to in Article 6(2) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the *Official Journal of the European Union* or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making ⁽¹⁾.

5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

6. A delegated act adopted pursuant to Article 6(2) shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of three months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by three months at the initiative of the European Parliament or of the Council.

⁽¹⁾ OJ L 123, 12.5.2016, p. 1.

▼ B*Article 7***Committee**

1. The Commission shall be assisted by the Statistical Programme Committee.

2. Where reference is made to this paragraph, Articles 5 and 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

The period laid down in Article 5(6) of Decision 1999/468/EC shall be set at three months.

▼ M2

▼ B*Article 8***Repeal of Regulation (EEC) No 3696/93**

Regulation (EEC) No 3696/93 shall be repealed with effect from 1 January 2008.

*Article 9***Entry into force**

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2008.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

▼ **M1**

ANNEX

Code	Heading
A	PRODUCTS OF AGRICULTURE, FORESTRY AND FISHING
01	Products of agriculture, hunting and related services
01.1	Non-perennial crops
01.11	Cereals (except rice), leguminous crops and oil seeds
01.11.1	Wheat
01.11.11	Durum wheat
01.11.12	Wheat, except durum wheat
01.11.2	Maize
01.11.20	Maize
01.11.3	Barley, rye and oats
01.11.31	Barley
01.11.32	Rye
01.11.33	Oats
01.11.4	Sorghum, millet and other cereals
01.11.41	Sorghum
01.11.42	Millet
01.11.43	Triticale
01.11.49	Other cereals
01.11.5	Cereals straw and husks
01.11.50	Cereals straw and husks
01.11.6	Green leguminous vegetables
01.11.61	Beans, green
01.11.62	Peas, green
01.11.69	Other green leguminous vegetables
01.11.7	Dried leguminous vegetables
01.11.71	Beans, dry
01.11.72	Broad beans, dry
01.11.73	Chick peas, dry
01.11.74	Lentils, dry
01.11.75	Peas, dry
01.11.76	Cow peas
01.11.77	Pigeon peas, dry
01.11.79	Pulses (dried leguminous vegetables) n.e.c.
01.11.8	Soya beans and groundnuts
01.11.81	Soya beans

▼ **M1**

Code	Heading
01.11.82	Groundnuts, in shell
01.11.9	Other oil seeds
01.11.91	Lin seed
01.11.92	Mustard seed
01.11.93	Rape or colza seed
01.11.94	Sesame seed
01.11.95	Sunflower seed
01.11.96	Castor oil seeds
01.11.99	Other oil seeds n.e.c.
01.12	Rice, not husked
01.12.1	Rice, not husked
01.12.10	Rice, not husked
01.13	Vegetables and melons, roots and tubers
01.13.1	Leafy or stem vegetables
01.13.11	Asparagus
01.13.12	Cabbages
01.13.13	Cauliflowers and broccoli
01.13.14	Lettuce
01.13.15	Chicory
01.13.16	Spinach
01.13.17	Artichokes
01.13.19	Other leafy or stem vegetables
01.13.2	Melons
01.13.21	Watermelons
01.13.29	Other melons
01.13.3	Other fruit-bearing vegetables
01.13.31	Chillies and peppers, green (only capsicum)
01.13.32	Cucumbers and gherkins
01.13.33	Eggplants (aubergines)
01.13.34	Tomatoes
01.13.39	Other fruit-bearing vegetables n.e.c.
01.13.4	Root, bulb or tuberous vegetables
01.13.41	Carrots and turnips
01.13.42	Garlic
01.13.43	Onions
01.13.44	Leeks and other alliaceous vegetables

▼ **M1**

Code	Heading
01.13.49	Other root, bulb or tuberous vegetables (without high starch or inulin content)
01.13.5	Edible roots and tubers with high starch or inulin content
01.13.51	Potatoes
01.13.52	Sweet potatoes
01.13.53	Cassava
01.13.54	Taro
01.13.59	Other edible roots and tubers with high starch or inulin content
01.13.6	Vegetable seeds, except beet seeds
01.13.60	Vegetable seeds, except beet seeds
01.13.7	Sugar beet and sugar beet seeds
01.13.71	Sugar beet
01.13.72	Sugar beet seeds
01.13.8	Mushrooms and truffles
01.13.80	Mushrooms and truffles
01.13.9	Vegetables, fresh, n.e.c.
01.13.90	Vegetables, fresh, n.e.c.
01.14	Sugar cane
01.14.1	Sugar cane
01.14.10	Sugar cane
01.15	Unmanufactured tobacco
01.15.1	Unmanufactured tobacco
01.15.10	Unmanufactured tobacco
01.16	Fibre crops
01.16.1	Fibre crops
01.16.11	Cotton, whether or not ginned
01.16.12	Jute, kenaf and other textile bast fibres, raw or retted, except flax, true hemp and ramie
01.16.19	Flax, true hemp and raw fibre crops n.e.c.
01.19	Other non-perennial crops
01.19.1	Forage crops
01.19.10	Forage crops
01.19.2	Cut flowers and flower buds; flower seeds
01.19.21	Cut flowers and flower buds
01.19.22	Flower seeds
01.19.3	Beet seeds, seeds for forage plants; other raw vegetable materials

▼ **M1**

Code	Heading
01.19.31	Beet seeds (excluding sugar beet seeds) and seeds for forage plants
01.19.39	Raw vegetable materials n.e.c.
01.2	Perennial crops
01.21	Grapes
01.21.1	Grapes
01.21.11	Table grapes
01.21.12	Other grapes, fresh
01.22	Tropical and subtropical fruits
01.22.1	Tropical and subtropical fruits
01.22.11	Avocados
01.22.12	Bananas, plantains and similar
01.22.13	Dates
01.22.14	Figs
01.22.19	Other tropical and subtropical fruits
01.23	Citrus fruits
01.23.1	Citrus fruits
01.23.11	Pomelo and grapefruits
01.23.12	Lemons and limes
01.23.13	Oranges
01.23.14	Tangerines, mandarins, clementines
01.23.19	Other citrus fruits
01.24	Pome fruits and stone fruits
01.24.1	Apples
01.24.10	Apples
01.24.2	Other pome fruits and stone fruits
01.24.21	Pears
01.24.22	Quinces
01.24.23	Apricots
01.24.24	Cherries
01.24.25	Peaches
01.24.26	Nectarines
01.24.27	Plums
01.24.28	Sloes
01.24.29	Other pome fruits and stone fruits n.e.c.
01.25	Other tree and bush fruits and nuts

▼ M1

Code	Heading
01.25.1	Berries and the fruits of the genus vaccinium
01.25.11	Kiwi fruit
01.25.12	Raspberries
01.25.13	Strawberries
01.25.19	Other berries, the fruits of the genus vaccinium n.e.c.
01.25.2	Fruit seeds
01.25.20	Fruit seeds
01.25.3	Nuts (excluding wild edible nuts, groundnuts and coconuts)
01.25.31	Almonds
01.25.32	Chestnuts
01.25.33	Hazelnuts
01.25.34	Pistachios
01.25.35	Walnuts
01.25.39	Other nuts (excluding wild edible nuts, groundnuts and coconuts)
01.25.9	Other tree and bush fruits n.e.c.
01.25.90	Other tree and bush fruits n.e.c.
01.26	Oleaginous fruits
01.26.1	Olives
01.26.11	Table olives
01.26.12	Olives for production of olive oil
01.26.2	Coconuts
01.26.20	Coconuts
01.26.9	Other oleaginous fruits
01.26.90	Other oleaginous fruits
01.27	Beverage crops
01.27.1	Beverage crops
01.27.11	Coffee beans, not roasted
01.27.12	Tea leaves
01.27.13	Maté leaves
01.27.14	Cocoa beans
01.28	Spices, aromatic, drug and pharmaceutical crops
01.28.1	Spices, not processed
01.28.11	Pepper (piper spp.), raw
01.28.12	Chillies and peppers, dry (capsicum spp.), raw

▼ M1

Code	Heading
01.28.13	Nutmeg, mace and cardamoms, raw
01.28.14	Anise, badian, coriander, cumin, caraway, fennel and juniper berries, raw
01.28.15	Cinnamon (canella), raw
01.28.16	Cloves (whole stems), raw
01.28.17	Ginger, dry, raw
01.28.18	Vanilla, raw
01.28.19	Other spices, not processed
01.28.2	Hop cones
01.28.20	Hop cones
01.28.3	Plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes
01.28.30	Plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes
01.29	Other perennial crops
01.29.1	Natural rubber
01.29.10	Natural rubber
01.29.2	Christmas trees, cut
01.29.20	Christmas trees, cut
01.29.3	Vegetable materials of a kind used primarily for plaiting or as stuffing or padding, or in dyeing or tanning
01.29.30	Vegetable materials of a kind used primarily for plaiting or as stuffing or padding, or in dyeing or tanning
01.3	Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn
01.30	Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn
01.30.1	Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn
01.30.10	Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn
01.4	Live animals and animal products
01.41	Dairy cattle, live and raw milk from dairy cattle
01.41.1	Dairy cattle, live
01.41.10	Dairy cattle, live
01.41.2	Raw milk from dairy cattle

▼ **M1**

Code	Heading
01.41.20	Raw milk from dairy cattle
01.42	Other cattle and buffaloes, live and their semen
01.42.1	Other cattle and buffaloes, live
01.42.11	Other cattle and buffaloes, except calves, live
01.42.12	Calves of cattle and buffalo, live
01.42.2	Cattle and buffalo semen
01.42.20	Cattle and buffalo semen
01.43	Horses and other equines, live
01.43.1	Horses and other equines, live
01.43.11	Horses, live
01.43.12	Asses, mules and hinnies, live
01.44	Camels and camelids, live
01.44.1	Camels and camelids, live
01.44.10	Camels and camelids, live
01.45	Sheep and goats, live; raw milk and shorn wool from sheep and goats
01.45.1	Sheep and goats, live
01.45.11	Sheep, live
01.45.12	Goats, live
01.45.2	Raw milk from sheep and goats
01.45.21	Raw milk from sheep
01.45.22	Raw milk from goats
01.45.3	Shorn wool from sheep and goats, greasy, including fleece-washed shorn wool
01.45.30	Shorn wool from sheep and goats, greasy, including fleece-washed shorn wool
01.46	Swine, live
01.46.1	Swine, live
01.46.10	Swine, live
01.47	Poultry, live and eggs
01.47.1	Poultry, live
01.47.11	Chickens, live
01.47.12	Turkeys, live
01.47.13	Geese, live
01.47.14	Ducks and guinea fowls, live
01.47.2	Eggs in shell, fresh

▼ M1

Code	Heading
01.47.21	Hen eggs in shell, fresh
01.47.22	Eggs from other poultry, in shell, fresh
01.47.23	Hen eggs for hatching
01.47.24	Eggs from other poultry, for hatching
01.49	Other farmed animals and animal products
01.49.1	Other farmed animals, live
01.49.11	Domestic rabbits, live
01.49.12	Farmed birds n.e.c., live
01.49.13	Farmed reptiles (including snakes and turtles), live
01.49.19	Other farmed animals n.e.c., live
01.49.2	Other farm animal products
01.49.21	Natural honey
01.49.22	Raw milk n.e.c.
01.49.23	Snails, fresh, chilled, frozen, dried, salted or in brine, except sea snails
01.49.24	Edible products of farm animal origin n.e.c.
01.49.25	Silk-worm cocoons suitable for reeling
01.49.26	Insect waxes and spermaceti, whether or not refined or coloured
01.49.27	Animal embryos for reproduction
01.49.28	Non-edible products of farm animal origin n.e.c.
01.49.3	Raw fur skins and miscellaneous raw hides and skins
01.49.31	Raw fur skins, except of fur-bearing lambs
01.49.32	Raw fur skins of fur-bearing lambs
01.49.39	Raw skins of animals n.e.c. (fresh or preserved, but not further prepared)
01.6	Agricultural and animal husbandry services (except veterinary services)
01.61	Support services to crop production
01.61.1	Support services to crop production
01.61.10	Support services to crop production
01.62	Support services to animal production
01.62.1	Support services to animal production
01.62.10	Support services to animal production
01.63	Post-harvest crop services

▼ **M1**

Code	Heading
01.63.1	Post-harvest crop services
01.63.10	Post-harvest crop services
01.64	Seed processing services for propagation
01.64.1	Seed processing services for propagation
01.64.10	Seed processing services for propagation
01.7	Hunting and trapping and related services
01.70	Hunting and trapping and related services
01.70.1	Hunting and trapping and related services
01.70.10	Hunting and trapping and related services
02	Products of forestry, logging and related services
02.1	Forest trees and nursery services
02.10	Forest trees and nursery services
02.10.1	Live forest tree plants; forest tree seeds
02.10.11	Live forest tree plants
02.10.12	Forest tree seeds
02.10.2	Forest trees nurseries services
02.10.20	Forest trees nurseries services
02.10.3	Forest trees
02.10.30	Forest trees
02.2	Wood in the rough
02.20	Wood in the rough
02.20.1	Wood in the rough
02.20.11	Logs of coniferous wood
02.20.12	Logs of non-coniferous wood, except tropical wood
02.20.13	Logs of tropical wood
02.20.14	Fuel wood of coniferous wood
02.20.15	Fuel wood of non-coniferous wood
02.3	Wild growing non-wood products
02.30	Wild growing non-wood products
02.30.1	Natural gums
02.30.11	Balata, gutta-percha, guayula, chicle and similar natural gums
02.30.12	Lac, balsams and other natural gums and resins
02.30.2	Natural cork, raw or simply prepared
02.30.20	Natural cork, raw or simply prepared

▼ **M1**

Code	Heading
02.30.3	Parts of plants, grasses, mosses and lichens suitable for ornamental purposes
02.30.30	Parts of plants, grasses, mosses and lichens suitable for ornamental purposes
02.30.4	Wild growing edible products
02.30.40	Wild growing edible products
02.4	Support services to forestry
02.40	Support services to forestry
02.40.1	Support services to forestry
02.40.10	Support services to forestry
03	Fish and other fishing products; aquaculture products; support services to fishing
03.0	Fish and other fishing products; aquaculture products; support services to fishing
03.00	Fish and other fishing products; aquaculture products; support services to fishing
03.00.1	Fish, live, not for human consumption
03.00.11	Ornamental fish, wild
03.00.12	Ornamental fish, farmed
03.00.13	Other wild, live fish, not for human consumption, including seeds and feeds for aquaculture
03.00.14	Other farmed, live fish, not for human consumption, including seeds and feeds for aquaculture
03.00.2	Fish live, fresh or chilled, for human consumption
03.00.21	Fish, live, fresh or chilled, for human consumption, marine, not farmed
03.00.22	Fish, live, fresh or chilled, for human consumption, freshwater, not farmed
03.00.23	Fish, live, fresh or chilled, for human consumption, marine, farmed
03.00.24	Fish, live, fresh or chilled, for human consumption, freshwater, farmed
03.00.3	Crustaceans, not frozen
03.00.31	Crustaceans, not frozen, not farmed
03.00.32	Crustaceans, not frozen, farmed
03.00.4	Molluscs and other aquatic invertebrates, live, fresh or chilled
03.00.41	Oysters, live, fresh or chilled, not farmed
03.00.42	Other molluscs, live, fresh or chilled, not farmed

▼ **M1**

Code	Heading
03.00.43	Oysters, live, fresh or chilled, farmed
03.00.44	Other molluscs, live, fresh or chilled, farmed
03.00.45	Other aquatic invertebrates, live, fresh or chilled, farmed
03.00.46	Other aquatic invertebrates, live, fresh or chilled, not farmed
03.00.5	Pearls, unworked
03.00.51	Natural pearls, unworked
03.00.52	Cultured pearls, unworked
03.00.6	Other aquatic plants, animals and their products
03.00.61	Coral and similar products, shells of molluscs, crustaceans or echinoderms and cuttle-bone
03.00.62	Natural sponges of animal origin
03.00.63	Seaweeds and other algae for human consumption, wild
03.00.64	Seaweeds and other algae for human consumption, farmed
03.00.65	Seaweeds and other algae not for human consumption, wild
03.00.66	Seaweeds and other algae not for human consumption, farmed
03.00.69	Other aquatic plants, animals and their products n.e.c.
03.00.7	Support services to fishing and aquaculture
03.00.71	Support services to fishing
03.00.72	Support services to aquaculture
B	MINING AND QUARRYING
05	Coal and lignite
05.1	Hard coal
05.10	Hard coal
05.10.1	Hard coal
05.10.10	Hard coal
05.2	Lignite
05.20	Lignite
05.20.1	Lignite
05.20.10	Lignite
06	Crude petroleum and natural gas
06.1	Crude petroleum
06.10	Crude petroleum

▼ **M1**

Code	Heading
06.10.1	Petroleum oils and oils obtained from bituminous minerals, crude
06.10.10	Petroleum oils and oils obtained from bituminous minerals, crude
06.10.2	Bituminous or oil shale and tar sands
06.10.20	Bituminous or oil shale and tar sands
06.2	Natural gas, liquefied or in gaseous state
06.20	Natural gas, liquefied or in gaseous state
06.20.1	Natural gas, liquefied or in gaseous state
06.20.10	Natural gas, liquefied or in gaseous state
07	Metal ores
07.1	Iron ores
07.10	Iron ores
07.10.1	Iron ores
07.10.10	Iron ores
07.2	Non-ferrous metal ores
07.21	Uranium and thorium ores
07.21.1	Uranium and thorium ores
07.21.10	Uranium and thorium ores
07.29	Other non-ferrous metal ores and concentrates
07.29.1	Other non-ferrous metal ores and concentrates
07.29.11	Copper ores and concentrates
07.29.12	Nickel ores and concentrates
07.29.13	Aluminium ores and concentrates
07.29.14	Precious metal ores and concentrates
07.29.15	Lead, zinc and tin ores and concentrates
07.29.19	Other non-ferrous metal ores and concentrates n.e.c.
08	Other mining and quarrying products
08.1	Stone, sand and clay
08.11	Ornamental and building stone, limestone, gypsum, chalk and slate
08.11.1	Ornamental or building stone
08.11.11	Marble and other calcareous ornamental or building stone
08.11.12	Granite, sandstone and other ornamental or building stone
08.11.2	Limestone and gypsum

▼ **M1**

Code	Heading
08.11.20	Limestone and gypsum
08.11.3	Chalk and uncalcined dolomite
08.11.30	Chalk and uncalcined dolomite
08.11.4	Slate
08.11.40	Slate
08.12	Gravel, sand, clays and kaolin
08.12.1	Gravel and sand
08.12.11	Natural sands
08.12.12	Granules, chippings and powder; pebbles, gravel
08.12.13	Mixtures of slag and similar industrial waste products, whether or not incorporating pebbles, gravel, shingle and flint for construction use
08.12.2	Clays and kaolin
08.12.21	Kaolin and other kaolinic clays
08.12.22	Other clays, andalusite, kyanite and sillimanite; mullite; chamotte or dinas earths
08.9	Mining and quarrying products n.e.c.
08.91	Chemical and fertiliser minerals
08.91.1	Chemical and fertiliser minerals
08.91.11	Natural calcium or aluminium calcium phosphates
08.91.12	Unroasted iron pyrites; crude or unrefined sulphur
08.91.19	Other chemical and fertiliser minerals
08.92	Peat
08.92.1	Peat
08.92.10	Peat
08.93	Salt and pure sodium chloride; sea water
08.93.1	Salt and pure sodium chloride; sea water
08.93.10	Salt and pure sodium chloride; sea water
08.99	Other mining and quarrying products n.e.c.
08.99.1	Bitumen and asphalt, natural; asphaltites and asphaltic rock
08.99.10	Bitumen and asphalt, natural; asphaltites and asphaltic rock
08.99.2	Precious and semi-precious stones; industrial diamonds, unworked or simply sawn, cleaved or bruted; pumice stone; emery; natural corundum, natural garnet and other natural abrasives; other minerals

▼ **M1**

Code	Heading
08.99.21	Precious and semi-precious stones (excluding industrial diamonds), unworked or simply sawn or roughly shaped
08.99.22	Industrial diamonds, unworked or simply sawn, cleaved or bruted; pumice stone; emery; natural corundum, natural garnet and other natural abrasives
08.99.29	Other minerals
09	Mining support services
09.1	Support services to petroleum and natural gas extraction
09.10	Support services to petroleum and natural gas extraction
09.10.1	Support services to petroleum and natural gas extraction
09.10.11	Drilling services to petroleum and natural gas extraction
09.10.12	Derrick erection, repair and dismantling services and related support services to petroleum and natural gas extraction
09.10.13	Liquefaction and regasification services of natural gas for transportation done at the mine site
09.9	Support services to other mining and quarrying
09.90	Support services to other mining and quarrying
09.90.1	Support services to other mining and quarrying
09.90.11	Support services to hard coal extraction
09.90.19	Support services to other mining and quarrying n.e.c.
C	MANUFACTURED PRODUCTS
10	Food products
10.1	Preserved meat and meat products
10.11	Processed and preserved meat
10.11.1	Meat of bovine animals, swine, sheep, goats, horses and other equines, fresh or chilled
10.11.11	Meat of bovine animals, fresh or chilled
10.11.12	Meat of swine, fresh or chilled
10.11.13	Meat of sheep, fresh or chilled
10.11.14	Meat of goats, fresh or chilled
10.11.15	Meat of horses and other equines, fresh or chilled
10.11.2	Edible offal of bovine animals, swine, sheep, goats, horses and other equines, fresh or chilled

▼ **M1**

Code	Heading
10.11.20	Edible offal of bovine animals, swine, sheep, goats, horses and other equines, fresh or chilled
10.11.3	Frozen meat and edible offal; other meat and edible offal
10.11.31	Meat of bovine animals, frozen
10.11.32	Meat of swine, frozen
10.11.33	Meat of sheep, frozen
10.11.34	Meat of goats, frozen
10.11.35	Meat of horses and other equines, frozen
10.11.39	Other meat and edible offal, fresh, chilled or frozen
10.11.4	Pulled wool and raw hides and skins of bovine or equine animals, sheep and goats
10.11.41	Pulled wool, greasy, including fleece-washed pulled wool
10.11.42	Whole raw hides and skins of bovine or equine animals
10.11.43	Other raw hides and skins of bovine or equine animals
10.11.44	Raw hides and skins of sheep or lambs
10.11.45	Raw hides and skins of goats or kids
10.11.5	Fats of bovine animals, sheep, goats or pigs
10.11.50	Fats of bovine animals, sheep, goats or pigs
10.11.6	Raw offal, inedible
10.11.60	Raw offal, inedible
10.11.9	Sub-contracted operations as part of manufacturing of processed and preserved meat
10.11.99	Sub-contracted operations as part of manufacturing of processed and preserved meat
10.12	Processed and preserved poultry meat
10.12.1	Meat of poultry, fresh or chilled
10.12.10	Meat of poultry, fresh or chilled
10.12.2	Meat of poultry, frozen
10.12.20	Meat of poultry, frozen
10.12.3	Fats of poultry
10.12.30	Fats of poultry
10.12.4	Edible offal of poultry
10.12.40	Edible offal of poultry

▼ M1

Code	Heading
10.12.5	Feathers and skins of birds with feathers
10.12.50	Feathers and skins of birds with feathers
10.12.9	Sub-contracted operations as part of manufacturing of processed and preserved poultry meat
10.12.99	Sub-contracted operations as part of manufacturing of processed and preserved poultry meat
10.13	Meat and poultry meat products
10.13.1	Preserves and preparations of meat, meat offal or blood
10.13.11	Swine meat, cuts, salted, dried or smoked (bacon and ham)
10.13.12	Bovine meat, salted, dried or smoked
10.13.13	Other meat and edible meat offal, salted, in brine, dried or smoked (excluding swine and bovine meat); edible flours and meals of meat or meat offal
10.13.14	Sausages and similar products of meat, offal or blood
10.13.15	Other prepared and preserved meat, meat offal or blood
10.13.16	Flours, meals and pellets of meat unfit for human consumption; greaves
10.13.9	Cooking and other preparation services for the production of meat products; sub-contracted operations as part of manufacturing of meat and poultry meat products
10.13.91	Cooking and other preparation services for the production of meat products
10.13.99	Sub-contracted operations as part of manufacturing of meat and poultry meat products
10.2	Processed and preserved fish, crustaceans and molluscs
10.20	Processed and preserved fish, crustaceans and molluscs
10.20.1	Fish, fresh, chilled or frozen
10.20.11	Fish fillets and other fish meat (whether or not minced), fresh or chilled
10.20.12	Fish livers and roes, fresh or chilled
10.20.13	Fish, frozen
10.20.14	Fish fillets, frozen
10.20.15	Fish meat (whether or not minced), frozen
10.20.16	Fish livers and roes, frozen

▼ **M1**

Code	Heading
10.20.2	Fish, otherwise prepared or preserved; caviar and caviar substitutes
10.20.21	Fish fillets, dried, salted or in brine, but not smoked
10.20.22	Fish livers, roes, fins, heads, tails, maws and other edible offal dried, smoked, salted or in brine; flours, meals and pellets of fish, fit for human consumption
10.20.23	Fish, dried, whether or not salted, or in brine
10.20.24	Fish, including fillets, smoked
10.20.25	Fish, otherwise prepared or preserved, except prepared fish dishes
10.20.26	Caviar and caviar substitutes
10.20.3	Crustaceans, molluscs, seaweed and other aquatic invertebrates, frozen, prepared or preserved
10.20.31	Crustaceans frozen, dried, salted or in brine
10.20.32	Molluscs, frozen, dried, salted or in brine
10.20.33	Other aquatic invertebrates and seaweed, frozen, dried, salted or in brine
10.20.34	Crustaceans, molluscs and other aquatic invertebrates and seaweed, otherwise prepared or preserved
10.20.4	Flours, meals and pellets, unfit for human consumption, and other products n.e.c. of fish or of crustaceans, molluscs or other aquatic invertebrates or seaweed
10.20.41	Flours, meals and pellets of fish, crustaceans, molluscs or other aquatic invertebrates or seaweed, unfit for human consumption
10.20.42	Other inedible products of fish, crustaceans, molluscs or other aquatic invertebrates or seaweed
10.20.9	Smoking and other preservation and preparation services for manufacture of fish products; sub-contracted operations as part of manufacturing of processed and preserved fish, crustaceans and molluscs
10.20.91	Smoking and other preservation and preparation services for manufacture of fish products
10.20.99	Sub-contracted operations as part of manufacturing of processed and preserved fish, crustaceans and molluscs
10.3	Processed and preserved fruit and vegetables
10.31	Processed and preserved potatoes
10.31.1	Processed and preserved potatoes
10.31.11	Potatoes, frozen
10.31.12	Dried potatoes whether or not cut or sliced but not further prepared

▼ **M1**

Code	Heading
10.31.13	Dried potatoes in the form of flour, meal, flakes, granulates and pellets
10.31.14	Potatoes prepared or preserved
10.31.9	Cooking and other preparation services for potatoes and potato products; sub-contracted operations as part of manufacturing of processed and preserved potatoes
10.31.91	Cooking and other preparation services for potatoes and potato products
10.31.99	Sub-contracted operations as part of manufacturing of processed and preserved potatoes
10.32	Fruit and vegetable juices
10.32.1	Fruit and vegetable juices
10.32.11	Tomato juice
10.32.12	Orange juice
10.32.13	Grapefruit juice
10.32.14	Pineapple juice
10.32.15	Grape juice
10.32.16	Apple juice
10.32.17	Mixtures of fruit and vegetable juices
10.32.19	Other fruit and vegetable juices
10.32.9	Sub-contracted operations as part of manufacturing of fruit and vegetable juice
10.32.99	Sub-contracted operations as part of manufacturing of fruit and vegetable juice
10.39	Other processed and preserved fruit and vegetables
10.39.1	Processed and preserved vegetables, excluding potatoes
10.39.11	Vegetables, frozen
10.39.12	Vegetables provisionally preserved
10.39.13	Dried vegetables
10.39.14	Cut and packaged vegetables and fruits
10.39.15	Beans, preserved otherwise than by vinegar or acetic acid, except prepared vegetable dishes
10.39.16	Peas, preserved otherwise than by vinegar or acetic acid, except prepared vegetable dishes
10.39.17	Other vegetables (except potatoes), preserved otherwise than by vinegar or acetic acid, except prepared vegetable dishes
10.39.18	Vegetables (except potatoes), fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid

▼ **M1**

Code	Heading
10.39.2	Processed and preserved fruit and nuts
10.39.21	Fruit and nuts, uncooked or cooked, frozen
10.39.22	Jams, fruit jellies and fruit or nut puree and pastes
10.39.23	Nuts, groundnuts, roasted, salted or otherwise prepared
10.39.24	Fruit and nuts, provisionally preserved, not for immediate consumption
10.39.25	Groundnuts and nuts, shelled
10.39.29	Other prepared, dried or preserved fruits and nuts
10.39.3	Vegetable materials and vegetable waste, vegetable residues and by-products
10.39.30	Vegetable materials and vegetable waste, vegetable residues and by-products
10.39.9	Cooking and other preparation services for the preservation of fruit and vegetables; sub-contracted operations as part of manufacturing of other processed and preserved fruit and vegetables
10.39.91	Cooking and other preparation services for the preservation of fruit and vegetables
10.39.99	Sub-contracted operations as part of manufacturing of other processed and preserved fruit and vegetables
10.4	Vegetable and animal oils and fats
10.41	Oils and fats
10.41.1	Animal oils and fats, their fractions, crude
10.41.11	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
10.41.12	Fats and oils and their fractions, of fish and marine mammals
10.41.19	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
10.41.2	Vegetable oils, crude
10.41.21	Groundnut oil, crude
10.41.22	Olive oil, crude
10.41.23	Sunflower-seed oil, crude
10.41.24	Rape, colza and mustard oil, crude
10.41.25	Palm oil, crude
10.41.29	Other vegetable oils, crude
10.41.3	Cotton linters

▼ **M1**

Code	Heading
10.41.30	Cotton linters
10.41.4	Oil-cake and other solid residues, of vegetable fats or oils; flours and meals of oil seeds or oleaginous fruits
10.41.41	Oil-cake and other solid residues, of vegetable fats or oils
10.41.42	Flours and meals of oil seeds or oleaginous fruits, except those of mustard
10.41.5	Refined oils, except residues
10.41.51	Soya-bean oil and its fractions, refined but not chemically modified
10.41.52	Groundnut oil and its fractions, refined but not chemically modified
10.41.53	Olive oil and its fractions, refined but not chemically modified
10.41.54	Sunflower-seed oil and its fractions, refined but not chemically modified
10.41.55	Cotton-seed oil and its fractions, refined but not chemically modified
10.41.56	Rape, colza and mustard oil and their fractions, refined but not chemically modified
10.41.57	Palm oil and its fractions, refined but not chemically modified
10.41.58	Coconut oil and its fractions, refined but not chemically modified
10.41.59	Other oils and their fractions, refined but not chemically modified; fixed vegetable fats and other vegetable oils (except maize oil) and their fractions n.e.c. refined but not chemically modified
10.41.6	Animal or vegetable fats and oils and their fractions, hydrogenated, esterified, but not further prepared
10.41.60	Animal or vegetable fats and oils and their fractions, hydrogenated, esterified, but not further prepared
10.41.7	Vegetable waxes (excluding triglycerides); degreas; residues resulting from treatment of fatty substances or animal or vegetable waxes
10.41.71	Vegetable waxes (excluding triglycerides)
10.41.72	Degreas; residues resulting from treatment of fatty substances or animal or vegetable waxes
10.41.9	Sub-contracted operations as part of manufacturing of oils and fats
10.41.99	Sub-contracted operations as part of manufacturing of oils and fats
10.42	Margarine and similar edible fats
10.42.1	Margarine and similar edible fats

▼ **M1**

Code	Heading
10.42.10	Margarine and similar edible fats
10.42.9	Sub-contracted operations as part of manufacturing of margarine and similar edible fats
10.42.99	Sub-contracted operations as part of manufacturing of margarine and similar edible fats
10.5	Dairy products
10.51	Dairy and cheese products
10.51.1	Processed liquid milk and cream
10.51.11	Processed liquid milk
10.51.12	Milk and cream of > 6 % fat, not concentrated or sweetened
10.51.2	Milk and cream in solid forms
10.51.21	Skimmed milk and cream powder
10.51.22	Whole milk and cream powder
10.51.3	Butter and dairy spreads
10.51.30	Butter and dairy spreads
10.51.4	Cheese and curd
10.51.40	Cheese and curd
10.51.5	Other dairy products
10.51.51	Milk and cream, concentrated or containing added sugar or other sweetening matter, other than in solid forms
10.51.52	Yoghurt and other fermented or acidified milk or cream
10.51.53	Casein
10.51.54	Lactose and lactose syrup
10.51.55	Whey
10.51.56	Dairy products n.e.c.
10.51.9	Sub-contracted operations as part of manufacturing of dairy and cheese products
10.51.99	Sub-contracted operations as part of manufacturing of dairy and cheese products
10.52	Ice cream
10.52.1	Ice cream and other edible ice
10.52.10	Ice cream and other edible ice
10.52.9	Sub-contracted operations as part of manufacturing of ice cream
10.52.99	Sub-contracted operations as part of manufacturing of ice cream
10.6	Grain mill products, starches and starch products

▼ **M1**

Code	Heading
10.61	Grain mill products
10.61.1	Rice, semi- or wholly milled, or husked or broken
10.61.11	Husked rice
10.61.12	Rice, semi- or wholly milled or broken
10.61.2	Cereal and vegetable flour; mixes thereof
10.61.21	Wheat or maslin flour
10.61.22	Other cereal flour
10.61.23	Vegetable flour and meal
10.61.24	Mixes for preparation of bakers' wares
10.61.3	Groats, meal and pellets and other cereal grain products
10.61.31	Groats and meal of wheat
10.61.32	Cereal groats, meal and pellets n.e.c.
10.61.33	Breakfast cereals and other cereal grain products
10.61.4	Bran, sharps and other residues from the working of cereals
10.61.40	Bran, sharps and other residues from the working of cereals
10.61.9	Sub-contracted operations as part of manufacturing of grain mill products
10.61.99	Sub-contracted operations as part of manufacturing of grain mill products
10.62	Starches and starch products
10.62.1	Starches and starch products; sugars and sugar syrups n.e.c.
10.62.11	Starches; inulin; wheat gluten; dextrans and other modified starches
10.62.12	Tapioca and substitutes prepared from starch in flakes, grains and the like
10.62.13	Glucose and glucose syrup; fructose and fructose syrup; invert sugar; sugars and sugar syrups n.e.c.
10.62.14	Maize oil
10.62.2	Residues of starch manufacture and similar residues
10.62.20	Residues of starch manufacture and similar residues
10.62.9	Sub-contracted operations as part of manufacturing of starches and starch products
10.62.99	Sub-contracted operations as part of manufacturing of starches and starch products
10.7	Bakery and farinaceous products
10.71	Bread; fresh pastry goods and cakes

▼ M1

Code	Heading
10.71.1	Bread, fresh pastry goods and cakes
10.71.11	Fresh bread
10.71.12	Fresh pastry goods and cakes
10.71.9	Sub-contracted operations as part of manufacturing of fresh or frozen bread, pastry goods and cakes
10.71.99	Sub-contracted operations as part of manufacturing of fresh or frozen bread, pastry goods and cakes
10.72	Rusks and biscuits; preserved pastry goods and cakes
10.72.1	Rusks and biscuits; preserved pastry goods and cakes
10.72.11	Crispbread, rusks, toasted bread and similar toasted products
10.72.12	Gingerbread and the like; sweet biscuits; waffles and wafers
10.72.19	Other dry or preserved bakers' wares
10.72.9	Sub-contracted operations as part of manufacturing of rusks and biscuits; preserved pastry goods and cakes
10.72.99	Sub-contracted operations as part of manufacturing of rusks and biscuits; preserved pastry goods and cakes
10.73	Macaroni, noodles, couscous and similar farinaceous products
10.73.1	Macaroni, noodles, couscous and similar farinaceous products
10.73.11	Macaroni, noodles and similar farinaceous products
10.73.12	Couscous
10.73.9	Sub-contracted operations as part of manufacturing of macaroni, noodles, couscous and similar farinaceous products
10.73.99	Sub-contracted operations as part of manufacturing of macaroni, noodles, couscous and similar farinaceous products
10.8	Other food products
10.81	Sugar
10.81.1	Raw or refined cane or beet sugar; molasses
10.81.11	Raw cane or beet sugar, in solid form
10.81.12	Refined cane or beet sugar and chemically pure sucrose, in solid form, not containing added flavouring or colouring matter

▼ **M1**

Code	Heading
10.81.13	Refined cane or beet sugar, containing added flavouring or colouring matter; maple sugar and maple syrup
10.81.14	Molasses
10.81.2	Beet-pulp, bagasse and other waste of sugar manufacture
10.81.20	Beet-pulp, bagasse and other waste of sugar manufacture
10.81.9	Sub-contracted operations as part of manufacturing of sugar
10.81.99	Sub-contracted operations as part of manufacturing of sugar
10.82	Cocoa, chocolate and sugar confectionery
10.82.1	Cocoa paste, whether or not defatted, cocoa butter, fat and oil, cocoa powder
10.82.11	Cocoa paste, whether or not defatted
10.82.12	Cocoa butter, fat and oil
10.82.13	Cocoa powder, not containing added sugar or other sweetening matter
10.82.14	Cocoa powder, containing added sugar or other sweetening matter
10.82.2	Chocolate and sugar confectionery
10.82.21	Chocolate and food preparations containing cocoa (except sweetened cocoa powder), in bulk forms
10.82.22	Chocolate and food preparations containing cocoa (except sweetened cocoa powder), other than in bulk forms
10.82.23	Sugar confectionery (including white chocolate), not containing cocoa
10.82.24	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar
10.82.3	Cocoa shells, husks, skins and other cocoa waste
10.82.30	Cocoa shells, husks, skins and other cocoa waste
10.82.9	Sub-contracted operations as part of manufacturing of cocoa, chocolate and sugar confectionery
10.82.99	Sub-contracted operations as part of manufacturing of cocoa, chocolate and sugar confectionery
10.83	Processed tea and coffee
10.83.1	Processed tea and coffee
10.83.11	Coffee, decaffeinated or roasted
10.83.12	Coffee substitutes; extracts, essences and concentrates of coffee or coffee substitutes; coffee husks and skins

▼ **M1**

Code	Heading
10.83.13	Green tea (not fermented), black tea (fermented) and partly fermented tea, in immediate packings of a content ≤ 3 kg
10.83.14	Extracts, essences, concentrates and preparations of tea or maté
10.83.15	Herb infusions
10.83.9	Sub-contracted operations as part of manufacturing of coffee and tea
10.83.99	Sub-contracted operations as part of manufacturing of coffee and tea
10.84	Condiments and seasonings
10.84.1	Vinegar; sauces; mixed condiments; mustard flour or meal; prepared mustard
10.84.11	Vinegar and substitutes for vinegar obtained from acetic acid
10.84.12	Sauces; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard
10.84.2	Spices, processed
10.84.21	Pepper (<i>piper</i> spp.), processed
10.84.22	Chillies and peppers, dry (<i>capsicum</i> spp.), processed
10.84.23	Cinnamon (<i>canella</i>), processed; other processed spices
10.84.3	Food-grade salt
10.84.30	Food-grade salt
10.84.9	Sub-contracted operations as part of manufacturing of condiments and seasonings
10.84.99	Sub-contracted operations as part of manufacturing of condiments and seasonings
10.85	Prepared meals and dishes
10.85.1	Prepared meals and dishes
10.85.11	Prepared meals and dishes based on meat, meat offal or blood
10.85.12	Prepared meals and dishes based on fish, crustaceans and molluscs
10.85.13	Prepared meals and dishes based on vegetables
10.85.14	Prepared meals and dishes based on pasta
10.85.19	Other prepared dishes and meals
10.85.9	Sub-contracted operations as part of manufacturing of prepared meals and dishes
10.85.99	Sub-contracted operations as part of manufacturing of prepared meals and dishes

▼ **M1**

Code	Heading
10.86	Homogenised food preparations and dietetic food
10.86.1	Homogenised food preparations and dietetic food
10.86.10	Homogenised food preparations and dietetic food
10.86.9	Sub-contracted operations as part of manufacturing of homogenised food preparations and dietetic food
10.86.99	Sub-contracted operations as part of manufacturing of homogenised food preparations and dietetic food
10.89	Other food products n.e.c.
10.89.1	Soups, eggs, yeasts and other food products; extracts and juices of meat, fish and aquatic invertebrates
10.89.11	Soups and broths and preparations thereof
10.89.12	Eggs, not in shell, and eggs yolks fresh or preserved; eggs in shells preserved or cooked; egg albumin
10.89.13	Yeasts (active or inactive); other single-cell micro-organisms, dead; prepared baking powders
10.89.14	Extracts and juices of meat, fish and aquatic invertebrates
10.89.15	Vegetable saps and extracts; pectic substances; mucilages and thickeners
10.89.16	Prepared perishable food products such as sandwiches and fresh pizza
10.89.17	Food supplements for human consumption
10.89.19	Miscellaneous food products n.e.c.
10.89.9	Sub-contracted operations as part of manufacturing of other food products n.e.c.
10.89.99	Sub-contracted operations as part of manufacturing of other food products n.e.c.
10.9	Prepared animal feeds
10.91	Prepared feeds for farm animals
10.91.1	Prepared feeds for farm animals, except lucerne meal and pellets
10.91.10	Prepared feeds for farm animals, except lucerne meal and pellets
10.91.2	Lucerne (alfalfa) meal and pellets
10.91.20	Lucerne (alfalfa) meal and pellets
10.91.9	Sub-contracted operations as part of manufacturing of prepared feeds for farm animals

