

Commission Regulation (EU) No 715/2010 of 10 August 2010 amending Council Regulation (EC) No 2223/96 as regards adaptations following the revision of the statistical classification of economic activities NACE Revision 2 and the statistical classification of products by activity (CPA) in national accounts

COMMISSION REGULATION (EU) No 715/2010

of 10 August 2010

amending Council Regulation (EC) No 2223/96 as regards adaptations following the revision of the statistical classification of economic activities NACE Revision 2 and the statistical classification of products by activity (CPA) in national accounts

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EC) No 2223/96 of 25 June 1996 on the European system of national and regional accounts in the Community⁽¹⁾, and in particular Articles 2(2) and 3(2) thereof,

Whereas:

- (1) The introduction of an updated classification system is central to the Commission's ongoing efforts to maintain the relevance of European statistics, by taking into account technological developments and structural changes in the economy.
- (2) Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains⁽²⁾ established a revised statistical classification of economic activities, called NACE Revision 2 (hereinafter referred to as 'NACE Rev. 2').
- (3) 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⁽³⁾ established a revised statistical classification of products by activity (hereinafter referred to as 'CPA 2008').
- (4) Regulation (EC) No 2223/96 setting up the European System of Accounts 1995 (hereinafter referred to as 'ESA 95') provides a methodology of common standards, definitions, classifications and accounting rules for drawing up the accounts of the Member States.
- (5) The establishment of a revised statistical classification of economic activities and a revised statistical classification of products by activity require adaptation of Regulation (EC) No 2223/96.
- (6) The Committee on Monetary, Financial and Balance of Payments Statistics (CMFB) set up by Council Decision 2006/856/EC⁽⁴⁾ has been consulted.

Changes to legislation: There are outstanding changes not yet made to Commission Regulation (EU) No 715/2010. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(7) The European Statistical System Committee has been consulted,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 2223/96 is amended as follows:

1. The term ‘NACE rev. 1’ is replaced by ‘NACE Rev. 2’ throughout the text with the exception of paragraph 8.153.
2. In paragraph 2.34, ‘division 70’ is replaced by ‘division 68’.
3. The text of footnote (1) to paragraph 2.103 is replaced by ‘NACE Rev. 2: Statistical Classification of Economic Activities in the European Community in accordance with Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains’.
4. In footnote (2) to paragraph 2.106, ‘ISIC Rev. 3’ is replaced by ‘ISIC Rev. 4’.
5. The text of footnote to paragraph 2.118 is replaced by the following: ‘CPA: Statistical Classification of Products by Activity in accordance with 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’.
6. In Annex 7.1 to Chapter 7, the definition of ‘Transport equipment (AN.11131)’ is replaced by the following: ‘Equipment for moving people and objects. Examples include products other than parts included in CPA (1) divisions 29 and 30, such as motor vehicles, trailers and semi-trailers, ships, railway and tramway locomotives and rolling stock, aircraft and spacecraft, motorcycles, bicycles, etc.’
7. In Annex 7.1 to Chapter 7, the definition for ‘Other machinery and equipment (AN.11132)’ is replaced by the following: ‘Machinery and equipment not elsewhere classified. Examples include products other than parts, installation, repair and maintenance services included in CPA groups 28.1, general purpose machinery; 28.2, other general purpose machinery; 28.3, agricultural and forestry machinery; 28.4, metal forming machinery and machine tools; 28.9, other special-purpose machinery; 26.2, computers and peripheral equipment; 26.3, communication equipment; 26.4, consumer electronics; 26.5, measuring, testing and navigating equipment; watches and clocks; 26.6, irradiation, electromedical and electrotherapeutic equipment; 26.7, optical instruments and photographic equipment; and in CPA division 27, electrical equipment. Other examples are products other than parts, installation, repair and maintenance services included in CPA sub-category 20.13.14, fuel elements (cartridges), non-irradiated, for nuclear reactors; in CPA division 31, furniture; in CPA groups 32.2, musical instruments; 32.3, sports goods; and 25.3, steam generators, except central heating hot water boilers’.
8. The text of footnote (1) to Annex 7.1 to Chapter 7 is replaced by the following: ‘Statistical Classification of Products by Activity (CPA)’.
9. In Annex II paragraph 7, ‘class 70.20 “Letting of own property”’ is replaced by ‘class 68.20 “Renting and operating of own or leased real estate”’, ‘division 71 “Renting of machinery and equipment without operator and of personal and household goods”’ is

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replaced by ‘division 77 “Rental and leasing activities” ’ and ‘class 60.24’ is replaced by ‘class 49.41’.