▼ **M1**

Code	Heading
10.91.99	Sub-contracted operations as part of manufacturing of prepared feeds for farm animals
10.92	Prepared pet foods
10.92.1	Prepared pet foods
10.92.10	Prepared pet foods
10.92.9	Sub-contracted operations as part of manufacturing of prepared pet foods
10.92.99	Sub-contracted operations as part of manufacturing of prepared pet foods
11	Beverages
11.0	Beverages
11.01	Distilled alcoholic beverages
11.01.1	Distilled alcoholic beverages
11.01.10	Distilled alcoholic beverages
11.01.9	Sub-contracted operations as part of manufacturing of distilled alcoholic beverages
11.01.99	Sub-contracted operations as part of manufacturing of distilled alcoholic beverages
11.02	Wine from grape
11.02.1	Wine of fresh grapes; grape must
11.02.11	Sparkling wine of fresh grapes
11.02.12	Wine of fresh grapes, except sparkling wine; grape must
11.02.2	Wine lees; argol
11.02.20	Wine lees; argol
11.02.9	Sub-contracted operations as part of manufacturing of wine from grape
11.02.99	Sub-contracted operations as part of manufacturing of wine from grape
11.03	Cider and other fruit wines
11.03.1	Other fermented beverages (e.g., cider, perry, mead); mixed beverages containing alcohol
11.03.10	Other fermented beverages (e.g., cider, perry, mead); mixed beverages containing alcohol
11.03.9	Sub-contracted operations as part of manufacturing of cider and other fruit wines
11.03.99	Sub-contracted operations as part of manufacturing of cider and other fruit wines
11.04	Other non-distilled fermented beverages
11.04.1	Vermouth and other flavoured wine of fresh grapes

▼ M1

Code	Heading
11.04.10	Vermouth and other flavoured wine of fresh grapes
11.04.9	Sub-contracted operations as part of manufacturing of other non-distilled fermented beverages
11.04.99	Sub-contracted operations as part of manufacturing of other non-distilled fermented beverages
11.05	Beer
11.05.1	Beer, except dregs from brewing
11.05.10	Beer, except dregs from brewing
11.05.2	Brewing or distilling dregs
11.05.20	Brewing or distilling dregs
11.05.9	Sub-contracted operations as part of manufacturing of beer
11.05.99	Sub-contracted operations as part of manufacturing of beer
11.06	Malt
11.06.1	Malt
11.06.10	Malt
11.06.9	Sub-contracted operations as part of manufacturing of malt
11.06.99	Sub-contracted operations as part of manufacturing of malt
11.07	Soft drinks; mineral waters and other bottled waters
11.07.1	Mineral waters and soft drinks
11.07.11	Mineral waters and aerated waters, not sweetened nor flavoured
11.07.19	Other non alcoholic beverages
11.07.9	Sub-contracted operations as part of manufacturing of mineral waters and soft drinks
11.07.99	Sub-contracted operations as part of manufacturing of mineral waters and soft drinks
12	Tobacco products
12.0	Tobacco products
12.00	Tobacco products
12.00.1	Tobacco products, except refuse
12.00.11	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes
12.00.12	Cured stemmed/stripped tobacco leaves
12.00.19	Other manufactured tobacco and substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences

▼ **M1**

Code	Heading
12.00.2	Tobacco refuse
12.00.20	Tobacco refuse
12.00.9	Sub-contracted operations as part of manufacturing of tobacco products
12.00.99	Sub-contracted operations as part of manufacturing of tobacco products
13	Textiles
13.1	Textile yarn and thread
13.10	Textile yarn and thread
13.10.1	Wool grease (including lanolin)
13.10.10	Wool grease (including lanolin)
13.10.2	Natural textile fibres prepared for spinning
13.10.21	Raw silk (not thrown)
13.10.22	Wool, degreased or carbonised, not carded or combed
13.10.23	Noils of wool or of fine animal hair
13.10.24	Wool and fine or coarse animal hair, carded or combed
13.10.25	Cotton, carded or combed
13.10.26	Jute and other textile fibres (except flax, true hemp and ramie), processed but not spun
13.10.29	Other vegetable textile fibres, processed but not spun
13.10.3	Man-made textile staple fibres processed for spinning
13.10.31	Synthetic staple fibres, carded, combed or otherwise processed for spinning
13.10.32	Artificial staple fibres, carded, combed or otherwise processed for spinning
13.10.4	Silk yarn and yarn spun from silk waste
13.10.40	Silk yarn and yarn spun from silk waste
13.10.5	Yarn of wool put up or not put up for retail store; yarn of fine or coarse animal hair or of horse hair
13.10.50	Yarn of wool put up or not put up for retail store; yarn of fine or coarse animal hair or of horse hair
13.10.6	Cotton yarn; cotton sewing thread
13.10.61	Cotton yarn (other than sewing thread)
13.10.62	Cotton sewing thread

▼ M1

Code	Heading
13.10.7	Yarn of vegetable textile fibres other than cotton (including flax, jute, coir and true hemp); paper yarn
13.10.71	Flax yarn
13.10.72	Yarn of jute or of other textile bast fibres; yarn of other vegetable textile fibres; paper yarn
13.10.8	Textile yarn and thread of man-made filaments or staple fibres
13.10.81	Yarn of man made filaments, multiple or cabled (other than sewing thread, high tenacity yarn of polyamides, polyesters or viscose rayon), not put up for retail sale; man made filament yarn (other than sewing thread) put up for retail sale
13.10.82	Yarn other than sewing thread of synthetic staple fibres, containing ≥ 85 % by weight of such fibres
13.10.83	Yarn (other than sewing thread) of synthetic staple fibres, containing < 85 % by weight of such fibres
13.10.84	Yarn (other than sewing thread) of artificial staple fibres
13.10.85	Sewing thread and yarn of artificial and synthetic filaments and fibres
13.10.9	Garnetted stock; preparation services of natural textile fibres; sub-contracted operations as part of manufacturing of textile yarn and thread
13.10.91	Garnetted stock of wool or of fine or coarse animal hair
13.10.92	Garnetted stock and other cotton waste
13.10.93	Preparation services of natural textile fibres
13.10.99	Sub-contracted operations as part of manufacturing of textile yarn and thread
13.2	Woven textiles
13.20	Woven textiles
13.20.1	Woven fabrics (except special fabrics), of natural fibres other than cotton
13.20.11	Woven fabrics of silk or of silk waste
13.20.12	Woven fabrics carded or combed wool or fine animal hair or of coarse animal hair or of horsehair
13.20.13	Woven fabrics of flax
13.20.14	Woven fabrics of jute and other textile bast fibres (except flax, true hemp and ramie)
13.20.19	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn
13.20.2	Woven fabrics of cotton

▼ **M1**

Code	Heading
13.20.20	Woven fabrics of cotton
13.20.3	Woven fabrics (except special fabrics), of man-made filaments and staple fibres
13.20.31	Woven fabrics of synthetic filament yarn and artificial filament yarn
13.20.32	Woven fabrics of synthetic staple fibres
13.20.33	Woven fabrics of artificial staple fibres
13.20.4	Pile fabrics, terry towelling and other special fabrics
13.20.41	Woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics)
13.20.42	Terry towelling and similar woven terry fabrics (other than narrow fabrics) of cotton
13.20.43	Other terry towelling and similar woven terry fabrics (other than narrow fabrics)
13.20.44	Gauze (other than narrow fabrics)
13.20.45	Tufted textile fabrics, other than carpets
13.20.46	Woven fabrics (including narrow fabrics) of glass fibres
13.20.5	Imitation fur by weaving
13.20.50	Imitation fur by weaving
13.20.9	Sub-contracted operations as part of manufacturing of textile fabrics
13.20.99	Sub-contracted operations as part of manufacturing of textile fabrics
13.3	Textile finishing services
13.30	Textile finishing services
13.30.1	Textile finishing services
13.30.11	Bleaching and dyeing services of textile fibres and yarns
13.30.12	Bleaching services of fabrics and textile articles (including wearing apparel)
13.30.13	Dyeing services of fabrics and textile articles (including wearing apparel)
13.30.19	Other finishing services of textiles and textile articles (including wearing apparel)
13.9	Other textiles
13.91	Knitted and crocheted fabrics

▼ **M1**

Code	Heading
13.91.1	Knitted or crocheted fabrics
13.91.11	Pile fabrics, terry fabrics, knitted or crocheted
13.91.19	Other knitted or crocheted fabrics, including imitation fur by knitting
13.91.9	Sub-contracted operations as part of manufacturing of knitted or crocheted fabrics
13.91.99	Sub-contracted operations as part of manufacturing of knitted or crocheted fabrics
13.92	Made-up textile articles, except apparel
13.92.1	Made-up textile articles for the household
13.92.11	Blankets and travelling rugs, except electric blankets
13.92.12	Bed linen
13.92.13	Table linen
13.92.14	Toilet and kitchen linen
13.92.15	Curtains (including drapes) and interior blinds; curtain or bed valances
13.92.16	Furnishing articles n.e.c.; sets of woven fabric and yarn for making up into rugs, tapestries and the like
13.92.2	Other made-up textile articles
13.92.21	Sacks and bags, of a kind used for the packing of goods
13.92.22	Tarpaulins, awnings and sunblinds; sails for boats, sailboards or landcraft; tents and camping goods (including pneumatic mattresses)
13.92.23	Parachutes (including dirigible parachutes) and rotachutes; parts thereof
13.92.24	Quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags and the like, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics
13.92.29	Other made-up textile articles (including floor cloths, dish-cloths, dusters and similar cleaning cloths, life-jackets and life-belts)
13.92.9	Sub-contracted operations as part of manufacturing of made-up textile articles, except apparel
13.92.99	Sub-contracted operations as part of manufacturing of made-up textile articles, except apparel
13.93	Carpets and rugs

▼ **M1**

Code	Heading
13.93.1	Carpets and rugs
13.93.11	Carpets and other textile floor coverings, knotted
13.93.12	Carpets and other textile floor coverings, woven, not tufted or flopped
13.93.13	Carpets and other textile floor coverings, tufted
13.93.19	Other carpets and textile floor coverings (including those of felt)
13.93.9	Sub-contracted operations as part of manufacturing of carpets and rugs
13.93.99	Sub-contracted operations as part of manufacturing of carpets and rugs
13.94	Cordage, rope, twine and netting
13.94.1	Cordage, rope, twine and netting, except waste
13.94.11	Twine, cordage, rope and cables, of jute or other textile bast fibres
13.94.12	Knotted netting of twine, cordage or rope, made up nets of textile materials; articles of yarn, strip n.e.c.
13.94.2	Rags, scrap twine, cordage, rope and cables and worn out articles of textile materials
13.94.20	Rags, scrap twine, cordage, rope and cables and worn out articles of textile materials
13.94.9	Sub-contracted operations as part of manufacturing of cordage, rope, twine and netting
13.94.99	Sub-contracted operations as part of manufacturing of cordage, rope, twine and netting
13.95	Non-wovens and articles made from non-wovens, except apparel
13.95.1	Non-wovens and articles made from non-wovens, except apparel
13.95.10	Non-wovens and articles made from non-wovens, except apparel
13.95.9	Sub-contracted operations as part of manufacturing of non-wovens and articles made from non-wovens, except apparel
13.95.99	Sub-contracted operations as part of manufacturing of non-wovens and articles made from non-wovens, except apparel
13.96	Other technical and industrial textiles
13.96.1	Metallised yarn or metallised gimped yarn; woven fabrics of metal thread and woven fabrics of metallised yarn; rubber thread and cord, textile covered and textile products and articles for technical uses

▼ M1

Code	Heading
13.96.11	Metallised yarn or metallised gimped yarn
13.96.12	Woven fabrics of metal thread and woven fabrics of metallised yarn n.e.c.
13.96.13	Rubber thread and cord, textile covered; textile yarn and strip, impregnated or covered with rubber or plastics
13.96.14	Textile fabrics, impregnated, coated or covered n.e.c.
13.96.15	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
13.96.16	Textile products and articles for technical uses (including wicks, gas mantles, hose piping, transmission or conveyor belts, bolting cloth and straining cloth)
13.96.17	Narrow woven fabrics; narrow fabrics of warp without weft assembled by adhesive (bolducs); trimmings and the like
13.96.9	Sub-contracted operations as part of manufacturing of technical and industrial textiles
13.96.99	Sub-contracted operations as part of manufacturing of technical and industrial textiles
13.99	Other textiles n.e.c.
13.99.1	Tulles, lace and embroidery; gimped yarn and strip; chenille yarn; loop wale-yarn
13.99.11	Tulles and other net fabrics, except woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs
13.99.12	Embroidery in the piece, in strips or in motifs
13.99.13	Felt, coated, covered or laminated
13.99.14	Textile fibres ≤ 5 mm in length (flock), textile dust and mill neps
13.99.15	Gimped yarn and strip; chenille yarn; loop wale-yarn
13.99.16	Quilted textile products in the piece
13.99.19	Other textiles and textile products n.e.c.
13.99.9	Sub-contracted operations as part of manufacturing of other textiles n.e.c.
13.99.99	Sub-contracted operations as part of manufacturing of other textiles n.e.c.
14	Wearing apparel

▼ **M1**

Code	Heading
14.1	Wearing apparel, except fur apparel
14.11	Leather clothes
14.11.1	Apparel of leather or of composition of leather
14.11.10	Apparel of leather or of composition of leather
14.11.9	Sub-contracted operations as part of manufacturing of leather clothes
14.11.99	Sub-contracted operations as part of manufacturing of leather clothes
14.12	Workwear
14.12.1	Men's workwear
14.12.11	Men's ensembles, jackets and blazers, industrial and occupational
14.12.12	Men's trousers, bib and brace overalls, breeches and shorts, industrial and occupational
14.12.2	Women's workwear
14.12.21	Women's ensembles, jackets and blazers, industrial and occupational
14.12.22	Women's trousers, bib and brace overalls, breeches and shorts, industrial and occupational
14.12.3	Other workwear
14.12.30	Other workwear
14.12.9	Sub-contracted operations as part of manufacturing of workwear
14.12.99	Sub-contracted operations as part of manufacturing of workwear
14.13	Other outerwear
14.13.1	Outerwear, knitted or crocheted
14.13.11	Men's or boys' overcoats, car coats, capes, cloaks, anoraks, windcheaters, wind-jackets and similar articles, knitted or crocheted
14.13.12	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts, knitted or crocheted
14.13.13	Women's or girls' overcoats, car coats, capes, cloaks, anoraks, windcheaters, wind-jackets and similar articles, knitted or crocheted
14.13.14	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts, knitted or crocheted
14.13.2	Other outerwear, for men and boys
14.13.21	Men's or boys' overcoats, raincoats, car coats, capes, cloaks, anoraks, wind-cheaters, wind-jackets and similar articles of textile fabrics, not knitted or crocheted

▼ **M1**

Code	Heading
14.13.22	Men's or boys' suits and ensembles of textile fabrics, not knitted or crocheted
14.13.23	Men's or boys' jackets and blazers, of textile fabrics, not knitted or crocheted
14.13.24	Men's or boys' trousers, bib and brace overalls, breeches and shorts of textile fabrics, not knitted or crocheted
14.13.3	Other outerwear, for women and girls
14.13.31	Women's or girls' overcoats, car coats, capes, cloaks, anoraks, wind-cheaters, wind-jackets and similar articles of textile fabrics, not knitted or crocheted
14.13.32	Women's or girls' suits and ensembles of textile fabrics, not knitted or crocheted
14.13.33	Women's or girls' jackets and blazers of textile fabrics, not knitted or crocheted
14.13.34	Women's or girls' dresses, skirts and divided skirts of textile fabrics, not knitted or crocheted
14.13.35	Women's or girls' trousers, bib and brace overalls, breeches and shorts of textile fabrics, not knitted or crocheted
14.13.4	Worn clothing and other worn articles
14.13.40	Worn clothing and other worn articles
14.13.9	Sub-contracted operations as part of manufacturing of outerwear
14.13.99	Sub-contracted operations as part of manufacturing of outerwear
14.14	Underwear
14.14.1	Underwear, knitted and crocheted
14.14.11	Men's or boys' shirts, knitted or crocheted
14.14.12	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted
14.14.13	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted
14.14.14	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, dressing gowns, negligees, bathrobes and similar articles, knitted or crocheted
14.14.2	Underwear, not knitted or crocheted
14.14.21	Men's or boys' shirts, of textile fabric not knitted or crocheted
14.14.22	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns, of textile fabric not knitted or crocheted
14.14.23	Women's or girls' blouses, shirts and shirt-blouses, of textile fabric not knitted or crocheted

▼ M1

Code	Heading
14.14.24	Women's and girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, of textile fabric not knitted or crocheted
14.14.25	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted
14.14.3	T-shirts, singlets and other vests, knitted or crocheted
14.14.30	T-shirts, singlets and other vests, knitted or crocheted
14.14.9	Sub-contracted operations as part of manufacturing of underwear
14.14.99	Sub-contracted operations as part of manufacturing of underwear
14.19	Other wearing apparel and accessories
14.19.1	Babies' garments, tracksuits and other garments, clothing accessories and parts, knitted or crocheted
14.19.11	Babies' garments and clothing accessories, knitted or crocheted
14.19.12	Tracksuits, ski suits, swimwear and other garments, knitted or crocheted
14.19.13	Gloves, mittens and mitts, knitted or crocheted
14.19.19	Other made-up clothing accessories and parts of garments or of clothing accessories, knitted or crocheted
14.19.2	Babies' garments, other garments and other clothing accessories, of textile fabric, not knitted or crocheted
14.19.21	Babies' garments and clothing accessories, of textile fabric, not knitted or crocheted
14.19.22	Tracksuits, ski suits and swimwear; other garments of textile fabric, not knitted or crocheted
14.19.23	Handkerchiefs, shawls, scarves, veils, ties, cravats, gloves and other made-up clothing accessories; parts of garments or of clothing accessories, of textile fabric, not knitted or crocheted, n.e.c.
14.19.3	Clothing accessories of leather; garments made up of felt or non-wovens; garments made up of coated textile fabrics
14.19.31	Clothing accessories of leather or of composition leather, except sports gloves
14.19.32	Garments made up of felt or non-wovens, textile fabrics impregnated or coated
14.19.4	Hats and headgear
14.19.41	Hat forms, hat bodies and hoods of felt; plateaux and manchons of felt; hat shapes, plaited or made by assembling strips of any material

▼ **M1**

Code	Heading
14.19.42	Hats and other headgear, of felt, or plaited or made by assembling strips of any material, or knitted or crocheted or made up from lace or other textile fabric in the piece; hairnets
14.19.43	Other headgear, except headgear of rubber or of plastics, safety headgear and asbestos headgear; headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear
14.19.9	Sub-contracted operations as part of manufacturing of other wearing apparel and accessories
14.19.99	Sub-contracted operations as part of manufacturing of other wearing apparel and accessories
14.2	Articles of fur
14.20	Articles of fur
14.20.1	Articles of apparel, clothing accessories and other articles of fur skin, except headgear
14.20.10	Articles of apparel, clothing accessories and other articles of fur skin, except headgear
14.20.9	Sub-contracted operations as part of manufacturing of articles of fur
14.20.99	Sub-contracted operations as part of manufacturing of articles of fur
14.3	Knitted and crocheted apparel
14.31	Knitted and crocheted hosiery
14.31.1	Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted
14.31.10	Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted
14.31.9	Sub-contracted operations as part of manufacturing of knitted and crocheted hosiery
14.31.99	Sub-contracted operations as part of manufacturing of knitted and crocheted hosiery
14.39	Other knitted and crocheted apparel
14.39.1	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted
14.39.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted
14.39.9	Sub-contracted operations as part of manufacturing of other knitted and crocheted apparel
14.39.99	Sub-contracted operations as part of manufacturing of other knitted and crocheted apparel
15	Leather and related products
15.1	Tanned and dressed leather; luggage, handbags, saddlery and harness; dressed and dyed fur

▼ **M1**

Code	Heading
15.11	Tanned and dressed leather; dressed and dyed fur
15.11.1	Tanned or dressed fur skins
15.11.10	Tanned or dressed fur skins
15.11.2	Chamois leather; patent leather and patent laminated leather; metallised leather
15.11.21	Chamois leather
15.11.22	Patent leather and patent laminated leather; metallised leather
15.11.3	Leather, of bovine or equine animals, without hair
15.11.31	Leather, of bovine animals, without hair on, whole
15.11.32	Leather, of bovine animals, without hair on, not whole
15.11.33	Leather, of equine animals, without hair on
15.11.4	Leather of sheep, goat or swine, without hair
15.11.41	Sheep or lamb skin leather, without wool on
15.11.42	Goat or kid skin leather, without hair on
15.11.43	Leather of swine
15.11.5	Leather of other animals; composition leather with a basis of leather
15.11.51	Leather of other animals, without hair on
15.11.52	Composition leather with a basis of leather or leather fibre
15.11.9	Sub-contracted operations as part of manufacturing of tanned and dressed leather; dressed and dyed fur
15.11.99	Sub-contracted operations as part of manufacturing of tanned and dressed leather; dressed and dyed fur
15.12	Luggage, handbags and the like, saddlery and harness
15.12.1	Saddlery and harness; luggage, handbags and the like; other articles of leather
15.12.11	Saddlery and harness for any animal, of any material
15.12.12	Luggage, handbags and the like, of leather, composition of leather, plastic sheeting, textile materials, vulcanised fibre or paperboard; travel sets for personal toilet, sewing or shoe or clothes cleaning
15.12.13	Watch straps (except metal), watch bands and watch bracelets and parts thereof

▼ **M1**

Code	Heading
15.12.19	Other articles of leather or composition leather (including articles used in machinery or mechanical appliances of for other technical uses) n.e.c.
15.12.9	Sub-contracted operations as part of manufacturing of saddlery and harness luggage, handbags and the like
15.12.99	Sub-contracted operations as part of manufacturing of saddlery and harness luggage, handbags and the like
15.2	Footwear
15.20	Footwear
15.20.1	Footwear other than sports and protective footwear and orthopaedic shoes
15.20.11	Waterproof footwear, with outer soles and uppers of rubber or plastics, other than footwear incorporating a protective metal toe-cap
15.20.12	Footwear with outer soles and uppers of rubber or plastics, other than waterproof or sports footwear
15.20.13	Footwear with uppers of leather, other than sports footwear, footwear incorporating a protective metal toe-cap and miscellaneous special footwear
15.20.14	Footwear with uppers of textile materials, other than sports footwear
15.20.2	Sports footwear
15.20.21	Tennis shoes, basketball shoes, gym shoes, training shoes and the like
15.20.29	Other sports footwear, except snow-ski footwear and skating boots
15.20.3	Protective and other footwear n.e.c.
15.20.31	Footwear incorporating a protective metal toe-cap
15.20.32	Wooden footwear, miscellaneous special footwear and other footwear n.e.c.
15.20.4	Parts of footwear of leather; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof
15.20.40	Parts of footwear of leather; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof
15.20.9	Sub-contracted operations as part of manufacturing of footwear
15.20.99	Sub-contracted operations as part of manufacturing of footwear
16	Wood and of products of wood and cork, except furniture; articles of straw and plaiting materials

▼ M1

Code	Heading
16.1	Wood, sawn and planed
16.10	Wood, sawn and planed
16.10.1	Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness > 6 mm; railway or tramway sleepers of wood not impregnated
16.10.11	Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness > 6 mm, of coniferous wood
16.10.12	Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness > 6 mm, of non-coniferous wood
16.10.13	Railway or tramway sleepers (cross-ties) of wood, not impregnated
16.10.2	Wood continuously shaped along any of its edges or faces; wood wool; wood flour; wood in chips or particles
16.10.21	Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings), of coniferous wood
16.10.22	Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings) of bamboo
16.10.23	Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings), of other wood
16.10.24	Wood wool; wood flour
16.10.25	Wood in chips or particles
16.10.3	Wood in the rough; railway or tramway sleepers (cross-ties) of wood, impregnated or otherwise treated
16.10.31	Wood in the rough, treated with paint, stains, creosote or other preservatives
16.10.32	Railway or tramway sleepers (cross-ties) of wood, impregnated
16.10.39	Other wood in the rough, including split poles and pickets
16.10.9	Drying, impregnation or chemical treatment services of timber; sub-contracted operations as part of manufacturing of wood, sawn and planed
16.10.91	Drying, impregnation or chemical treatment services of timber
16.10.99	Sub-contracted operations as part of manufacturing of wood, sawn and planed
16.2	Products of wood, cork, straw and plaiting materials

▼ **M1**

Code	Heading
16.21	Veneer sheets and wood-based panels
16.21.1	Plywood, veneered panels and similar laminated wood; particle boards and similar boards of wood or other ligneous materials
16.21.11	Plywood, veneered panels and similar laminated wood, of bamboo
16.21.12	Particle board
16.21.13	Oriented strand board (OSB)
16.21.14	Other board of wood or other ligneous materials
16.21.15	Fibreboard of wood or other ligneous materials
16.21.16	Other plywood, veneered panels and similar laminated wood, of coniferous wood
16.21.17	Other plywood, veneered panels and similar laminated wood, with at least outer ply of tropical wood
16.21.18	Other plywood, veneered panels and similar laminated wood, of other wood
16.21.2	Veneer sheets; sheets for plywood; densified wood
16.21.21	Densified wood, in blocks, plates, strips or profile shapes
16.21.22	Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness ≤ 6 mm of coniferous wood
16.21.23	Veneer sheets and sheets for plywood and other wood, sawn lengthwise, sliced or peeled, of a thickness ≤ 6 mm, of tropical wood
16.21.24	Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness ≤ 6 mm of other wood
16.21.9	Finishing services of boards and panels; sub-contracted operations as part of manufacturing of veneer sheets and wood-based panels
16.21.91	Finishing services of boards and panels
16.21.99	Sub-contracted operations as part of manufacturing of veneer sheets and wood-based panels
16.22	Assembled parquet floors
16.22.1	Assembled parquet panels
16.22.10	Assembled parquet panels
16.22.9	Sub-contracted operations as part of manufacturing of assembled parquet floors
16.22.99	Sub-contracted operations as part of manufacturing of assembled parquet floors
16.23	Other builders' carpentry and joinery

▼ **M1**

Code	Heading
16.23.1	Builders' joinery and carpentry (except prefabricated buildings), of wood
16.23.11	Windows, French windows and their frames, doors and their frames and thresholds, of wood
16.23.12	Shuttering for concrete constructional work, shingles and shakes, of wood
16.23.19	Builders' joinery and carpentry, of wood, n.e.c.
16.23.2	Prefabricated wooden buildings
16.23.20	Prefabricated wooden buildings
16.23.9	Sub-contracted operations as part of manufacturing of other builders' carpentry and joinery
16.23.99	Sub-contracted operations as part of manufacturing of other builders' carpentry and joinery
16.24	Wooden containers
16.24.1	Wooden containers
16.24.11	Pallets, box pallets and other load boards of wood
16.24.12	Barrels and coopers' products of wood
16.24.13	Other wooden containers and parts thereof
16.24.9	Sub-contracted operations as part of manufacturing of wooden containers
16.24.99	Sub-contracted operations as part of manufacturing of wooden containers
16.29	Other products of wood; articles of cork, straw and plaiting materials
16.29.1	Other products of wood
16.29.11	Tools, tool bodies, tool handles, broom or brush bodies and handles, blocks for the manufacture of smoking pipes, boot or shoe lasts and trees, of wood
16.29.12	Tableware and kitchenware, of wood
16.29.13	Wood marquetry and inlaid wood, cases for jewellery or cutlery and similar articles of wood, statuettes and other ornaments, of wood
16.29.14	Wooden frames for paintings, photographs, mirrors or similar objects and other articles of wood
16.29.15	Pellets and briquettes, of pressed and agglomerated wood and vegetable waste and scrap
16.29.2	Articles of cork, straw or other plaiting materials; basket ware and wickerwork
16.29.21	Natural cork, debarked or roughly squared or in blocks, plates, sheets or strip; crushed, granulated or ground cork; waste cork

▼ **M1**

Code	Heading
16.29.22	Articles of natural cork
16.29.23	Blocks, plates, sheets and strips, tiles of any shape, solid cylinders, of agglomerated cork
16.29.24	Agglomerated cork; articles of agglomerated cork n.e.c.
16.29.25	Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork
16.29.9	Wood and cork, except furniture, and straw and plaiting material manufacturing services; sub-contracted operations as part of manufacturing of other products of wood, articles of cork, straw and plaiting materials
16.29.91	Wood and cork, except furniture, and straw and plaiting material manufacturing services
16.29.99	Sub-contracted operations as part of manufacturing of other products of wood, articles of cork, straw and plaiting materials
17	Paper and paper products
17.1	Pulp, paper and paperboard
17.11	Pulp
17.11.1	Pulps of wood or other fibrous cellulosic material
17.11.11	Chemical wood pulp, dissolving grades
17.11.12	Chemical wood pulp, soda or sulphate, other than dissolving grades
17.11.13	Chemical wood pulp, sulphite, other than dissolving grades
17.11.14	Mechanical wood pulp; semi-chemical wood pulp; pulps of fibrous cellulosic material other than wood
17.11.9	Sub-contracted operations as part of manufacturing of pulp
17.11.99	Sub-contracted operations as part of manufacturing of pulp
17.12	Paper and paperboard
17.12.1	Newsprint, handmade paper and other uncoated paper or paperboard for graphic purposes
17.12.11	Newsprint, in rolls or sheets
17.12.12	Handmade paper and paperboard
17.12.13	Paper and paperboard used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper; carbonising base paper; wallpaper base
17.12.14	Other paper and paperboard for graphic purposes
17.12.2	Toilet or facial tissue stock, towel or napkin stock, cellulose wadding and webs of cellulose fibres

▼ **M1**

Code	Heading
17.12.20	Toilet or facial tissue stock, towel or napkin stock, cellulose wadding and webs of cellulose fibres
17.12.3	Containerboard
17.12.31	Kraftliner, unbleached, uncoated
17.12.32	White top kraftliner; coated kraftliner
17.12.33	Semi chemical fluting
17.12.34	Recycled fluting and other fluting
17.12.35	Testliner (recycled liner board)
17.12.4	Uncoated paper
17.12.41	Uncoated kraft paper; sack kraft paper, creped or crinkled
17.12.42	Sulphite wrapping paper and other uncoated paper (other than that of a kind used for writing, printing or other graphic purposes)
17.12.43	Filter paper and paperboard; felt paper
17.12.44	Cigarette paper not cut to size or in form of booklets or tubes
17.12.5	Uncoated paperboard (other than that of a kind used for writing, printing or other graphic purposes)
17.12.51	Uncoated, inside grey paperboard
17.12.59	Other uncoated paperboard
17.12.6	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers
17.12.60	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers
17.12.7	Processed paper and paperboard
17.12.71	Composite paper and paperboard, not surface-coated or impregnated
17.12.72	Paper and paperboard, creped, crinkled, embossed or perforated
17.12.73	Paper and paperboard of a kind used for writing, printing or other graphic purposes, coated with kaolin or with other inorganic substances
17.12.74	Kraft paper (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances
17.12.75	Kraft paperboard (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances

▼ **M1**

Code	Heading
17.12.76	Carbon paper, self-copy paper and other copying or transfer paper, in rolls or sheets
17.12.77	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface coloured or printed, in rolls or sheets
17.12.78	Inside grey paperboard (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances
17.12.79	Other paperboard (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances
17.12.9	Sub-contracted operations as part of manufacturing of paper and paperboard
17.12.99	Sub-contracted operations as part of manufacturing of paper and paperboard
17.2	Articles of paper and paperboard
17.21	Corrugated paper and paperboard and containers of paper and paperboard
17.21.1	Corrugated paper and paperboard and containers of paper and paperboard
17.21.11	Corrugated board, in rolls or sheets
17.21.12	Sacks and bags of paper
17.21.13	Cartons, boxes and cases, of corrugated board or corrugated paperboard
17.21.14	Folding cartons, boxes and cases, of non-corrugated paper or paperboard
17.21.15	Box files, letter trays, storage boxes and similar articles of a kind used in offices, shops or the like, of paper
17.21.9	Sub-contracted operations as part of manufacturing of corrugated paper and paperboard and containers of paper and paperboard
17.21.99	Sub-contracted operations as part of manufacturing of corrugated paper and paperboard and containers of paper and paperboard
17.22	Household and sanitary goods and toilet requisites
17.22.1	Household and toilet paper and paper products
17.22.11	Toilet paper, handkerchiefs, cleansing or facial tissues and towels, tablecloths and serviettes, of paper pulp, paper, cellulose wadding or webs of cellulose fibres
17.22.12	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles and articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres

▼ **M1**

Code	Heading
17.22.13	Trays, dishes, plates and cups and the like, of paper or paperboard
17.22.9	Sub-contracted operations as part of manufacturing of household and sanitary goods and toilet requisites
17.22.99	Sub-contracted operations as part of manufacturing of household and sanitary goods and toilet requisites
17.23	Paper stationery
17.23.1	Paper stationery
17.23.11	Carbon paper, self-copy paper and other copying or transfer papers; duplicator stencil and offset plates of paper
17.23.12	Envelopes, letter cards, plain postcards and correspondence cards of paper or paperboard; boxes, pouches, wallets and writing compendiums of paper or paperboard, containing paper stationery
17.23.13	Registers, account books, binders, forms and other articles of stationery, of paper or paperboard
17.23.14	Other paper and paperboard, of a kind used for writing or printing or other graphic purposes, printed, embossed or perforated
17.23.9	Sub-contracted operations as part of manufacturing of paper stationery
17.23.99	Sub-contracted operations as part of manufacturing of paper stationery
17.24	Wallpaper
17.24.1	Wallpaper
17.24.11	Wallpaper and similar wall coverings; window transparencies of paper
17.24.12	Textile wall coverings
17.24.9	Sub-contracted operations as part of manufacturing of wallpaper
17.24.99	Sub-contracted operations as part of manufacturing of wallpaper
17.29	Other articles of paper and paperboard
17.29.1	Other articles of paper and paperboard
17.29.11	Labels of paper or paperboard
17.29.12	Filter blocks, slabs and plates, of paper pulp
17.29.19	Cigarette paper; bobbins, spools, cops and similar supports; filter paper and paperboard; other articles of paper and paperboard n.e.c.
17.29.9	Sub-contracted operations as part of manufacturing of other articles of paper and paperboard

▼ **M1**

Code	Heading
17.29.99	Sub-contracted operations as part of manufacturing of other articles of paper and paperboard
18	Printing and recording services
18.1	Printing services and services related to printing
18.11	Newspaper printing services
18.11.1	Newspaper printing services
18.11.10	Newspaper printing services
18.12	Other printing services
18.12.1	Other printing services
18.12.11	Printing services for postage stamps, taxation stamps, documents of titles, smart cards, cheques and other security papers and the like
18.12.12	Printing services for advertising catalogues, prospects, posters and other printed advertising
18.12.13	Printing services for journals and periodicals, appearing less than four times a week
18.12.14	Printing services for books, maps, hydrographic or similar charts of all kinds, pictures, designs and photographs, post-cards
18.12.15	Printing services for labels and tags
18.12.16	Printing services directly onto materials other than paper
18.12.19	Other printing services n.e.c.
18.13	Pre-press and pre-media services
18.13.1	Pre-press services
18.13.10	Pre-press services
18.13.2	Printing plates or cylinders and other impressed media for use in printing
18.13.20	Printing plates or cylinders and other impressed media for use in printing
18.13.3	Ancillary services related to printing
18.13.30	Ancillary services related to printing
18.14	Binding and related services
18.14.1	Binding and related services
18.14.10	Binding and related services
18.2	Reproduction services of recorded media
18.20	Reproduction services of recorded media
18.20.1	Reproduction services of sound recording
18.20.10	Reproduction services of sound recording

▼ **M1**

Code	Heading
18.20.2	Reproduction services of video recording
18.20.20	Reproduction services of video recording
18.20.3	Reproduction services of software
18.20.30	Reproduction services of software
19	Coke and refined petroleum products
19.1	Coke oven products
19.10	Coke oven products
19.10.1	Coke and semi-coke of coal, of lignite or of peat; retort carbon
19.10.10	Coke and semi-coke of coal, of lignite or of peat; retort carbon
19.10.2	Tar distilled from coal, lignite or peat; other mineral tars
19.10.20	Tar distilled from coal, lignite or peat; other mineral tars
19.10.3	Pitch and pitch coke
19.10.30	Pitch and pitch coke
19.10.9	Sub-contracted operations as part of manufacturing of coke oven products
19.10.99	Sub-contracted operations as part of manufacturing of coke oven products
19.2	Refined petroleum products
19.20	Refined petroleum products
19.20.1	Briquettes, ovoids and similar solid fuels
19.20.11	Briquettes, ovoids and similar solid fuels manufactured from coal
19.20.12	Briquettes, ovoids and similar solid fuels manufactured from lignite
19.20.13	Briquettes, ovoids and similar solid fuels manufactured from peat
19.20.2	Fuel oil and gas; lubricating oils
19.20.21	Motor spirit (gasoline)
19.20.22	Aviation spirit
19.20.23	White spirit
19.20.24	Spirit type and kerosene jet fuel
19.20.25	Naphtha
19.20.26	Gas oils
19.20.27	Medium petroleum oils; medium preparations n.e.c.
19.20.28	Fuel oils n.e.c.