10. In Annex II paragraph 11, ‘class 65.21’ is replaced by ‘class 64.91’.
11. In Annex II paragraph 14, ‘class 65.22’ is replaced by ‘class 64.92’.
12. In Annex III paragraph 14, ‘class 75.30’ is replaced by ‘class 84.30’.
13. In Annex III paragraph 17, ‘class 66.02’ is replaced by ‘class 65.30’.
14. In Annex III paragraph 32, ‘class 66.01’ is replaced by ‘class 65.11’.
15. In Annex III paragraph 37, ‘class 66.03’ is replaced by ‘class 65.12’.
16. In Annex III paragraph 41, ‘class 67.20’ is replaced by ‘group 66.2’.
17. In Table 8.22, the Table title ‘INDUSTRIES (by NACE-sections)’ is replaced by ‘INDUSTRIES (by NACE rev. 1 sections)’.
18. In Annex IV, the Section title ‘REGROUPING AND CODING OF INDUSTRIES (A), PRODUCTS (P) AND INVESTMENTS (FIXED CAPITAL FORMATION) (PI)’ is replaced by the following: ‘REGROUPING AND CODING OF INDUSTRIES (A*), PRODUCTS (P*) AND FIXED ASSETS (FIXED CAPITAL FORMATION) (AN)’.
19. In Annex IV, the text following the title: ‘REGROUPING AND CODING OF INDUSTRIES (A), PRODUCTS (P) AND INVESTMENTS (FIXED CAPITAL FORMATION) (PI)’ is replaced by the text in the Annex to this Regulation.
20. In Annex B, ‘A3’ is replaced by ‘A*3’, ‘A6’ is replaced by ‘A*10’, ‘A6†’ is replaced by ‘A*10’, ‘A17’ is replaced by ‘A*21’, ‘A31’ is replaced by ‘A*38’, and ‘A60’ is replaced by ‘A*64’ throughout the text.
21. In Annex B, in Table ‘Overview of the tables’:
 - Sections with reference to Tables 15 and 16 are deleted:

15	Supply table at basic prices including transformation into purchasers prices, A60 * P60	36	2007	2000 onwards
16	Use table at purchasers prices, A60 * P60	36	2007	2000 onwards

and replaced by the following:

15	Supply table at basic prices	36	2007	2000 onwards
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	including transformation into purchasers prices			
16	Use table at purchasers prices	36	2007	2000 onwards

— Sections with reference to Tables 17, 18 and 19 are deleted:

17	Symmetric input-output table at basic prices, P60 * P60, five yearly	36	2008	2000 onwards
18	Symmetric input-output table for domestic output at basic prices, P60 * P60, five yearly	36	2008	2000 onwards
19	Symmetric input-output table for imports at basic prices, P60 * P60, five yearly	36	2008	2000 onwards

and replaced by the following:

17	Symmetric input-output table at basic prices, five yearly	36	2008	2000 onwards
18	Symmetric input-output table for domestic output at basic prices, five yearly	36	2008	2000 onwards
19	Symmetric input-output table for	36	2008	2000 onwards

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imports at basic prices, five yearly			
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22. In Annex B, ‘n = 60’ is replaced by ‘n = 64’ and ‘m = 60’ is replaced by ‘m = 64’ throughout the text.
23. In Annex B, Table 10 is replaced by the following:

Table 10 —

TABLES BY INDUSTRY AND BY REGION (NUTS II)

Code	List of variables	Breakdown
B1.g	1. Gross value added at basic prices (current prices)	A*10
D.1	2. Compensation of employees (current prices)	A*10
P.51	3. Gross fixed capital formation (current prices)	A*10
	4. Employment in thousands of persons and thousands of hours worked	
ETO	— Total	A*10
EEM	— Employees	A*10