▼ **M1**

Code	Heading
19.20.29	Lubricating petroleum oils; heavy preparations n.e.c.
19.20.3	Petroleum gases and other gaseous hydrocarbons, except natural gas
19.20.31	Propane and butane, liquefied
19.20.32	Ethylene, propylene, butylene, butadiene
19.20.39	Other petroleum gases or gaseous hydrocarbons, except natural gas
19.20.4	Other petroleum products
19.20.41	Petroleum jelly; paraffin wax; petroleum and other waxes
19.20.42	Petroleum coke; petroleum bitumen and other residues of petroleum oils
19.20.9	Sub-contracted operations as part of manufacturing of refined petroleum products
19.20.99	Sub-contracted operations as part of manufacturing of refined petroleum products
20	Chemicals and chemical products
20.1	Basic chemicals, fertilisers and nitrogen compounds, plastics and synthetic rubber in primary forms
20.11	Industrial gases
20.11.1	Industrial gases
20.11.11	Hydrogen, argon, rare gases, nitrogen and oxygen
20.11.12	Carbon dioxide and other inorganic oxygen compounds of non-metals
20.11.13	Liquid air and compressed air
20.11.9	Sub-contracted operations as part of manufacturing of industrial gases
20.11.99	Sub-contracted operations as part of manufacturing of industrial gases
20.12	Dyes and pigments
20.12.1	Oxides, peroxides and hydroxides
20.12.11	Zinc oxide and peroxide; titanium oxides
20.12.12	Chromium, manganese, lead and copper oxides and hydroxides
20.12.19	Other metal oxides, peroxides and hydroxides
20.12.2	Tanning or dyeing extracts; tannins and their derivatives; colouring matter n.e.c.
20.12.21	Synthetic organic colouring matter and preparations based thereon; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores; colour lakes and preparations based thereon

▼ **M1**

Code	Heading
20.12.22	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives; colouring matter of vegetable or animal origin
20.12.23	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations; enzymatic preparations for pre-tanning
20.12.24	Colouring matter n.e.c.; inorganic products of a kind used as luminophores
20.12.9	Sub-contracted operations as part of manufacturing of dyes and pigments
20.12.99	Sub-contracted operations as part of manufacturing of dyes and pigments
20.13	Other inorganic basic chemicals
20.13.1	Enriched uranium and plutonium; depleted uranium and thorium; other radioactive elements
20.13.11	Enriched uranium and plutonium and their compounds
20.13.12	Depleted uranium and thorium and their compounds
20.13.13	Other radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds
20.13.14	Fuel elements (cartridges), non-irradiated, for nuclear reactors
20.13.2	Chemical elements n.e.c.; inorganic acids and compounds
20.13.21	Metalloids
20.13.22	Halogen or sulphur compounds of non-metals
20.13.23	Alkali or alkaline-earth metals; rare earth metals, scandium and yttrium; mercury
20.13.24	Hydrogen chloride; oleum; diphosphorus pentoxide; other inorganic acids; silicon and sulphur dioxide
20.13.25	Oxides, hydroxides and peroxides; hydrazine and hydroxylamine and their inorganic salts
20.13.3	Metallic halogenates; hypochlorites, chlorates and perchlorates
20.13.31	Metallic halogenates
20.13.32	Hypochlorites, chlorates and perchlorates
20.13.4	Sulphides, sulphates; nitrates, phosphates and carbonates
20.13.41	Sulphides, sulphites and sulphates
20.13.42	Phosphinates, phosphonates, phosphates, polyphosphates and nitrates (except of potassium)
20.13.43	Carbonates
20.13.5	Salts of other metals

▼ M1

Code	Heading
20.13.51	Salts of oxometallic or peroxometallic acids; colloidal precious metals
20.13.52	Inorganic compounds n.e.c., including distilled water; amalgams other than amalgams of precious metals
20.13.6	Other inorganic basic chemicals n.e.c.
20.13.61	Isotopes n.e.c. and compounds thereof (including heavy water)
20.13.62	Cyanides, cyanide oxides and complex cyanides; fulminates, cyanates and thiocyanates; silicates; borates; perborates; other salts of inorganic acids or peroxyacids
20.13.63	Hydrogen peroxide
20.13.64	Phosphides, carbides, hydrides, nitrides, azides, silicides and borides
20.13.65	Compounds of rare earth metals, of yttrium or of scandium
20.13.66	Sulphur, except sublimed sulphur, precipitated sulphur and colloidal sulphur
20.13.67	Roasted iron pyrites
20.13.68	Piezo-electric quartz; other synthetic or reconstructed precious or semi-precious stones, unworked
20.13.9	Sub-contracted operations as part of manufacturing of other inorganic basic chemicals
20.13.99	Sub-contracted operations as part of manufacturing of other inorganic basic chemicals
20.14	Other organic basic chemicals
20.14.1	Hydrocarbons and their derivatives
20.14.11	Acyclic hydrocarbons
20.14.12	Cyclic hydrocarbons
20.14.13	Chlorinated derivatives of acyclic hydrocarbons
20.14.14	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated
20.14.19	Other derivatives of hydrocarbons
20.14.2	Alcohols, phenols, phenol-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; industrial fatty alcohols
20.14.21	Industrial fatty alcohols
20.14.22	Monohydric alcohols
20.14.23	Diols, polyalcohols, cyclical alcohols and derivatives thereof
20.14.24	Phenols; phenol-alcohols and derivatives of phenols
20.14.3	Industrial monocarboxylic fatty acids; carboxylic acids and their derivatives
20.14.31	Industrial monocarboxylic fatty acids; acid oils from refining

▼ **M1**

Code	Heading
20.14.32	Saturated acyclic monocarboxylic acids and their derivatives
20.14.33	Unsaturated monocarboxylic, cyclanic, cyclenic or cyclo-terpenic acyclic polycarboxylic acids and their derivatives
20.14.34	Aromatic polycarboxylic and carboxylic acids with additional oxygen functions; and their derivatives, except salicylic acid and its salts
20.14.4	Organic compounds with nitrogen functions
20.14.41	Amine function compounds
20.14.42	Oxygen-function amino-compounds, except lysine and glutamic acid
20.14.43	Ureines; carboxymide-function compounds, nitrile function compounds; derivatives thereof
20.14.44	Compounds with other nitrogen functions
20.14.5	Organo-sulphur compounds and other organo-inorganic compounds; heterocyclic compounds n.e.c.
20.14.51	Organo-sulphur and other organo-inorganic compounds
20.14.52	Heterocyclic compounds n.e.c.; nucleic acids and their salts
20.14.53	Phosphoric esters and their salts or esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; and their halogenated, sulphonated, nitrated or nitrosated derivatives
20.14.6	Ethers, organic peroxides, epoxides, acetals and hemiacetals; other organic compounds
20.14.61	Aldehyde function compounds
20.14.62	Ketone and quinone function compounds
20.14.63	Ethers, organic peroxides, epoxides, acetals and hemiacetals and their derivatives
20.14.64	Enzymes and other organic compounds n.e.c.
20.14.7	Miscellaneous basic organic chemical products
20.14.71	Derivates of vegetable or resin products
20.14.72	Wood charcoal
20.14.73	Oils and other products of the distillation of high temperature coal tar, and similar products
20.14.74	Undenatured ethyl alcohol of alcoholic strength by volume of $\geq 80\%$
20.14.75	Ethyl alcohol and other spirits, denatured, of any strength
20.14.8	Residual lyes from the manufacture of wood pulp, excluding tall oil
20.14.80	Residual lyes from the manufacture of wood pulp, excluding tall oil

▼ **M1**

Code	Heading
20.14.9	Sub-contracted operations as part of manufacturing of other organic basic chemicals
20.14.99	Sub-contracted operations as part of manufacturing of other organic basic chemicals
20.15	Fertilisers and nitrogen compounds
20.15.1	Nitric acid; sulphonitric acids; ammonia
20.15.10	Nitric acid; sulphonitric acids; ammonia
20.15.2	Ammonium chloride; nitrites
20.15.20	Ammonium chloride; nitrites
20.15.3	Nitrogenous fertilisers, mineral or chemical
20.15.31	Urea
20.15.32	Ammonium sulphate
20.15.33	Ammonium nitrate
20.15.34	Double salts and mixtures of calcium nitrate and ammonium nitrate
20.15.35	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances
20.15.36	Urea and ammonium nitrate solutions
20.15.39	Other nitrogenous fertilisers and mixtures n.e.c.
20.15.4	Phosphatic fertilisers, mineral or chemical
20.15.41	Superphosphates
20.15.49	Other phosphatic fertilisers
20.15.5	Potassic fertilisers, mineral or chemical
20.15.51	Potassium chloride (muriate of potash)
20.15.52	Potassium sulphate (sulphate of potash)
20.15.59	Other potassic fertilisers
20.15.6	Sodium nitrate
20.15.60	Sodium nitrate
20.15.7	Fertilisers n.e.c.
20.15.71	Fertilisers containing three nutrients: nitrogen, phosphorus and potassium
20.15.72	Diammonium hydrogenorthophosphate (diammonium phosphate)
20.15.73	Monoammonium phosphate
20.15.74	Fertilisers containing two nutrients: nitrogen and phosphorus
20.15.75	Fertilisers containing two nutrients: phosphorus and potassium
20.15.76	Potassium nitrates

▼ **M1**

Code	Heading
20.15.79	Mineral or chemical fertilisers containing at least two nutrients (nitrogen, phosphate, potash) n.e.c.
20.15.8	Animal or vegetable fertilisers n.e.c.
20.15.80	Animal or vegetable fertilisers n.e.c.
20.15.9	Sub-contracted operations as part of manufacturing of fertilisers and nitrogen compounds
20.15.99	Sub-contracted operations as part of manufacturing of fertilisers and nitrogen compounds
20.16	Plastics in primary forms
20.16.1	Polymers of ethylene, in primary forms
20.16.10	Polymers of ethylene, in primary forms
20.16.2	Polymers of styrene, in primary forms
20.16.20	Polymers of styrene, in primary forms
20.16.3	Polymers of vinyl chloride or of other halogenated olefins, in primary forms
20.16.30	Polymers of vinyl chloride or of other halogenated olefins, in primary forms
20.16.4	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms
20.16.40	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms
20.16.5	Other plastics in primary forms; ion exchangers
20.16.51	Polymers of propylene or of other olefins, in primary forms
20.16.52	Polymers of vinyl acetate or of other vinyl esters and other vinyl polymers, in primary forms
20.16.53	Acrylic polymers, in primary forms
20.16.54	Polyamides, in primary forms
20.16.55	Urea resins, thiourea resins and melamine resins, in primary forms
20.16.56	Other amino-resins, phenolic resins and polyurethanes, in primary forms
20.16.57	Silicones, in primary forms
20.16.59	Other plastics, in primary forms, n.e.c.
20.16.9	Sub-contracted operations as part of manufacturing of plastics in primary forms
20.16.99	Sub-contracted operations as part of manufacturing of plastics in primary forms
20.17	Synthetic rubber in primary forms

▼ **M1**

Code	Heading
20.17.1	Synthetic rubber in primary forms
20.17.10	Synthetic rubber in primary forms
20.17.9	Sub-contracted operations as part of manufacturing of synthetic rubber in primary forms
20.17.99	Sub-contracted operations as part of manufacturing of synthetic rubber in primary forms
20.2	Pesticides and other agrochemical products
20.20	Pesticides and other agrochemical products
20.20.1	Pesticides and other agrochemical products
20.20.11	Insecticides
20.20.12	Herbicides
20.20.13	Anti-sprouting products and plant growth regulators
20.20.14	Disinfectants
20.20.15	Fungicides
20.20.16	Hazardous pesticides
20.20.19	Other pesticides and other agrochemical products
20.20.9	Sub-contracted operations as part of manufacturing of pesticides and other agro-chemical products
20.20.99	Sub-contracted operations as part of manufacturing of pesticides and other agro-chemical products
20.3	Paints, varnishes and similar coatings, printing ink and mastics
20.30	Paints, varnishes and similar coatings, printing ink and mastics
20.30.1	Paints and varnishes based on polymers
20.30.11	Paints and varnishes based on acrylic or vinyl polymers, in an aqueous medium
20.30.12	Paints and varnishes based on polyesters, acrylic or vinyl polymers, in a non-aqueous medium; solutions
20.30.2	Other paints and varnishes and related products; artists' colour and printing ink
20.30.21	Prepared pigments, opacifiers and colours, vitrifiable enamels and glazes, engobes, liquid lustres and the like; glass frit
20.30.22	Other paints and varnishes; prepared driers
20.30.23	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like

▼ **M1**

Code	Heading
20.30.24	Printing ink
20.30.9	Sub-contracted operations as part of manufacturing of paints, varnishes and similar coatings, printing ink and mastics
20.30.99	Sub-contracted operations as part of manufacturing of paints, varnishes and similar coatings, printing ink and mastics
20.4	Soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
20.41	Soap and detergents, cleaning and polishing preparations
20.41.1	Glycerol
20.41.10	Glycerol
20.41.2	Organic surface-active agents, except soap
20.41.20	Organic surface-active agents, except soap
20.41.3	Soap, washing and cleaning preparations
20.41.31	Soap and organic surface-active products and preparations for use as soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent
20.41.32	Detergents and washing preparations
20.41.4	Odoriferous preparations and waxes
20.41.41	Preparations for perfuming or deodorising rooms
20.41.42	Artificial waxes and prepared waxes
20.41.43	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal
20.41.44	Scouring pastes and powders and other scouring preparations
20.41.9	Sub-contracted operations as part of manufacturing of soap and detergents, cleaning and polishing preparations
20.41.99	Sub-contracted operations as part of manufacturing of soap and detergents, cleaning and polishing preparations
20.42	Perfumes and toilet preparations
20.42.1	Perfumes and toilet preparations
20.42.11	Perfumes and toilet waters
20.42.12	Lip and eye make-up preparations
20.42.13	Manicure or pedicure preparations
20.42.14	Powders for cosmetic or toilet use
20.42.15	Beauty, make-up or skin-care preparations (including sun tan preparations) n.e.c.

▼ **M1**

Code	Heading
20.42.16	Shampoos, hair lacquers, preparations for permanent waving or straightening
20.42.17	Lotions and other preparations for use on the hair n.e.c.
20.42.18	Preparations for oral or dental hygiene (including denture fixative pastes and powders), dental floss
20.42.19	Shaving preparations; personal deodorants and antiperspirants; bath preparations; other perfumery, cosmetic or toilet preparations n.e.c.
20.42.9	Sub-contracted operations as part of manufacturing of perfumes and toilet preparations
20.42.99	Sub-contracted operations as part of manufacturing of perfumes and toilet preparations
20.5	Other chemical products
20.51	Explosives
20.51.1	Prepared explosives; safety fuses; percussion or detonating caps; igniters; electric detonators; fireworks
20.51.11	Propellant powders and prepared explosives
20.51.12	Safety fuses; detonating fuses; caps; igniters; electric detonators
20.51.13	Fireworks
20.51.14	Signalling flares, rain rockets, fog signals and other pyrotechnic articles, excluding fireworks
20.51.2	Matches
20.51.20	Matches
20.51.9	Sub-contracted operations as part of manufacturing of explosives
20.51.99	Sub-contracted operations as part of manufacturing of explosives
20.52	Glues
20.52.1	Glues
20.52.10	Glues
20.52.9	Sub-contracted operations as part of manufacturing of glues
20.52.99	Sub-contracted operations as part of manufacturing of glues
20.53	Essential oils
20.53.1	Essential oils
20.53.10	Essential oils
20.53.9	Sub-contracted operations as part of manufacturing of essential oils
20.53.99	Sub-contracted operations as part of manufacturing of essential oils

▼ **M1**

Code	Heading
20.59	Other chemical products n.e.c.
20.59.1	Photographic plates and film, instant print film; chemical preparations and unmixed products for photographic uses
20.59.11	Photographic plates and film and instant print film, sensitised, unexposed; photographic paper
20.59.12	Sensitising emulsions for photographic uses; chemical preparations for photographic uses n.e.c.
20.59.2	Chemically modified animal or vegetable fats and oils; inedible mixtures of animal or vegetable fats or oils
20.59.20	Chemically modified animal or vegetable fats and oils; inedible mixtures of animal or vegetable fats or oils
20.59.3	Writing or drawing ink and other inks
20.59.30	Writing or drawing ink and other inks
20.59.4	Lubricating preparations; additives; anti-freezing preparations
20.59.41	Lubricating preparations
20.59.42	Anti-knock preparations; additives for mineral oils and similar products
20.59.43	Hydraulic brake fluids; anti-freezing preparations and prepared de-icing fluids
20.59.5	Miscellaneous chemical products
20.59.51	Peptones, other protein substances and their derivatives n.e.c.; hide powder
20.59.52	Modelling pastes; dental wax and other preparations for use in dentistry with a basis of plaster; preparations and charges for fire extinguishers; prepared culture media for development of micro-organisms; composite diagnostic or laboratory reagents n.e.c.
20.59.53	Chemical elements in disk form and compounds doped for use in electronics
20.59.54	Activated carbon
20.59.55	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and similar products
20.59.56	Pickling preparations; fluxes; prepared rubber accelerators; compound plasticisers and stabilisers for rubber or plastics; catalytic preparations n.e.c.; mixed alkylbenzenes and mixed alkylnaphthalenes n.e.c.
20.59.57	Prepared binders for foundry moulds or cores; chemical products
20.59.58	Biodiesel
20.59.59	Miscellaneous other chemical products n.e.c.
20.59.6	Gelatines and gelatine derivatives, including milk albumins

▼ **M1**

Code	Heading
20.59.60	Gelatines and gelatine derivatives, including milk albumins
20.59.9	Sub-contracted operations as part of manufacturing of other chemical products n.e.c.
20.59.99	Sub-contracted operations as part of manufacturing of other chemical products n.e.c.
20.6	Man-made fibres
20.60	Man-made fibres
20.60.1	Synthetic fibres
20.60.11	Synthetic staple and tow, not carded or combed
20.60.12	Polyamide and polyester high tenacity filament yarn
20.60.13	Other synthetic filament yarn, single
20.60.14	Synthetic monofilament; strip and the like, of synthetic textile materials
20.60.2	Artificial fibres
20.60.21	Artificial staple and tow, not carded or combed
20.60.22	Viscose high tenacity filament yarn
20.60.23	Other artificial filament yarn, single
20.60.24	Artificial monofilament; strip and the like of artificial textile materials
20.60.9	Sub-contracted operations as part of manufacturing of man-made fibres
20.60.99	Sub-contracted operations as part of manufacturing of man-made fibres
21	Basic pharmaceutical products and pharmaceutical preparations
21.1	Basic pharmaceutical products
21.10	Basic pharmaceutical products
21.10.1	Salicylic acid, O-acetylsalicylic acid, their salts and esters
21.10.10	Salicylic acid, O-acetylsalicylic acid, their salts and esters
21.10.2	Lysine, glutamic acid and their salts; quaternary ammonium salts and hydroxides; phosphoaminolipids; amides and their derivatives and salts thereof
21.10.20	Lysine, glutamic acid and their salts; quaternary ammonium salts and hydroxides; phosphoaminolipids; amides and their derivatives and salts thereof
21.10.3	Lactones n.e.c., heterocyclic compounds with nitrogen heteroatom(s) only, containing an unfused pyrazole ring, a pyrimidine ring, a piperazine ring, an unfused triazine ring or a phenothiazine ring system not further fused; hydantoin and its derivatives; sulphonamides

▼ M1

Code	Heading
21.10.31	Lactones n.e.c., heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring, a pyrimidine ring, a piperazine ring, an unfused triazine ring or a phenothiazine ring system not further fused; hydantoin and its derivatives
21.10.32	Sulphonamides
21.10.4	Sugars, chemically pure, n.e.c.; sugar ethers and esters and their salts n.e.c.
21.10.40	Sugars, chemically pure, n.e.c.; sugar ethers and esters and their salts n.e.c.
21.10.5	Provitamins, vitamins and hormones; glycosides and vegetable alkaloids and their derivatives; antibiotics
21.10.51	Provitamins, vitamins and their derivatives
21.10.52	Hormones, derivatives thereof; other steroids, used primarily as hormones
21.10.53	Glycosides, vegetable alkaloids, their salts, ethers, esters and other derivatives
21.10.54	Antibiotics
21.10.6	Glands and other organs; extracts thereof and other human or animal substances n.e.c.
21.10.60	Glands and other organs; extracts thereof and other human or animal substances n.e.c.
21.10.9	Sub-contracted operations as part of manufacturing of basic pharmaceutical products
21.10.99	Sub-contracted operations as part of manufacturing of basic pharmaceutical products
21.2	Pharmaceutical preparations
21.20	Pharmaceutical preparations
21.20.1	Medicaments
21.20.11	Medicaments, containing penicillins or other antibiotics
21.20.12	Medicaments, containing hormones, but not antibiotics
21.20.13	Medicaments, containing alkaloids or derivatives thereof, but not hormones or antibiotics
21.20.2	Other pharmaceutical preparations
21.20.21	Antisera and vaccines
21.20.22	Chemical contraceptive preparations based on hormones or spermicides
21.20.23	Diagnostic reagents and other pharmaceutical preparations
21.20.24	Adhesive dressings, catgut and similar materials; first-aid boxes
21.20.9	Sub-contracted operations as part of manufacturing of pharmaceutical preparations

▼ **M1**

Code	Heading
21.20.99	Sub-contracted operations as part of manufacturing of pharmaceutical preparations
22	Rubber and plastic products
22.1	Rubber products
22.11	Rubber tyres and tubes; retreading and rebuilding of rubber tyres
22.11.1	New rubber tyres and tubes
22.11.11	New pneumatic tyres, of rubber, of a kind used on motor cars
22.11.12	New pneumatic tyres, of rubber, of a kind used on motorcycles or bicycles
22.11.13	New pneumatic tyres, of rubber, of a kind used on buses, lorries or aircraft
22.11.14	Agrarian tyres; other new pneumatic tyres, of rubber
22.11.15	Inner tubes, solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber
22.11.16	Camel-back strips for retreading rubber tyres
22.11.2	Retreaded pneumatic tyres, of rubber
22.11.20	Retreaded pneumatic tyres, of rubber
22.11.9	Sub-contracted operations as part of manufacturing of rubber tyres and tubes; retreading and rebuilding of rubber tyres
22.11.99	Sub-contracted operations as part of manufacturing of rubber tyres and tubes; retreading and rebuilding of rubber tyres
22.19	Other rubber products
22.19.1	Reclaimed rubber in primary forms or in plates, sheets or strip
22.19.10	Reclaimed rubber in primary forms or in plates, sheets or strip
22.19.2	Unvulcanised rubber and articles thereof; vulcanised rubber, other than hard rubber, in thread, cord, plates, sheets, strip, rods and profile shapes
22.19.20	Unvulcanised rubber and articles thereof; vulcanised rubber, other than hard rubber, in thread, cord, plates, sheets, strip, rods and profile shapes

▼ M1

Code	Heading
22.19.3	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber
22.19.30	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber
22.19.4	Conveyor or transmission belts or belting, of vulcanised rubber
22.19.40	Conveyor or transmission belts or belting, of vulcanised rubber
22.19.5	Rubberised textile fabrics, except tyre cord fabric
22.19.50	Rubberised textile fabrics, except tyre cord fabric
22.19.6	Articles of apparel and clothing accessories, of vulcanised rubber other than hard rubber
22.19.60	Articles of apparel and clothing accessories, of vulcanised rubber other than hard rubber
22.19.7	Articles of vulcanised rubber n.e.c.; hard rubber; articles of hard rubber
22.19.71	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber
22.19.72	Floor coverings and mats, of vulcanised rubber other than cellular
22.19.73	Other articles of vulcanised rubber n.e.c.; hard rubber in all forms and articles thereof; floor coverings and mats, of vulcanised cellular rubber
22.19.9	Sub-contracted operations as part of manufacturing of other rubber products
22.19.99	Sub-contracted operations as part of manufacturing of other rubber products
22.2	Plastic products
22.21	Plastic plates, sheets, tubes and profiles
22.21.1	Monofilament > 1 mm, rods, sticks and profile shapes, of plastics
22.21.10	Monofilament > 1 mm, rods, sticks and profile shapes, of plastics
22.21.2	Tubes, pipes and hoses and fittings thereof, of plastics
22.21.21	Artificial guts, of hardened proteins or of cellulosic materials; tubes, pipes and hoses, rigid, of plastics
22.21.29	Other tubes, pipes, hoses and fittings thereof, of plastics

▼ **M1**

Code	Heading
22.21.3	Plates, sheets, film, foil and strip, of plastics, not supported or similarly combined with other materials
22.21.30	Plates, sheets, film, foil and strip, of plastics, not supported or similarly combined with other materials
22.21.4	Other plates, sheets, film, foil and strip, of plastics
22.21.41	Other plates, sheets, film, foil and strip, of plastics, cellular
22.21.42	Other plates, sheets, film, foil and strip, of plastics, non-cellular
22.21.9	Sub-contracted operations as part of manufacturing of plastic plates, sheets, tubes and profiles
22.21.99	Sub-contracted operations as part of manufacturing of plastic plates, sheets, tubes and profiles
22.22	Plastic packing goods
22.22.1	Plastic packing goods
22.22.11	Sacks and bags (including cones), of polymers of ethylene
22.22.12	Sacks and bags (including cones), of other plastics than polymers of ethylene
22.22.13	Boxes, cases, crates and similar articles of plastics
22.22.14	Carboys, bottles, flasks and similar articles of plastics
22.22.19	Other plastic packing goods
22.22.9	Sub-contracted operations as part of manufacturing of plastic packing goods
22.22.99	Sub-contracted operations as part of manufacturing of plastic packing goods
22.23	Builders' ware of plastic
22.23.1	Builders' ware of plastic; linoleum and hard non-plastic surface floor coverings
22.23.11	Floor, wall or ceiling coverings of plastics, in rolls or in the form of tiles
22.23.12	Baths, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary ware, of plastics
22.23.13	Reservoirs, tanks, vats and similar containers, capacity > 300 l, of plastics
22.23.14	Doors, windows and frames and thresholds for doors; shutters, blinds and similar articles and parts thereof, of plastics
22.23.15	Linoleum and hard non-plastic surface floor coverings, i.e. resilient floor coverings, such as vinyl, linoleum etc.

▼ **M1**

Code	Heading
22.23.19	Builders' ware of plastics n.e.c.
22.23.2	Prefabricated buildings of plastics
22.23.20	Prefabricated buildings of plastics
22.23.9	Sub-contracted operations as part of manufacturing of builders' ware of plastics
22.23.99	Sub-contracted operations as part of manufacturing of builders' ware of plastics
22.29	Other plastic products
22.29.1	Apparel and clothing accessories (including gloves), of plastics
22.29.10	Apparel and clothing accessories (including gloves), of plastics
22.29.2	Other plastic products n.e.c.
22.29.21	Self-adhesive plates, sheets, film, foil, tapes, strip and other flat shapes of plastics, in rolls of width ≤ 20 cm
22.29.22	Other self-adhesive plates, sheets, film, foil, tapes, strip and other flat shapes of plastics
22.29.23	Tableware, kitchenware, other household articles and toilet articles, of plastics
22.29.24	Parts n.e.c. for lamps and lighting fitting, illuminated name-plates and the like, of plastics
22.29.25	Office or school supplies of plastics
22.29.26	Fittings for furniture, coachwork or the like, of plastics; statuettes and other ornamental articles, of plastics
22.29.29	Other articles of plastics
22.29.9	Manufacturing services of other plastic products; sub-contracted operations as part of manufacturing of other plastic products
22.29.91	Manufacturing services of other plastic products
22.29.99	Sub-contracted operations as part of manufacturing of other plastic products
23	Other non-metallic mineral products
23.1	Glass and glass products
23.11	Flat glass
23.11.1	Flat glass
23.11.11	Glass cast, rolled, drawn or blown, in sheets, but not otherwise worked
23.11.12	Float glass and surface ground or polished glass, in sheets, but not otherwise worked
23.11.9	Sub-contracted operations as part of manufacturing of flat glass

▼ M1

Code	Heading
23.11.99	Sub-contracted operations as part of manufacturing of flat glass
23.12	Shaped and processed flat glass
23.12.1	Shaped and processed flat glass
23.12.11	Glass in sheets, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or mounted
23.12.12	Safety glass
23.12.13	Glass mirrors; multiple walled insulating units of glass
23.12.9	Sub-contracted operations as part of manufacturing of shaped and processed flat glass
23.12.99	Sub-contracted operations as part of manufacturing of shaped and processed flat glass
23.13	Hollow glass
23.13.1	Hollow glass
23.13.11	Bottles, jars, phials and other containers, of glass, except ampoules; stoppers, lids and other closures, of glass
23.13.12	Drinking glasses other than of glass-ceramics
23.13.13	Glassware of a kind used for table or kitchen purposes, for toilet, office, indoor decorations and the like
23.13.14	Glass inners for vacuum flasks or for other vacuum vessels
23.13.9	Finishing services of hollow glass; sub-contracted operations as part of manufacturing of hollow glass
23.13.91	Finishing services of drinking glasses and other glassware of a kind used for table or kitchen purpose
23.13.92	Finishing services of glass containers
23.13.99	Sub-contracted operations as part of manufacturing of hollow glass
23.14	Glass fibres
23.14.1	Glass fibres
23.14.11	Slivers, rovings, yarn and chopped strands, of glass fibre
23.14.12	Voiles, webs, mats, mattresses, boards and other articles of glass fibres, except woven fabrics
23.14.9	Sub-contracted operations as part of manufacturing of glass fibres
23.14.99	Sub-contracted operations as part of manufacturing of glass fibres
23.19	Other processed glass, including technical glassware
23.19.1	Other glass, semi-finished

▼ M1

Code	Heading
23.19.11	Glass in the mass, in balls (except microspheres), rods or tubes, unworked
23.19.12	Paving blocks, bricks, tiles and other articles of pressed or moulded glass; leaded lights and the like; multicellular or foam glass in blocks, plates or similar forms
23.19.2	Technical and other glass
23.19.21	Glass envelopes, open, and glass parts thereof, for electric lamps, cathode-ray tubes or the like
23.19.22	Glasses for clocks, watches or spectacles, not optically worked; hollow spheres and their segments, for the manufacture of such glasses
23.19.23	Laboratory, hygienic or pharmaceutical glassware; ampoules of glass
23.19.24	Glass parts for lamps and lighting fittings, illuminated signs, name-plates and the like
23.19.25	Electrical insulators of glass
23.19.26	Articles of glass n.e.c.
23.19.9	Finishing services of other glass, including technical glassware; sub-contracted operations as part of manufacturing of other processed glass, including technical glassware
23.19.91	Finishing services of other glass, including technical glassware
23.19.99	Sub-contracted operations as part of manufacturing of other processed glass, including technical glassware
23.2	Refractory products
23.20	Refractory products
23.20.1	Refractory products
23.20.11	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals or earth
23.20.12	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than of siliceous fossil meals or earths
23.20.13	Refractory cements, mortars, concretes and similar compositions n.e.c.
23.20.14	Unfired refractory products and other refractory ceramic goods
23.20.9	Sub-contracted operations as part of manufacturing of refractory products
23.20.99	Sub-contracted operations as part of manufacturing of refractory products
23.3	Clay building materials
23.31	Ceramic tiles and flags

▼ **M1**

Code	Heading
23.31.1	Ceramic tiles and flags
23.31.10	Ceramic tiles and flags
23.31.9	Sub-contracted operations as part of manufacturing of ceramic tiles and flags
23.31.99	Sub-contracted operations as part of manufacturing of ceramic tiles and flags
23.32	Bricks, tiles and construction products, in baked clay
23.32.1	Bricks, tiles and construction products, in baked clay
23.32.11	Non-refractory ceramic building bricks, flooring blocks, support or filler tiles and the like
23.32.12	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods
23.32.13	Ceramic pipes, conduits, guttering and pipe fittings
23.32.9	Sub-contracted operations as part of manufacturing of bricks, tiles and construction products, in baked clay
23.32.99	Sub-contracted operations as part of manufacturing of bricks, tiles and construction products, in baked clay
23.4	Other porcelain and ceramic products
23.41	Ceramic household and ornamental articles
23.41.1	Ceramic household and ornamental articles
23.41.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
23.41.12	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china
23.41.13	Statuettes and other ornamental ceramic articles
23.41.9	Sub-contracted operations as part of manufacturing of ceramic household and ornamental articles
23.41.99	Sub-contracted operations as part of manufacturing of ceramic household and ornamental articles
23.42	Ceramic sanitary fixtures
23.42.1	Ceramic sanitary fixtures
23.42.10	Ceramic sanitary fixtures
23.42.9	Sub-contracted operations as part of manufacturing of ceramic sanitary fixtures

▼ **M1**

Code	Heading
23.42.99	Sub-contracted operations as part of manufacturing of ceramic sanitary fixtures
23.43	Ceramic insulators and insulating fittings
23.43.1	Electrical insulators of ceramics; insulating fittings, for electrical machines, appliances or equipment, of ceramics
23.43.10	Electrical insulators of ceramics; insulating fittings, for electrical machines, appliances or equipment, of ceramics
23.43.9	Sub-contracted operations as part of manufacturing of ceramic insulators and insulating fittings
23.43.99	Sub-contracted operations as part of manufacturing of ceramic insulators and insulating fittings
23.44	Other technical ceramic products
23.44.1	Other technical ceramic products
23.44.11	Ceramic wares for laboratory, chemical or other technical uses, of porcelain or china
23.44.12	Ceramic wares for laboratory, chemical or other technical uses, other than of porcelain or china
23.44.9	Sub-contracted operations as part of manufacturing of other technical ceramic products
23.44.99	Sub-contracted operations as part of manufacturing of other technical ceramic products
23.49	Other ceramic products
23.49.1	Other ceramic products
23.49.11	Ceramic articles for use in agriculture and for the conveyance or packing of goods
23.49.12	Other non-structural ceramic articles n.e.c.
23.49.9	Sub-contracted operations as part of manufacturing of other ceramic products
23.49.99	Sub-contracted operations as part of manufacturing of other ceramic products
23.5	Cement, lime and plaster
23.51	Cement
23.51.1	Cement
23.51.11	Cement clinkers
23.51.12	Portland cement, aluminous cement, slag cement and similar hydraulic cements
23.51.9	Sub-contracted operations as part of manufacturing of cement
23.51.99	Sub-contracted operations as part of manufacturing of cement
23.52	Lime and plaster

▼ **M1**

Code	Heading
23.52.1	Quicklime, slaked lime and hydraulic lime
23.52.10	Quicklime, slaked lime and hydraulic lime
23.52.2	Plaster
23.52.20	Plaster
23.52.3	Calcined or agglomerated dolomite
23.52.30	Calcined or agglomerated dolomite
23.52.9	Sub-contracted operations as part of manufacturing of lime and plaster
23.52.99	Sub-contracted operations as part of manufacturing of lime and plaster
23.6	Articles of concrete, cement and plaster
23.61	Concrete products for construction purposes
23.61.1	Concrete products for construction
23.61.11	Tiles, flagstones, bricks and similar articles, of cement, concrete or artificial stone
23.61.12	Prefabricated structural components for building or civil engineering, of cement, concrete or artificial stone
23.61.2	Prefabricated buildings of concrete
23.61.20	Prefabricated buildings of concrete
23.61.9	Sub-contracted operations as part of manufacturing of concrete products for construction purposes
23.61.99	Sub-contracted operations as part of manufacturing of concrete products for construction purposes
23.62	Plaster products for construction purposes
23.62.1	Plaster products for construction purposes
23.62.10	Plaster products for construction purposes
23.62.9	Sub-contracted operations as part of manufacturing of plaster products for construction purposes
23.62.99	Sub-contracted operations as part of manufacturing of plaster products for construction purposes
23.63	Ready-mixed concrete
23.63.1	Ready-mixed concrete
23.63.10	Ready-mixed concrete
23.63.9	Sub-contracted operations as part of manufacturing of ready-mixed concrete
23.63.99	Sub-contracted operations as part of manufacturing of ready-mixed concrete
23.64	Mortars

▼ **M1**

Code	Heading
23.64.1	Mortars
23.64.10	Mortars
23.64.9	Sub-contracted operations as part of manufacturing of mortars
23.64.99	Sub-contracted operations as part of manufacturing of mortars
23.65	Fibre cement
23.65.1	Articles of fibre cement
23.65.11	Boards, blocks and similar articles of vegetable fibre, straw or wood waste, agglomerated with mineral binders
23.65.12	Articles of asbestos-cement, cellulose fibre-cement or the like
23.65.9	Sub-contracted operations as part of manufacturing of articles of fibre cement
23.65.99	Sub-contracted operations as part of manufacturing of articles of fibre cement
23.69	Other articles of concrete, plaster and cement
23.69.1	Other articles of concrete, plaster and cement
23.69.11	Other articles of plaster or compositions based on plaster n.e.c.
23.69.19	Articles of cement, concrete or artificial stone n.e.c.
23.69.9	Sub-contracted operations as part of manufacturing of other articles of concrete, plaster and cement
23.69.99	Sub-contracted operations as part of manufacturing of other articles of concrete, plaster and cement
23.7	Cut, shaped and finished stone
23.70	Cut, shaped and finished stone
23.70.1	Cut, shaped and finished stone
23.70.11	Marble, travertine, alabaster, worked, and articles thereof (except setts, curbstones, flagstones, tiles, cubes and similar articles); artificially coloured granules, chippings and powder of marble, travertine and alabaster
23.70.12	Other worked ornamental or building stone and articles thereof; other artificially coloured granules and powder of natural stone; articles of agglomerated slate
23.70.9	Sub-contracted operations as part of manufacturing of cut, shaped and finished stone
23.70.99	Sub-contracted operations as part of manufacturing of cut, shaped and finished stone

▼ **M1**

Code	Heading
23.9	Other non-metallic mineral products
23.91	Abrasive products
23.91.1	Abrasive products
23.91.11	Millstones, grindstones, grinding wheels and the like, without frameworks, for working stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics
23.91.12	Abrasive powder or grain, on a base of textile fabric, paper or paperboard
23.91.9	Sub-contracted operations as part of manufacturing of abrasive products
23.91.99	Sub-contracted operations as part of manufacturing of abrasive products
23.99	Other non-metallic mineral products n.e.c.
23.99.1	Other non-metallic mineral products n.e.c.
23.99.11	Fabricated asbestos fibres; mixtures with a basis of asbestos and magnesium carbonate; articles of such mixtures, or of asbestos; friction material for brakes, clutches and the like, not mounted
23.99.12	Articles of asphalt or of similar material
23.99.13	Bituminous mixtures based on natural and artificial stone materials and bitumen, natural asphalt or related substances as a binder
23.99.14	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of semi-manufactures
23.99.15	Artificial corundum
23.99.19	Non-metallic mineral products n.e.c.
23.99.9	Sub-contracted operations as part of manufacturing of other non-metallic mineral products n.e.c.
23.99.99	Sub-contracted operations as part of manufacturing of other non-metallic mineral products n.e.c.
24	Basic metals
24.1	Basic iron and steel and ferro-alloys
24.10	Basic iron and steel and ferro-alloys
24.10.1	Primary materials of iron and steel
24.10.11	Pig iron and spiegeleisen in pigs, blocks or other primary forms
24.10.12	Ferro-alloys
24.10.13	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99,94 %, in lumps, pellets or similar forms

▼ **M1**

Code	Heading
24.10.14	Granules and powders, of pig iron and spiegeleisen, or steel
24.10.2	Crude steel
24.10.21	Non alloy steel in ingots or other primary forms and semi-finished products of non alloy steel
24.10.22	Stainless steel in ingots or other primary forms and semi-finished products of stainless steel
24.10.23	Other alloy steel in ingots or other primary forms and semi-finished products of other alloy steel
24.10.3	Flat rolled products of steel, not further worked than hot rolled
24.10.31	Flat rolled products of non alloy steel, not further worked than hot rolled, of a width of ≥ 600 mm
24.10.32	Flat rolled products of non alloy steel, not further worked than hot rolled, of a width of < 600 mm
24.10.33	Flat rolled products of stainless steel, not further worked than hot rolled, of a width ≥ 600 mm
24.10.34	Flat rolled products of stainless steel, not further worked than hot rolled, of a width of < 600 mm
24.10.35	Flat rolled products of other alloy steel, not further worked than hot rolled, of a width of ≥ 600 mm
24.10.36	Flat rolled products of other alloy steel, not further worked than hot rolled, of a width of < 600 mm (except products of silicon-electrical steel)
24.10.4	Flat rolled products of steel, not further worked than cold rolled, of a width of ≥ 600 mm
24.10.41	Flat rolled products of non alloy steel, not further worked than cold rolled, of a width of ≥ 600 mm
24.10.42	Flat rolled products of stainless steel, not further worked than cold rolled, of a width of ≥ 600 mm
24.10.43	Flat rolled products of other-alloy steel, not further worked than cold rolled, of a width of ≥ 600 mm
24.10.5	Flat rolled products of steel, clad, plated or coated and flat rolled products of high speed steel and of silicon-electrical steel
24.10.51	Flat rolled products of non alloy steel, of a width of ≥ 600 mm, clad, plated or coated
24.10.52	Flat rolled products of other alloy steel, of a width of ≥ 600 mm, clad, plated or coated

▼ **M1**

Code	Heading
24.10.53	Flat rolled products of silicon-electrical steel, of a width of \geq 600 mm
24.10.54	Flat rolled products of silicon-electrical steel, of a width of $<$ 600 mm
24.10.55	Flat rolled products of high speed steel, of a width of $<$ 600 mm
24.10.6	Hot processed bars and rods of steel
24.10.61	Bars and rods, hot rolled, in irregularly wound coils, of non alloy steel
24.10.62	Other bars and rods of steel, not further worked than forged, hot rolled, hot-drawn or extruded, but including those twisted after rolling
24.10.63	Bars and rods, hot rolled, in irregularly wound coils, of stainless steel
24.10.64	Other bars and rods of stainless steel, not further worked than forged, hot rolled, hot-drawn or extruded, but including those twisted after rolling
24.10.65	Bars and rods, hot rolled, in irregularly wound coils, of other alloy steel
24.10.66	Other bars and rods of other alloy steel, not further worked than forged, hot rolled, hot-drawn or extruded, but including those twisted after rolling
24.10.67	Hollow drill bars and rods
24.10.7	Hot processed open sections of steel, sheet piling of steel and railway or tramway track construction material, of steel
24.10.71	Open sections, not further worked than hot rolled, hot-drawn or extruded, of non alloy steel
24.10.72	Open sections, not further worked than hot rolled, hot-drawn or extruded, of stainless steel
24.10.73	Open sections, not further worked than hot rolled, hot-drawn or extruded, of other alloy steel
24.10.74	Sheet piling, of steel and welded open sections of steel
24.10.75	Railway or tramway track construction material of steel
24.10.9	Sub-contracted operations as part of manufacturing of basic iron and steel and of ferro-alloys
24.10.99	Sub-contracted operations as part of manufacturing of basic iron and steel and of ferro-alloys
24.2	Tubes, pipes, hollow profiles and related fittings, of steel
24.20	Tubes, pipes, hollow profiles and related fittings, of steel
24.20.1	Tubes, pipes and hollow profiles, seamless, of steel

▼ **M1**

Code	Heading
24.20.11	Line pipe of a kind used for oil or gas pipelines, seamless, of steel
24.20.12	Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas, seamless, of steel
24.20.13	Other tubes and pipes, of circular cross section, of steel
24.20.14	Tubes and pipes, of non-circular cross-section and hollow profiles, of steel
24.20.2	Tubes and pipes, welded, of circular cross-section, of an external diameter of > 406,4 mm, of steel
24.20.21	Line pipe of a kind used for oil or gas pipelines, welded, of an external diameter of > 406,4 mm, of steel
24.20.22	Casing and tubing of a kind used in drilling for oil or gas, welded, of an external diameter of > 406,4 mm, of steel
24.20.23	Other tubes and pipes, of circular cross section, welded, of an external diameter of > 406,4 mm, of steel
24.20.24	Other tubes and pipes, of circular cross section, such as open seam, riveted or similarly closed, of an external diameter of > 406,4 mm, of steel
24.20.3	Tubes and pipes, of an external diameter of ≤ 406,4 mm, welded, of steel
24.20.31	Line pipe of a kind used for oil or gas pipelines, welded, of an external diameter of ≤ 406,4 mm, of steel
24.20.32	Casing and tubing, of a kind used in drilling for oil or gas, welded, of an external diameter of ≤ 406,4 mm, of steel
24.20.33	Other tubes and pipes, of circular cross section, welded, of an external diameter of ≤ 406,4 mm, of steel
24.20.34	Tubes and pipes, of non-circular cross-section, welded, of an external diameter of ≤ 406,4 mm, of steel
24.20.35	Other tubes and pipes, such as open seam, riveted or similarly closed, of an external diameter of ≤ 406,4 mm, of steel
24.20.4	Tube or pipe fittings of steel, not cast
24.20.40	Tube or pipe fittings of steel, not cast
24.20.9	Sub-contracted operations as part of manufacturing of tubes, pipes, hollow profiles and related fittings, of steel
24.20.99	Sub-contracted operations as part of manufacturing of tubes, pipes, hollow profiles and related fittings, of steel
24.3	Other products of the first processing of steel
24.31	Cold drawn bars

▼ **M1**

Code	Heading
24.31.1	Cold drawn bars and solid profiles of non alloy steel
24.31.10	Cold drawn bars and solid profiles of non alloy steel
24.31.2	Cold drawn bars and solid profiles of alloy steel, other than stainless steel
24.31.20	Cold drawn bars and solid profiles of alloy steel, other than stainless steel
24.31.3	Cold drawn bars and solid profiles of stainless steel
24.31.30	Cold drawn bars and solid profiles of stainless steel
24.31.9	Sub-contracted operations as part of manufacturing of cold drawn bars
24.31.99	Sub-contracted operations as part of manufacturing of cold drawn bars
24.32	Cold rolled narrow strip
24.32.1	Flat cold rolled steel products, uncoated, of a width of < 600 mm
24.32.10	Flat cold rolled steel products, uncoated, of a width of < 600 mm
24.32.2	Flat cold rolled steel products, clad, plated or coated, of a width of < 600 mm
24.32.20	Flat cold rolled steel products, clad, plated or coated, of a width of < 600 mm
24.32.9	Sub-contracted operations as part of manufacturing of cold rolled narrow strip
24.32.99	Sub-contracted operations as part of manufacturing of cold rolled narrow strip
24.33	Cold formed or folded products
24.33.1	Open sections cold formed or folded
24.33.11	Open sections cold formed or folded of non alloy steel
24.33.12	Open sections cold formed or folded of stainless steel
24.33.2	Ribbed sheets of non alloy steel
24.33.20	Ribbed sheets of non alloy steel
24.33.3	Sandwich panels of coated steel sheet
24.33.30	Sandwich panels of coated steel sheet
24.33.9	Sub-contracted operations as part of manufacturing of cold formed or folded products

▼ M1

Code	Heading
24.33.99	Sub-contracted operations as part of manufacturing of cold formed or folded products
24.34	Cold drawn wire
24.34.1	Cold drawn wire
24.34.11	Cold drawn wire of non alloy steel
24.34.12	Cold drawn wire of stainless steel
24.34.13	Cold drawn wire of other alloy steel
24.34.9	Sub-contracted operations as part of manufacturing of cold drawn wire
24.34.99	Sub-contracted operations as part of manufacturing of cold drawn wire
24.4	Basic precious and other non-ferrous metals
24.41	Precious metals
24.41.1	Silver, unwrought or in semi-manufactured forms, or in powder form
24.41.10	Silver, unwrought or in semi-manufactured forms, or in powder form
24.41.2	Gold, unwrought or in semi-manufactured forms, or in powder form
24.41.20	Gold, unwrought or in semi-manufactured forms, or in powder form
24.41.3	Platinum, unwrought or in semi-manufactured forms, or in powder form
24.41.30	Platinum, unwrought or in semi-manufactured forms, or in powder form
24.41.4	Base metals or silver, clad with gold, not further worked than semi-manufactured
24.41.40	Base metals or silver, clad with gold, not further worked than semi-manufactured
24.41.5	Base metals clad with silver and base metals, silver or gold clad with platinum, not further worked than semi-manufactured
24.41.50	Base metals clad with silver and base metals, silver or gold clad with platinum, not further worked than semi-manufactured
24.41.9	Sub-contracted operations as part of manufacturing of precious metals
24.41.99	Sub-contracted operations as part of manufacturing of precious metals
24.42	Aluminium
24.42.1	Aluminium, unwrought; aluminium oxide
24.42.11	Aluminium, unwrought

▼ **M1**

Code	Heading
24.42.12	Aluminium oxide, excluding artificial corundum
24.42.2	Semi-finished products of aluminium or aluminium alloys
24.42.21	Aluminium powders and flakes
24.42.22	Aluminium bars, rods and profiles
24.42.23	Aluminium wire
24.42.24	Aluminium plates, sheets and strip, of a thickness > 0,2 mm
24.42.25	Aluminium foil, of a thickness ≤ 0,2 mm
24.42.26	Aluminium tubes, pipes and tube or pipe fittings
24.42.9	Sub-contracted operations as part of manufacturing of aluminium
24.42.99	Sub-contracted operations as part of manufacturing of aluminium
24.43	Lead, zinc and tin
24.43.1	Lead, zinc and tin, unwrought
24.43.11	Lead, unwrought
24.43.12	Zinc, unwrought
24.43.13	Tin, unwrought
24.43.2	Semi-finished products of lead, zinc and tin or their alloys
24.43.21	Lead plates, sheets, strip and foil; lead powders and flakes
24.43.22	Zinc dust, powders and flakes
24.43.23	Zinc bars, rods, profiles and wire; zinc plates, sheets, strip and foil
24.43.24	Tin bars, rods, profiles and wire
24.43.9	Sub-contracted operations as part of manufacturing of lead, zinc and tin
24.43.99	Sub-contracted operations as part of manufacturing of lead, zinc and tin
24.44	Copper
24.44.1	Copper, unwrought; copper mattes; cement copper
24.44.11	Copper mattes; cement copper
24.44.12	Copper, unrefined; copper anodes for electrolytic refining
24.44.13	Refined copper and copper alloys, unwrought; master alloys of copper
24.44.2	Semi-finished products of copper or copper alloys
24.44.21	Copper powders and flakes

▼ **M1**

Code	Heading
24.44.22	Copper bars, rods and profiles
24.44.23	Copper wire
24.44.24	Copper plates, sheets and strip, of a thickness > 0,15 mm
24.44.25	Copper foil, of a thickness ≤ 0,15 mm
24.44.26	Copper tubes, pipes and tube or pipe fittings
24.44.9	Sub-contracted operations as part of manufacturing of copper
24.44.99	Sub-contracted operations as part of manufacturing of copper
24.45	Other non-ferrous metal
24.45.1	Nickel, unwrought; intermediate products of nickel metallurgy
24.45.11	Nickel, unwrought
24.45.12	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy
24.45.2	Semi-finished products of nickel or nickel alloys
24.45.21	Nickel powders and flakes
24.45.22	Nickel bars, rods, profiles and wire
24.45.23	Nickel plates, sheets, strip and foil
24.45.24	Nickel tubes, pipes and tube or pipe fittings
24.45.3	Other non-ferrous metals and articles thereof; cermets; ash and residues, containing metals or metallic compounds
24.45.30	Other non-ferrous metals and articles thereof: cermets; ash and residues, containing metals or metallic compounds
24.45.9	Sub-contracted operations as part of manufacturing of other non-ferrous metal
24.45.99	Sub-contracted operations as part of manufacturing of other non-ferrous metal
24.46	Processed nuclear fuel
24.46.1	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds
24.46.10	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds
24.46.9	Sub-contracted operations as part of manufacturing of processed nuclear fuel

▼ **M1**

Code	Heading
24.46.99	Sub-contracted operations as part of manufacturing of processed nuclear fuel
24.5	Casting services of metals
24.51	Casting services of iron
24.51.1	Casting services of cast iron
24.51.11	Casting services of malleable cast iron
24.51.12	Casting services of spheroidal cast iron
24.51.13	Casting services of grey cast iron
24.51.2	Tubes, pipes and hollow profiles of cast-iron
24.51.20	Tubes, pipes and hollow profiles of cast-iron
24.51.3	Tube or pipe fittings, of cast-iron
24.51.30	Tube or pipe fittings, of cast-iron
24.51.9	Sub-contracted operations as part of manufacturing of casting of iron
24.51.99	Sub-contracted operations as part of manufacturing of casting of iron
24.52	Casting services of steel
24.52.1	Casting services of steel
24.52.10	Casting services of steel
24.52.2	Tubes and pipes of centrifugally cast-steel
24.52.20	Tubes and pipes of centrifugally cast-steel
24.52.3	Tube or pipe fittings, of cast-steel
24.52.30	Tube or pipe fittings, of cast-steel
24.53	Casting services of light metals
24.53.1	Casting services of light metals
24.53.10	Casting services of light metals
24.54	Casting services of other non-ferrous metals
24.54.1	Casting services of other non-ferrous metals
24.54.10	Casting services of other non-ferrous metals
25	Fabricated metal products, except machinery and equipment
25.1	Structural metal products
25.11	Metal structures and parts of structures
25.11.1	Prefabricated buildings of metal
25.11.10	Prefabricated buildings of metal
25.11.2	Structural metal products and parts thereof
25.11.21	Bridges and bridge-sections of iron or steel

▼ **M1**

Code	Heading
25.11.22	Towers and lattice masts of iron or steel
25.11.23	Other structures and parts of structures, plates, rods, angles, shapes and the like, of iron, steel or aluminium
25.11.9	Sub-contracted operations as part of manufacturing of metal structures and parts of structures
25.11.99	Sub-contracted operations as part of manufacturing of metal structures and parts of structures
25.12	Doors and windows of metal
25.12.1	Doors, windows and their frames and thresholds for doors, of metal
25.12.10	Doors, windows and their frames and thresholds for doors, of metal
25.12.9	Sub-contracted operations as part of manufacturing of doors and windows of metal
25.12.99	Sub-contracted operations as part of manufacturing of doors and windows of metal
25.2	Tanks, reservoirs and containers of metal
25.21	Central heating radiators and boilers
25.21.1	Central heating radiators and boilers
25.21.11	Central heating radiators, not electrically heated, of iron or steel
25.21.12	Central heating boilers, for producing hot water or low pressure steam
25.21.13	Parts for central heating boilers
25.21.9	Sub-contracted operations as part of manufacturing of central heating radiators and boilers
25.21.99	Sub-contracted operations as part of manufacturing of central heating radiators and boilers
25.29	Other tanks, reservoirs and containers of metal
25.29.1	Other tanks, reservoirs and containers of metal
25.29.11	Reservoirs, tanks, vats and similar containers (other than for compressed or liquefied gas), of iron, steel or aluminium, of a capacity > 300 litres, not fitted with mechanical or thermal equipment)
25.29.12	Containers for compressed or liquefied gas, of metal
25.29.9	Sub-contracted operations as part of manufacturing of tanks, reservoirs and containers of metal
25.29.99	Sub-contracted operations as part of manufacturing of tanks, reservoirs and containers of metal
25.3	Steam generators, except central heating hot water boilers

▼ **M1**

Code	Heading
25.30	Steam generators, except central heating hot water boilers
25.30.1	Steam generators and parts thereof
25.30.11	Steam or other vapour generating boilers; super-heated water boilers
25.30.12	Auxiliary plant for use with boilers; condensers for steam or other vapour power units
25.30.13	Parts of steam generators
25.30.2	Nuclear reactors and parts thereof
25.30.21	Nuclear reactors, except isotope separators
25.30.22	Parts of nuclear reactors, except isotope separators
25.30.9	Sub-contracted operations as part of manufacturing of steam generators, except central heating boilers
25.30.99	Sub-contracted operations as part of manufacturing of steam generators, except central heating boilers
25.4	Weapons and ammunition
25.40	Weapons and ammunition
25.40.1	Weapons and ammunition and parts thereof
25.40.11	Military weapons, other than revolvers, pistols and the like
25.40.12	Revolvers, pistols, non-military firearms and similar devices
25.40.13	Bombs, missiles and similar munitions of war; cartridges, other ammunition and projectiles and parts thereof
25.40.14	Parts of military weapons and other arms
25.40.9	Sub-contracted operations as part of manufacturing of weapons and ammunition
25.40.99	Sub-contracted operations as part of manufacturing of weapons and ammunition
25.5	Forging, pressing, stamping and roll-forming services of metal; powder metallurgy
25.50	Forging, pressing, stamping and roll-forming services of metal; powder metallurgy
25.50.1	Forging, pressing, stamping and roll forming services of metal
25.50.11	Forging services of metal
25.50.12	Stamping services of metal
25.50.13	Other forming services of metal
25.50.2	Powder metallurgy

▼ **M1**

Code	Heading
25.50.20	Powder metallurgy
25.6	Treatment and coating services of metals; machining
25.61	Treatment and coating services of metals
25.61.1	Coating services of metal
25.61.11	Metallic coating services of metal
25.61.12	Non-metallic coating services of metal
25.61.2	Other treatment services of metal
25.61.21	Heat treatment services of metal, other than metallic coating
25.61.22	Other surface treatment services of metal
25.62	Machining services
25.62.1	Turning services of metal parts
25.62.10	Turning services of metal parts
25.62.2	Other machining services
25.62.20	Other machining services
25.7	Cutlery, tools and general hardware
25.71	Cutlery
25.71.1	Cutlery
25.71.11	Knives (except for machines) and scissors and blades thereof
25.71.12	Razors and razor blades, including razor blade blanks in strips
25.71.13	Other articles of cutlery; manicure or pedicure sets and instruments
25.71.14	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware
25.71.15	Swords, cutlasses, bayonets, lances and similar arms and parts thereof
25.71.9	Sub-contracted operations as part of manufacturing of cutlery
25.71.99	Sub-contracted operations as part of manufacturing of cutlery
25.72	Locks and hinges
25.72.1	Locks and hinges
25.72.11	Padlocks, locks used for motor vehicles and for furniture, of base metal
25.72.12	Other locks, of base metal

▼ **M1**

Code	Heading
25.72.13	Clasps and frames with clasps, incorporating locks; parts
25.72.14	Hinges, mountings, fittings and similar articles, suitable for motor vehicles, doors, windows, furniture and the like, of base metal
25.72.9	Sub-contracted operations as part of manufacturing of locks and hinges
25.72.99	Sub-contracted operations as part of manufacturing of locks and hinges
25.73	Tools
25.73.1	Hand tools of a kind used in agriculture, horticulture or forestry
25.73.10	Hand tools of a kind used in agriculture, horticulture or forestry
25.73.2	Hand saws; blades for saws of all kinds
25.73.20	Hand saws; blades for saws of all kinds
25.73.3	Other hand tools
25.73.30	Other hand tools
25.73.4	Interchangeable tools for hand tools, whether or not power-operated, or for machine tools
25.73.40	Interchangeable tools for hand tools, whether or not power-operated, or for machine tools
25.73.5	Moulds; moulding boxes for metal foundry; mould bases; moulding patterns
25.73.50	Moulds; moulding boxes for metal foundry; mould bases; moulding patterns
25.73.6	Other tools
25.73.60	Other tools
25.73.9	Sub-contracted operations as part of manufacturing of tools
25.73.99	Sub-contracted operations as part of manufacturing of tools
25.9	Other fabricated metal products
25.91	Steel drums and similar containers
25.91.1	Steel drums and similar containers
25.91.11	Tanks, casks, drums, cans, boxes and similar containers, for any material (excluding gas), of iron or steel, of a capacity ≥ 50 l but ≤ 300 l, not fitted with mechanical or thermal equipment
25.91.12	Tanks, casks, drums, cans (except those to be closed by soldering or crimping), boxes and similar containers, for any material (excluding gas), of iron or steel, of a capacity < 50 l, not fitted with mechanical or thermal equipment

▼ **M1**

Code	Heading
25.91.9	Sub-contracted operations as part of manufacturing of steel drums and similar containers
25.91.99	Sub-contracted operations as part of manufacturing of steel drums and similar containers
25.92	Light metal packaging
25.92.1	Light metal packaging
25.92.11	Cans, of iron or steel, to be closed by soldering or crimping, of a capacity < 50 l
25.92.12	Aluminium casks, drums, cans, boxes and similar containers, for any material (excluding gas), of a capacity ≤ 300 l
25.92.13	Crown corks and stoppers, caps and lids, of base metal
25.92.9	Sub-contracted operations as part of manufacturing of light metal packaging
25.92.99	Sub-contracted operations as part of manufacturing of light metal packaging
25.93	Wire products, chain and springs
25.93.1	Wire products, chain and springs
25.93.11	Stranded wire, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated
25.93.12	Barbed wire, of iron or steel; stranded wire, cables, plaited bands and the like, of copper or aluminium, not electrically insulated
25.93.13	Cloth, grills, netting and fencing, of iron, steel or copper wire; expanded metal, of iron, steel or copper
25.93.14	Nails, tacks, drawing pins, staples and similar articles
25.93.15	Wire, rods, tubes, plates, electrodes, coated or cored with flux material
25.93.16	Springs and leaves for springs, of iron or steel; copper springs
25.93.17	Chain (except articulated link chain) and parts thereof
25.93.18	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettes and similar articles for use in the hand, of iron or steel; safety pins and other pins of iron or steel n.e.c.
25.93.9	Sub-contracted operations as part of manufacturing of wire products, chain and springs
25.93.99	Sub-contracted operations as part of manufacturing of wire products, chain and springs
25.94	Fasteners and screw machine products
25.94.1	Fasteners and screw machine products
25.94.11	Threaded fasteners, of iron or steel, n.e.c.

▼ M1

Code	Heading
25.94.12	Non-threaded fasteners, of iron or steel, n.e.c.
25.94.13	Non-threaded and threaded fasteners, of copper
25.94.9	Sub-contracted operations as part of manufacturing of fasteners and screw machine products
25.94.99	Sub-contracted operations as part of manufacturing of fasteners and screw machine products
25.99	Other fabricated metal products n.e.c.
25.99.1	Metal articles for bathroom and kitchen
25.99.11	Sinks, wash-basins, baths and other sanitary ware, and parts thereof, of iron, steel, copper or aluminium
25.99.12	Table, kitchen or household articles and parts thereof, of iron, steel, copper or aluminium
25.99.2	Other articles of base metal
25.99.21	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
25.99.22	Paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture
25.99.23	Fittings for loose-leaf binders or files, letter clips and similar office articles, and staples in strips, of base metal
25.99.24	Statuettes and other ornaments and photograph, picture or similar frames and mirrors, of base metal
25.99.25	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made-up articles; tubular or bifurcated rivets, of base metal; beads and spangles of base metal
25.99.26	Ships' or boats' propellers and blades thereof
25.99.29	Other articles of base metal n.e.c.
25.99.9	Sub-contracted operations as part of manufacturing of other fabricated metal products n.e.c.
25.99.99	Sub-contracted operations as part of manufacturing of other fabricated metal products n.e.c.
26	Computer, electronic and optical products
26.1	Electronic components and boards
26.11	Electronic components
26.11.1	Thermionic, cold cathode or photo-cathode valves and tubes, including cathode ray tubes
26.11.11	Cathode-ray television picture tubes; television camera tubes; other cathode-ray tubes

▼ **M1**

Code	Heading
26.11.12	Magnetrons, klystrons, microwave tubes and other valve tubes
26.11.2	Diodes and transistors
26.11.21	Diodes; transistors; thyristors, diacs and triacs
26.11.22	Semiconductor devices; light-emitting diodes; mounted piezo-electric crystals; parts thereof
26.11.3	Electronic integrated circuits
26.11.30	Electronic integrated circuits
26.11.4	Parts of electronic valves and tubes and of other electronic components n.e.c.
26.11.40	Parts of electronic valves and tubes and of other electronic components n.e.c.
26.11.5	Bare printed circuit boards
26.11.50	Bare printed circuit boards
26.11.9	Services connected with manufacturing of electronic integrated circuits; sub-contracted operations as part of manufacturing of electronic components
26.11.91	Services connected with manufacturing of electronic integrated circuits
26.11.99	Sub-contracted operations as part of manufacturing of electronic components
26.12	Loaded electronic boards
26.12.1	Loaded printed circuits
26.12.10	Loaded printed circuits
26.12.2	Sound, video, network and similar cards for automatic data processing machines
26.12.20	Sound, video, network and similar cards for automatic data processing machines
26.12.3	Smart cards
26.12.30	Smart cards
26.12.9	Services connected with printing of circuits; sub-contracted operations as part of manufacturing of loaded electronic boards
26.12.91	Services connected with printing of circuits and micro assembling on printed circuits
26.12.99	Sub-contracted operations as part of manufacturing of loaded electronic boards
26.2	Computers and peripheral equipment
26.20	Computers and peripheral equipment

▼ M1

Code	Heading
26.20.1	Computing machinery and parts and accessories thereof
26.20.11	Portable automatic data processing machines weighing ≤ 10 kg, such as laptop and notebook computers; personal digital assistants and similar computers
26.20.12	Point-of-sale terminals, ATMs and similar machines capable of being connected to a data processing machine or network
26.20.13	Digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and an output unit, whether or not combined
26.20.14	Digital automatic data processing machines presented in the form of systems
26.20.15	Other digital automatic data processing machines, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units
26.20.16	Input or output units, whether or not containing storage units in the same housing
26.20.17	Monitors and projectors, principally used in an automatic data processing system
26.20.18	Units performing two or more of the following functions: printing, scanning, copying, faxing
26.20.2	Storage units and other storage devices
26.20.21	Storage units
26.20.22	Solid-state non-volatile storage devices
26.20.3	Other units of automatic data processing machines
26.20.30	Other units of automatic data processing machines
26.20.4	Parts and accessories of computing machines
26.20.40	Parts and accessories of computing machines
26.20.9	Computers and peripheral equipment manufacturing services; sub-contracted operations as part of manufacturing of computers and peripheral equipment
26.20.91	Computers and peripheral equipment manufacturing services
26.20.99	Sub-contracted operations as part of manufacturing of computers and peripheral equipment
26.3	Communication equipment
26.30	Communication equipment
26.30.1	Radio or television transmission apparatus; television cameras

▼ **M1**

Code	Heading
26.30.11	Transmission apparatus incorporating reception apparatus
26.30.12	Transmission apparatus not incorporating reception apparatus
26.30.13	Television cameras
26.30.2	Electrical apparatus for line telephony or line telegraphy; videophones
26.30.21	Line telephone sets with cordless handsets
26.30.22	Telephones for cellular networks or for other wireless networks
26.30.23	Other telephone sets and apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)
26.30.3	Parts of electrical telephonic or telegraphic apparatus
26.30.30	Parts of electrical telephonic or telegraphic apparatus
26.30.4	Aerials and aerial reflectors of all kind and parts thereof; parts of radio and television transmission apparatus and television cameras
26.30.40	Aerials and aerial reflectors of all kind and parts thereof; parts of radio and television transmission apparatus and television cameras
26.30.5	Burglar or fire alarms and similar apparatus
26.30.50	Burglar or fire alarms and similar apparatus
26.30.6	Parts of burglar or fire alarms and similar apparatus
26.30.60	Parts of burglar or fire alarms and similar apparatus
26.30.9	Sub-contracted operations as part of manufacturing of communication equipment
26.30.99	Sub-contracted operations as part of manufacturing of communication equipment
26.4	Consumer electronics
26.40	Consumer electronics
26.40.1	Radio broadcast receivers
26.40.11	Radio broadcast receivers (except of a kind used in motor vehicles), whether or not combined with sound recording or reproducing apparatus or a clock
26.40.12	Radio broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles
26.40.2	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus
26.40.20	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus
26.40.3	Apparatus for sound and video recording and reproducing

▼ M1

Code	Heading
26.40.31	Turntables, record-players, cassette-players and other sound reproducing apparatus
26.40.32	Magnetic tape recorders and other sound recording apparatus
26.40.33	Video camera recorders and other video recording or reproducing apparatus
26.40.34	Monitors and projectors, not incorporating television reception apparatus and not principally used in an automatic data processing system
26.40.4	Microphones, loudspeakers, reception apparatus for radio-telephony or telegraphy
26.40.41	Microphones and stands thereof
26.40.42	Loudspeakers; headphones, earphones and combined microphone/speaker sets
26.40.43	Audio-frequency electric amplifiers; electric sound amplifier sets
26.40.44	Reception apparatus for radio-telephony or radio-telegraphy n.e.c.
26.40.5	Parts of sound and video equipment
26.40.51	Parts and accessories of sound and video equipment
26.40.52	Parts of radio receivers and transmitters
26.40.6	Video game consoles (used with a television receiver or having a self-contained screen) and other games of skill or chance with an electronic display
26.40.60	Video game consoles (used with a television receiver or having a self-contained screen) and other games of skill or chance with an electronic display
26.40.9	Sub-contracted operations as part of manufacturing of consumer electronics
26.40.99	Sub-contracted operations as part of manufacturing of consumer electronics
26.5	Measuring, testing and navigating equipment; watches and clocks
26.51	Measuring, testing and navigating equipment
26.51.1	Navigational, meteorological, geophysical and similar instruments and appliances
26.51.11	Direction-finding compasses; other navigational instruments and appliances
26.51.12	Theodolites and tachymetres (tachometers); other surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances
26.51.2	Radar apparatus and radio navigational aid apparatus
26.51.20	Radar apparatus and radio navigational aid apparatus

▼ **M1**

Code	Heading
26.51.3	Precision balances; instruments for drawing, calculating, measuring length and the like
26.51.31	Balances of a sensitivity of 5 cg or better
26.51.32	Drafting tables and machines and other drawing, marking-out or mathematical calculating instruments
26.51.33	Instruments for measuring length, for use in the hand (including micrometers and callipers) n.e.c.
26.51.4	Instruments for measuring electrical quantities or ionising radiations
26.51.41	Instruments and apparatus for measuring or detecting ionising radiations
26.51.42	Cathode-ray oscilloscopes and cathode-ray oscillographs
26.51.43	Instruments for measuring electrical quantities without a recording device
26.51.44	Instruments and apparatus for telecommunications
26.51.45	Instruments and apparatus for measuring or checking electrical quantities n.e.c.
26.51.5	Instrument for checking other physical characteristics
26.51.51	Hydrometers, thermometers, pyrometers, barometers, hygrometers and psychrometers
26.51.52	Instruments for measuring or checking the flow, level, pressure or other variables of liquids and gases
26.51.53	Instruments and apparatus for physical or chemical analysis n.e.c.
26.51.6	Other measuring, checking and testing instruments and appliances
26.51.61	Microscopes (except optical microscopes) and diffraction apparatus
26.51.62	Machines and appliances for testing the mechanical properties of materials
26.51.63	Gas, liquid or electricity supply or production meters
26.51.64	Revolution and production counters, taximeters; speed indicators and tachometers
26.51.65	Automatic regulating or controlling instruments and apparatus, hydraulic or pneumatic
26.51.66	Measuring or checking instruments, appliances and machines n.e.c.
26.51.7	Thermostats, manostats and other automatic regulating or controlling instruments and apparatus
26.51.70	Thermostats, manostats and other automatic regulating or controlling instruments and apparatus
26.51.8	Parts and accessories for measuring, testing and navigating equipment
26.51.81	Parts of radar apparatus and radio navigational aid apparatus

▼ **M1**

Code	Heading
26.51.82	Parts and accessories for the goods of 26.51.12, 26.51.32, 26.51.33, 26.51.4 and 26.51.5; microtomes; parts n.e.c.
26.51.83	Parts and accessories of microscopes (other than optical) and of diffraction apparatus
26.51.84	Parts and accessories for the goods of 26.51.63 and 26.51.64
26.51.85	Parts and accessories of instruments and apparatus of 26.51.65, 26.51.66 and 26.51.70
26.51.86	Parts and accessories of instruments and apparatus of 26.51.11 and 26.51.62
26.51.9	Sub-contracted operations as part of manufacturing of measuring, testing and navigating equipment
26.51.99	Sub-contracted operations as part of manufacturing of measuring, testing and navigating equipment
26.52	Watches and clocks
26.52.1	Watches and clocks, except movements and parts
26.52.11	Wrist-watches, pocket-watches, with case of precious metal or of metal clad with precious metal
26.52.12	Other wrist-watches, pocket-watches and other watches, including stop-watches
26.52.13	Instrument panel clocks and clocks of a similar type for vehicles
26.52.14	Clocks with watch movements; alarm clocks and wall clocks; other clocks
26.52.2	Watch and clock movements and parts
26.52.21	Watch and clock movements
26.52.22	Watch and clock cases and parts thereof
26.52.23	Other clock and watch parts
26.52.24	Time-registers, time-recorders, parking meters; time switches with clock or watch movement
26.52.9	Sub-contracted operations as part of manufacturing of watches and clocks
26.52.99	Sub-contracted operations as part of manufacturing of watches and clocks
26.6	Irradiation, electromedical and electrotherapeutic equipment
26.60	Irradiation, electromedical and electrotherapeutic equipment
26.60.1	Irradiation, electromedical and electrotherapeutic equipment
26.60.11	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations

▼ **M1**

Code	Heading
26.60.12	Electro-diagnostic apparatus used in medical science
26.60.13	Ultra-violet or infra-red ray apparatus, used in medical, surgical, dental or veterinary sciences
26.60.14	Pacemakers; hearing aids
26.60.9	Medical instrument manufacturing services; sub-contracted operations as part of manufacturing of irradiation, electro-medical and electrotherapeutic equipment
26.60.91	Medical instrument manufacturing services
26.60.99	Sub-contracted operations as part of manufacturing of irradiation, electromedical and electrotherapeutic equipment
26.7	Optical instruments and photographic equipment
26.70	Optical instruments and photographic equipment
26.70.1	Photographic equipment and parts thereof
26.70.11	Objective lenses for cameras, projectors or photographic enlargers or reducers
26.70.12	Cameras for preparing printing plates or cylinders; cameras for recording documents on microfilm, microfiche and the like
26.70.13	Digital cameras
26.70.14	Instant print cameras and other cameras
26.70.15	Cinematographic cameras
26.70.16	Cinematographic projectors
26.70.19	Other photographic equipment; parts and accessories of photographic equipment
26.70.2	Other optical instruments and parts thereof
26.70.21	Sheets and plates of polarising material; lenses, prisms, mirrors and other optical elements (except of glass not optically worked), whether or not mounted, other than for cameras, projectors or photographic enlargers or reducers
26.70.22	Binoculars, monoculars and other optical telescopes; other astronomical instruments; optical microscopes
26.70.23	Liquid crystal devices; lasers, except laser diodes; other optical appliances and instruments n.e.c.
26.70.24	Optical measuring and checking devices and instruments
26.70.25	Parts and accessories of binoculars, monoculars and other optical telescopes, of other astronomical instruments, and of optical microscopes
26.70.26	Parts and accessories of liquid crystal devices, lasers (except laser diodes), other optical appliances and instruments n.e.c.

▼ M1

Code	Heading
26.70.9	Sub-contracted operations as part of manufacturing of optical instruments and photographic equipment
26.70.99	Sub-contracted operations as part of manufacturing of optical instruments and photographic equipment
26.8	Magnetic and optical media
26.80	Magnetic and optical media
26.80.1	Magnetic and optical media
26.80.11	Magnetic media, not recorded, except cards with a magnetic stripe
26.80.12	Optical media, not recorded
26.80.13	Other recording media, including matrices and masters for the production of disks
26.80.14	Cards with a magnetic stripe
26.80.9	Sub-contracted operations as part of manufacturing of magnetic and optical media
26.80.99	Sub-contracted operations as part of manufacturing of magnetic and optical media
27	Electrical equipment
27.1	Electric motors, generators, transformers and electricity distribution and control apparatus
27.11	Electric motors, generators and transformers
27.11.1	Motors of an output $\leq 37,5$ W; other DC motors; DC generators
27.11.10	Motors of an output $\leq 37,5$ W; other DC motors; DC generators
27.11.2	Universal AC/DC motors of an output $> 37,5$ W; other AC motors; AC generators (alternators)
27.11.21	Universal AC/DC motors of an output $> 37,5$ W
27.11.22	AC motors, single-phase
27.11.23	AC motors, multi-phase, of an output ≤ 750 W
27.11.24	AC motors, multi-phase, of an output > 750 W but ≤ 75 kW
27.11.25	AC motors, multi-phase, of an output > 75 kW
27.11.26	AC generators (alternators)
27.11.3	Electric generating sets and rotary converters
27.11.31	Generating sets with compression-ignition internal combustion piston engines
27.11.32	Generating sets with spark-ignition engines; other generating sets; electric rotary converters

▼ **M1**

Code	Heading
27.11.4	Electrical transformers
27.11.41	Liquid dielectric transformers
27.11.42	Other transformers, having a power handling capacity \leq 16 kVA
27.11.43	Other transformers, having a power handling capacity $>$ 16 kVA
27.11.5	Ballasts for discharge lamps or tubes; other inductors
27.11.50	Ballasts for discharge lamps or tubes; other inductors
27.11.6	Parts of electrical motors, generators and transformers
27.11.61	Parts suitable for electrical motors and generators
27.11.62	Parts of transformers and inductors
27.11.9	Sub-contracted operations as part of manufacturing of electric motors, generators and transformers
27.11.99	Sub-contracted operations as part of manufacturing of electric motors, generators and transformers
27.12	Electricity distribution and control apparatus
27.12.1	Electrical apparatus for switching or protecting electrical circuits, for a voltage $>$ 1 000 V
27.12.10	Electrical apparatus for switching or protecting electrical circuits, for a voltage $>$ 1 000 V
27.12.2	Electrical apparatus for switching or protecting electrical circuits, for a voltage \leq 1 000 V
27.12.21	Fuses, for a voltage \leq 1 000 V
27.12.22	Automatic circuit breakers, for a voltage \leq 1 000 V
27.12.23	Apparatus for protecting electrical circuits n.e.c., for a voltage \leq 1 000 V
27.12.24	Relays, for a voltage \leq 1 000 V
27.12.3	Boards
27.12.31	Boards and other bases, equipped with electrical switching or protecting apparatus, for a voltage \leq 1 000 V
27.12.32	Boards and other bases, equipped with electrical switching or protecting apparatus, for a voltage $>$ 1 000 V
27.12.4	Parts of electricity distribution or control apparatus
27.12.40	Parts of electricity distribution or control apparatus
27.12.9	Sub-contracted operations as part of manufacturing of electricity distribution and control apparatus
27.12.99	Sub-contracted operations as part of manufacturing of electricity distribution and control apparatus
27.2	Batteries and accumulators

▼ **M1**

Code	Heading
27.20	Batteries and accumulators
27.20.1	Primary cells and primary batteries and parts thereof
27.20.11	Primary cells and primary batteries
27.20.12	Parts of primary cells and primary batteries
27.20.2	Electric accumulators and parts thereof
27.20.21	Lead-acid accumulators for starting piston engines
27.20.22	Lead-acid accumulators, excluding for starting piston engines
27.20.23	Nickel-cadmium, nickel metal hydride, lithium-ion, lithium polymer, nickel-iron and other electric accumulators
27.20.24	Parts of electric accumulators including separators
27.20.9	Sub-contracted operations as part of manufacturing of batteries and accumulators
27.20.99	Sub-contracted operations as part of manufacturing of batteries and accumulators
27.3	Wiring and wiring devices
27.31	Fibre optic cables
27.31.1	Fibre optic cables
27.31.11	Optical fibre cables made up of individually sheathed fibres
27.31.12	Optical fibres and optical fibre bundles; optical fibre cables (except those made up of individually sheathed fibres)
27.31.9	Sub-contracted operations as part of manufacturing of fibre optic cables
27.31.99	Sub-contracted operations as part of manufacturing of fibre optic cables
27.32	Other electronic and electric wires and cables
27.32.1	Other electronic and electric wires and cables
27.32.11	Insulated winding wire
27.32.12	Coaxial cable and other coaxial electric conductors
27.32.13	Other electric conductors, for a voltage \leq 1 000 V
27.32.14	Other electric conductors, for a voltage $>$ 1 000 V
27.32.9	Sub-contracted operations as part of manufacturing of other electronic and electric wires and cables
27.32.99	Sub-contracted operations as part of manufacturing of other electronic and electric wires and cables

▼ **M1**

Code	Heading
27.33	Wiring devices
27.33.1	Wiring devices
27.33.11	Switches, for a voltage \leq 1 000 V
27.33.12	Lamp-holders, for a voltage \leq 1 000 V
27.33.13	Plugs, sockets and other apparatus for switching or protecting electrical circuits n.e.c.
27.33.14	Electrical insulating fittings of plastics
27.33.9	Sub-contracted operations as part of manufacturing of wiring devices
27.33.99	Sub-contracted operations as part of manufacturing of wiring devices
27.4	Electric lighting equipment
27.40	Electric lighting equipment
27.40.1	Electric filament or discharge lamps; arc lamps
27.40.11	Sealed beam lamp units
27.40.12	Tungsten halogen filament lamps, excluding ultraviolet or infra-red lamps
27.40.13	Filament lamps of a power \leq 200 W and for a voltage $>$ 100 V n.e.c.
27.40.14	Filament lamps n.e.c.
27.40.15	Discharge lamps; ultra-violet or infra-red lamps; arc lamps
27.40.2	Lamps and lighting fittings
27.40.21	Portable electric lamps worked by dry batteries, accumulators, magnetos
27.40.22	Electric table, desk, bedside or floor-standing lamps
27.40.23	Non-electrical lamps and lighting fittings
27.40.24	Illuminated signs, illuminated name-plates and the like
27.40.25	Chandeliers and other electric ceiling or wall lighting fittings
27.40.3	Other lamps and lighting fittings
27.40.30	Other lamps and lighting fittings
27.40.4	Parts for lamps and lighting equipment
27.40.41	Parts for filament or discharge lamps
27.40.42	Parts of lamps and lighting fittings
27.40.9	Sub-contracted operations as part of manufacturing of electric lighting equipment
27.40.99	Sub-contracted operations as part of manufacturing of electric lighting equipment

▼ **M1**

Code	Heading
27.5	Domestic appliances
27.51	Electric domestic appliances
27.51.1	Refrigerators and freezers; washing machines; electric blankets; fans
27.51.11	Refrigerators and freezers, of the household type
27.51.12	Dish washing machines, of the household type
27.51.13	Cloth washing and drying machines, of the household type
27.51.14	Electric blankets
27.51.15	Fans and ventilating or recycling hoods of the domestic type
27.51.2	Other electrical domestic appliances n.e.c.
27.51.21	Electro-mechanical domestic appliances, with self-contained electric motor
27.51.22	Shavers, hair-removing appliances and hair clippers, with self-contained electric motor
27.51.23	Electro-thermic hair-dressing or hand-drying apparatus; electric smoothing irons
27.51.24	Other electro-thermic appliances
27.51.25	Electrical instantaneous or storage water heaters and immersion heaters
27.51.26	Electric space heating apparatus and electric soil heating apparatus
27.51.27	Microwave ovens
27.51.28	Other ovens; cookers, cooking plates, boiling rings; grillers, roasters
27.51.29	Electric heating resistors
27.51.3	Parts of electric domestic appliances
27.51.30	Parts of electric domestic appliances
27.51.9	Sub-contracted operations as part of manufacturing of electric domestic appliances
27.51.99	Sub-contracted operations as part of manufacturing of electric domestic appliances
27.52	Non-electric domestic appliances
27.52.1	Domestic cooking and heating equipment, non-electric
27.52.11	Domestic cooking appliances and plate warmers, of iron or steel or of copper, non electric
27.52.12	Other domestic appliances, for gas fuel or for both gas and other fuels, for liquid fuel or for solid fuel
27.52.13	Air heaters or hot air distributors n.e.c., of iron or steel, non-electric
27.52.14	Water heaters, instantaneous or storage, non-electric

▼ **M1**

Code	Heading
27.52.2	Parts of stoves, cookers, plate warmers and similar non-electric domestic appliances
27.52.20	Parts of stoves, cookers, plate warmers and similar non-electric domestic appliances
27.52.9	Sub-contracted operations as part of manufacturing of non-electric domestic appliances
27.52.99	Sub-contracted operations as part of manufacturing of non-electric domestic appliances
27.9	Other electrical equipment
27.90	Other electrical equipment
27.90.1	Other electrical equipment and parts thereof
27.90.11	Electrical machines and apparatus having individual functions
27.90.12	Electrical insulators; insulating fittings for electrical machines or equipment; electrical conduit tubing
27.90.13	Carbon electrodes and other articles of graphite or other carbon for electrical purposes
27.90.2	Indicator panels with liquid crystal devices or light emitting diodes; electric sound or visual signalling apparatus
27.90.20	Indicator panels with liquid crystal devices or light emitting diodes; electric sound or visual signalling apparatus
27.90.3	Electrical soldering, brazing and welding tools, surface tempering and hot spraying machines and apparatus
27.90.31	Electrical machinery and apparatus for soldering, brazing or welding; electric machines and apparatus for hot spraying of metals or sintered metal carbides
27.90.32	Parts of electrical machinery and apparatus for soldering, brazing or welding; electric machines and apparatus for hot spraying of metals or sintered metal carbides
27.90.33	Parts of other electrical equipment; electrical parts of machinery or apparatus n.e.c.
27.90.4	Other electrical equipment n.e.c.
27.90.41	Inverters, rectifiers, converters
27.90.42	Fuel cells
27.90.43	Surge suppressors, for a voltage > 1 000 V
27.90.44	Appliance cords, extension cords, and other electrical cord sets with insulated wire and connectors
27.90.45	Electro-magnets; electro-magnetic couplings and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators and other electrical equipment n.e.c.
27.90.5	Electrical capacitors