24. In Annex B, Table 12 is replaced by the following:

Table 12 —

TABLES BY INDUSTRY AND BY REGION (NUTS III)

Code	List of variables	Breakdown
B1.g	1. Gross value added at basic prices (current prices)	A*10

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	2.	Employment (thousands of persons)	
ETO	—	Total	A*10
EEM	—	Employees	A*10

25. In Annex B, in Tables 15 and 16, ‘Products (CPA)’ is replaced by ‘Products (P*64)’ and ‘Industries (NACE A60)’ is ‘replaced by Industries (A*64)’.
26. In Annex B, in Tables 17, 18 and 19, ‘Products’ is replaced by ‘Products (P*64)’.
27. In Annex B, in Section ‘Derogations by Member State’:
— Bulgaria: Table 2.1 ‘Derogations for tables’ the following reference to Table 22 is deleted:

22	All variables	Year 2005: first transmission in 2008	2005	2008
		Years 2000-2004: first transmission in 2010	2000-2004	2010
		Years 1998-1999: first transmission in 2011	1998-1999	2011
		Years 1995-1997: not to be transmitted	1995-1997	Not to be transmitted

and replaced by the following:

22	All variables	Year 2005: first transmission in 2008	2005	2008
		Years 2000-2004: first transmission in 2010	2000-2004	2010
		Years 1995-1999:	1995-1999	Not to be transmitted

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— not to be transmitted

— Bulgaria: Table 2.2 ‘Derogations for single variables/items in the Tables’ the following reference to Table 10 is deleted:

10	Gross fixed capital formation (P.51)	Years 2005-2006: first transmission in 2009	2005-2006	2009
		Years 2000-2004: first transmission in 2011	2000-2004	2011
		Years 1998-1999: first transmission in 2012	1998-1999	2012
		Years 1995-1997: not to be transmitted	1995-1997	Not to be transmitted

and replaced by the following:

10	Gross fixed capital formation (P.51)	Years 2005-2006: first transmission in 2009	2005-2006	2009
		Years 2000-2004: first transmission in 2011	2000-2004	2011
		Year 1999: first transmission in 2012	1999	2012
		Years 1995-1998: not to be transmitted	1995-1998	Not to be transmitted

— Greece: Table 7.2 ‘Derogations for single variable/items in the tables’ the following reference to Table 1 is deleted:

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1	Employment quarterly	Years 1990-1994: first transmission in 2011	1990-1994	2011
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and replaced by the following:

1	Employment quarterly — totals	Years 1990-1994: first transmission in 2011	1990-1994	2011
	Employment quarterly — industry breakdown	Years 1990-1994: not to be transmitted	1990-1994	Not to be transmitted

— France: Table 9.1 ‘Derogations for tables’ the following reference to Table 3 is deleted:

3	All variables: breakdown by industry A31, A60	Years 1980-1998: first transmission in 2011	1980-1998	2011
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and replaced by the following:

3	All variables excluding population, employment, compensation of employees: breakdown by industry A*38, A*64	Years 1995-1998: first transmission in 2012	1995-1998	2012
		Years 1980-1994: not to be transmitted	1980-1994	Not to be transmitted

— Netherlands: Table 18.2 ‘Derogations for single variables/items in the tables’ the following reference to Table 1 is deleted:

1	Employed and self-employed in resident production units: industry J to K and L to P,	Years 1980-1986: not to be transmitted	1980-1986	Not to be transmitted
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	persons — annual			
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and replaced by the following:

1	Employed and self-employed in resident production units: industry K to L and O to T, persons — annual	Years 1980-1986: not to be transmitted	1980-1986	Not to be transmitted
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— Netherlands: Table 18.2 ‘Derogations for single variables/items in the tables’ the following references to Table 3 are deleted:

3	Current prices:			
	Variables P.1, P.2, B.1G, D.29-D.39, D.1, D.11 for industries B, DC_DD, DI, DN	Years 1980-1986: not to be transmitted	1980-1986	Not to be transmitted
	Variables B.2N +B.3N for industries, B, CA_CB, DC_DD, DH_DI, DK_DN, DH_DO	Years 1980-1986: not to be transmitted	1980-1986	Not to be transmitted
3	Previous year’s prices and chain-linked volumes:			
	Variables B.1G for industries B, CA_CB, DB_DE, DH_DN, J_K, O_P	Years 1980-1987: not to be transmitted	1980-1987	Not to be transmitted