▼ **M1**

Code	Heading
27.90.51	Fixed capacitors for 50/60 Hz circuits having a reactive power handling capacity $\geq 0,5$ kvar
27.90.52	Other fixed capacitors
27.90.53	Variable or adjustable (pre-set) capacitors
27.90.6	Electrical resistors, except heating resistors
27.90.60	Electrical resistors, except heating resistors
27.90.7	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields
27.90.70	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields
27.90.8	Parts of electrical capacitors, electrical resistors, rheostats and potentiometers
27.90.81	Parts of electrical capacitors
27.90.82	Parts of electrical resistors, rheostats and potentiometers
27.90.9	Sub-contracted operations as part of manufacturing of other electrical equipment
27.90.99	Sub-contracted operations as part of manufacturing of other electrical equipment
28	Machinery and equipment n.e.c.
28.1	General-purpose machinery
28.11	Engines and turbines, except aircraft, vehicle and cycle engines
28.11.1	Engines, except aircraft, vehicle and cycle engines
28.11.11	Outboard motors for marine propulsion
28.11.12	Marine propulsion spark-ignition engines; other engines
28.11.13	Other compression-ignition internal combustion piston engines
28.11.2	Turbines
28.11.21	Steam turbines and other vapour turbines
28.11.22	Hydraulic turbines and water wheels
28.11.23	Gas turbines, other than turbo-jets and turbo-propellers
28.11.24	Wind turbines
28.11.3	Parts of turbines
28.11.31	Parts of steam and other vapour turbines
28.11.32	Parts of hydraulic turbines, water wheels including regulators

▼ **M1**

Code	Heading
28.11.33	Parts of gas turbines, excluding turbo-jets and turbo-propellers
28.11.4	Parts for engines
28.11.41	Parts for spark-ignition internal combustion engines, excluding parts for aircraft engines
28.11.42	Parts for other engines n.e.c.
28.11.9	Sub-contracted operations as part of manufacturing of engines and turbines, except aircraft, vehicle and cycle engines
28.11.99	Sub-contracted operations as part of manufacturing of engines and turbines, except aircraft, vehicle and cycle engines
28.12	Fluid power equipment
28.12.1	Fluid power equipment, except parts
28.12.11	Linear acting hydraulic and pneumatic motors (cylinders)
28.12.12	Rotating hydraulic and pneumatic motors
28.12.13	Hydraulic pumps
28.12.14	Hydraulic and pneumatic valves
28.12.15	Hydraulic assemblies
28.12.16	Hydraulic systems
28.12.2	Parts of fluid power equipment
28.12.20	Parts of fluid power equipment
28.12.9	Sub-contracted operations as part of manufacturing of fluid power equipment
28.12.99	Sub-contracted operations as part of manufacturing of fluid power equipment
28.13	Other pumps and compressors
28.13.1	Pumps for liquids; liquid elevators
28.13.11	Pumps for fuel, lubricants, cooling-medium and concrete
28.13.12	Other reciprocating positive displacement pumps for liquids
28.13.13	Other rotary positive displacement pumps for liquids
28.13.14	Other centrifugal pumps for liquids; other pumps
28.13.2	Air or vacuum pumps; air or other gas compressors
28.13.21	Vacuum pumps
28.13.22	Hand or foot-operated air pumps
28.13.23	Compressors for refrigeration equipment
28.13.24	Air compressors mounted on a wheeled chassis for towing

▼ **M1**

Code	Heading
28.13.25	Turbo-compressors
28.13.26	Reciprocating displacement compressors
28.13.27	Rotary displacement compressors, single-shaft or multi-shaft
28.13.28	Other compressors
28.13.3	Parts of pumps and compressors
28.13.31	Parts of pumps; parts of liquid elevators
28.13.32	Parts of air or vacuum pumps, of air or gas compressors, of fans, of hoods
28.13.9	Sub-contracted operations as part of manufacturing of other pumps and compressors
28.13.99	Sub-contracted operations as part of manufacturing of other pumps and compressors
28.14	Other taps and valves
28.14.1	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like
28.14.11	Pressure-reducing, control, check and safety valves
28.14.12	Taps, cocks, valves for sinks, wash basins, bidets, water cisterns bath and similar fixtures; central heating radiator valves
28.14.13	Process control valves, gate valves, globe valves and other valves
28.14.2	Parts of taps and valves and similar articles
28.14.20	Parts of taps and valves and similar articles
28.14.9	Sub-contracted operations as part of manufacturing of other taps and valves
28.14.99	Sub-contracted operations as part of manufacturing of other taps and valves
28.15	Bearings, gears, gearing and driving elements
28.15.1	Ball or roller bearings
28.15.10	Ball or roller bearings
28.15.2	Other bearings, gears, gearing and driving elements
28.15.21	Articulated link chain, of iron or steel
28.15.22	Transmission shafts (including cam and crank shafts) and cranks
28.15.23	Bearing housings and plain shaft bearings

▼ **M1**

Code	Heading
28.15.24	Gears and gearing; ball or roller screws; gear boxes and other speed changers
28.15.25	Flywheels and pulleys including pulley blocks
28.15.26	Clutches and shaft couplings including universal joints
28.15.3	Parts of bearings, gearings and driving elements
28.15.31	Balls, needles and rollers; parts of ball or roller bearings
28.15.32	Parts of articulated link chain of iron or steel
28.15.39	Parts of bearing and driving elements n.e.c.
28.15.9	Sub-contracted operations as part of manufacturing of bearings, gears, gearing and driving elements
28.15.99	Sub-contracted operations as part of manufacturing of bearings, gears, gearing and driving elements
28.2	Other general-purpose machinery
28.21	Ovens, furnaces and furnace burners
28.21.1	Ovens and furnace burners and parts thereof
28.21.11	Furnace burners; mechanical stokers and grates; mechanical ash dischargers and the like
28.21.12	Industrial or laboratory furnaces and ovens, non-electric, including incinerators, but excluding bakery ovens
28.21.13	Industrial or laboratory electric furnaces and ovens; induction or dielectric heating equipment
28.21.14	Parts of furnace burners, furnaces and ovens
28.21.9	Sub-contracted operations as part of manufacturing of ovens, furnaces and furnace burners
28.21.99	Sub-contracted operations as part of manufacturing of ovens, furnaces and furnace burners
28.22	Lifting and handling equipment
28.22.1	Lifting and handling equipment and parts thereof
28.22.11	Pulley tackle and hoists n.e.c.
28.22.12	Pit-head winding gear; winches specially designed for underground use; other winches; capstans
28.22.13	Jacks; hoists of a kind used for raising vehicles

▼ **M1**

Code	Heading
28.22.14	Derricks; cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane
28.22.15	Fork-lift trucks, other works trucks; tractors of the type used on railway station platforms
28.22.16	Lifts, skip hoists, escalators and moving walkways
28.22.17	Pneumatic and other continuous action elevators and conveyors, for goods or materials
28.22.18	Other lifting, handling, loading or unloading machinery
28.22.19	Parts of lifting and handling equipment
28.22.2	Buckets, shovels, grabs and grips for cranes, excavators and the like
28.22.20	Buckets, shovels, grabs and grips for cranes, excavators and the like
28.22.9	Sub-contracted operations as part of manufacturing of lifting and handling equipment
28.22.99	Sub-contracted operations as part of manufacturing of lifting and handling equipment
28.23	Office machinery and equipment (except computers and peripheral equipment)
28.23.1	Accounting machines and similar machines incorporating a calculating device
28.23.10	Accounting machines and similar machines incorporating a calculating device
28.23.2	Office machinery and parts thereof
28.23.21	Office machines
28.23.22	Parts and accessories of office machines
28.23.9	Office and accounting machinery manufacturing services; sub-contracted operations as part of manufacturing of office machinery and equipment (except computers and peripheral equipment)
28.23.91	Office and accounting machinery manufacturing services (except computers and peripheral equipment)
28.23.99	Sub-contracted operations as part of manufacturing of office machinery and equipment (except computers and peripheral equipment)
28.24	Power-driven hand tools
28.24.1	Electromechanical tools for working in the hand; other portable hand held power tools
28.24.11	Electromechanical tools for working in the hand, with self-contained electric motor
28.24.12	Other portable hand held power tools
28.24.2	Parts of power-driven hand tools

▼ **M1**

Code	Heading
28.24.21	Parts of electromechanical tools for working in the hand, with self-contained electric motor
28.24.22	Parts of other portable hand held power tools
28.24.9	Sub-contracted operations as part of manufacturing of power-driven hand tools
28.24.99	Sub-contracted operations as part of manufacturing of power-driven hand tools
28.25	Non-domestic cooling and ventilation equipment
28.25.1	Heat exchange units; non-domestic air conditioning machines, refrigeration and freezing equipment
28.25.11	Heat exchange units and machinery for liquefying air or other gases
28.25.12	Air conditioning machines
28.25.13	Refrigeration and freezing equipment and heat pumps, except household type equipment
28.25.14	Machinery and apparatus for filtering or purifying gases n.e.c.
28.25.2	Fans, other than table, floor, wall, window, ceiling or roof fans
28.25.20	Fans, other than table, floor, wall, window, ceiling or roof fans
28.25.3	Parts of refrigeration and freezing equipment and heat pumps
28.25.30	Parts of refrigeration and freezing equipment and heat pumps
28.25.9	Sub-contracted operations as part of manufacturing of non-domestic cooling and ventilation equipment
28.25.99	Sub-contracted operations as part of manufacturing of non-domestic cooling and ventilation equipment
28.29	Other general-purpose machinery n.e.c.
28.29.1	Gas generators, distilling and filtering apparatus
28.29.11	Producer gas or water gas generators; acetylene gas generators and the like; distilling or rectifying plant
28.29.12	Filtering or purifying machinery and apparatus, for liquid
28.29.13	Oil filters, petrol filters and intake air filters for internal combustion engines
28.29.2	Machinery for cleaning, filling, packing or wrapping bottles or other containers; fire extinguishers, spray guns, steam or sand blasting machines; gaskets
28.29.21	Machinery for cleaning, filling, packing or wrapping bottles or other containers

▼ **M1**

Code	Heading
28.29.22	Fire extinguishers, spray guns, steam or sand blasting machines and similar mechanical appliances, except for use in agriculture
28.29.23	Gaskets of metal sheeting; mechanical seals
28.29.3	Industrial, household and other weighing and measuring machinery
28.29.31	Weighing machines for industrial purposes; scales for continuous weighing of goods on conveyors; constant weight scales and scales for discharging a predetermined weight
28.29.32	Personal and household weighing machines and scales
28.29.39	Other weighing and measuring machinery
28.29.4	Centrifuges, calendaring and vending machines
28.29.41	Centrifuges n.e.c.
28.29.42	Calendaring or other rolling machines, excluding metal or glass
28.29.43	Automatic goods-vending machines
28.29.5	Dish washing machines, of the industrial type
28.29.50	Dish washing machines, of the industrial type
28.29.6	Machinery n.e.c. for the treatment of materials by a process involving a change of temperature
28.29.60	Machinery n.e.c. for the treatment of materials by a process involving a change of temperature
28.29.7	Non-electrical machinery and apparatus for soldering, brazing or welding and parts thereof; gas-operated surface tempering machines and appliances
28.29.70	Non-electrical machinery and apparatus for soldering, brazing or welding and parts thereof; gas-operated surface tempering machines and appliances
28.29.8	Parts of other general-purpose machinery n.e.c.
28.29.81	Parts of gas or water gas generators
28.29.82	Parts of centrifuges; parts of filtering or purifying machinery and apparatus for liquids or gases
28.29.83	Parts of calendaring or other rolling machines; parts of spraying machinery, weights for weighing machines
28.29.84	Machinery parts, not containing electrical connectors n.e.c.
28.29.85	Parts of dish washing machines and machines for cleaning, filling, packing or wrapping
28.29.86	Parts of non-electrical machinery and apparatus for soldering, brazing or welding; gas-operated surface tempering machines and appliances

▼ **M1**

Code	Heading
28.29.9	Sub-contracted operations as part of manufacturing of other general-purpose machinery n.e.c.
28.29.99	Sub-contracted operations as part of manufacturing of other general-purpose machinery n.e.c.
28.3	Agricultural and forestry machinery
28.30	Agricultural and forestry machinery
28.30.1	Pedestrian-controlled tractors
28.30.10	Pedestrian-controlled tractors
28.30.2	Other agricultural tractors
28.30.21	Tractors, with an engine power \leq 37 kW
28.30.22	Tractors, with an engine power $>$ 37 kW but \leq 59 kW
28.30.23	Tractors, with an engine power $>$ 59 kW
28.30.3	Soil machinery
28.30.31	Ploughs
28.30.32	Harrows, scarifiers, cultivators, weeders and hoes
28.30.33	Seeders, planters and transplanters
28.30.34	Manure spreaders and fertiliser distributors
28.30.39	Other soil machinery
28.30.4	Mowers for lawns, parks or sports grounds
28.30.40	Mowers for lawns, parks or sports grounds
28.30.5	Harvesting machinery
28.30.51	Mowers (including cutter bars for tractor mounting) n.e.c.
28.30.52	Hay-making machinery
28.30.53	Straw or fodder balers, including pick-up balers
28.30.54	Root or tuber harvesting machines
28.30.59	Harvesting and threshing machinery n.e.c.
28.30.6	Machinery for projecting, dispersing or spraying liquids or powders for agriculture or horticulture
28.30.60	Machinery for projecting, dispersing or spraying liquids or powders for agriculture or horticulture
28.30.7	Self-loading or unloading trailers and semi-trailers for agriculture
28.30.70	Self-loading or unloading trailers and semi-trailers for agriculture
28.30.8	Other agricultural machinery

▼ **M1**

Code	Heading
28.30.81	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, except seed, grain or dried leguminous vegetables
28.30.82	Milking machines
28.30.83	Machinery for preparing animal feeding stuffs
28.30.84	Poultry incubators and brooders
28.30.85	Poultry keeping machinery
28.30.86	Agricultural, horticultural, forestry, poultry- or bee-keeping machinery n.e.c.
28.30.9	Parts of agricultural machinery and equipment; sub-contracted operations as part of manufacturing of agricultural and forestry machinery
28.30.91	Parts of harvester and threshers n.e.c.
28.30.92	Parts of soil machinery
28.30.93	Parts of other agricultural machinery
28.30.94	Parts of milking and dairy machines n.e.c.
28.30.99	Sub-contracted operations as part of manufacturing of agricultural and forestry machinery
28.4	Metal forming machinery and machine tools
28.41	Metal forming machinery
28.41.1	Machine tools for working metal, operated by laser and the like; machining centres for working metal and the like
28.41.11	Machine tools for working metal by removal of material by laser, ultrasonic, water-jet and the like
28.41.12	Machining centres, unit construction machines and multi-station transfer machines, for working metal
28.41.2	Lathes, boring and milling machine tools for working metal
28.41.21	Lathes for removing metal
28.41.22	Machine tools for drilling, boring or milling metal; machine tools for threading or tapping metal n.e.c.
28.41.23	Machine tools for deburring, sharpening, grinding or otherwise finishing metal
28.41.24	Machine tools for planing, sawing, cutting-off or otherwise cutting metal
28.41.3	Other machine tools for working metal
28.41.31	Machines for bending, folding and straightening metal
28.41.32	Machines for punching and notching metal

▼ M1

Code	Heading
28.41.33	Forging or die-stamping machines and hammers; hydraulic presses and presses for working metal n.e.c.
28.41.34	Machine tools n.e.c. for working metal, sintered metal carbides or cermets, without removing material
28.41.4	Parts and accessories for metalworking machine tools
28.41.40	Parts and accessories for metalworking machine tools
28.41.9	Sub-contracted operations as part of manufacturing of metal forming machinery
28.41.99	Sub-contracted operations as part of manufacturing of metal forming machinery
28.49	Other machine tools
28.49.1	Machine tools for working stone, wood and similar hard materials
28.49.11	Machine tools for working stone, ceramics, concrete or similar mineral materials or for cold working glass
28.49.12	Machine tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; electroplating machinery
28.49.13	Stationary rotary or rotary percussion drills, filing machines, riveters, sheet metal cutters
28.49.2	Tool holders
28.49.21	Tool holders and self-opening dieheads, for machine tools
28.49.22	Work holders for machine tools
28.49.23	Dividing heads and other special attachments for machine tools
28.49.24	Parts and accessories of machine tools for working wood, cork, stone, hard rubber and similar hard materials
28.49.9	Sub-contracted operations as part of manufacturing of other machine tools
28.49.99	Sub-contracted operations as part of manufacturing of other machine tools
28.9	Other special-purpose machinery
28.91	Machinery for metallurgy
28.91.1	Machinery for metallurgy and parts thereof
28.91.11	Converters, ladles, ingot moulds and casting machines; metal-rolling mills
28.91.12	Parts of machines for metallurgy; parts of metal-rolling mills

▼ **M1**

Code	Heading
28.91.9	Sub-contracted operations as part of manufacturing of machinery for metallurgy
28.91.99	Sub-contracted operations as part of manufacturing of machinery for metallurgy
28.92	Machinery for mining, quarrying and construction
28.92.1	Machinery for mining
28.92.11	Continuous-action elevators and conveyors, for underground use
28.92.12	Coal or rock cutters and tunnelling machinery; other boring and sinking machinery
28.92.2	Other moving, grading, levelling, scraping, excavating, tamping, compacting or extracting machinery, self-propelled, for earth, minerals or ores (including bulldozers, mechanical shovels and road rollers)
28.92.21	Self propelled bulldozers and angledozers
28.92.22	Self-propelled graders and levellers; motor scrapers
28.92.23	Self-propelled tamping machines and road-rollers
28.92.24	Self-propelled front-end shovel loaders
28.92.25	Self-propelled mechanical shovels, excavators and shovel loaders, with a 360 degree revolving superstructure, except front-end shovel loaders
28.92.26	Other self-propelled mechanical shovels, excavators and shovel loaders; other self-propelled machinery for mining
28.92.27	Bulldozer or angledozer blades
28.92.28	Dumpers for off-highway use
28.92.3	Other excavating machinery
28.92.30	Other excavating machinery
28.92.4	Machinery for sorting, grinding, mixing and similar treatment of earth, stone, ores and other mineral substances
28.92.40	Machinery for sorting, grinding, mixing and similar treatment of earth, stone, ores and other mineral substances
28.92.5	Track-laying tractors
28.92.50	Track-laying tractors
28.92.6	Parts of machinery for mining, quarrying and construction
28.92.61	Parts for boring or sinking or excavating machinery; parts of cranes
28.92.62	Parts of machinery for sorting, grinding or other treatment of earth, stone and the like

▼ **M1**

Code	Heading
28.92.9	Sub-contracted operations as part of manufacturing of machinery for mining, quarrying and construction
28.92.99	Sub-contracted operations as part of manufacturing of machinery for mining, quarrying and construction
28.93	Machinery for food, beverage and tobacco processing
28.93.1	Machinery for food, beverage and tobacco processing, except parts thereof
28.93.11	Centrifugal cream separators
28.93.12	Dairy machinery
28.93.13	Machinery for milling or working of cereals or dried vegetables n.e.c.
28.93.14	Machinery used in the manufacture of wine, cider, fruit juices and similar beverages
28.93.15	Non-electric bakery ovens; non-domestic equipment for cooking or heating
28.93.16	Dryers for agricultural products
28.93.17	Machinery for the industrial preparation or manufacture of food or drink, including fats or oils
28.93.18	Machinery for preparing or making up tobacco n.e.c.
28.93.2	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables
28.93.20	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables
28.93.3	Parts of machinery for food, beverage and tobacco processing
28.93.31	Parts of machinery for beverage processing
28.93.32	Parts of machinery for food processing
28.93.33	Parts of machinery for tobacco processing
28.93.34	Parts of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables
28.93.9	Sub-contracted operations as part of manufacturing of machinery for food, beverage and tobacco processing
28.93.99	Sub-contracted operations as part of manufacturing of machinery for food, beverage and tobacco processing
28.94	Machinery for textile, apparel and leather production
28.94.1	Machinery for preparing, spinning, weaving and knitting textiles

▼ **M1**

Code	Heading
28.94.11	Machines for extruding, drawing, texturing or cutting man-made textile materials; machines for preparing textile fibres
28.94.12	Textile spinning machines; textile doubling, twisting, winding or reeling machines
28.94.13	Weaving machines
28.94.14	Knitting machines; stitch-bonding machines and similar machines; machines for tufting
28.94.15	Auxiliary machinery for use with machines for working textiles; textile printing machinery
28.94.2	Other machinery for textile and apparel production, including sewing machines
28.94.21	Machinery for washing, cleaning, wringing, ironing, pressing, dyeing, reeling and the like of textile yarn and fabrics; machinery for finishing of felt
28.94.22	Laundry-type washing machines; dry-cleaning machines; drying machines, with a capacity > 10 kg
28.94.23	Centrifugal clothes dryers
28.94.24	Sewing machines, except book sewing machines and household sewing machines
28.94.3	Machinery for working hides, skins or leather or for making or repairing footwear and other articles
28.94.30	Machinery for working hides, skins or leather or for making or repairing footwear and other articles
28.94.4	Sewing machines of the household type
28.94.40	Sewing machines of the household type
28.94.5	Parts and accessories of machines for weaving and spinning and for machinery for other production of textiles and apparel and for the working of leather
28.94.51	Parts and accessories of machines for spinning and weaving
28.94.52	Parts of machinery for other production of textiles and apparel and for the working of leather
28.94.9	Sub-contracted operations as part of manufacturing of machinery for textile, apparel and leather production
28.94.99	Sub-contracted operations as part of manufacturing of machinery for textile, apparel and leather production
28.95	Machinery for paper and paperboard production
28.95.1	Machinery for paper and paperboard production and parts thereof
28.95.11	Machinery for paper and paperboard production, except parts thereof

▼ **M1**

Code	Heading
28.95.12	Parts of machinery for paper and paperboard production
28.95.9	Sub-contracted operations as part of manufacturing of machinery for paper and paperboard production
28.95.99	Sub-contracted operations as part of manufacturing of machinery for paper and paperboard production
28.96	Plastics and rubber machinery
28.96.1	Machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials
28.96.10	Machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials
28.96.2	Parts for machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials
28.96.20	Parts for machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials
28.96.9	Sub-contracted operations as part of manufacturing of plastics and rubber machinery
28.96.99	Sub-contracted operations as part of manufacturing of plastics and rubber machinery
28.99	Other special-purpose machinery n.e.c.
28.99.1	Printing and bookbinding machinery
28.99.11	Book-binding machinery, including book-sewing machines
28.99.12	Machinery, apparatus and equipment, for type-setting, for preparing or making printing blocks, plates
28.99.13	Offset printing machinery, excluding those of the office type
28.99.14	Other printing machinery, excluding those of the office type
28.99.2	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays
28.99.20	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays
28.99.3	Special-purpose machinery n.e.c.
28.99.31	Dryers for wood, paper pulp, paper or paperboard; non-domestic dryers n.e.c.
28.99.32	Roundabouts, swings, shooting galleries and other fairground amusements

▼ **M1**

Code	Heading
28.99.39	Aircraft launching gear; deck-arrestors or similar gear; tyre balancing equipment; special-purpose machinery n.e.c.
28.99.4	Parts of printing and book-binding machinery
28.99.40	Parts of printing and book-binding machinery
28.99.5	Parts of machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; parts of other special-purpose machinery
28.99.51	Parts of machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays
28.99.52	Parts of other special-purpose machinery
28.99.9	Sub-contracted operations as part of manufacturing of other special-purpose machinery n.e.c.
28.99.99	Sub-contracted operations as part of manufacturing of other special-purpose machinery n.e.c.
29	Motor vehicles, trailers and semi-trailers
29.1	Motor vehicles
29.10	Motor vehicles
29.10.1	Internal combustion engines of a kind used for motor vehicles
29.10.11	Spark-ignition reciprocating internal combustion piston engines for vehicles, of a cylinder capacity $\leq 1\,000\text{ cm}^3$
29.10.12	Spark-ignition reciprocating internal combustion piston engines for vehicles, of a cylinder capacity $> 1\,000\text{ cm}^3$
29.10.13	Compression-ignition internal combustion piston engines for vehicles
29.10.2	Passenger cars
29.10.21	Vehicles with spark-ignition engine of a cylinder capacity $\leq 1\,500\text{ cm}^3$
29.10.22	Vehicles with spark-ignition engine of a cylinder capacity $> 1\,500\text{ cm}^3$
29.10.23	Vehicles with compression-ignition internal combustion piston engine (diesel or semi-diesel)
29.10.24	Other motor vehicles for the transport of persons
29.10.3	Motor vehicles for the transport of 10 or more persons
29.10.30	Motor vehicles for the transport of 10 or more persons
29.10.4	Motor vehicles for the transport of goods

▼ **M1**

Code	Heading
29.10.41	Goods vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)
29.10.42	Goods vehicles, with spark-ignition internal combustion piston engine; other goods vehicles
29.10.43	Road tractors for semi-trailers
29.10.44	Chassis fitted with engines, for motor vehicles
29.10.5	Special-purpose motor vehicles
29.10.51	Crane lorries
29.10.52	Vehicles for travelling on snow, golf cars and the like, with engines
29.10.59	Special-purpose motor vehicles n.e.c.
29.10.9	Sub-contracted operations as part of manufacturing of motor vehicles
29.10.99	Sub-contracted operations as part of manufacturing of motor vehicles
29.2	Bodies (coachwork) for motor vehicles; trailers and semi-trailers
29.20	Bodies (coachwork) for motor vehicles; trailers and semi-trailers
29.20.1	Bodies for motor vehicles
29.20.10	Bodies for motor vehicles
29.20.2	Trailers and semi-trailers; containers
29.20.21	Containers specially designed for carriage by one or more modes of transport
29.20.22	Trailers and semi-trailers of the caravan type, for housing or camping
29.20.23	Other trailers and semi-trailers
29.20.3	Parts of trailers, semi-trailers and other vehicles, not mechanically propelled
29.20.30	Parts of trailers, semi-trailers and other vehicles, not mechanically propelled
29.20.4	Reconditioning, assembly, fitting out and bodywork services of motor vehicles
29.20.40	Reconditioning, assembly, fitting out and bodywork services of motor vehicles
29.20.5	Fitting out services of caravans and mobile homes
29.20.50	Fitting out services of caravans and mobile homes
29.20.9	Sub-contracted operations as part of manufacturing of bodies (coachwork) for motor vehicles, trailers and semi-trailers

▼ **M1**

Code	Heading
29.20.99	Sub-contracted operations as part of manufacturing of bodies (coachwork) for motor vehicles, trailers and semi-trailers
29.3	Parts and accessories for motor vehicles
29.31	Electrical and electronic equipment for motor vehicles
29.31.1	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships
29.31.10	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships
29.31.2	Other electrical equipment for motor vehicles and parts thereof
29.31.21	Sparking plugs; ignition magnetos; magneto-dynamos; magnetic flywheels; distributors; ignition coils
29.31.22	Starter motors and dual purpose starter-generators; other generators and other equipment
29.31.23	Electrical signalling equipment, windscreen wipers, defrosters and demisters for motor vehicles and motorcycles
29.31.3	Parts of other electrical equipment for motor vehicles and motorcycles
29.31.30	Parts of other electrical equipment for motor vehicles and motorcycles
29.31.9	Sub-contracted operations as part of manufacturing of electrical and electronic equipment for motor vehicles
29.31.99	Sub-contracted operations as part of manufacturing of electrical and electronic equipment for motor vehicles
29.32	Other parts and accessories for motor vehicles
29.32.1	Seats for motor vehicles
29.32.10	Seats for motor vehicles
29.32.2	Safety seat belts, airbags and parts and accessories of bodies
29.32.20	Safety seat belts, airbags and parts and accessories of bodies
29.32.3	Parts and accessories n.e.c., for motor vehicles
29.32.30	Parts and accessories n.e.c., for motor vehicles
29.32.9	Assembly services of parts and accessories for motor vehicles n.e.c.; assembly services of complete construction kits for motor vehicles within the manufacturing process; sub-contracted operations as part of manufacturing of other parts and accessories for motor vehicles
29.32.91	Sub-contracted assembly services for complete sets for motor vehicles

▼ **M1**

Code	Heading
29.32.92	Assembly services of parts and accessories for motor vehicles n.e.c.
29.32.99	Sub-contracted operations as part of manufacturing of other parts and accessories for motor vehicles
30	Other transport equipment
30.1	Ships and boats
30.11	Ships and floating structures
30.11.1	Naval ships
30.11.10	Naval ships
30.11.2	Ships and similar vessels for the transport of persons or goods
30.11.21	Cruise ships, excursion boats and similar vessels for the transport of persons; ferry-boats of all kinds
30.11.22	Tankers for the transport of crude oil, oil products, chemicals, liquefied gas
30.11.23	Refrigerated vessels, except tankers
30.11.24	Dry cargo ships
30.11.3	Fishing vessels and other special vessels
30.11.31	Fishing vessels; factory ships and other vessels for processing or preserving fishery products
30.11.32	Tugs and pusher craft
30.11.33	Dredgers; light-vessels, floating cranes; other vessels
30.11.4	Offshore vessels and infrastructure
30.11.40	Offshore vessels and infrastructure
30.11.5	Other floating structures (including rafts, tanks, coffer-dams, landing stages, buoys and beacons)
30.11.50	Other floating structures (including rafts, tanks, coffer-dams, landing stages, buoys and beacons)
30.11.9	Conversion, reconstruction and fitting out services of ships, floating platforms and structures; sub-contracted operations as part of manufacturing of ships and floating structures
30.11.91	Conversion and reconstruction of ships, floating platforms and structures
30.11.92	Fitting out services of ships and floating platforms and structures
30.11.99	Sub-contracted operations as part of manufacturing of ships and floating structures
30.12	Pleasure and sporting boats
30.12.1	Pleasure and sporting boats

▼ **M1**

Code	Heading
30.12.11	Sailboats (except inflatable) for pleasure or sports, with or without auxiliary motor
30.12.12	Inflatable vessels for pleasure or sports
30.12.19	Other vessels for pleasure or sports; rowing boats and canoes
30.12.9	Sub-contracted operations as part of manufacturing of pleasure and sporting boats
30.12.99	Sub-contracted operations as part of manufacturing of pleasure and sporting boats
30.2	Railway locomotives and rolling stock
30.20	Railway locomotives and rolling stock
30.20.1	Rail locomotives and locomotive tenders
30.20.11	Rail locomotives powered from an external source of electricity
30.20.12	Diesel-electric locomotives
30.20.13	Other rail locomotives; locomotive tenders
30.20.2	Self-propelled railway or tramway coaches, vans and trucks, except maintenance or service vehicles
30.20.20	Self-propelled railway or tramway coaches, vans and trucks, except maintenance or service vehicles
30.20.3	Other rolling-stock
30.20.31	Railway or tramway maintenance or service vehicles
30.20.32	Railway or tramway passenger coaches, not self-propelled; luggage vans and other specialised vans
30.20.33	Railway or tramway goods vans and wagons, not self-propelled
30.20.4	Parts of railway or tramway locomotives or rolling-stock; mechanical traffic control equipment
30.20.40	Parts of railway or tramway locomotives or rolling-stock; mechanical traffic control equipment
30.20.9	Reconditioning and fitting out services ('completing') of railway and tramway locomotives and rolling-stock; sub-contracted operations as part of manufacturing of railway locomotives and rolling stock
30.20.91	Reconditioning and fitting out services ('completing') of railway and tramway locomotives and rolling-stock
30.20.99	Sub-contracted operations as part of manufacturing of railway locomotives and rolling stock

▼ **M1**

Code	Heading
30.3	Air and spacecraft and related machinery
30.30	Air and spacecraft and related machinery
30.30.1	Motors and engines for aircraft or spacecraft; ground flying trainers, and parts thereof
30.30.11	Aircraft spark-ignition engines
30.30.12	Turbo-jets and turbo-propellers
30.30.13	Reaction engines, excluding turbo-jets
30.30.14	Ground flying trainers and parts thereof
30.30.15	Parts for aircraft spark-ignition engines
30.30.16	Parts of turbo-jets or turbo-propellers
30.30.2	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft
30.30.20	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft
30.30.3	Helicopters and aeroplanes
30.30.31	Helicopters
30.30.32	Aeroplanes and other aircraft, of an unladen weight ≤ 2 000 kg
30.30.33	Aeroplanes and other aircraft, of an unladen weight > 2 000 kg but ≤ 15 000 kg
30.30.34	Aeroplanes and other aircraft, of an unladen weight > 15 000 kg
30.30.4	Spacecraft (including satellites) and spacecraft launch vehicles
30.30.40	Spacecraft (including satellites) and spacecraft launch vehicles
30.30.5	Other parts of aircraft and spacecraft
30.30.50	Other parts of aircraft and spacecraft
30.30.6	Overhaul and conversion services of aircraft and aircraft engines
30.30.60	Overhaul and conversion services of aircraft and aircraft engines
30.30.9	Sub-contracted operations as part of manufacturing of air and spacecraft and related machinery
30.30.99	Sub-contracted operations as part of manufacturing of air and spacecraft and related machinery
30.4	Military fighting vehicles

▼ **M1**

Code	Heading
30.40	Military fighting vehicles
30.40.1	Motorised tanks and other armoured fighting vehicles and parts thereof
30.40.10	Motorised tanks and other armoured fighting vehicles and parts thereof
30.40.9	Sub-contracted operations as part of manufacturing of military fighting vehicles
30.40.99	Sub-contracted operations as part of manufacturing of military fighting vehicles
30.9	Transport equipment n.e.c.
30.91	Motorcycles
30.91.1	Motorcycles and side-cars
30.91.11	Motorcycles and cycles with an auxiliary motor with reciprocating internal combustion piston engine $\leq 50 \text{ cm}^3$
30.91.12	Motorcycles with reciprocating internal combustion piston engine $> 50 \text{ cm}^3$
30.91.13	Motorcycles n.e.c.; side-cars
30.91.2	Parts and accessories of motorcycles and side-cars
30.91.20	Parts and accessories of motorcycles and side-cars
30.91.3	Internal combustion engines of a kind used for motorcycles
30.91.31	Spark-ignition reciprocating internal combustion piston engines for motorcycles, of a cylinder capacity $\leq 1\,000 \text{ cm}^3$
30.91.32	Spark-ignition reciprocating internal combustion piston engines for motorcycles, of a cylinder capacity $> 1\,000 \text{ cm}^3$
30.91.9	Sub-contracted operations as part of manufacturing of motorcycles
30.91.99	Sub-contracted operations as part of manufacturing of motorcycles
30.92	Bicycles and invalid carriages
30.92.1	Bicycles and other cycles, not motorised
30.92.10	Bicycles and other cycles, not motorised
30.92.2	Invalid carriages, excluding parts and accessories
30.92.20	Invalid carriages, excluding parts and accessories
30.92.3	Parts and accessories of bicycles and other cycles, not motorised, and of invalid carriages
30.92.30	Parts and accessories of bicycles and other cycles, not motorised, and of invalid carriages

▼ **M1**

Code	Heading
30.92.4	Baby carriages and parts thereof
30.92.40	Baby carriages and parts thereof
30.92.9	Sub-contracted operations as part of manufacturing of bicycles and invalid carriages
30.92.99	Sub-contracted operations as part of manufacturing of bicycles and invalid carriages
30.99	Other transport equipment n.e.c.
30.99.1	Other transport equipment n.e.c.
30.99.10	Other transport equipment n.e.c.
30.99.9	Sub-contracted operations as part of manufacturing of other transport equipment n.e.c.
30.99.99	Sub-contracted operations as part of manufacturing of other transport equipment n.e.c.
31	Furniture
31.0	Furniture
31.00	Seats and parts thereof; parts of furniture
31.00.1	Seats and parts thereof
31.00.11	Seats, primarily with metal frames
31.00.12	Seats, primarily with wooden frames
31.00.13	Other seats
31.00.14	Parts of seats
31.00.2	Parts of furniture (except seats)
31.00.20	Parts of furniture (except seats)
31.00.9	Upholstering services of chairs and seats; sub-contracted operations as part of manufacturing of seats, parts thereof and parts of furniture
31.00.91	Upholstering services of chairs and seats
31.00.99	Sub-contracted operations as part of manufacturing of seats, parts thereof and parts of furniture
31.01	Office and shop furniture
31.01.1	Office and shop furniture
31.01.11	Metal furniture of a kind used in offices
31.01.12	Wooden furniture of a kind used in offices
31.01.13	Wooden furniture for shops
31.01.9	Sub-contracted operations as part of manufacturing of office and shop furniture
31.01.99	Sub-contracted operations as part of manufacturing of office and shop furniture
31.02	Kitchen furniture
31.02.1	Kitchen furniture

▼ **M1**

Code	Heading
31.02.10	Kitchen furniture
31.02.9	Sub-contracted operations as part of manufacturing of kitchen furniture
31.02.99	Sub-contracted operations as part of manufacturing of kitchen furniture
31.03	Mattresses
31.03.1	Mattresses
31.03.11	Mattress supports
31.03.12	Mattresses, excluding mattress supports
31.03.9	Sub-contracted operations as part of manufacturing of mattresses
31.03.99	Sub-contracted operations as part of manufacturing of mattresses
31.09	Other furniture
31.09.1	Other furniture
31.09.11	Metal furniture n.e.c.
31.09.12	Wooden furniture of a kind used in the bedroom, in the dining room and in the living room
31.09.13	Wooden furniture n.e.c.
31.09.14	Furniture of plastics or other materials (e.g., cane, osier or bamboo)
31.09.9	Finishing services of new furniture; sub-contracted operations as part of manufacturing of other furniture
31.09.91	Finishing services of new furniture (except upholstering of chairs and seats)
31.09.99	Sub-contracted operations as part of manufacturing of other furniture
32	Other manufactured goods
32.1	Jewellery, bijouterie and related articles
32.11	Coins
32.11.1	Coins
32.11.10	Coins
32.11.9	Sub-contracted operations as part of manufacturing of coins
32.11.99	Sub-contracted operations as part of manufacturing of coins
32.12	Jewellery and related articles
32.12.1	Jewellery and related articles
32.12.11	Cultured pearls, precious or semi-precious stones, including synthetic or reconstructed, worked but not set

▼ **M1**

Code	Heading
32.12.12	Industrial diamonds, worked; dust and powder of natural or synthetic precious or semi-precious stones
32.12.13	Articles of jewellery and parts thereof; articles of goldsmiths' or silversmiths' wares and parts thereof
32.12.14	Other articles of precious metal; articles of natural or cultured pearls, precious or semi precious stones
32.12.9	Sub-contracted operations as part of manufacturing of jewellery and related articles
32.12.99	Sub-contracted operations as part of manufacturing of jewellery and related articles
32.13	Imitation jewellery and related articles
32.13.1	Imitation jewellery and related articles
32.13.10	Imitation jewellery and related articles
32.13.9	Sub-contracted operations as part of manufacturing of imitation jewellery and related articles
32.13.99	Sub-contracted operations as part of manufacturing of imitation jewellery and related articles
32.2	Musical instruments
32.20	Musical instruments
32.20.1	Pianos, organs and other string and wind musical instruments, keyboards; metronomes, tuning forks; mechanisms for musical boxes
32.20.11	Pianos and other keyboard stringed musical instruments
32.20.12	Other string musical instruments
32.20.13	Keyboard pipe organs, harmoniums and similar instruments; accordions and similar instruments; mouth organs; wind instruments
32.20.14	Musical or keyboard instruments, the sound of which is produced, or must be amplified, electrically
32.20.15	Other musical instruments
32.20.16	Metronomes, tuning forks and pitch pipes; mechanisms for musical boxes; musical instrument strings
32.20.2	Parts and accessories of musical instruments
32.20.20	Parts and accessories of musical instruments
32.20.9	Sub-contracted operations as part of manufacturing of musical instruments
32.20.99	Sub-contracted operations as part of manufacturing of musical instruments
32.3	Sports goods
32.30	Sports goods
32.30.1	Sports goods
32.30.11	Snow-skis and other snow-ski equipment, except footwear; ice skates and roller skates; parts thereof

▼ **MI**

Code	Heading
32.30.12	Snow-ski footwear
32.30.13	Water-skis, surfboards, sailboards and other water-sport equipment
32.30.14	Gymnasium, fitness centre or athletics articles and equipment
32.30.15	Other articles and equipment for sports or outdoor games; swimming pools and paddling pools
32.30.16	Fishing rods, other line fishing tackle; articles for hunting or fishing n.e.c.
32.30.9	Sub-contracted operations as part of manufacturing of sports goods
32.30.99	Sub-contracted operations as part of manufacturing of sports goods
32.4	Games and toys
32.40	Games and toys
32.40.1	Dolls representing only human beings; toys representing animals or non-human creatures; parts thereof
32.40.11	Dolls representing only human beings
32.40.12	Toys representing animals or non-human creatures
32.40.13	Parts and accessories of dolls representing human beings
32.40.2	Toy trains and their accessories; other reduced-size models or construction sets and constructional toys
32.40.20	Toy trains and their accessories; other reduced-size models or construction sets and constructional toys
32.40.3	Other toys, including toy musical instruments
32.40.31	Wheeled toys designed to be ridden by children; dolls' carriages
32.40.32	Puzzles
32.40.39	Games and toys n.e.c.
32.40.4	Other games
32.40.41	Playing cards
32.40.42	Articles for billiards, articles for funfair, table or parlour games; other games, coin- or disc-operated
32.40.9	Sub-contracted operations as part of manufacturing of games and toys
32.40.99	Sub-contracted operations as part of manufacturing of games and toys
32.5	Medical and dental instruments and supplies
32.50	Medical and dental instruments and supplies
32.50.1	Medical, surgical and dental instruments and appliances

▼ **M1**

Code	Heading
32.50.11	Instruments and appliances used in dental treatment
32.50.12	Medical, surgical or laboratory sterilisers
32.50.13	Syringes, needles, catheters, cannulae and the like; ophthalmic and other instruments and appliances n.e.c.
32.50.2	Therapeutic instruments and appliances; accessories, protheses and orthopaedic appliances
32.50.21	Therapeutic instruments and appliances; breathing appliances
32.50.22	Artificial joints; orthopaedic appliances; artificial teeth; dental fittings; artificial parts of the body n.e.c.
32.50.23	Parts and accessories of prostheses and orthopaedic appliances
32.50.3	Medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs and parts thereof
32.50.30	Medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs and parts thereof
32.50.4	Spectacles, lenses and parts thereof
32.50.41	Contact lenses; spectacle lenses of any material
32.50.42	Spectacles, goggles and the like, corrective, protective or other
32.50.43	Frames and mountings for spectacles, goggles or the like
32.50.44	Parts of frames and mountings for spectacles, goggles or the like
32.50.5	Other articles for medical or surgical purposes
32.50.50	Other articles for medical or surgical purposes
32.50.9	Sub-contracted operations as part of manufacturing of medical and surgical equipment and orthopaedic appliances
32.50.99	Sub-contracted operations as part of manufacturing of medical and surgical equipment and orthopaedic appliances
32.9	Manufactured goods n.e.c.
32.91	Brooms and brushes
32.91.1	Brooms and brushes
32.91.11	Brooms and brushes for household cleaning
32.91.12	Tooth brushes, hair brushes and other toilet brushes for use on the person; artists' brushes, writing brushes and brushes for cosmetics
32.91.19	Other brushes n.e.c.
32.91.9	Sub-contracted operations as part of manufacturing of brooms and brushes

▼ **M1**

Code	Heading
32.91.99	Sub-contracted operations as part of manufacturing of brooms and brushes
32.99	Other manufactured goods n.e.c.
32.99.1	Safety headgear; pens and pencils, boards, date, sealing or numbering stamps; typewriter ribbons, ink-pads
32.99.11	Safety headgear and other safety products
32.99.12	Ball point pens; felt-tipped and other porous-tipped pens and markers; propelling or sliding pencils
32.99.13	Indian ink drawing pens; fountain pens, stylograph pens and other pens
32.99.14	Sets of writing implements, pen- and pencil-holders and similar holders; parts thereof
32.99.15	Pencils, crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks
32.99.16	Slates and boards; date, sealing or numbering stamps and the like; typewriter or similar ribbons; ink-pads
32.99.2	Umbrellas; walking-sticks; buttons; button-moulds; fasteners; parts thereof
32.99.21	Umbrellas and sun umbrellas; walking-sticks, seat-sticks and the like
32.99.22	Parts, trimmings and accessories of umbrellas, sun umbrellas, walking-sticks, seat-sticks and the like
32.99.23	Press-fasteners, snap-fasteners, press-studs and parts thereof; buttons; slide fasteners
32.99.24	Button moulds and other parts of buttons; button blanks; parts of slide fasteners
32.99.3	Products of human or animal hair; similar products of textile materials
32.99.30	Products of human or animal hair; similar products of textile materials
32.99.4	Lighters, pipes and parts thereof; articles of combustible material; liquid or liquefied gas fuels
32.99.41	Cigarette lighters and other lighters; smoking pipes and cigar or cigarette holders and parts thereof
32.99.42	Parts of lighters; pyrophoric alloys; articles of combustible materials
32.99.43	Liquid or liquefied-gas fuels for lighters, in containers of a capacity $\leq 300 \text{ cm}^3$
32.99.5	Other articles n.e.c.
32.99.51	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes
32.99.52	Scent sprays and mounts and heads therefor

▼ M1

Code	Heading
32.99.53	Instruments, apparatus and models designed for demonstrational purposes
32.99.54	Candles, tapers and the like
32.99.55	Artificial flowers, foliage and fruit and parts thereof
32.99.59	Other miscellaneous articles n.e.c.
32.99.6	Taxidermy services
32.99.60	Taxidermy services
32.99.9	Sub-contracted operations as part of manufacturing of other manufactured goods n.e.c.
32.99.99	Sub-contracted operations as part of manufacturing of other manufactured goods n.e.c.
33	Repair and installation services of machinery and equipment
33.1	Repair services of fabricated metal products, machinery and equipment
33.11	Repair services of fabricated metal products
33.11.1	Repair and maintenance services of fabricated metal products
33.11.11	Repair and maintenance services of structural metal products
33.11.12	Repair and maintenance services of tanks, reservoirs and containers of metal
33.11.13	Repair and maintenance services of steam generators, except central heating hot water boilers
33.11.14	Repair and maintenance services of weapons and ammunition
33.11.19	Repair and maintenance services of other fabricated metal products
33.12	Repair services of machinery
33.12.1	Repair and maintenance services of general-purpose machinery
33.12.11	Repair and maintenance services of engines and turbines, except aircraft, vehicle and cycle engines
33.12.12	Repair and maintenance services of fluid power equipment, other pumps, compressors, taps and valves
33.12.13	Repair and maintenance services of bearings, gears, gearing and driving elements
33.12.14	Repair and maintenance services of ovens, furnaces and furnace burners
33.12.15	Repair and maintenance services of lifting and handling equipment

▼ **M1**

Code	Heading
33.12.16	Repair and maintenance services of office machinery and equipment (except computers and peripheral equipment)
33.12.17	Repair and maintenance services of power-driven hand tools
33.12.18	Repair and maintenance services of non-domestic cooling and ventilation equipment
33.12.19	Repair and maintenance services of other general-purpose machinery n.e.c.
33.12.2	Repair and maintenance services of special-purpose machinery
33.12.21	Repair and maintenance services of agricultural and forestry machinery
33.12.22	Repair and maintenance services of metal forming machinery and machine tools
33.12.23	Repair and maintenance services of machinery for metallurgy
33.12.24	Repair and maintenance services of machinery for mining, quarrying and construction
33.12.25	Repair and maintenance services of machinery for food, beverage and tobacco processing
33.12.26	Repair and maintenance services of machinery for textile, apparel and leather production
33.12.27	Repair and maintenance services of machinery for paper and paperboard production
33.12.28	Repair and maintenance services of machinery for plastics and rubber
33.12.29	Repair and maintenance services of other special-purpose machinery
33.13	Repair services of electronic and optical equipment
33.13.1	Repair and maintenance services of electronic and optical equipment
33.13.11	Repair and maintenance services of instruments and appliances for measuring, testing and navigation
33.13.12	Repair and maintenance services of irradiation, electromedical and electrotherapeutic equipment
33.13.13	Repair and maintenance services of professional optical instruments and photographic equipment
33.13.19	Repair and maintenance services of other professional electronic equipment
33.14	Repair services of electrical equipment
33.14.1	Repair and maintenance services of electrical equipment
33.14.11	Repair and maintenance of electric motors, generators, transformers and electricity distribution and control apparatus
33.14.19	Repair and maintenance services of other professional electrical equipment

▼ **M1**

Code	Heading
33.15	Repair and maintenance services of ships and boats
33.15.1	Repair and maintenance services of ships and boats
33.15.10	Repair and maintenance services of ships and boats
33.16	Repair and maintenance services of aircraft and spacecraft
33.16.1	Repair and maintenance services of aircraft and spacecraft
33.16.10	Repair and maintenance services of aircraft and spacecraft
33.17	Repair and maintenance services of other transport equipment
33.17.1	Repair and maintenance services of other transport equipment
33.17.11	Repair and maintenance services of railway locomotives and rolling-stock
33.17.19	Repair and maintenance services of other transport equipment n.e.c.
33.19	Repair services of other equipment
33.19.1	Repair services of other equipment
33.19.10	Repair services of other equipment
33.2	Installation services of industrial machinery and equipment
33.20	Installation services of industrial machinery and equipment
33.20.1	Installation services of fabricated metal products, except machinery and equipment
33.20.11	Installation services of steam generators, except central heating hot water boilers, including installation services for metal pipe systems in industrial plants
33.20.12	Installation services of other fabricated metal products, except machinery and equipment
33.20.2	Installation services of general-purpose machinery
33.20.21	Installation services of office and accounting machinery
33.20.29	Installation services of other general-purpose machinery n.e.c.
33.20.3	Installation services of special-purpose machinery
33.20.31	Installation services of industrial machinery and equipment for agriculture
33.20.32	Installation services of metal forming machinery
33.20.33	Installation services of industrial machinery and equipment for metallurgy

▼ **M1**

Code	Heading
33.20.34	Installation services of industrial machinery and equipment for mining
33.20.35	Installation services of industrial machinery and equipment for food, beverages and tobacco processing
33.20.36	Installation services of industrial machinery and equipment for textiles, apparel and leather production
33.20.37	Installation services of industrial machinery and equipment for paper and paperboard production
33.20.38	Installation services of industrial machinery and equipment for plastic and rubber production
33.20.39	Installation services of other special-purpose machinery
33.20.4	Installation services of electronic and optical equipment
33.20.41	Installation services of professional medical machinery and precision and optical instruments
33.20.42	Installation services of professional electronic equipment
33.20.5	Installation services of electrical equipment
33.20.50	Installation services of electrical equipment
33.20.6	Installation services of industrial process control equipment
33.20.60	Installation services of industrial process control equipment
33.20.7	Installation services of other goods n.e.c.
33.20.70	Installation services of other goods n.e.c.
D	ELECTRICITY, GAS, STEAM AND AIR CONDITIONING
35	Electricity, gas, steam and air conditioning
35.1	Electricity, transmission and distribution services
35.11	Electricity
35.11.1	Electricity
35.11.10	Electricity
35.12	Transmission services of electricity
35.12.1	Transmission services of electricity
35.12.10	Transmission services of electricity
35.13	Distribution services of electricity
35.13.1	Distribution services of electricity
35.13.10	Distribution services of electricity
35.14	Trade services of electricity
35.14.1	Trade services of electricity

▼ **M1**

Code	Heading
35.14.10	Trade services of electricity
35.2	Manufactured gas; distribution services of gaseous fuels through mains
35.21	Manufactured gas
35.21.1	Coal gas, water gas, producer gas and similar gases, other than petroleum gases
35.21.10	Coal gas, water gas, producer gas and similar gases, other than petroleum gases
35.22	Distribution services of gaseous fuels through mains
35.22.1	Distribution services of gaseous fuels through mains
35.22.10	Distribution services of gaseous fuels through mains
35.23	Trade services of gas through mains
35.23.1	Trade services of gas through mains
35.23.10	Trade services of gas through mains
35.3	Steam and air conditioning supply services
35.30	Steam and air conditioning supply services
35.30.1	Steam and hot water; steam and hot water supply services
35.30.11	Steam and hot water
35.30.12	Steam and hot water supply services through mains
35.30.2	Ice; cooled air and chilled water supply services
35.30.21	Ice, including ice for cooling (i.e. non-food) purposes
35.30.22	Cooled air and chilled water supply services
E	WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION SERVICES
36	Natural water; water treatment and supply services
36.0	Natural water; water treatment and supply services
36.00	Natural water; water treatment and supply services
36.00.1	Natural water
36.00.11	Drinking water
36.00.12	Non-drinking water
36.00.2	Treatment and distribution services of water through mains
36.00.20	Treatment and distribution services of water through mains
36.00.3	Trade services of water through mains
36.00.30	Trade services of water through mains
37	Sewerage services; sewage sludge
37.0	Sewerage services; sewage sludge

▼ **M1**

Code	Heading
37.00	Sewerage services; sewage sludge
37.00.1	Sewerage services
37.00.11	Sewage removal and treatment services
37.00.12	Treatment services of cesspools and septic tanks
37.00.2	Sewage sludge
37.00.20	Sewage sludge
38	Waste collection, treatment and disposal services; materials recovery services
38.1	Waste; waste collection services
38.11	Non-hazardous waste; collection services of non-hazardous waste
38.11.1	Collection services of non-hazardous recyclable waste
38.11.11	Collection services of non-hazardous recyclable waste, municipal
38.11.19	Collection services of non-hazardous recyclable waste, other
38.11.2	Collection services of non-hazardous non-recyclable waste
38.11.21	Collection services of non-hazardous non-recyclable waste, municipal
38.11.29	Collection services of non-hazardous non-recyclable waste, other
38.11.3	Non-recyclable non-hazardous waste, collected
38.11.31	Non-recyclable non-hazardous municipal waste
38.11.39	Other non-recyclable non-hazardous waste
38.11.4	Wrecks, for dismantling
38.11.41	Vessels and other floating structures, for breaking up
38.11.49	Used automobiles, computers, televisions and other equipment for dismantling
38.11.5	Other recyclable non-hazardous waste, collected
38.11.51	Glass waste
38.11.52	Paper and paperboard waste
38.11.53	Used pneumatic tyres of rubber
38.11.54	Other rubber waste
38.11.55	Plastic waste
38.11.56	Textile waste
38.11.57	Leather waste
38.11.58	Non-hazardous metal waste

▼ **M1**

Code	Heading
38.11.59	Other non-hazardous recyclable waste n.e.c.
38.11.6	Services of transfer facilities for non-hazardous waste
38.11.61	Services of transfer facilities for non-hazardous recyclable waste
38.11.69	Services of transfer facilities for other non-hazardous waste
38.12	Hazardous waste; collection services of hazardous waste
38.12.1	Collection services of hazardous waste
38.12.11	Collection services of hazardous medical and other biohazardous waste
38.12.12	Collection services of other hazardous industrial waste
38.12.13	Collection services of hazardous municipal waste
38.12.2	Hazardous waste, collected
38.12.21	Spent (irradiated) fuel elements (cartridges) of nuclear reactors
38.12.22	Pharmaceutical waste
38.12.23	Other medical hazardous waste
38.12.24	Hazardous chemical waste
38.12.25	Waste oils
38.12.26	Hazardous metal waste
38.12.27	Waste and scrap of primary cells, primary batteries and electric accumulators
38.12.29	Other hazardous waste
38.12.3	Services of transfer facilities for hazardous waste
38.12.30	Services of transfer facilities for hazardous waste
38.2	Waste treatment and disposal services
38.21	Treatment and disposal services of non-hazardous waste
38.21.1	Non-hazardous waste treatment for final disposal services
38.21.10	Non-hazardous waste treatment for final disposal services
38.21.2	Non-hazardous waste disposal services
38.21.21	Sanitary landfill services
38.21.22	Other landfill services
38.21.23	Incineration services of non-hazardous waste
38.21.29	Other non-hazardous waste disposal services

▼ **M1**

Code	Heading
38.21.3	Waste organic solvents
38.21.30	Waste organic solvents
38.21.4	Ashes and residues from waste incineration
38.21.40	Ashes and residues from waste incineration
38.21.5	Pellets of municipal waste
38.21.50	Pellets of municipal waste
38.22	Treatment and disposal services of hazardous waste
38.22.1	Nuclear and other hazardous waste treatment services
38.22.11	Nuclear waste treatment services
38.22.19	Other hazardous waste treatment services
38.22.2	Nuclear and other hazardous waste disposal services
38.22.21	Nuclear waste disposal services
38.22.29	Other hazardous waste disposal services
38.3	Materials recovery services; secondary raw materials
38.31	Dismantling services of wrecks
38.31.1	Dismantling services of wrecks
38.31.11	Shipbreaking services
38.31.12	Dismantling services of used automobiles, computers, televisions and other equipment
38.32	Sorted materials recovery services; secondary raw materials
38.32.1	Sorted materials recovery services
38.32.11	Sorted metal materials recovery services
38.32.12	Sorted non-metal materials recovery services
38.32.13	Briquette n.e.c (produced from several different industrial wastes etc.)
38.32.2	Metal secondary raw materials
38.32.21	Secondary raw material of precious metals
38.32.22	Secondary raw material of ferrous metals
38.32.23	Secondary raw material of copper
38.32.24	Secondary raw material of nickel
38.32.25	Secondary raw material of aluminium
38.32.29	Other metal secondary raw materials
38.32.3	Non-metal secondary raw materials
38.32.31	Secondary raw material of glass

▼ **M1**

Code	Heading
38.32.32	Secondary raw material of paper and paperboard
38.32.33	Secondary raw material of plastic
38.32.34	Secondary raw material of rubber
38.32.35	Secondary raw material of textile
38.32.39	Other non-metal secondary raw materials
39	Remediation services and other waste management services
39.0	Remediation services and other waste management services
39.00	Remediation services and other waste management services
39.00.1	Remediation and clean-up services
39.00.11	Remediation and clean-up services, soil and groundwater
39.00.12	Remediation and clean-up services, surface water
39.00.13	Remediation and clean-up services, air
39.00.14	Building remediation services
39.00.2	Other remediation and specialised pollution control services
39.00.21	Site remediation containment, control and monitoring services and other site remediation services
39.00.22	Other remediation services
39.00.23	Other specialised pollution control services
F	CONSTRUCTIONS AND CONSTRUCTION WORKS
41	Buildings and building construction works
41.0	Buildings and building construction works
41.00	Buildings and building construction works
41.00.1	Residential buildings
41.00.11	One-dwelling buildings
41.00.12	Two-dwelling buildings
41.00.13	Three and more dwelling buildings
41.00.14	Residences for communities
41.00.2	Non-residential buildings
41.00.21	Industrial buildings
41.00.22	Farm buildings, non-residential
41.00.23	Office buildings
41.00.24	Wholesale and retail trade buildings
41.00.25	Traffic and communication buildings
41.00.26	Reservoirs, silos and warehouses

▼ **M1**

Code	Heading
41.00.27	Hotels and similar buildings
41.00.28	Public entertainment, education, hospital, institutional care or religious buildings
41.00.29	Other non-residential buildings
41.00.3	Construction works for residential buildings (new works, additions, alterations and renovation works)
41.00.31	Construction works in one-dwelling buildings
41.00.32	Construction works in two-dwelling buildings
41.00.33	Construction works in three and more dwelling buildings
41.00.34	Construction works in residences for communities
41.00.4	Construction works for non-residential buildings (new works, additions, alterations and renovation works)
41.00.41	Construction works in industrial buildings
41.00.42	Construction works in non-residential farm buildings
41.00.43	Construction works in office buildings
41.00.44	Construction works in wholesale and retail trade buildings
41.00.45	Construction works in traffic and communication buildings
41.00.46	Construction works in reservoirs, silos and warehouses
41.00.47	Construction works in hotels and similar buildings
41.00.48	Construction works in public entertainment, education, hospital, institutional care or religious buildings
41.00.49	Construction works on other non-residential buildings
42	Constructions and construction works for civil engineering
42.1	Roads and railways; construction works for roads and railways
42.11	Roads and motorways; construction works for roads and motorways
42.11.1	Motorways, roads, streets and other vehicular or pedestrian ways and airfield runways
42.11.10	Motorways, roads, streets and other vehicular or pedestrian ways and airfield runways
42.11.2	Construction works for motorways, roads, streets and other vehicular or pedestrian ways and airfield runways
42.11.20	Construction works for motorways, roads, streets and other vehicular or pedestrian ways and airfield runways
42.12	Railways and underground railways; construction works for railways and underground railways

▼ **M1**

Code	Heading
42.12.1	Railways and underground railways
42.12.10	Railways and underground railways
42.12.2	Construction works for railways and underground railways
42.12.20	Construction works for railways and underground railways
42.13	Bridges and tunnels; construction works for bridges and tunnels
42.13.1	Bridges and tunnels
42.13.10	Bridges and tunnels
42.13.2	Construction works for bridges and tunnels
42.13.20	Construction works for bridges and tunnels
42.2	Constructions and construction works for utility projects
42.21	Constructions and construction works for utility projects for fluids
42.21.1	Utility constructions for fluids
42.21.11	Long-distance pipelines for fluids
42.21.12	Local pipelines for fluids
42.21.13	Irrigation systems (canals); water main and line constructions; water treatment plants, sewage disposal plants and pumping stations
42.21.2	Construction works for utility projects for fluids
42.21.21	Construction works for long-distance pipelines
42.21.22	Construction works for local pipelines, including ancillary works
42.21.23	Construction works for irrigation systems (canals), water mains and lines, water treatment plants, sewage disposal plants and pumping stations
42.21.24	Water well drilling and septic system installation works
42.22	Constructions and construction works for utility projects for electricity and telecommunications
42.22.1	Utility constructions for electricity and telecommunications
42.22.11	Long-distance electricity power lines and communication lines
42.22.12	Local electricity power lines and communication lines
42.22.13	Power plants
42.22.2	Construction works for utility projects for electricity and telecommunications

▼ **M1**

Code	Heading
42.22.21	Construction works for long-distance electricity power lines and communication lines
42.22.22	Construction works for local electricity power lines and communication lines
42.22.23	Construction works for power plants
42.9	Constructions and construction works for other civil engineering projects
42.91	Constructions and construction works for water projects
42.91.1	Coastal and port constructions, dams, locks and related hydro-mechanical structures
42.91.10	Coastal and port constructions, dams, locks and related hydro-mechanical structures
42.91.2	Construction works for coastal and port constructions, dams, locks and related hydro-mechanical structures
42.91.20	Construction works for coastal and port constructions, dams, locks and related hydro-mechanical structures
42.99	Constructions and construction works for other civil engineering projects n.e.c.
42.99.1	Other civil engineering constructions
42.99.11	Mining and manufacturing constructions
42.99.12	Sport and recreation constructions
42.99.19	Other civil engineering constructions n.e.c.
42.99.2	Construction works for other civil engineering constructions
42.99.21	Construction works for mining and manufacturing
42.99.22	Construction works for structures of outdoor stadia and sport grounds
42.99.29	Construction works for civil engineering constructions n.e.c.
43	Specialised construction works
43.1	Demolition and site preparation works
43.11	Demolition works
43.11.1	Demolition works
43.11.10	Demolition works
43.12	Site preparation works
43.12.1	Site preparation works
43.12.11	Soil and land preparation works; clearance works
43.12.12	Excavating and earthmoving works

▼ **M1**

Code	Heading
43.13	Test drilling and boring works
43.13.1	Test drilling and boring works
43.13.10	Test drilling and boring works
43.2	Electrical, plumbing and other construction installation works
43.21	Electrical installation works
43.21.1	Electrical installation works
43.21.10	Electrical installation works
43.22	Plumbing, heat and air-conditioning installation works
43.22.1	Water plumbing, drain laying, heating, ventilation and air conditioning installation works
43.22.11	Water plumbing and drain laying works
43.22.12	Heating, ventilation and air conditioning installation works
43.22.2	Gas fitting installation works
43.22.20	Gas fitting installation works
43.29	Other construction installation works
43.29.1	Other construction installation works
43.29.11	Insulation works
43.29.12	Fencing and railing installation works
43.29.19	Other installation works n.e.c.
43.3	Building completion and finishing works
43.31	Plastering works
43.31.1	Plastering works
43.31.10	Plastering works
43.32	Joinery installation works
43.32.1	Joinery installation works
43.32.10	Joinery installation works
43.33	Floor and wall covering works
43.33.1	Tiling works
43.33.10	Tiling works
43.33.2	Other floor laying and covering, wall covering and wall-papering works
43.33.21	Terrazzo, marble, granite and slate works
43.33.29	Other floor laying and covering, wall covering and wall-papering works n.e.c.

▼ **M1**

Code	Heading
43.34	Painting and glazing works
43.34.1	Painting works
43.34.10	Painting works
43.34.2	Glazing works
43.34.20	Glazing works
43.39	Other building completion and finishing works
43.39.1	Other building completion and finishing works
43.39.11	Ornamentation fitting works
43.39.19	Other building completion and finishing works n.e.c.
43.9	Other specialised construction works
43.91	Roofing works
43.91.1	Roofing works
43.91.11	Roof framing works
43.91.19	Other roofing works
43.99	Other specialised construction works n.e.c.
43.99.1	Waterproofing works
43.99.10	Waterproofing works
43.99.2	Scaffolding works
43.99.20	Scaffolding works
43.99.3	Pile driving works; foundation works
43.99.30	Pile driving works; foundation works
43.99.4	Concreting works
43.99.40	Concreting works
43.99.5	Structural steel components erection works
43.99.50	Structural steel components erection works
43.99.6	Masonry and bricklaying works
43.99.60	Masonry and bricklaying works
43.99.7	Assembly and erection works of prefabricated constructions
43.99.70	Assembly and erection works of prefabricated constructions
43.99.9	Specialised construction works n.e.c.
43.99.90	Specialised construction works n.e.c.

▼ **M1**

Code	Heading
G	WHOLESALE AND RETAIL TRADE SERVICES; REPAIR SERVICES OF MOTOR VEHICLES AND MOTORCYCLES
45	Wholesale and retail trade and repair services of motor vehicles and motorcycles
45.1	Trade services of motor vehicles
45.11	Trade services of cars and light motor vehicles
45.11.1	Wholesale trade services of cars and light motor vehicles
45.11.11	Wholesale trade services of passenger motor vehicles
45.11.12	Wholesale trade services of specialised passenger motor vehicles such as ambulances and minibuses, etc. and off road motor vehicles (with a weight ≤ 3,5 tons)
45.11.2	Specialised store retail trade services of cars and light motor vehicles
45.11.21	Specialised store retail trade services of new passenger motor vehicles
45.11.22	Specialised store retail trade services of used passenger motor vehicles
45.11.23	Specialised store retail trade services of new specialised passenger motor vehicles such as ambulances and minibuses, etc. and off-road motor vehicles (with a weight ≤ 3,5 tons)
45.11.24	Specialised store retail trade services of used specialised passenger motor vehicles such as ambulances and minibuses, etc. and off-road motor vehicles (with a weight ≤ 3,5 tons)
45.11.3	Other retail trade services of cars and light motor vehicles
45.11.31	Internet retail trade services of cars and light motor vehicles
45.11.39	Other retail trade services of cars and light motor vehicles n.e.c.
45.11.4	Wholesale trade services on a fee or contract basis of cars and light motor vehicles
45.11.41	Internet wholesale trade services on a fee or contract basis of cars and light motor vehicles
45.11.49	Other wholesale trade services on a fee or contract basis of cars and light motor vehicles
45.19	Trade services of other motor vehicles
45.19.1	Wholesale trade services of other motor vehicles

▼ **M1**

Code	Heading
45.19.11	Wholesale trade services of lorries, trucks, trailers, semi-trailers and buses
45.19.12	Wholesale trade services of camping vehicles such as caravans and motor homes
45.19.2	Specialised store retail trade services of other motor vehicles
45.19.21	Specialised store retail trade services of lorries, trucks, trailers, semi-trailers and buses
45.19.22	Specialised store retail trade services of camping vehicles such as caravans and motor homes
45.19.3	Other retail trade services of other motor vehicles
45.19.31	Internet retail trade services of other motor vehicles
45.19.39	Other retail trade services of motor vehicles n.e.c.
45.19.4	Wholesale trade services on a fee or contract basis of other motor vehicles
45.19.41	Internet wholesale trade services on a fee or contract basis of other motor vehicles
45.19.49	Other wholesale trade services on a fee or contract basis of other motor vehicles
45.2	Maintenance and repair services of motor vehicles
45.20	Maintenance and repair services of motor vehicles
45.20.1	Maintenance and repair services of cars and light goods motor vehicles
45.20.11	Ordinary maintenance and repair services (except electrical system, tyre and body repair services) of cars and light goods motor vehicles
45.20.12	Electrical system repair services of cars and light goods motor vehicles
45.20.13	Tyre repair services, including wheel adjustment and balancing of cars and light goods motor vehicles
45.20.14	Body repair and similar services (door, lock, window, repainting, collision repair) of cars and light goods motor vehicles
45.20.2	Maintenance and repair services of other motor vehicles
45.20.21	Ordinary maintenance and repair services (except electrical system and body repair services) of other motor vehicles

▼ **M1**

Code	Heading
45.20.22	Electrical system repair services of other motor vehicles
45.20.23	Body repair and similar services (door, lock, window, repainting, collision repair) of other motor vehicles
45.20.3	Car-washing, polishing and similar services
45.20.30	Car-washing, polishing and similar services
45.3	Trade services of motor vehicle parts and accessories
45.31	Wholesale trade services of motor vehicle parts and accessories
45.31.1	Wholesale trade services of motor vehicle parts and accessories
45.31.11	Wholesale trade services of rubber tyres and inner tubes for tyres
45.31.12	Wholesale trade services of other motor vehicle parts and accessories
45.31.2	Wholesale trade services on a fee or contract basis of motor vehicle parts and accessories
45.31.20	Wholesale trade services on a fee or contract basis of motor vehicle parts and accessories
45.32	Retail trade services of motor vehicle parts and accessories
45.32.1	Specialised store retail trade services of motor vehicle parts and accessories
45.32.11	Specialised store retail trade services of tyres
45.32.12	Specialised store retail trade services of other motor vehicle parts and accessories
45.32.2	Other retail trade services of parts and accessories of motor vehicles
45.32.21	Internet retail trade services of parts and accessories of motor vehicles
45.32.22	Mail order retail trade services of parts and accessories of motor vehicles
45.32.29	Other retail trade services of parts and accessories of motor vehicles n.e.c.
45.4	Trade, maintenance and repair services of motorcycles and related parts and accessories
45.40	Trade, maintenance and repair services of motorcycles and related parts and accessories
45.40.1	Wholesale trade services of motorcycles and related parts and accessories

▼ **M1**

Code	Heading
45.40.10	Wholesale trade services of motorcycles and related parts and accessories
45.40.2	Specialised store retail trade services of motorcycles and related parts and accessories
45.40.20	Specialised store retail trade services of motorcycles and related parts and accessories
45.40.3	Other retail trade services of motorcycles and related parts and accessories
45.40.30	Other retail trade services of motorcycles and related parts and accessories
45.40.4	Wholesale trade services on a fee or contract basis of motorcycles and related parts and accessories
45.40.40	Wholesale trade services on a fee or contract basis of motorcycles and related parts and accessories
45.40.5	Maintenance and repair services of motorcycles
45.40.50	Maintenance and repair services of motorcycles
46	Wholesale trade services, except of motor vehicles and motorcycles
46.1	Wholesale trade services on a fee or contract basis
46.11	Wholesale trade services on a fee or contract basis of agricultural raw materials, live animals, textile raw materials and semi-finished goods
46.11.1	Wholesale trade services on a fee or contract basis of agricultural raw materials, live animals, textile raw materials and semi-finished goods
46.11.11	Wholesale trade services on a fee or contract basis of live animals
46.11.12	Wholesale trade services on a fee or contract basis of flowers and plants
46.11.19	Wholesale trade services on a fee or contract basis of other agricultural raw materials, textile raw materials and semi-finished goods
46.12	Wholesale trade services on a fee or contract basis of fuels, ores, metals and industrial chemicals
46.12.1	Wholesale trade services on a fee or contract basis of fuels, ores, metals and industrial chemicals
46.12.11	Wholesale trade services on a fee or contract basis of solid, liquid and gaseous fuels and related products
46.12.12	Wholesale trade services on a fee or contract basis of metal ores and metal in primary forms

▼ M1

Code	Heading
46.12.13	Wholesale trade services on a fee or contract basis of industrial chemicals, fertilisers and agrochemical products
46.13	Wholesale trade services on a fee or contract basis of timber and building materials
46.13.1	Wholesale trade services on a fee or contract basis of timber and building materials
46.13.11	Wholesale trade services on a fee or contract basis of timber and products of timber
46.13.12	Wholesale trade services on a fee or contract basis of building materials
46.14	Wholesale trade services on a fee or contract basis of machinery, industrial equipment, ships and aircraft
46.14.1	Wholesale trade services on a fee or contract basis of machinery, industrial equipment, ships and aircraft
46.14.11	Wholesale trade services on a fee or contract basis of computers, software, electronic and telecommunications equipment and other office equipment
46.14.12	Wholesale trade services on a fee or contract basis of ships, aircraft and other transport equipment n.e.c.
46.14.19	Wholesale trade services on a fee or contract basis of other machinery and industrial equipment n.e.c.
46.15	Wholesale trade services on a fee or contract basis of furniture, household goods, hardware and ironmongery
46.15.1	Wholesale trade services on a fee or contract basis of furniture, household goods, hardware and ironmongery
46.15.11	Wholesale trade services on a fee or contract basis of furniture
46.15.12	Wholesale trade services on a fee or contract basis of radio, television and video equipment
46.15.13	Wholesale trade services on a fee or contract basis of hardware and hand tools
46.15.19	Wholesale trade services on a fee or contract basis of cutlery and household goods n.e.c.
46.16	Wholesale trade services on a fee or contract basis of textiles, clothing, fur, footwear and leather goods
46.16.1	Wholesale trade services on a fee or contract basis of textiles, clothing, fur, footwear and leather goods
46.16.11	Wholesale trade services on a fee or contract basis of textiles

▼ **M1**

Code	Heading
46.16.12	Wholesale trade services on a fee or contract basis of clothing, fur and footwear
46.16.13	Wholesale trade services on a fee or contract basis of leather goods and travel accessories
46.17	Wholesale trade services on a fee or contract basis of food, beverages and tobacco
46.17.1	Wholesale trade services on a fee or contract basis of food, beverages and tobacco
46.17.11	Wholesale trade services on a fee or contract basis of food
46.17.12	Wholesale trade services on a fee or contract basis of beverages
46.17.13	Wholesale trade services on a fee or contract basis of tobacco
46.18	Wholesale trade services on a fee or contract basis of other particular products
46.18.1	Wholesale trade services on a fee or contract basis of other particular products
46.18.11	Wholesale trade services on a fee or contract basis of pharmaceutical and medical goods, perfumery and toilet articles and cleaning materials
46.18.12	Wholesale trade services on a fee or contract basis of games and toys, sports goods, bicycles, books, newspapers, magazines and stationary, musical instruments, watches, clocks and jewellery, photographic and optical equipment
46.18.19	Wholesale trade services on a fee or contract basis of other particular products n.e.c.
46.19	Wholesale trade services on a fee or contract basis of a variety of goods
46.19.1	Wholesale trade services on a fee or contract basis of a variety of goods
46.19.10	Wholesale trade services on a fee or contract basis of a variety of goods
46.2	Wholesale trade services of agricultural raw materials and live animals
46.21	Wholesale trade services of grain, unmanufactured tobacco, seeds and animal feeds
46.21.1	Wholesale trade services of grain, seeds and animal feeds
46.21.11	Wholesale trade services of grain
46.21.12	Wholesale trade services of seeds (other than oil seeds)
46.21.13	Wholesale trade services of oil seeds and oleaginous fruits
46.21.14	Wholesale trade services of animal feeds

▼ **M1**

Code	Heading
46.21.19	Wholesale trade services of other agricultural raw materials n.e.c.
46.21.2	Wholesale trade services of unmanufactured tobacco
46.21.20	Wholesale trade services of unmanufactured tobacco
46.22	Wholesale trade services of flowers and plants
46.22.1	Wholesale trade services of flowers and plants
46.22.10	Wholesale trade services of flowers and plants
46.23	Wholesale trade services of live animals
46.23.1	Wholesale trade services of live animals
46.23.10	Wholesale trade services of live animals
46.24	Wholesale trade services of hides, skins and leather
46.24.1	Wholesale trade services of hides, skins and leather
46.24.10	Wholesale trade services of hides, skins and leather
46.3	Wholesale trade services of food, beverages and tobacco
46.31	Wholesale trade services of fruit and vegetables
46.31.1	Wholesale trade services of fruits and vegetables
46.31.11	Wholesale trade services of fresh fruit and vegetables
46.31.12	Wholesale trade services of processed fruit and vegetables
46.32	Wholesale trade services of meat and meat products
46.32.1	Wholesale trade services of meat and meat products
46.32.11	Wholesale trade services of meat (including poultry)
46.32.12	Wholesale trade services of meat products (including poultry products)
46.33	Wholesale trade services of dairy products, eggs and edible oils and fats
46.33.1	Wholesale trade services of dairy products, eggs and edible oils and fats
46.33.11	Wholesale trade services of dairy products
46.33.12	Wholesale trade services of eggs
46.33.13	Wholesale trade services of edible oils and fats
46.34	Wholesale trade services of beverages
46.34.1	Wholesale trade services of beverages
46.34.11	Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages

▼ **M1**

Code	Heading
46.34.12	Wholesale trade services of alcoholic beverages
46.35	Wholesale trade services of tobacco products
46.35.1	Wholesale trade services of tobacco products
46.35.10	Wholesale trade services of tobacco products
46.36	Wholesale trade services of sugar and chocolate and sugar confectionery
46.36.1	Wholesale trade services of sugar, chocolate and sugar confectionery
46.36.11	Wholesale trade services of sugar
46.36.12	Wholesale trade services of bakery products
46.36.13	Wholesale trade services of chocolate and sugar confectionery
46.37	Wholesale trade services of coffee, tea, cocoa and spices
46.37.1	Wholesale trade services of coffee, tea, cocoa and spices
46.37.10	Wholesale trade services of coffee, tea, cocoa and spices
46.38	Wholesale trade services of other food, including fish, crustaceans and molluscs
46.38.1	Wholesale trade services of fish, crustaceans and molluscs
46.38.10	Wholesale trade services of fish, crustaceans and molluscs
46.38.2	Wholesale trade services of other food products
46.38.21	Wholesale trade services of homogenised food preparations and dietetic food
46.38.29	Wholesale trade services of other food products n.e.c.
46.39	Non-specialised wholesale trade services of food, beverages and tobacco
46.39.1	Wholesale trade services of food, beverages and tobacco, non-specialised
46.39.11	Wholesale trade services of frozen food, non-specialised
46.39.12	Wholesale trade services of food, not frozen, beverages and tobacco, non-specialised
46.4	Wholesale trade services of household goods
46.41	Wholesale trade services of textiles
46.41.1	Wholesale trade services of textiles
46.41.11	Wholesale trade services of yarn
46.41.12	Wholesale trade services of fabrics

▼ **M1**

Code	Heading
46.41.13	Wholesale trade services of household linens, curtains and diverse household articles of textile materials
46.41.14	Wholesale trade services of haberdashery
46.42	Wholesale trade services of clothing and footwear
46.42.1	Wholesale trade services of clothing and footwear
46.42.11	Wholesale trade services of clothing
46.42.12	Wholesale trade services of footwear
46.43	Wholesale trade services of electrical household appliances
46.43.1	Wholesale trade services of electrical household appliances
46.43.11	Wholesale trade services of electrical household appliances, except radio, television and photographic goods
46.43.12	Wholesale trade services of radio, television, video and DVD equipment
46.43.13	Wholesale trade services of records, audio and video tapes, CDs and DVDs (except blank tapes)
46.43.14	Wholesale trade services of photographic and optical goods
46.44	Wholesale trade services of china and glassware and cleaning materials
46.44.1	Wholesale trade services of china and glassware and cleaning materials
46.44.11	Wholesale trade services of glassware, china and pottery
46.44.12	Wholesale trade services of cleaning materials
46.45	Wholesale trade services of perfume and cosmetics
46.45.1	Wholesale trade services of perfume and cosmetics
46.45.10	Wholesale trade services of perfume and cosmetics
46.46	Wholesale trade services of pharmaceutical goods
46.46.1	Wholesale trade services of pharmaceutical goods
46.46.11	Wholesale trade services of basic pharmaceutical products and pharmaceutical preparations
46.46.12	Wholesale trade services of surgical, medical and orthopaedic instruments and devices
46.47	Wholesale trade services of furniture, carpets and lighting equipment
46.47.1	Wholesale trade services of furniture, carpets and lighting equipment