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	Variable K.1 for industries B, CA_CB, DC_DD, DH_DI, DK_DN, H_O	Years 1980-1995: not to be transmitted	1980-1995	Not to be transmitted
3	Current prices:			
	Variables P.5, P.52, P.53 breakdown by industry	Years 1980-1994: not to be transmitted	1980-1994	Not to be transmitted
	Variable P.51 for industries B, CA_CB, DC_DD, DI	Years 1980-1986: not to be transmitted	1980-1986	Not to be transmitted
3	Previous year's prices and chain-linked volumes:			
	Variables P.5, P.52, P.53	Years 1980-1987: not to be transmitted	1980-1987	Not to be transmitted
	Variables P.5, P.52, P.53 breakdown by industry	Years 1988-1995: not to be transmitted	1988-1995	Not to be transmitted
	Variable P.51 for industries B, CA_CB, DC_DD, DI	Years 1980-1987: not to be transmitted	1980-1987	Not to be transmitted

and replaced by the following:

3	Current prices:			
	Variables P.1, P.2, B.1G, D.29-D.39, for industries 03, 13-16, 23, 28	Years 1980-1986: not to be transmitted	1980-1986	Not to be transmitted
	Variables B.2N	Years 1980-1986:	1980-1986	Not to be transmitted

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	+B.3N for industries, 03, 05-09, 13-16, 22-23, 27-32	not to be transmitted		
3	Previous year's prices and chain-linked volumes:			
	Variables B.1G for industries 03, 05-09, 13-17, 22-33, 64-68, 96-98	Years 1980-1987: not to be transmitted	1980-1987	Not to be transmitted
	Variable K.1 for industries 03, 05-09, 13-16, 22-23, 27-32, 55-96	Years 1980-1995: not to be transmitted	1980-1995	Not to be transmitted
3	Current prices:			
	Variables P.5, P.52, P.53 breakdown by industry	Years 1980-1994: not to be transmitted	1980-1994	Not to be transmitted
	Variable P.51 for industries 03, 05-09, 13-16, 23	Years 1980-1986: not to be transmitted	1980-1986	Not to be transmitted
3	Previous year's prices and chain-linked volumes:			
	Variables P.5, P.52, P.53	Years 1980-1987: not to be transmitted	1980-1987	Not to be transmitted
	Variables P.5, P.52, P.53 breakdown by industry	Years 1988-1995: not to be transmitted	1988-1995	Not to be transmitted
	Variable P.51 for industries	Years 1980-1987:	1980-1987	Not to be transmitted

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	03, 05-09, 13-16, 23	not to be transmitted		
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— Sweden: Table 26.2 ‘Derogations for single variables/items in the tables’ the term ‘Split of industries 50-52’ is deleted and replaced by ‘Split of industries 45-47’.

28. In Annex B, the following is added after Table 26:
DATA TRANSMISSION

1. The breakdowns A*3, A*10, A*21, A*38 and A*64 derived from NACE Rev. 2 and P*3, P*10, P*21, P*38 and P*64 derived from CPA 2008 shall be used for all data transmitted due after 31 August 2011, with the exceptions listed in the second subparagraph.

Member States for which a derogation for data transmissions for Tables 15 to 19 of Regulation (EC) No 2223/96 is granted until 2011 or later shall apply the breakdowns A3, A6, A17, A31, A60, P3, P6, P17, P31 and P60 for reference periods up to 2007 and the breakdowns A*3, A*10, A*21, A*38, A*64, P*3, P*10, P*21, P*38 and P*64 for reference periods from 2008 onwards, regardless of the time of data transmission.

2. Until 31 December 2014, the transmission of Table 10 shall use either the NACE Rev. 2 breakdown A*10 or the following aggregated positions of NACE Rev. 2 breakdown A*10:

- (G, H, I and J) instead of (G, H and I) and (J),
- (K, L, M and N) instead of (K), (L) and (M and N),
- (O, P, Q, R, S, T and U) instead of (O, P and Q) and (R, S, T and U).

From 1 January 2015 the transmission of Table 10 shall use the NACE Rev. 2 breakdown A*10.

3. The transmission of Table 12 shall use either the NACE Rev. 2 breakdown A*10 or the aggregated positions of NACE Rev. 2 breakdown A*10:

- (G, H, I and J) instead of (G, H and I) and (J),
- (K, L, M and N) instead of (K), (L) and (M and N),
- (O, P, Q, R, S, T and U) instead of (O, P and Q) and (R, S, T and U).

4. The data transmission according to the breakdowns A*38 and A*64 of respectively items 26a and 44a “of which: imputed rents of owner-occupied dwellings” specified in the Section REGROUPING AND CODING OF INDUSTRIES (A*), PRODUCTS (P*) AND FIXED ASSETS (FIXED CAPITAL FORMATION) (AN) of Annex IV is compulsory only for variables P.1, P.2, and B.1G specified in Table 3 of Annex B to Regulation (EC) No 2223/96.

5. With the first transmission due after 31 August 2011 under the ESA 95 transmission programme of national accounts data using NACE Rev. 2 or CPA 2008 data broken down by industry or product shall be supplied covering the following observation periods:

- (a) : from 2000 (2000Q1 for quarterly data) onwards;
Table 1
- (b) : from 2000 onwards;
Table 3

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- (c) : 2009;
Table 10
- (d) : 2009;
Table 12
- (e) : from 2000 onwards;
Table 20
- (f) : from 2000 onwards.
Table 22

Member States shall transmit annual data for Table 1, together with the first transmission of Table 1 quarterly for 2011Q2 and no later than 30 September 2011.

6. With the first transmission due after 31 August 2012 of Tables under the ESA 95 transmission programme of national accounts data using NACE Rev. 2 or CPA 2008 data broken down by industry or product shall be supplied covering at least the following observation periods:

- (a) : — 1990 (1990Q1 for quarterly data) onwards for Belgium, Denmark, Germany, Ireland, Greece, Spain, France, Italy, Luxembourg, Netherlands, Austria, Portugal, Finland, Sweden, and United Kingdom,
Table 1 (except variables listed under “Population, Employment, Compensation of employees”)
— 1995 (1995Q1 for quarterly data) onwards for Bulgaria, Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Romania, Slovenia, and Slovakia;
- (b) : 1995 onwards for A*10 and A*38;
Table 3 (except variables listed under “Employment and Compensation of employees”)
- (c) : from 2000 onwards;
Table 10
- (d) : from 2000 onwards.
Table 12

7. For Tables 15, 16, 17, 18 and 19, no backward data using NACE Rev. 2 or CPA 2008 is required.

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Article 2

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

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

Done at Brussels, 10 August 2010.

For the Commission

The President

José Manuel BARROSO

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ANNEX

A*3

Seq. No	NACE Rev. 2 sections	Description
1	A	Agriculture, forestry and fishing
2	B, C, D, E and F	Mining and quarrying; manufacturing; electricity, gas, steam and air conditioning supply; water supply; sewerage, waste management and remediation activities; construction
3	G, H, I, J, K, L, M, N, O, P, Q, R, S, T and U	Services

A*10

Seq. No	NACE Rev. 2 sections	Description
1	A	Agriculture, forestry and fishing
2	B, C, D and E	Mining and quarrying; manufacturing; electricity, gas, steam and air conditioning supply; water supply; sewerage, waste management and remediation activities
2a	C	<i>of which: manufacturing</i>
3	F	Construction
4	G, H and I	Wholesale and retail trade; repair of motor vehicles and motorcycles; transportation and storage; accommodation and food service activities
5	J	Information and communication
6	K	Financial and insurance activities
7	L	Real estate activities
8	M and N	Professional, scientific and technical activities; administrative and support service activities

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9	O, P, and Q	Public administration and defence; compulsory social security; education; human health and social work activities
10	R, S, T and U	Arts, entertainment and recreation, repair of household goods and other services