▼ **M1**

Code	Heading
46.47.11	Wholesale trade services of household furniture
46.47.12	Wholesale trade services of lighting equipment
46.47.13	Wholesale trade services of carpets and rugs
46.48	Wholesale trade services of watches and jewellery
46.48.1	Wholesale trade services of watches and jewellery
46.48.10	Wholesale trade services of watches and jewellery
46.49	Wholesale trade services of other household goods
46.49.1	Wholesale trade services of cutlery and domestic metal ware, wickerwork, cork goods and other household articles n.e.c.
46.49.11	Wholesale trade services of cutlery and domestic metal ware
46.49.12	Wholesale trade services of wickerwork, cork goods, cooper's ware and other wooden ware
46.49.19	Wholesale trade services of household articles and equipment n.e.c.
46.49.2	Wholesale trade services of books, magazines and stationery
46.49.21	Wholesale trade services of books
46.49.22	Wholesale trade services of magazines and newspapers
46.49.23	Wholesale trade services of stationery
46.49.3	Wholesale trade services of other consumer goods
46.49.31	Wholesale trade services of musical instruments
46.49.32	Wholesale trade services of games and toys
46.49.33	Wholesale trade services of sports goods (incl. bicycles)
46.49.34	Wholesale trade services of leather goods and travel accessories
46.49.35	Wholesale trade services of stamps and coins
46.49.36	Wholesale trade services of souvenirs and arts
46.49.39	Wholesale trade services of other consumer goods n.e.c.
46.5	Wholesale trade services of information and communication equipment
46.51	Wholesale trade services of computers, computer peripheral equipment and software
46.51.1	Wholesale trade services of computers, computer peripheral equipment and software
46.51.10	Wholesale trade services of computers, computer peripheral equipment and software

▼ **M1**

Code	Heading
46.52	Wholesale trade services of electronic and telecommunications equipment and parts
46.52.1	Wholesale trade services of electronic and telecommunications equipment and parts
46.52.11	Wholesale trade services of telecommunications equipment and parts
46.52.12	Wholesale trade services of electronic equipment and parts
46.52.13	Wholesale trade services of blank audio and video tapes and diskettes, magnetic and optical disks CDs and DVDs
46.6	Wholesale trade services of other machinery, equipment and supplies
46.61	Wholesale trade services of agricultural machinery, equipment and supplies
46.61.1	Wholesale trade services of agricultural machinery, equipment and supplies
46.61.11	Wholesale trade services of agricultural and forestry machinery, equipment and supplies, including tractors
46.61.12	Wholesale trade services of lawn and garden machinery, equipment and supplies
46.62	Wholesale trade services of machine tools
46.62.1	Wholesale trade services of machine tools
46.62.11	Wholesale trade services of machine tools for working wood
46.62.12	Wholesale trade services of machine tools for working metal
46.62.19	Wholesale trade services of machine tools for working other materials
46.63	Wholesale trade services of mining, construction and civil engineering machinery
46.63.1	Wholesale trade services of mining, construction and civil engineering machinery
46.63.10	Wholesale trade services of mining, construction and civil engineering machinery
46.64	Wholesale trade services of machinery for the textile industry and of sewing and knitting machines
46.64.1	Wholesale trade services of machinery for the textile industry and of sewing and knitting machines
46.64.10	Wholesale trade services of machinery for the textile industry and of sewing and knitting machines
46.65	Wholesale trade services of office furniture

▼ **M1**

Code	Heading
46.65.1	Wholesale trade services of office furniture
46.65.10	Wholesale trade services of office furniture
46.66	Wholesale trade services of other office machinery and equipment
46.66.1	Wholesale trade services of other office machinery and equipment
46.66.10	Wholesale trade services of other office machinery and equipment
46.69	Wholesale trade services of other machinery and equipment
46.69.1	Wholesale trade services of other machinery and equipment
46.69.11	Wholesale trade services of transport equipment other than motor vehicles, motorcycles and bicycles
46.69.12	Wholesale trade services of machinery and equipment related supplies
46.69.13	Wholesale trade services of lifting and handling equipment
46.69.14	Wholesale trade services of machinery for the food, beverages and tobacco industry
46.69.15	Wholesale trade services of professional electrical machinery, apparatus and materials
46.69.16	Wholesale trade services of weapons and ammunitions
46.69.19	Wholesale trade services of other general and special-purpose machinery, apparatus and equipment
46.7	Other specialised wholesale trade services
46.71	Wholesale trade services of solid, liquid and gaseous fuels and related products
46.71.1	Wholesale trade services of solid, liquid and gaseous fuels and related products
46.71.11	Wholesale trade services of solid fuels
46.71.12	Wholesale trade services of motor spirit, including aviation spirit
46.71.13	Wholesale trade services of other liquid and gaseous fuels and related products
46.72	Wholesale trade services of metals and metal ores
46.72.1	Wholesale trade services of metals and metal ores
46.72.11	Wholesale trade services of iron ores
46.72.12	Wholesale trade services of non-iron ores
46.72.13	Wholesale trade services of iron and steel in primary forms
46.72.14	Wholesale trade services of non-iron metals in primary forms

▼ **M1**

Code	Heading
46.73	Wholesale trade services of wood, construction materials and sanitary equipment
46.73.1	Wholesale trade services of wood, construction materials and sanitary equipment
46.73.11	Wholesale trade services of wood in the rough
46.73.12	Wholesale trade services of products of primary processing of wood
46.73.13	Wholesale trade services of sanitary equipment
46.73.14	Wholesale trade services of paints, varnishes and lacquers
46.73.15	Wholesale trade services of flat glass
46.73.16	Wholesale trade services of other construction materials
46.73.17	Wholesale trade services of wallpaper
46.73.18	Wholesale trade services of floor coverings (except carpets)
46.74	Wholesale trade services of hardware, plumbing and heating equipment and supplies
46.74.1	Wholesale trade services of hardware, plumbing and heating equipment and supplies
46.74.11	Wholesale trade services of hardware
46.74.12	Wholesale trade services of plumbing and heating equipment and supplies
46.74.13	Wholesale trade services of hand tools
46.75	Wholesale trade services of chemical products
46.75.1	Wholesale trade services of chemical products
46.75.11	Wholesale trade services of fertilisers and agro-chemical products
46.75.12	Wholesale trade services of industrial chemicals
46.76	Wholesale trade services of other intermediate products
46.76.1	Wholesale trade services of other intermediate products
46.76.11	Wholesale trade services of paper and paperboard
46.76.12	Wholesale trade services of textile fibres
46.76.13	Wholesale trade services of plastics and rubber in primary forms
46.76.19	Wholesale trade services of intermediate products, other than agricultural, n.e.c.
46.77	Wholesale trade services of waste and scrap
46.77.1	Wholesale trade services of waste and scrap

▼ **M1**

Code	Heading
46.77.10	Wholesale trade services of waste and scrap
46.9	Non-specialised wholesale trade services
46.90	Non-specialised wholesale trade services
46.90.1	Non-specialised wholesale trade services
46.90.10	Non-specialised wholesale trade services
47	Retail trade services, except of motor vehicles and motorcycles
47.0	Retail trade services, except of motor vehicles and motorcycles
47.00	Retail trade services, except of motor vehicles and motorcycles
47.00.1	Retail trade services of fruit, vegetables, meat, fish, bakery and dairy products and eggs
47.00.11	Retail trade services of fresh fruit and vegetables
47.00.12	Retail trade services of processed fruit and vegetables
47.00.13	Retail trade services of meat
47.00.14	Retail trade services of meat products
47.00.15	Retail trade services of fish, crustaceans and molluscs
47.00.16	Retail trade services of bakery products
47.00.17	Retail trade services of sugar confectionery
47.00.18	Retail trade services of dairy products
47.00.19	Retail trade services of eggs
47.00.2	Retail trade services of other food products, beverages and tobacco
47.00.21	Retail trade services of coffee, tea, cocoa and spices
47.00.22	Retail trade services of edible oils and fats
47.00.23	Retail trade services of homogenised food preparations and dietetic food
47.00.24	Retail trade services of other food products n.e.c.
47.00.25	Retail trade services of alcoholic beverages
47.00.26	Retail trade services of other beverages
47.00.27	Retail trade services of tobacco products
47.00.3	Retail trade services of information and communication equipment
47.00.31	Retail trade services of computers, peripheral units and software
47.00.32	Retail trade services of telecommunications equipment

▼ **M1**

Code	Heading
47.00.33	Retail trade services of audio and video equipment
47.00.4	Retail trade services of construction materials and hardware
47.00.41	Retail trade services of hardware
47.00.42	Retail trade services of paints, varnishes and lacquers
47.00.43	Retail trade services of flat glass
47.00.44	Retail trade services lawn and garden equipment
47.00.45	Retail trade services of plumbing and heating equipment and supplies
47.00.46	Retail trade services of sanitary equipment
47.00.47	Retail trade services of hand tools
47.00.49	Retail trade services of construction materials n.e.c.
47.00.5	Retail trade services of household articles
47.00.51	Retail trade services of textiles
47.00.52	Retail trade services of curtains and net curtains
47.00.53	Retail trade services of wallpaper and floor coverings, carpets and rugs
47.00.54	Retail trade services of electrical household appliances
47.00.55	Retail trade services of furniture
47.00.56	Retail trade services of articles for lighting
47.00.57	Retail trade services of wooden ware, cork goods and wickerwork goods
47.00.58	Retail trade services of musical instruments and music scores
47.00.59	Retail trade services of crockery, glassware, china, pottery, cutlery and non-electrical household appliances, articles and equipment n.e.c.
47.00.6	Retail trade services of cultural and recreational goods
47.00.61	Retail trade services of books
47.00.62	Retail trade services of newspapers and magazines
47.00.63	Retail trade services of stationery
47.00.64	Retail trade services of music and video recordings
47.00.65	Retail trade services of sporting equipment
47.00.66	Retail trade services of camping equipment
47.00.67	Retail trade services of games and toys

▼ **M1**

Code	Heading
47.00.68	Retail trade services of stamps and coins
47.00.69	Retail trade services of souvenirs and arts
47.00.7	Retail trade services of clothing, pharmaceutical and medical goods, toilet articles, flowers, plants, pet animals and pet food
47.00.71	Retail trade services of clothing
47.00.72	Retail trade services of footwear
47.00.73	Retail trade services of leather goods and travel accessories
47.00.74	Retail trade services of pharmaceutical goods
47.00.75	Retail trade services of medical and orthopaedic goods
47.00.76	Retail trade services of cosmetic and toilet articles
47.00.77	Retail trade services of flowers, plants and seeds
47.00.78	Retail trade services of fertilisers and agro-chemical products
47.00.79	Retail trade services of pet animals and pet food
47.00.8	Retail trade services of automotive fuel and other new goods n.e.c.
47.00.81	Retail trade services of automotive fuel
47.00.82	Retail trade services of watches and jewellery
47.00.83	Retail trade services of photographic, optical and precision equipment, services of opticians
47.00.84	Retail trade services of cleaning materials
47.00.85	Retail trade services of household fuel oil, bottled gas, coal and wood
47.00.86	Retail trade services of other non-food consumer products n.e.c.
47.00.87	Retail trade services of agricultural raw materials n.e.c.
47.00.88	Retail trade services of machinery and equipment n.e.c.
47.00.89	Retail trade services of non-food non-consumer products n.e.c.
47.00.9	Retail trade services of second-hand goods
47.00.91	Retail trade services of antiques
47.00.92	Retail trade services of second-hand books
47.00.99	Retail trade services of other second-hand goods

▼ **M1**

Code	Heading
H	TRANSPORTATION AND STORAGE SERVICES
49	Land transport services and transport services via pipelines
49.1	Passenger rail transport services, interurban
49.10	Passenger rail transport services, interurban
49.10.1	Passenger rail transport services, interurban
49.10.11	Passenger rail transport services for sightseeing
49.10.19	Other passenger rail transport services, interurban
49.2	Freight rail transport services
49.20	Freight rail transport services
49.20.1	Freight rail transport services
49.20.11	Railway transport services of freight by refrigerator cars
49.20.12	Railway transport services of freight by tanker cars, petroleum products
49.20.13	Railway transport services of freight by tanker cars, bulk liquids and gases
49.20.14	Railway transport services of intermodal containers
49.20.15	Railway transport services of letters and parcels
49.20.16	Railway transport services of dry bulk goods
49.20.19	Other railway transport services of freight
49.3	Other passenger land transport services
49.31	Urban and suburban passenger land transport services
49.31.1	Urban and suburban railway transport services of passengers
49.31.10	Urban and suburban railway transport services of passengers
49.31.2	Other urban and suburban passenger land transport services
49.31.21	Urban and suburban scheduled road transport services of passengers
49.31.22	Mixed mode urban and suburban scheduled transport services of passengers
49.32	Taxi operation services
49.32.1	Taxi operation services
49.32.11	Taxi services
49.32.12	Rental services of passenger cars with driver
49.39	Other passenger land transport services n.e.c.

▼ **M1**

Code	Heading
49.39.1	Interurban and special-purpose scheduled passenger land transport services
49.39.11	Interurban scheduled road transport services of passengers
49.39.12	Interurban special-purpose scheduled road transport services of passengers
49.39.13	Other special-purpose scheduled road transport services of passengers
49.39.2	Passenger transport services by funiculars, teleferics and ski-lifts
49.39.20	Passenger transport services by funiculars, teleferics and ski-lifts
49.39.3	Non-scheduled passenger land transport services
49.39.31	Rental services of buses and coaches with driver
49.39.32	Road transport services of passengers for sightseeing
49.39.33	Non-scheduled local bus and coach charter services
49.39.34	Non-scheduled long distance bus and coach charter services
49.39.35	Road transport services of passengers by man- or animal-drawn vehicles
49.39.39	Passenger land transport services n.e.c.
49.4	Freight transport services by road and removal services
49.41	Freight transport services by road
49.41.1	Freight transport services by road
49.41.11	Road transport services of freight by refrigerator vehicles
49.41.12	Road transport services of freight by tank trucks or semi-trailers, petroleum products
49.41.13	Road transport services of freight by tank trucks or semi-trailers, other bulk liquids or gases
49.41.14	Road transport services of intermodal containers
49.41.15	Road transport services of dry bulk goods
49.41.16	Road transport services of live animals
49.41.17	Road transport services of freight by man- or animal-drawn vehicles
49.41.18	Road transport services of letters and parcels
49.41.19	Other road transport services of freight
49.41.2	Rental services of trucks with operator
49.41.20	Rental services of trucks with operator

▼ **M1**

Code	Heading
49.42	Removal services
49.42.1	Removal services
49.42.11	Removal services for households
49.42.19	Other removal services
49.5	Transport services via pipeline
49.50	Transport services via pipeline
49.50.1	Transport services via pipeline
49.50.11	Transport services via pipeline of crude or refined petroleum and petroleum products
49.50.12	Transport services via pipeline of natural gas
49.50.19	Transport services via pipeline of other goods
50	Water transport services
50.1	Sea and coastal passenger water transport services
50.10	Sea and coastal passenger water transport services
50.10.1	Sea and coastal passenger water transport services
50.10.11	Sea and coastal passenger water transport services by ferries
50.10.12	Sea and coastal passenger water transport services on cruise ships
50.10.19	Other sea and coastal passenger water transport services
50.10.2	Rental services of sea and coastal water vessels for passengers with operator
50.10.20	Rental services of sea and coastal water vessels for passengers with operator
50.2	Sea and coastal freight water transport services
50.20	Sea and coastal freight water transport services
50.20.1	Sea and coastal freight water transport services
50.20.11	Sea and coastal water transport services of frozen or refrigerated goods by refrigerator vessels
50.20.12	Sea and coastal water transport services of crude oil by tankers
50.20.13	Sea and coastal water transport services of other bulk liquids or gases by tankers
50.20.14	Sea and coastal water transport services of intermodal containers by container ships
50.20.15	Sea and coastal water transport services of dry bulk good

▼ **M1**

Code	Heading
50.20.19	Other sea and coastal freight water transport services
50.20.2	Rental services of sea and coastal water vessels for freight with operator; towing and pushing services
50.20.21	Rental services of sea and coastal water vessels for freight with operator
50.20.22	Towing and pushing services on sea and coastal waters
50.3	Inland passenger water transport services
50.30	Inland passenger water transport services
50.30.1	Inland passenger water transport services
50.30.11	Inland passenger water transport services by ferries
50.30.12	Inland passenger water transport services on cruises
50.30.13	Sightseeing and excursion boat services
50.30.19	Other inland passenger water transport services
50.30.2	Rental services of inland water vessels for passengers with operator
50.30.20	Rental services of inland water vessels for passengers with operator
50.4	Inland freight water transport services
50.40	Inland freight water transport services
50.40.1	Inland freight water transport services
50.40.11	Inland water transport services of frozen and refrigerated goods by refrigerator vessels
50.40.12	Inland water transport services of crude oil by tankers
50.40.13	Inland water transport services of other bulk liquids and gases by tankers
50.40.14	Inland water transport services of intermodal containers by container ships
50.40.19	Other inland freight water transport services
50.40.2	Rental services of inland water vessels for freight with operator; towing and pushing services
50.40.21	Rental services of inland water vessels for freight with operator

▼ **M1**

Code	Heading
50.40.22	Towing and pushing services on inland waters
51	Air transport services
51.1	Passenger air transport services
51.10	Passenger air transport services
51.10.1	Passenger air transport services
51.10.11	Domestic scheduled air transport services of passengers
51.10.12	Domestic non-scheduled air transport services of passengers, except for sightseeing
51.10.13	International scheduled air transport services of passengers
51.10.14	International non-scheduled air transport services of passengers
51.10.15	Non-scheduled passenger air transport services for sightseeing
51.10.2	Rental services of passenger air transport equipment with operator
51.10.20	Rental services of passenger air transport equipment with operator
51.2	Freight air transport and space transport services
51.21	Freight air transport services
51.21.1	Freight air transport services
51.21.11	Scheduled air transport services of intermodal containers
51.21.12	Air transport services of letters and parcels
51.21.13	Scheduled air transport services of other freight
51.21.14	Non-scheduled air transport services of other freight
51.21.2	Rental services of freight air transport equipment with operator
51.21.20	Rental services of freight air transport equipment with operator
51.22	Space transport services
51.22.1	Space transport services
51.22.11	Space transport services of passengers
51.22.12	Space transport services of freight
52	Warehousing and support services for transportation
52.1	Warehousing and storage services
52.10	Warehousing and storage services
52.10.1	Warehousing and storage services
52.10.11	Refrigerated storage services
52.10.12	Bulk liquid or gas storage services

▼ **M1**

Code	Heading
52.10.13	Grain storage services
52.10.19	Other warehousing and storage services
52.2	Support services for transportation
52.21	Services incidental to land transportation
52.21.1	Services incidental to railway transportation
52.21.11	Railway pushing or towing services
52.21.19	Other services incidental to railway transportation
52.21.2	Services incidental to road transportation
52.21.21	Bus station services
52.21.22	Highway operation services
52.21.23	Bridges and tunnel operation services
52.21.24	Parking lot services
52.21.25	Towing services for private and commercial vehicles
52.21.29	Other services incidental to road transportation
52.21.3	Services incidental to transportation via pipelines
52.21.30	Services incidental to transportation via pipelines
52.22	Services incidental to water transportation
52.22.1	Services incidental to water transportation
52.22.11	Port and waterway operation services (except cargo handling) on sea and coastal waters
52.22.12	Inland waterway operation services (except cargo handling)
52.22.13	Pilotage and berthing services on sea and coastal waters
52.22.14	Pilotage and berthing services on inland waters
52.22.15	Vessel salvage and refloating services on sea and coastal waters
52.22.16	Vessel salvage and refloating services in inland waters
52.22.19	Other services incidental to water transportation
52.23	Services incidental to air transportation
52.23.1	Airport operation services (excluding cargo handling), air traffic control services and other services incidental to air transportation
52.23.11	Airport operation services, excluding cargo handling
52.23.12	Air traffic control services
52.23.19	Other service activities incidental to air transportation
52.23.2	Services incidental to space transportation

▼ **M1**

Code	Heading
52.23.20	Services incidental to space transportation
52.24	Cargo handling services
52.24.1	Cargo handling services
52.24.11	Container handling services at ports
52.24.12	Other container handling services
52.24.13	Other cargo handling services at ports
52.24.19	Other cargo handling services
52.29	Other transportation support services
52.29.1	Freight transport agency services
52.29.11	Ship-broker services
52.29.12	Other freight brokerage services
52.29.19	Other freight transport agency services
52.29.2	Other transportation support services n.e.c.
52.29.20	Other transportation support services n.e.c.
53	Postal and courier services
53.1	Postal services under universal service obligation
53.10	Postal services under universal service obligation
53.10.1	Postal services under universal service obligation
53.10.11	Postal services under universal service obligation related to newspapers and periodicals
53.10.12	Postal services under universal service obligation related to letters
53.10.13	Postal services under universal service obligation related to parcels
53.10.14	Post office counter services
53.10.19	Other postal services under universal service obligation
53.2	Other postal and courier services
53.20	Other postal and courier services
53.20.1	Other postal and courier services
53.20.11	Multi-modal courier services
53.20.12	Food home delivery services
53.20.19	Other postal and courier services n.e.c.

▼ **M1**

Code	Heading
I	ACCOMMODATION AND FOOD SERVICES
55	Accommodation services
55.1	Hotel and similar accommodation services
55.10	Hotel and similar accommodation services
55.10.1	Room or unit accommodation services for visitors, with daily housekeeping (except time-share)
55.10.10	Room or unit accommodation services for visitors, with daily housekeeping (except time-share)
55.2	Holiday and other short stay accommodation services
55.20	Holiday and other short stay accommodation services
55.20.1	Holiday and other short stay accommodation services
55.20.11	Room or unit accommodation services for visitors in youth hostels and holiday cabins
55.20.12	Room or unit accommodation services for visitors in time-share properties
55.20.19	Other room or unit accommodation services for visitors, without daily housekeeping
55.3	Camping ground, recreational and vacation camp services
55.30	Camping ground, recreational and vacation camp services
55.30.1	Camping ground, recreational and vacation camp services
55.30.11	Camping ground services
55.30.12	Recreational and vacation camp services
55.9	Other accommodation services
55.90	Other accommodation services
55.90.1	Other accommodation services
55.90.11	Room or unit accommodation services for students in student residences and school dormitories
55.90.12	Room or unit accommodation services for workers in workers hostels or camps
55.90.13	Sleeping car and similar services in other transport media

▼ **M1**

Code	Heading
55.90.19	Other accommodation services n.e.c.
56	Food and beverage serving services
56.1	Restaurant and mobile food serving services
56.10	Restaurant and mobile food serving services
56.10.1	Restaurant and mobile food serving services
56.10.11	Meal serving services with full restaurant service
56.10.12	Meal serving services in railway dining cars and on ships
56.10.13	Meal serving services in self-service establishments
56.10.19	Other meal serving services
56.2	Event catering services and other food serving services
56.21	Event catering services
56.21.1	Event catering services
56.21.11	Event catering services for private households
56.21.19	Other event catering services
56.29	Other food serving services
56.29.1	Contract food services
56.29.11	Contract food services for transportation operators
56.29.19	Other contract food services
56.29.2	Canteen services
56.29.20	Canteen services
56.3	Beverage serving services
56.30	Beverage serving services
56.30.1	Beverage serving services
56.30.10	Beverage serving services
J	INFORMATION AND COMMUNICATION SERVICES
58	Publishing services
58.1	Publishing services of books, periodicals and other publishing services
58.11	Book publishing services
58.11.1	Printed books
58.11.11	Printed educational textbooks
58.11.12	Printed professional, technical and scholarly books
58.11.13	Printed children books

▼ **M1**

Code	Heading
58.11.14	Printed dictionaries and encyclopaedias
58.11.15	Printed atlases and other books with maps
58.11.16	Printed maps and hydrographic or similar charts, other than in book form
58.11.19	Other printed books, brochures, leaflets and the like
58.11.2	Books on disk, tape or other physical media
58.11.20	Books on disk, tape or other physical media
58.11.3	On-line books
58.11.30	On-line books
58.11.4	Advertising space in books
58.11.41	Advertising space in books, printed
58.11.42	Advertising space in books, electronic
58.11.5	Publishing of books on a fee or contract basis
58.11.50	Publishing of books on a fee or contract basis
58.11.6	Licensing services for books
58.11.60	Licensing services for books
58.12	Publishing services of directories and mailing lists
58.12.1	Directories and mailing lists printed or on physical media
58.12.10	Directories and mailing lists printed or on physical media
58.12.2	On-line directories and mailing lists
58.12.20	On-line directories and mailing lists
58.12.3	Licensing services for the right to use directories and mailing lists
58.12.30	Licensing services for the right to use directories and mailing lists
58.12.4	Sale of advertising space in directories and mailing lists
58.12.40	Sale of advertising space in directories and mailing lists
58.13	Publishing services of newspapers
58.13.1	Printed newspapers
58.13.10	Printed newspapers
58.13.2	On-line newspapers
58.13.20	On-line newspapers
58.13.3	Advertising space in newspapers
58.13.31	Advertising space in newspapers, printed

▼ **M1**

Code	Heading
58.13.32	Advertising space in newspapers, electronic
58.14	Publishing services of journals and periodicals
58.14.1	Printed journals and periodicals
58.14.11	Printed general interest journals and periodicals
58.14.12	Printed business, professional and academic journals and periodicals
58.14.19	Other printed journals and periodicals
58.14.2	On-line journals and periodicals
58.14.20	On-line journals and periodicals
58.14.3	Advertising space in journals and periodicals
58.14.31	Advertising space in journals and periodicals, printed
58.14.32	Advertising space in journals and periodicals, electronic
58.14.4	Licensing services for journals and periodicals
58.14.40	Licensing services for journals and periodicals
58.19	Other publishing services
58.19.1	Other printed matter publishing services
58.19.11	Printed postcards, cards bearing greetings and the like
58.19.12	Printed pictures, designs and photographs
58.19.13	Printed transfers (decalcomanias), calendars
58.19.14	Printed unused postage, revenue or similar stamps; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and similar documents of title
58.19.15	Printed trade advertising material, commercial catalogues and the like
58.19.19	Other printed matter
58.19.2	Other on-line content
58.19.21	On-line adult content
58.19.29	Other on-line content n.e.c.
58.19.3	Licensing services for other printed matter
58.19.30	Licensing services for other printed matter
58.2	Software publishing services
58.21	Publishing services of computer games
58.21.1	Computer games, packaged
58.21.10	Computer games, packaged
58.21.2	Computer games downloads
58.21.20	Computer games downloads
58.21.3	On-line games

▼ **M1**

Code	Heading
58.21.30	On-line games
58.21.4	Licensing services for the right to use computer games
58.21.40	Licensing services for the right to use computer games
58.29	Other software publishing services
58.29.1	Systems software, packaged
58.29.11	Operating systems, packaged
58.29.12	Network software, packaged
58.29.13	Database management software, packaged
58.29.14	Development tools and programming languages software, packaged
58.29.2	Application software, packaged
58.29.21	General business productivity and home use applications, packaged
58.29.29	Other application software, packaged
58.29.3	Software downloads
58.29.31	System software downloads
58.29.32	Application software downloads
58.29.4	On-line software
58.29.40	On-line software
58.29.5	Licensing services for the right to use computer software
58.29.50	Licensing services for the right to use computer software
59	Motion picture, video and television programme production services, sound recording and music publishing
59.1	Motion picture, video and television programme services
59.11	Motion picture, video and television programme production services
59.11.1	Production services of motion picture, video and television programmes
59.11.11	Motion picture production services
59.11.12	Promotional or advertisement motion picture and video production services
59.11.13	Other television programme production services
59.11.2	Motion picture, video and television programme products
59.11.21	Motion picture, video and television programme originals

▼ **M1**

Code	Heading
59.11.22	Cinematographic film
59.11.23	Films and other video content on disk, tape or other physical media
59.11.24	Films and other video downloads
59.11.25	Streamed video content
59.11.3	Sale of advertising space or time in motion picture, video and television products
59.11.30	Sale of advertising space or time in motion picture, video and television products
59.12	Motion picture, video and television programme post-production services
59.12.1	Motion picture, video and television programme post-production services
59.12.11	Audiovisual editing services
59.12.12	Transfers and duplication of masters services
59.12.13	Colour correction and digital restoration services
59.12.14	Visual effects services
59.12.15	Animation services
59.12.16	Captioning, titling and subtitling services
59.12.17	Sound editing and design services
59.12.19	Other motion picture, video and television programme post-production services
59.13	Motion picture, video and television programme distribution services
59.13.1	Motion picture, video and television programme licensing and distribution services
59.13.11	Licensing services for film rights and their revenues
59.13.12	Other motion picture, video and television programme distribution services
59.14	Motion picture projection services
59.14.1	Motion picture projection services
59.14.10	Motion picture projection services
59.2	Sound recording and music publishing services
59.20	Sound recording and music publishing services
59.20.1	Sound recording and live recording services; sound recording originals
59.20.11	Sound recording services
59.20.12	Live recording services

▼ **M1**

Code	Heading
59.20.13	Sound recording originals
59.20.2	Radio programme production services; radio programme originals
59.20.21	Radio programme production services
59.20.22	Radio programme originals
59.20.3	Music publishing services
59.20.31	Printed music
59.20.32	Electronic scores
59.20.33	Musical audio disks, tapes or other physical media
59.20.34	Other audio disks and tapes
59.20.35	Music downloads
59.20.36	Streamed audio content
59.20.4	Licensing services for the right to use acoustic originals
59.20.40	Licensing services for the right to use acoustic originals
60	Programming and broadcasting services
60.1	Radio broadcasting services
60.10	Radio broadcasting services
60.10.1	Radio broadcasting services; broadcast originals
60.10.11	Radio programming and broadcasting services
60.10.12	Radio broadcasting originals
60.10.2	Radio channel programmes
60.10.20	Radio channel programmes
60.10.3	Radio advertising time
60.10.30	Radio advertising time
60.2	Television programming and broadcasting services; broadcasting originals
60.20	Television programming and broadcasting services; broadcasting originals
60.20.1	Television programming and broadcasting services
60.20.11	Linear television programming and broadcasting services
60.20.12	On-line video-on-demand services
60.20.13	Other video-on-demand services
60.20.2	Television broadcasting originals
60.20.20	Television broadcasting originals
60.20.3	Television advertising time
60.20.30	Television advertising time

▼ **M1**

Code	Heading
61	Telecommunications services
61.1	Wired telecommunications services
61.10	Wired telecommunications services
61.10.1	Data and message transmitting services
61.10.11	Fixed telephony services — access and use
61.10.12	Fixed telephony services — calling features
61.10.13	Private network services for wired telecommunications systems
61.10.2	Carrier services for wired telecommunications
61.10.20	Carrier services for wired telecommunications
61.10.3	Data transmission services over wired telecommunications networks
61.10.30	Data transmission services over wired telecommunications networks
61.10.4	Wired internet telecommunications services
61.10.41	Internet backbone services
61.10.42	Narrow-band internet access services over wired networks
61.10.43	Broad-band internet access services over wired networks
61.10.49	Other wired internet telecommunications services
61.10.5	Home programme distribution services over wired infrastructure
61.10.51	Home programme distribution services over wired infrastructure, basic programming package
61.10.52	Home programme distribution services over wired infrastructure, discretionary programming package
61.10.53	Home programme distribution services over wired infrastructure, pay-per-view
61.2	Wireless telecommunications services
61.20	Wireless telecommunications services
61.20.1	Mobile telecommunications services and private network services for wireless telecommunications systems
61.20.11	Private network services for wireless telecommunications systems
61.20.12	Mobile voice services
61.20.13	Mobile text services
61.20.14	Mobile data services, except text services

▼ **M1**

Code	Heading
61.20.2	Carrier services for wireless telecommunications
61.20.20	Carrier services for wireless telecommunications
61.20.3	Data transmission services over wireless telecommunications networks
61.20.30	Data transmission services over wireless telecommunications networks
61.20.4	Wireless internet telecommunications services
61.20.41	Narrow-band internet access services over wireless networks
61.20.42	Broad-band internet access services over wireless networks
61.20.49	Other wireless internet telecommunications services
61.20.5	Home programme distribution services over wireless networks
61.20.50	Home programme distribution services over wireless networks
61.3	Satellite telecommunications services
61.30	Satellite telecommunications services
61.30.1	Satellite telecommunications services, except home programme distribution services via satellite
61.30.10	Satellite telecommunications services, except home programme distribution services via satellite
61.30.2	Home programme distribution services via satellite
61.30.20	Home programme distribution services via satellite
61.9	Other telecommunications services
61.90	Other telecommunications services
61.90.1	Other telecommunications services
61.90.10	Other telecommunications services
62	Computer programming, consultancy and related services
62.0	Computer programming, consultancy and related services
62.01	Computer programming services
62.01.1	IT design and development services
62.01.11	IT design and development services for applications
62.01.12	IT design and development services for networks and systems
62.01.2	Software originals
62.01.21	Computer games software originals

▼ **M1**

Code	Heading
62.01.29	Other software originals
62.02	Computer consultancy services
62.02.1	Hardware consultancy services
62.02.10	Hardware consultancy services
62.02.2	Systems and software consultancy services
62.02.20	Systems and software consultancy services
62.02.3	IT technical support services
62.02.30	IT technical support services
62.03	Computer facilities management services
62.03.1	Computer facilities management services
62.03.11	Network management services
62.03.12	Computer systems management services
62.09	Other information technology and computer services
62.09.1	Installation services of computers and peripheral equipment
62.09.10	Installation services of computers and peripheral equipment
62.09.2	Other information technology and computer services n.e.c.
62.09.20	Other information technology and computer services n.e.c.
63	Information services
63.1	Data processing, hosting and related services; web portals
63.11	Data processing, hosting and related services
63.11.1	Data processing, hosting, application services and other IT infrastructure provisioning services
63.11.11	Data processing services
63.11.12	Web hosting services
63.11.13	Application service provisioning
63.11.19	Other hosting and IT infrastructure provisioning services
63.11.2	Advertising space or time in internet

▼ **M1**

Code	Heading
63.11.20	Advertising space or time in internet
63.12	Web portal services
63.12.1	Web portal content
63.12.10	Web portal content
63.12.2	Internet advertising space in web portals
63.12.20	Internet advertising space in web portals
63.9	Other information services
63.91	News agency services
63.91.1	News agency services
63.91.11	News agency services to newspapers and periodicals
63.91.12	News agency services to audiovisual media
63.99	Other information services n.e.c.
63.99.1	Information services n.e.c.
63.99.10	Information services n.e.c.
63.99.2	Original compilations of facts/information
63.99.20	Original compilations of facts/information
K	FINANCIAL AND INSURANCE SERVICES
64	Financial services, except insurance and pension funding
64.1	Monetary intermediation services
64.11	Central banking services
64.11.1	Central banking services
64.11.10	Central banking services
64.19	Other monetary intermediation services
64.19.1	Deposit services
64.19.11	Deposit services to corporate and institutional depositors
64.19.12	Deposit services to other depositors
64.19.2	Credit granting services by monetary institutions
64.19.21	Inter-industry credit granting services by monetary institutions
64.19.22	Consumer credit granting services by monetary institutions
64.19.23	Residential mortgage credit granting services by monetary institutions
64.19.24	Non-residential mortgage credit granting services by monetary institutions

▼ **M1**

Code	Heading
64.19.25	Commercial non-mortgage credit granting services by monetary institutions
64.19.26	Credit card services by monetary institutions
64.19.29	Other credit granting services by monetary institutions
64.19.3	Other monetary intermediation services n.e.c.
64.19.30	Other monetary intermediation services n.e.c.
64.2	Services of holding companies
64.20	Services of holding companies
64.20.1	Services of holding companies
64.20.10	Services of holding companies
64.3	Services of trusts, funds and similar financial entities
64.30	Services of trusts, funds and similar financial entities
64.30.1	Services of trusts, funds and similar financial entities
64.30.10	Services of trusts, funds and similar financial entities
64.9	Other financial services, except insurance and pension funding
64.91	Financial leasing services
64.91.1	Financial leasing services
64.91.10	Financial leasing services
64.92	Other credit granting services
64.92.1	Other credit granting services, other than by monetary institutions
64.92.11	Inter-industry credit granting services, other than by monetary institutions
64.92.12	Consumer credit granting services, other than by monetary institutions
64.92.13	Residential mortgage credit granting services, other than by monetary institutions
64.92.14	Non-residential mortgage credit granting services, other than by monetary institutions
64.92.15	Commercial non-mortgage credit granting services, other than by monetary institutions
64.92.16	Credit card services, other than by monetary institutions
64.92.19	Other credit granting services, other than by monetary institutions, n.e.c.

▼ **M1**

Code	Heading
64.99	Other financial services, except insurance and pension funding, n.e.c.
64.99.1	Other financial services, except insurance and pension funding, n.e.c.
64.99.11	Investment banking services
64.99.19	Financial services, except insurance and pension funding, n.e.c.
65	Insurance, reinsurance and pension funding services, except compulsory social security
65.1	Insurance services
65.11	Life insurance services
65.11.1	Life insurance services
65.11.10	Life insurance services
65.12	Non-life insurance services
65.12.1	Accident and health insurance services
65.12.11	Accident insurance services
65.12.12	Health insurance services
65.12.2	Motor vehicle insurance services
65.12.21	Motor vehicle insurance services, third party liability
65.12.29	Other motor vehicle insurance services
65.12.3	Marine, aviation and other transport insurance services
65.12.31	Railway rolling stock insurance services
65.12.32	Aircraft liability insurance services
65.12.33	Other aircraft insurance services
65.12.34	Ships liability insurance services
65.12.35	Other ships insurance services
65.12.36	Freight insurance services
65.12.4	Fire and other damage to property insurance services
65.12.41	Fire damage to property insurance services
65.12.49	Other damage to property insurance services
65.12.5	General liability insurance services
65.12.50	General liability insurance services
65.12.6	Credit and suretyship insurance services
65.12.61	Credit insurance services

▼ **M1**

Code	Heading
65.12.62	Suretyship insurance services
65.12.7	Travelling and assistance, legal expenses and miscellaneous financial loss insurance services
65.12.71	Travelling and assistance insurance services
65.12.72	Legal expenses insurance services
65.12.73	Miscellaneous financial loss insurance services
65.12.9	Other non-life insurance services
65.12.90	Other non-life insurance services
65.2	Reinsurance services
65.20	Reinsurance services
65.20.1	Life, accident and health reinsurance services
65.20.11	Life reinsurance services
65.20.12	Accident reinsurance services
65.20.13	Health reinsurance services
65.20.2	Transport and property reinsurance services
65.20.21	Motor vehicle reinsurance services, third party liability
65.20.22	Other motor vehicle reinsurance services
65.20.23	Marine, aviation and other transport reinsurance services
65.20.24	Freight reinsurance services
65.20.25	Fire and other damage to property reinsurance services
65.20.3	General liability and credit and surety reinsurance services
65.20.31	General liability reinsurance services
65.20.32	Credit and surety reinsurance services
65.20.4	Legal expenses and miscellaneous financial loss reinsurance services
65.20.41	Legal expenses reinsurance services
65.20.42	Miscellaneous financial loss reinsurance services
65.20.5	Reinsurance services related to pension funding
65.20.50	Reinsurance services related to pension funding
65.20.6	Other non-life reinsurance services
65.20.60	Other non-life reinsurance services
65.3	Pension funding services

▼ **M1**

Code	Heading
65.30	Pension funding services
65.30.1	Pension funding services
65.30.11	Individual pension funding services
65.30.12	Group pension funding services
66	Services auxiliary to financial services and insurance services
66.1	Services auxiliary to financial services, except insurance and pension funding
66.11	Services related to the administration of financial markets
66.11.1	Services related to the administration of financial markets
66.11.11	Financial market operational services
66.11.12	Financial market regulatory services
66.11.19	Other services related to the administration of financial markets
66.12	Security and commodity contracts brokerage services
66.12.1	Security and commodity contracts brokerage services
66.12.11	Securities brokerage services
66.12.12	Commodity brokerage services
66.12.13	Foreign exchange services
66.19	Other services auxiliary to financial services, except insurance and pension funding
66.19.1	Processing and clearing services of securities transactions
66.19.10	Processing and clearing services of securities transactions
66.19.2	Auxiliary services related to investment banking
66.19.21	Mergers and acquisition services
66.19.22	Corporate finance and venture capital services
66.19.29	Other auxiliary services related to investment banking
66.19.3	Trust and custody services
66.19.31	Trust services
66.19.32	Custody services
66.19.9	Other services auxiliary to financial services, except insurance and pension funding, n.e.c.

▼ **M1**

Code	Heading
66.19.91	Financial consultancy services
66.19.92	Financial transactions processing and clearinghouse services
66.19.99	Other services auxiliary to financial services n.e.c., except insurance and pension funding
66.2	Services auxiliary to insurance and pension funding
66.21	Risk and damage evaluation services
66.21.1	Risk and damage evaluation services
66.21.10	Risk and damage evaluation services
66.22	Services of insurance agents and brokers
66.22.1	Services of insurance agents and brokers
66.22.10	Services of insurance agents and brokers
66.29	Other services auxiliary to insurance and pension funding
66.29.1	Other services auxiliary to insurance and pension funding
66.29.11	Actuarial services
66.29.19	Other services auxiliary to insurance and pension funding n.e.c.
66.3	Fund management services
66.30	Fund management services
66.30.1	Fund management services
66.30.11	Portfolio management services, except pension funds
66.30.12	Pension fund management services
L	REAL ESTATE SERVICES
68	Real estate services
68.1	Buying and selling services of own real estate
68.10	Buying and selling services of own real estate
68.10.1	Buying and selling services of own real estate
68.10.11	Residential buildings and associated land sales or purchases services
68.10.12	Time-share properties sales or purchases services
68.10.13	Residential vacant land sales or purchases services
68.10.14	Non-residential buildings and associated land sales or purchases services

▼ **M1**

Code	Heading
68.10.15	Non-residential vacant land sales or purchases services
68.2	Rental and operating services of own or leased real estate
68.20	Rental and operating services of own or leased real estate
68.20.1	Rental and operating services of own or leased real estate
68.20.11	Rental and operating services of own or leased residential real estate
68.20.12	Rental and operating services of own or leased non-residential real estate
68.3	Real estate services on a fee or contract basis
68.31	Real estate agency services on a fee or contract basis
68.31.1	Real estate agency services on a fee or contract basis
68.31.11	Residential buildings and associated land sale services on a fee or contract basis, except of time-share ownership properties
68.31.12	Time-share properties sale services on a fee or contract basis
68.31.13	Residential vacant land sale services on a fee or contract basis
68.31.14	Non-residential buildings and associated land sale services on a fee or contract basis
68.31.15	Non-residential vacant land sale services on a fee or contract basis
68.31.16	Real estate appraisal services on a fee or contract basis
68.32	Management services of real estate on a fee or contract basis
68.32.1	Management services of real estate on a fee or contract basis
68.32.11	Residential property management services on a fee or contract basis, except of time-share ownership properties
68.32.12	Time-share property management services on a fee or contract basis
68.32.13	Non-residential property management services on a fee or contract basis

▼ **M1**

Code	Heading
M	PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES
69	Legal and accounting services
69.1	Legal services
69.10	Legal services
69.10.1	Legal services
69.10.11	Legal advisory and representation services concerning criminal law
69.10.12	Legal advisory and representation services in judicial procedures concerning business and commercial law
69.10.13	Legal advisory and representation services in judicial procedures concerning labour law
69.10.14	Legal advisory and representation services in judicial procedures concerning civil law
69.10.15	Legal services concerning patents, copyrights and other intellectual property rights
69.10.16	Notarial services
69.10.17	Arbitration and conciliation services
69.10.18	Auction legal services
69.10.19	Other legal services
69.2	Accounting, bookkeeping and auditing services; tax consulting services
69.20	Accounting, bookkeeping and auditing services; tax consulting services
69.20.1	Financial auditing services
69.20.10	Financial auditing services
69.20.2	Accounting services
69.20.21	Accounting review services
69.20.22	Compilation services of financial statements
69.20.23	Bookkeeping services
69.20.24	Payroll services
69.20.29	Other accounting services
69.20.3	Tax consulting services
69.20.31	Corporate tax consulting and preparation services
69.20.32	Individual tax preparation and planning services

▼ **M1**

Code	Heading
69.20.4	Insolvency and receivership services
69.20.40	Insolvency and receivership services
70	Services of head offices; management consulting services
70.1	Services of head offices
70.10	Services of head offices
70.10.1	Services of head offices
70.10.10	Services of head offices
70.2	Management consulting services
70.21	Public relations and communication services
70.21.1	Public relations and communication services
70.21.10	Public relations and communication services
70.22	Business and other management consulting services
70.22.1	Business management consulting services
70.22.11	Strategic management consulting services
70.22.12	Financial management consulting services (except corporate tax)
70.22.13	Marketing management consulting services
70.22.14	Human resources management consulting services
70.22.15	Production management consulting services
70.22.16	Supply chain and other management consulting services
70.22.17	Business process management services
70.22.2	Other project management services, except construction project management services
70.22.20	Other project management services, except construction project management services
70.22.3	Other business consulting services
70.22.30	Other business consulting services
71	Architectural and engineering services; technical testing and analysis services
71.1	Architectural and engineering services and related technical consulting services
71.11	Architectural services
71.11.1	Plans and drawings for architectural purposes
71.11.10	Plans and drawings for architectural purposes
71.11.2	Architectural services for buildings

▼ **M1**

Code	Heading
71.11.21	Architectural services for residential building projects
71.11.22	Architectural services for non-residential building projects
71.11.23	Historical restoration architectural services
71.11.24	Building project architectural advisory services
71.11.3	Urban and land planning services
71.11.31	Urban planning services
71.11.32	Rural land planning services
71.11.33	Project site master planning services
71.11.4	Landscape architectural services and architectural advisory services
71.11.41	Landscape architectural services
71.11.42	Landscape architectural advisory services
71.12	Engineering services and related technical consulting services
71.12.1	Engineering services
71.12.11	Engineering advisory services
71.12.12	Engineering services for building projects
71.12.13	Engineering services for power projects
71.12.14	Engineering services for transportation projects
71.12.15	Engineering services for waste management projects (hazardous and non-hazardous)
71.12.16	Engineering services for water, sewerage and drainage projects
71.12.17	Engineering services for industrial and manufacturing projects
71.12.18	Engineering services for telecommunications and broadcasting projects
71.12.19	Engineering services for other projects
71.12.2	Project management services for construction projects
71.12.20	Project management services for construction projects
71.12.3	Geological, geophysical and related prospecting and consulting services
71.12.31	Geological and geophysical consulting services
71.12.32	Geophysical services
71.12.33	Mineral exploration and evaluation services
71.12.34	Surface surveying services
71.12.35	Map-making services
71.2	Technical testing and analysis services

▼ **M1**

Code	Heading
71.20	Technical testing and analysis services
71.20.1	Technical testing and analysis services
71.20.11	Composition and purity testing and analysis services
71.20.12	Testing and analysis services of physical properties
71.20.13	Testing and analysis services of integrated mechanical and electrical systems
71.20.14	Technical inspection services of road transport vehicles
71.20.19	Other technical testing and analysis services
72	Scientific research and development services
72.0	Interdisciplinary research and experimental development services
72.00	Interdisciplinary research and experimental development services
72.00.1	Interdisciplinary research and experimental development services, except originals
72.00.11	Interdisciplinary basic research services
72.00.12	Interdisciplinary applied research services
72.00.13	Interdisciplinary experimental development services
72.00.2	Interdisciplinary research and development originals
72.00.20	Interdisciplinary research and development originals
72.1	Research and experimental development services in natural sciences and engineering
72.11	Research and experimental development services in biotechnology
72.11.1	Research and experimental development services in health biotechnology
72.11.11	Basic research services in health biotechnology
72.11.12	Applied research services in health biotechnology
72.11.13	Experimental development services in health biotechnology
72.11.2	Research and experimental development services in environmental and industrial biotechnology
72.11.21	Basic research services in environmental and industrial biotechnology
72.11.22	Applied research services in environmental and industrial biotechnology
72.11.23	Experimental development services in environmental and industrial biotechnology
72.11.3	Research and experimental development services in agricultural biotechnology

▼ **MI**

Code	Heading
72.11.31	Basic research services in agricultural biotechnology
72.11.32	Applied research services in agricultural biotechnology
72.11.33	Experimental development services in agricultural biotechnology
72.11.4	Research and development originals in biotechnology
72.11.40	Research and development originals in biotechnology
72.19	Research and experimental development services in other natural sciences and engineering
72.19.1	Research and experimental development services in physical sciences
72.19.11	Basic research services in physical sciences
72.19.12	Applied research services in physical sciences
72.19.13	Experimental development services in physical sciences
72.19.2	Research and experimental development services in chemistry and biology
72.19.21	Basic research services in chemistry and biology
72.19.22	Applied research services in chemistry and biology
72.19.23	Experimental development services in chemistry and biology
72.19.3	Research and experimental development services in engineering and technology, except biotechnology
72.19.31	Basic research services in engineering and technology, except biotechnology
72.19.32	Applied research services in engineering and technology, except biotechnology
72.19.33	Experimental development services in engineering and technology, except biotechnology
72.19.4	Research and experimental development services in medical sciences and pharmacy
72.19.41	Basic research services in medical sciences and pharmacy
72.19.42	Applied research services in medical sciences and pharmacy
72.19.43	Experimental development services in medical sciences and pharmacy
72.19.5	Research and experimental development services in agricultural sciences
72.19.51	Basic research services in agricultural sciences
72.19.52	Applied research services in agricultural sciences
72.19.53	Experimental development services in agricultural sciences

▼ **M1**

Code	Heading
72.19.6	Research and experimental development services in other natural sciences
72.19.61	Basic research services in other natural sciences
72.19.62	Applied research services in other natural sciences
72.19.63	Experimental development services in other natural sciences
72.19.7	Research and development originals in other natural sciences and engineering
72.19.70	Research and development originals in other natural sciences and engineering
72.2	Research and experimental development services in social sciences and humanities
72.20	Research and experimental development services in social sciences and humanities
72.20.1	Research and experimental development services in psychology
72.20.11	Basic research services in psychology
72.20.12	Applied research services in psychology
72.20.13	Experimental development services in psychology
72.20.2	Research and experimental development services in law
72.20.21	Basic research services in law
72.20.22	Applied research services in law
72.20.23	Experimental development services in law
72.20.3	Research and experimental development services in languages and literature
72.20.31	Basic research services in languages and literature
72.20.32	Applied research services in languages and literature
72.20.33	Experimental development services in languages and literature
72.20.4	Research and experimental development services in other social sciences and humanities
72.20.41	Basic research services in other social sciences and humanities
72.20.42	Applied research services in other social sciences and humanities
72.20.43	Experimental development services in other social sciences and humanities
72.20.5	Research and experimental development services in economics
72.20.51	Basic research services in economics

▼ **MI**

Code	Heading
72.20.52	Applied research services in economics
72.20.53	Experimental development services in economics
72.20.6	Research and development originals in social sciences and humanities
72.20.60	Research and development originals in social sciences and humanities
73	Advertising and market research services
73.1	Advertising services
73.11	Services provided by advertising agencies
73.11.1	Services provided by advertising agencies
73.11.11	Full service advertising services
73.11.12	Direct marketing and direct mailing services
73.11.13	Advertising concept development services
73.11.19	Other advertising services
73.12	Media representation services
73.12.1	Sale of advertising space or time on a fee or contract basis
73.12.11	Sale of advertising space on a fee or contract basis in print media
73.12.12	Sale of television/radio advertising space or time on a fee or contract basis
73.12.13	Sale of internet advertising space or time on a fee or contract basis
73.12.14	Sale of events related advertising
73.12.19	Other sale of advertising space or time on a fee or contract basis
73.12.2	Re-sale of advertising space or time on a fee or contract basis
73.12.20	Re-sale of advertising space or time on a fee or contract basis
73.2	Market research and public opinion polling services
73.20	Market research and public opinion polling services
73.20.1	Market research and similar services
73.20.11	Market research services: qualitative surveys
73.20.12	Market research services: quantitative ad-hoc surveys
73.20.13	Market research services: quantitative continuous and regular surveys
73.20.14	Market research services other than surveys
73.20.19	Other market research services

▼ **MI**

Code	Heading
73.20.2	Public opinion polling services
73.20.20	Public opinion polling services
74	Other professional, scientific and technical services
74.1	Specialised design services
74.10	Specialised design services
74.10.1	Interior, industrial and other specialised design services
74.10.11	Interior design services
74.10.12	Industrial design services
74.10.19	Other specialised design services
74.10.2	Design originals
74.10.20	Design originals
74.2	Photographic services
74.20	Photographic services
74.20.1	Photographic plates and film, other than cinematographic, exposed
74.20.11	Photographic plates and film, exposed but not developed
74.20.12	Photographic plates and film, exposed and developed, for offset reproduction
74.20.19	Other photographic plates and film, exposed and developed
74.20.2	Specialised photography services
74.20.21	Portrait photography services
74.20.22	Advertising and related photography services
74.20.23	Event photography and event videography services
74.20.24	Aerial photography services
74.20.29	Other specialised photography services
74.20.3	Other photographic services
74.20.31	Photography processing services
74.20.32	Restoration and retouching services of photography
74.20.39	Other photographic services n.e.c.
74.3	Translation and interpretation services
74.30	Translation and interpretation services
74.30.1	Translation and interpretation services
74.30.11	Translation services
74.30.12	Interpretation services

▼ **M1**

Code	Heading
74.9	Other professional, scientific and technical services n.e.c.
74.90	Other professional, scientific and technical services n.e.c.
74.90.1	Professional and technical support and consulting services n.e.c.
74.90.11	Bill auditing and freight rate information services
74.90.12	Business brokerage and appraisal services other than for real estate and insurance
74.90.13	Environmental consulting services
74.90.14	Weather forecasting and meteorological services
74.90.15	Security consulting services
74.90.19	Other scientific and technical consulting services n.e.c.
74.90.2	Other professional, technical and business services n.e.c.
74.90.20	Other professional, technical and business services n.e.c.
75	Veterinary services
75.0	Veterinary services
75.00	Veterinary services
75.00.1	Veterinary services
75.00.11	Veterinary services for pet animals
75.00.12	Veterinary services for livestock
75.00.19	Other veterinary services
N	ADMINISTRATIVE AND SUPPORT SERVICES
77	Rental and leasing services
77.1	Rental and leasing services of motor vehicles
77.11	Rental and leasing services of cars and light motor vehicles
77.11.1	Rental and leasing services of cars and light motor vehicles
77.11.10	Rental and leasing services of cars and light motor vehicles
77.12	Rental and leasing services of trucks
77.12.1	Rental and leasing services of trucks
77.12.11	Rental and leasing services of goods transport vehicles without driver

▼ **M1**

Code	Heading
77.12.19	Rental and leasing services of other land transport equipment without driver
77.2	Rental and leasing services of personal and household goods
77.21	Rental and leasing services of recreational and sports goods
77.21.1	Rental and leasing services of recreational and sports goods
77.21.10	Rental and leasing services of recreational and sports goods
77.22	Rental services of video tapes and disks
77.22.1	Rental services of video tapes and disks
77.22.10	Rental services of video tapes and disks
77.29	Rental and leasing services of other personal and household goods
77.29.1	Rental and leasing services of other personal and household goods
77.29.11	Rental and leasing services of televisions, radios, video cassette recorders and related equipment and accessories
77.29.12	Rental and leasing services of furniture and other household appliances
77.29.13	Rental and leasing services of musical instruments
77.29.14	Rental and leasing services of household linen
77.29.15	Rental and leasing services of textiles, clothing and footwear
77.29.16	Rental and leasing services of do-it-yourself machinery and equipment
77.29.19	Rental and leasing services of other personal and household goods n.e.c.
77.3	Rental and leasing services of other machinery, equipment and tangible goods
77.31	Rental and leasing services of agricultural machinery and equipment
77.31.1	Rental and leasing services of agricultural machinery and equipment
77.31.10	Rental and leasing services of agricultural machinery and equipment
77.32	Rental and leasing services of construction and civil engineering machinery and equipment
77.32.1	Rental and leasing services of construction and civil engineering machinery and equipment

▼ **M1**

Code	Heading
77.32.10	Rental and leasing services of construction and civil engineering machinery and equipment
77.33	Rental and leasing services of office machinery and equipment (including computers)
77.33.1	Rental and leasing services of office machinery and equipment (including computers)
77.33.11	Rental and leasing services of office machinery and equipment (excluding computers)
77.33.12	Rental and leasing services of computers
77.34	Rental and leasing services of water transport equipment
77.34.1	Rental and leasing services of water transport equipment
77.34.10	Rental and leasing services of water transport equipment
77.35	Rental and leasing services of air transport equipment
77.35.1	Rental and leasing services of air transport equipment
77.35.10	Rental and leasing services of air transport equipment
77.39	Rental and leasing services of other machinery, equipment and tangible goods n.e.c.
77.39.1	Rental and leasing services of other machinery, equipment and tangible goods n.e.c.
77.39.11	Rental and leasing services of railroad vehicles
77.39.12	Rental and leasing services of containers
77.39.13	Rental and leasing services of motorcycles, caravans and campers
77.39.14	Rental and leasing services of telecommunications equipment
77.39.19	Rental and leasing services of other machinery and equipment without operator and tangible goods n.e.c.
77.4	Licensing services for the right to use intellectual property and similar products, except copyrighted works
77.40	Licensing services for the right to use intellectual property and similar products, except copyrighted works

▼ **M1**

Code	Heading
77.40.1	Licensing services for the right to use intellectual property and similar products, except copyrighted works
77.40.11	Licensing services for the right to use research and development products
77.40.12	Licensing services for the right to use trademarks and franchises
77.40.13	Licensing services for the right to use mineral exploration and evaluation
77.40.14	Trademarks and franchises
77.40.19	Licensing services for the right to use other intellectual property and similar products, except copyrighted works
78	Employment services
78.1	Services provided by employment placement agencies
78.10	Services provided by employment placement agencies
78.10.1	Services provided by employment placement agencies
78.10.11	Executive search services
78.10.12	Permanent placement services, other than executive search services
78.2	Temporary employment agency services
78.20	Temporary employment agency services
78.20.1	Temporary employment agency services
78.20.11	Temporary employment agency services for the supply of computer and telecommunications personnel
78.20.12	Temporary employment agency services for the supply of other office support personnel
78.20.13	Temporary employment agency services for the supply of commercial and trade personnel
78.20.14	Temporary employment agency services for the supply of transport, warehousing, logistics or industrial workers
78.20.15	Temporary employment agency services for the supply of hotels and restaurants personnel
78.20.16	Temporary employment agency services for the supply of medical personnel
78.20.19	Temporary employment agency services for the supply of other personnel
78.3	Other human resources provision services
78.30	Other human resources provision services
78.30.1	Other human resources provision services
78.30.11	Other human resources provision services for computer and telecommunications personnel

▼ **M1**

Code	Heading
78.30.12	Other human resources provision services for other office support personnel
78.30.13	Other human resources provision services for commercial and trade personnel
78.30.14	Other human resources provision services for transport, warehousing, logistics or industrial personnel
78.30.15	Other human resources provision services for hotels and restaurants personnel
78.30.16	Other human resources provision services for medical personnel
78.30.19	Other human resources provision services for personnel n.e.c.
79	Travel agency, tour operator and other reservation services and related services
79.1	Travel agency and tour operator services
79.11	Travel agency services
79.11.1	Travel agency services for transport reservations
79.11.11	Reservation services for airlines
79.11.12	Reservation services for railways
79.11.13	Reservation services for buses
79.11.14	Reservation services for vehicle rental
79.11.19	Other travel agency services for transport reservations
79.11.2	Travel agency services for reservation of accommodation, cruises and package tours
79.11.21	Reservation services for accommodation
79.11.22	Reservation services for cruises
79.11.23	Reservation services for package tours
79.12	Tour operator services
79.12.1	Tour operator services
79.12.11	Tour operator services for arranging and assembling tours
79.12.12	Tour managers services
79.9	Other reservation services and related services
79.90	Other reservation services and related services
79.90.1	Tourism promotion and visitor information services
79.90.11	Tourism promotion services
79.90.12	Visitor information services
79.90.2	Tourist guide services
79.90.20	Tourist guide services

▼ **M1**

Code	Heading
79.90.3	Other reservation services n.e.c.
79.90.31	Time-share exchange services
79.90.32	Reservation services for convention centres, congress centres and exhibit halls
79.90.39	Reservation services for event tickets, entertainment and recreational services and other reservation services n.e.c.
80	Security and investigation services
80.1	Private security services
80.10	Private security services
80.10.1	Private security services
80.10.11	Armoured car services
80.10.12	Guard services
80.10.19	Other security services
80.2	Security systems services
80.20	Security systems services
80.20.1	Security systems services
80.20.10	Security systems services
80.3	Investigation services
80.30	Investigation services
80.30.1	Investigation services
80.30.10	Investigation services
81	Services to buildings and landscape
81.1	Combined facilities support services
81.10	Combined facilities support services
81.10.1	Combined facilities support services
81.10.10	Combined facilities support services
81.2	Cleaning services
81.21	General cleaning services of buildings
81.21.1	General cleaning services of buildings
81.21.11	General home cleaning services
81.21.12	Other general cleaning services of buildings
81.22	Other building and industrial cleaning services
81.22.1	Industrial cleaning services
81.22.11	Window cleaning services
81.22.12	Specialised cleaning services
81.22.13	Furnace and chimney cleaning services

▼ **M1**

Code	Heading
81.29	Other cleaning services
81.29.1	Other cleaning services
81.29.11	Disinfecting and exterminating services
81.29.12	Sweeping and snow removal services
81.29.13	Other sanitation services
81.29.19	Other cleaning services n.e.c.
81.3	Landscape services
81.30	Landscape services
81.30.1	Landscape services
81.30.11	Home garden maintenance
81.30.12	Other landscape services
82	Office administrative, office support and other business support services
82.1	Office administrative and support services
82.11	Combined office administrative services
82.11.1	Combined office administrative services
82.11.10	Combined office administrative services
82.19	Photocopying, document preparation and other specialised office support services
82.19.1	Photocopying, document preparation and other specialised office support services
82.19.11	Duplicating services
82.19.12	Mailing list compilation and mailing services
82.19.13	Document preparation and other specialised office support services
82.2	Call centre services
82.20	Call centre services
82.20.1	Call centre services
82.20.10	Call centre services
82.3	Convention and trade show organisation services
82.30	Convention and trade show organisation services
82.30.1	Convention and trade show organisation services
82.30.11	Convention organisation services
82.30.12	Trade show organisation services
82.9	Business support services n.e.c.
82.91	Collection agency and credit bureau services

▼ **M1**

Code	Heading
82.91.1	Collection agency and credit bureau services
82.91.11	Credit reporting services
82.91.12	Collection agency services
82.92	Packaging services
82.92.1	Packaging services
82.92.10	Packaging services
82.99	Other business support services n.e.c.
82.99.1	Other business support services n.e.c.
82.99.11	Verbatim reporting and stenotype recording services
82.99.12	Telephone based support services
82.99.19	Other miscellaneous business support services n.e.c.
O	PUBLIC ADMINISTRATION AND DEFENCE SERVICES; COMPULSORY SOCIAL SECURITY SERVICES
84	Public administration and defence services; compulsory social security services
84.1	Administration services of the State and the economic and social policy of the community
84.11	General public administration services
84.11.1	General (overall) public services
84.11.11	Executive and legislative services
84.11.12	Financial and fiscal services
84.11.13	Overall economic and social planning and statistical services
84.11.14	Government services to fundamental research
84.11.19	Other general (overall) public services
84.11.2	Supporting services for the government
84.11.21	General personnel services for the government
84.11.29	Other supporting services for the government
84.12	Administrative services for the regulation of health care, education, cultural services and other social services, excluding social security
84.12.1	Administrative services for the regulation of health care, education, cultural services and other social services excluding social security
84.12.11	Administrative educational services
84.12.12	Administrative health care services
84.12.13	Administrative housing and community amenity services

▼ **M1**

Code	Heading
84.12.14	Administrative recreational, cultural and religious services
84.13	Administrative services for more efficient operation of businesses
84.13.1	Administrative services for more efficient operation of businesses
84.13.11	Administrative agriculture-, forestry-, fishing- and hunting-related services
84.13.12	Administrative fuel- and energy-related services
84.13.13	Administrative mining- and mineral resources-, manufacturing- and construction-related services
84.13.14	Administrative transport- and communications-related services
84.13.15	Administrative services related to the distributive and catering trades, hotels and restaurants
84.13.16	Administrative services related to tourism affairs
84.13.17	Administrative multipurpose development project services
84.13.18	General administrative economic, commercial and labour affairs-related services
84.2	Provision of services to the community as a whole
84.21	Foreign affairs services
84.21.1	Foreign affairs services
84.21.11	Administrative external affairs-related services, diplomatic and consular services abroad
84.21.12	Foreign economic aid-related services
84.21.13	Foreign military aid-related services
84.22	Defence services
84.22.1	Defence services
84.22.11	Military defence services
84.22.12	Civil defence services
84.23	Justice and judicial services
84.23.1	Justice and judicial services
84.23.11	Law courts-related administrative services
84.23.12	Administrative services related to detention or rehabilitation of criminals
84.24	Public order and safety services
84.24.1	Public order and safety services

▼ **M1**

Code	Heading
84.24.11	Police services
84.24.19	Other public order and safety affairs-related services
84.25	Fire brigade services
84.25.1	Fire brigade services
84.25.11	Fire fighting and fire prevention services
84.25.19	Other fire brigade services
84.3	Compulsory social security services
84.30	Compulsory social security services
84.30.1	Compulsory social security services
84.30.11	Compulsory social security services concerning sickness, maternity or temporary disablement benefits
84.30.12	Compulsory social security services concerning government employee pension schemes; old-age, disability or survivors' benefits other than for government employees
84.30.13	Compulsory social security services concerning unemployment compensation benefits
84.30.14	Compulsory social security services concerning family and child allowances
P	EDUCATION SERVICES
85	Education services
85.1	Pre-primary education services
85.10	Pre-primary education services
85.10.1	Pre-primary education services
85.10.10	Pre-primary education services
85.2	Primary education services
85.20	Primary education services
85.20.1	Primary education services
85.20.11	On-line primary education services
85.20.12	Other primary education services
85.3	Secondary education services
85.31	General secondary education services
85.31.1	General lower secondary education services
85.31.11	On-line general lower secondary education services
85.31.12	Other general lower secondary education services
85.31.2	General upper secondary education services

▼ **M1**

Code	Heading
85.31.21	On-line general upper secondary education services
85.31.22	Other general s upper econdary education services
85.32	Technical and vocational secondary education services
85.32.1	Technical and vocational lower secondary education services
85.32.11	On-line technical and vocational lower secondary education services
85.32.12	Other technical and vocational lower secondary education services
85.32.2	Technical and vocational upper secondary education services
85.32.21	On-line technical and vocational upper secondary education services
85.32.22	Other technical and vocational upper secondary education services
85.4	Higher education services
85.41	Post-secondary non-tertiary education services
85.41.1	Post-secondary non-tertiary education services
85.41.11	On-line post-secondary non-tertiary general education services
85.41.12	Other post-secondary non-tertiary general education services
85.41.13	On-line post-secondary non-tertiary technical and vocational education services
85.41.14	Other post-secondary non-tertiary technical and vocational education services
85.42	Tertiary education services
85.42.1	Short-cycle Tertiary education services
85.42.11	On-line short-cycle tertiary education services
85.42.12	Other short-cycle tertiary education services
85.42.2	Bachelor's or equivalent level tertiary education services
85.42.21	On-line Bachelor's or equivalent level tertiary education services
85.42.22	Other Bachelor's or equivalent level tertiary education services
85.42.3	Master's or equivalent level tertiary education services
85.42.31	On-line Master's or equivalent level tertiary education services

▼ **M1**

Code	Heading
85.42.32	Other Master's or equivalent level tertiary education services
85.42.4	Doctoral or equivalent level tertiary education services
85.42.41	On-line Doctoral or equivalent level tertiary education services
85.42.42	Other Doctoral or equivalent level tertiary education services
85.5	Other education services
85.51	Sports and recreation education services
85.51.1	Sports and recreation education services
85.51.10	Sports and recreation education services
85.52	Cultural education services
85.52.1	Cultural education services
85.52.11	Dancing schools and dance instructors services
85.52.12	Music schools and music instructors services
85.52.13	Fine arts schools and arts instruction services
85.52.19	Other cultural education services
85.53	Driving school services
85.53.1	Driving school services
85.53.11	Car driving school services
85.53.12	Flying and sailing school services
85.59	Other education services n.e.c.
85.59.1	Other education services n.e.c.
85.59.11	Language school services
85.59.12	IT school services
85.59.13	Vocational education services n.e.c.
85.59.14	Home school support courses
85.59.19	Education services n.e.c.
85.6	Educational support services
85.60	Educational support services
85.60.1	Educational support services
85.60.10	Educational support services

▼ **M1**

Code	Heading
Q	HUMAN HEALTH AND SOCIAL WORK SERVICES
86	Human health services
86.1	Hospital services
86.10	Hospital services
86.10.1	Hospital services
86.10.11	Hospital surgical services
86.10.12	Hospital gynaecological and obstetrical services
86.10.13	Hospital rehabilitation services
86.10.14	Hospital psychiatric services
86.10.15	Other hospital services provided by medical doctors
86.10.19	Other hospital services
86.2	Medical and dental practice services
86.21	General medical practice services
86.21.1	General medical practice services
86.21.10	General medical practice services
86.22	Specialist medical practice services
86.22.1	Specialist medical practice services
86.22.11	Analysis and interpretation services of medical images
86.22.19	Other specialist medical practice services
86.23	Dental practice services
86.23.1	Dental practice services
86.23.11	Orthodontic services
86.23.19	Other dental practice services
86.9	Other human health services
86.90	Other human health services
86.90.1	Other human health services
86.90.11	Pregnancy related services
86.90.12	Nursing services
86.90.13	Physiotherapeutic services
86.90.14	Ambulance services
86.90.15	Medical laboratory services
86.90.16	Blood, sperm and transplant organ bank services
86.90.17	Diagnostic imaging services without interpretation

▼ **M1**

Code	Heading
86.90.18	Mental health services
86.90.19	Other human health services n.e.c.
87	Residential care services
87.1	Residential nursing care services
87.10	Residential nursing care services
87.10.1	Residential nursing care services
87.10.10	Residential nursing care services
87.2	Residential care services for mental retardation, mental health and substance abuse
87.20	Residential care services for mental retardation, mental health and substance abuse
87.20.1	Residential care services for mental retardation, mental health and substance abuse
87.20.11	Residential care services for children suffering from mental retardation, mental health illnesses and substance abuse
87.20.12	Residential care services for adults suffering from mental retardation, mental health illnesses and substance abuse
87.3	Residential care services for the elderly and disabled
87.30	Residential care services for the elderly and disabled
87.30.1	Residential care services for the elderly and disabled
87.30.11	Welfare services delivered through residential institutions to elderly persons
87.30.12	Welfare services delivered through residential institutions to disabled children and young people
87.30.13	Welfare services delivered through residential institutions to disabled adults
87.9	Other residential care services
87.90	Other residential care services
87.90.1	Other residential care services
87.90.11	Other social work services with accommodation for children and young people
87.90.12	Social work services with accommodation for mistreated women
87.90.13	Other social work services with accommodation for adults
88	Social work services without accommodation

▼ **M1**

Code	Heading
88.1	Social work services without accommodation for the elderly and disabled
88.10	Social work services without accommodation for the elderly and disabled
88.10.1	Social work services without accommodation for the elderly and disabled
88.10.11	Visiting and assistance services for the elderly
88.10.12	Day-care centre services for the elderly
88.10.13	Vocational rehabilitation services for persons with disabilities
88.10.14	Visiting and assistance services for persons with disabilities
88.10.15	Day-care centre services for disabled adults
88.9	Other social work services without accommodation
88.91	Child day-care services
88.91.1	Child day-care services
88.91.11	Child day-care services excluding day-care services for the disabled
88.91.12	Day-care services for disabled children and young people
88.91.13	Baby-sitting services
88.99	Other social work services without accommodation n.e.c.
88.99.1	Other social work services without accommodation n.e.c.
88.99.11	Guidance and counselling services n.e.c. related to children
88.99.12	Welfare services without accommodation
88.99.13	Vocational rehabilitation services for the unemployed
88.99.19	Other social services without accommodation n.e.c.
R	ARTS, ENTERTAINMENT AND RECREATION SERVICES
90	Creative, arts and entertainment services
90.0	Creative, arts and entertainment services
90.01	Services of performing artists
90.01.1	Services of performing artists
90.01.10	Services of performing artists
90.02	Support services to performing arts

▼ **M1**

Code	Heading
90.02.1	Support services to performing arts
90.02.11	Performing arts event production and presentation services
90.02.12	Performing arts event promotion and organisation services
90.02.19	Other performing arts support services
90.03	Artistic creation
90.03.1	Artistic creation
90.03.11	Services provided by authors, composers, sculptors and other artists, except performing artists
90.03.12	Original works of authors, composers and other artists, except performing artists, painters, graphical artists and sculptors
90.03.13	Original works of painters, graphical artists and sculptors
90.04	Arts facility operation services
90.04.1	Arts facility operation services
90.04.10	Arts facility operation services
91	Library, archive, museum and other cultural services
91.0	Library, archive, museum and other cultural services
91.01	Library and archive services
91.01.1	Library and archive services
91.01.11	Library services
91.01.12	Archive services
91.02	Museum services
91.02.1	Museum operation services
91.02.10	Museum operation services
91.02.2	Museum collections
91.02.20	Museum collections
91.03	Operation services of historical sites and buildings and similar visitor attractions
91.03.1	Operation services of historical sites and buildings and similar visitor attractions
91.03.10	Operation services of historical sites and buildings and similar visitor attractions
91.04	Botanical and zoological garden services and nature reserve services
91.04.1	Botanical and zoological garden services and nature reserve services

▼ **M1**

Code	Heading
91.04.11	Botanical and zoological garden services
91.04.12	Nature reserves services, including wildlife preservation services
92	Gambling and betting services
92.0	Gambling and betting services
92.00	Gambling and betting services
92.00.1	Gambling services
92.00.11	Gambling table services
92.00.12	Gambling machine services
92.00.13	Lotteries, numerical games and bingo services
92.00.14	On-line gambling services
92.00.19	Other gambling services
92.00.2	Betting services
92.00.21	On-line betting services
92.00.29	Other betting services
93	Sporting services and amusement and recreation services
93.1	Sporting services
93.11	Sports facility operation services
93.11.1	Sports facility operation services
93.11.10	Sports facility operation services
93.12	Services of sport clubs
93.12.1	Services of sport clubs
93.12.10	Services of sport clubs
93.13	Services of fitness facilities
93.13.1	Services of fitness facilities
93.13.10	Services of fitness facilities
93.19	Other sporting services
93.19.1	Other sporting services
93.19.11	Sports and recreational sports event promotion services
93.19.12	Services of athletes
93.19.13	Support services related to sports and recreation
93.19.19	Other sports and recreational sports services
93.2	Amusement and recreation services
93.21	Amusement park and theme park services

▼ **M1**

Code	Heading
93.21.1	Amusement park and theme park services
93.21.10	Amusement park and theme park services
93.29	Other amusement and recreation services
93.29.1	Other recreational services n.e.c.
93.29.11	Recreation parks and beach services
93.29.19	Miscellaneous recreational services n.e.c.
93.29.2	Other entertainment services n.e.c.
93.29.21	Firework and 'light and sound' shows services
93.29.22	Coin-operated games machine services
93.29.29	Entertainment services n.e.c.
S	OTHER SERVICES
94	Services furnished by membership organisations
94.1	Services furnished by business, employers and professional membership organisations
94.11	Services furnished by business and employers membership organisations
94.11.1	Services furnished by business and employers membership organisations
94.11.10	Services furnished by business and employers membership organisations
94.12	Services furnished by professional membership organisations
94.12.1	Services furnished by professional membership organisations
94.12.10	Services furnished by professional membership organisations
94.2	Services furnished by trade unions
94.20	Services furnished by trade unions
94.20.1	Services furnished by trade unions
94.20.10	Services furnished by trade unions
94.9	Services furnished by other membership organisations
94.91	Services furnished by religious organisations
94.91.1	Services furnished by religious organisations
94.91.10	Services furnished by religious organisations
94.92	Services furnished by political organisations
94.92.1	Services furnished by political organisations
94.92.10	Services furnished by political organisations
94.99	Services furnished by other membership organisations n.e.c.

▼ **M1**

Code	Heading
94.99.1	Services (except grant-giving services) furnished by other membership organisations n.e.c.
94.99.11	Services furnished by human rights organisations
94.99.12	Services furnished by environmental advocacy groups
94.99.13	Special group protection services
94.99.14	Other civic betterment and community facility support services
94.99.15	Services provided by youth associations
94.99.16	Services provided by cultural and recreational associations
94.99.17	Services provided by other civic and social organisations
94.99.19	Services provided by other membership organisations n.e.c.
94.99.2	Grant-giving services by membership organisations
94.99.20	Grant-giving services by membership organisations
95	Repair services of computers and personal and household goods
95.1	Repair services of computers and communication equipment
95.11	Repair services of computers and peripheral equipment
95.11.1	Repair services of computers and peripheral equipment
95.11.10	Repair services of computers and peripheral equipment
95.12	Repair services of communication equipment
95.12.1	Repair services of communication equipment
95.12.10	Repair services of communication equipment
95.2	Repair services of personal and household goods
95.21	Repair services of consumer electronics
95.21.1	Repair services of consumer electronics
95.21.10	Repair services of consumer electronics
95.22	Repair services of household appliances and home and garden equipment
95.22.1	Repair services of household appliances and home and garden equipment
95.22.10	Repair services of household appliances and home and garden equipment
95.23	Repair services of footwear and leather goods

▼ **M1**

Code	Heading
95.23.1	Repair services of footwear and leather goods
95.23.10	Repair services of footwear and leather goods
95.24	Repair services of furniture and home furnishings
95.24.1	Repair services of furniture and home furnishings
95.24.10	Repair services of furniture and home furnishings
95.25	Repair services of watches, clocks and jewellery
95.25.1	Repair services of watches, clocks and jewellery
95.25.11	Repair services of watches and clocks
95.25.12	Repair services of jewellery
95.29	Repair services of other personal and household goods
95.29.1	Repair services of other personal and household goods
95.29.11	Repair and alteration services of garment and household textile articles
95.29.12	Repair services of bicycles
95.29.13	Repair and maintenance services of musical instruments
95.29.14	Repair and maintenance services of sports equipment
95.29.19	Repair services of other personal and household goods n.e.c.
96	Other personal services
96.0	Other personal services
96.01	Washing and (dry-)cleaning services of textile and fur products
96.01.1	Washing and (dry-)cleaning services of textile and fur products
96.01.11	Coin-operated laundry services
96.01.12	Dry cleaning services (including fur product cleaning services)
96.01.13	Pressing services
96.01.14	Dyeing and colouring services
96.01.15	Textile cleaning services at home
96.01.19	Other textile cleaning services
96.02	Hairdressing and other beauty treatment services
96.02.1	Hairdressing and other beauty treatment services
96.02.11	Hairdressing services for women and girls
96.02.12	Hairdressing and barbers' services for men and boys
96.02.13	Cosmetic treatment, manicuring and pedicuring services

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Code	Heading
96.02.14	Hairdressing and barbers services, cosmetic treatment, manicuring and pedicuring services, at home
96.02.19	Other beauty treatment services
96.02.2	Human hair, unworked
96.02.20	Human hair, unworked
96.03	Funeral and related services
96.03.1	Funeral and related services
96.03.11	Cemeteries and cremation services
96.03.12	Undertaking services
96.04	Physical well-being services
96.04.1	Physical well-being services
96.04.10	Physical well-being services
96.09	Other personal services n.e.c.
96.09.1	Other personal services n.e.c.
96.09.11	Pet care services
96.09.12	Escort services
96.09.13	Coin-operated machine services n.e.c.
96.09.19	Other miscellaneous services n.e.c.
T	SERVICES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS AND SERVICES PRODUCED BY HOUSEHOLDS FOR OWN USE
97	Services of households as employers of domestic personnel
97.0	Services of households as employers of domestic personnel
97.00	Services of households as employers of domestic personnel
97.00.1	Services of households as employers of domestic personnel
97.00.11	Services of households as employers of domestic personnel providing child care services
97.00.12	Services of households as employers of domestic personnel providing assistance services for the elderly, without medical care
97.00.13	Services of households as employers of domestic personnel providing assistance services for disabled adults, without medical care
97.00.14	Services of households as employers of domestic personnel providing housing and household assistance services for daily life
97.00.19	Other services of households as employers of domestic personnel

▼ M1

Code	Heading
98	Undifferentiated goods and services produced by private households for own use
98.1	Undifferentiated goods produced by private households for own use
98.10	Undifferentiated goods produced by private households for own use
98.10.1	Undifferentiated goods produced by private households for own use
98.10.10	Undifferentiated goods produced by private households for own use
98.2	Undifferentiated services produced by private households for own use
98.20	Undifferentiated services produced by private households for own use
98.20.1	Undifferentiated services produced by private households for own use
98.20.10	Undifferentiated services produced by private households for own use
U	SERVICES PROVIDED BY EXTRATERRITORIAL ORGANISATIONS AND BODIES
99	Services provided by extraterritorial organisations and bodies
99.0	Services provided by extraterritorial organisations and bodies
99.00	Services provided by extraterritorial organisations and bodies
99.00.1	Services provided by extraterritorial organisations and bodies
99.00.10	Services provided by extraterritorial organisations and bodies