A*21

Seq. No	NACE Rev. 2 section	NACE Rev. 2 divisions	Description
1	A	01-03	Agriculture, forestry and fishing
2	B	05-09	Mining and quarrying
3	C	10-33	Manufacturing
4	D	35	Electricity, gas, steam and air conditioning supply
5	E	36-39	Water supply; sewerage, waste management and remediation activities
6	F	41-43	Construction
7	G	45-47	Wholesale and retail trade; repair of motor vehicles and motorcycles
8	H	49-53	Transportation and storage
9	I	55-56	Accommodation and food service activities
10	J	58-63	Information and communication
11	K	64-66	Financial and insurance activities
12	L	68	Real estate activities
13	M	69-75	Professional, scientific and technical activities

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14	N	77-82	Administrative and support service activities
15	O	84	Public administration and defence; compulsory social security
16	P	85	Education
17	Q	86-88	Human health and social work activities
18	R	90-93	Arts, entertainment and recreation
19	S	94-96	Other service activities
20	T	97-98	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use
21	U	99	Activities of extra-territorial organisations and bodies

A*38

Seq. No	NACE Rev. 2 divisions	Description
1	01-03	Agriculture, forestry and fishing
2	05-09	Mining and quarrying
3	10-12	Manufacture of food products, beverages and tobacco products
4	13-15	Manufacture of textiles, wearing apparel and leather products
5	16-18	Manufacture of wood and paper products, and printing
6	19	Manufacture of coke and refined petroleum products
7	20	Manufacture of chemicals and chemical products

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8	21	Manufacture of basic pharmaceutical products and pharmaceutical preparations
9	22-23	Manufacture of rubber and plastic products, and other non-metallic mineral products
10	24-25	Manufacture of basic metals and fabricated metal products, except machinery and equipment
11	26	Manufacture of computer, electronic and optical products
12	27	Manufacture of electrical equipment
13	28	Manufacture of machinery and equipment n.e.c.
14	29-30	Manufacture of transport equipment
15	31-33	Manufacture of furniture; other manufacturing; repair and installation of machinery and equipment
16	35	Electricity, gas, steam and air-conditioning supply
17	36-39	Water supply; sewerage, waste management and remediation activities
18	41-43	Construction
19	45-47	Wholesale and retail trade; repair of motor vehicles and motorcycles
20	49-53	Transportation and storage
21	55-56	Accommodation and food service activities
22	58-60	Publishing, audiovisual and broadcasting activities
23	61	Telecommunications
24	62-63	Computer programming, consultancy and related activities; information service activities

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25	64-66	Financial and insurance activities
26	68	Real estate activities
26a		<i>of which: imputed rents of owner-occupied dwellings</i>
27	69-71	Legal and accounting activities; activities of head offices; management consultancy activities; architectural and engineering activities; technical testing and analysis
28	72	Scientific research and development
29	73-75	Advertising and market research; other professional, scientific and technical activities; veterinary activities
30	77-82	Administrative and support service activities
31	84	Public administration and defence; compulsory social security
32	85	Education
33	86	Human health activities
34	87-88	Social work activities
35	90-93	Arts, entertainment and recreation
36	94-96	Other service activities
37	97-98	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use
38	99	Activities of extraterritorial organisations and bodies

A*64

Seq. No	NACE Rev. 2 divisions	Description
1	01	Crop and animal production, hunting and related service activities

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2	02	Forestry and logging
3	03	Fishing and aquaculture
4	05-09	Mining and quarrying
5	10-12	Manufacture of food products, beverages and tobacco products
6	13-15	Manufacture of textiles, wearing apparel and leather products
7	16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
8	17	Manufacture of paper and paper products
9	18	Printing and reproduction of recorded media
10	19	Manufacture of coke and refined petroleum products
11	20	Manufacture of chemicals and chemical products
12	21	Manufacture of basic pharmaceutical products and pharmaceutical preparations
13	22	Manufacture of rubber and plastic products
14	23	Manufacture of other non-metallic mineral products
15	24	Manufacture of basic metals
16	25	Manufacture of fabricated metal products, except machinery and equipment
17	26	Manufacture of computer, electronic and optical products
18	27	Manufacture of electrical equipment
19	28	Manufacture of machinery and equipment n.e.c.
20	29	Manufacture of motor vehicles, trailers and semi-trailers

Changes to legislation: There are outstanding changes not yet made to Commission Regulation (EU) No 715/2010. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

21	30	Manufacture of other transport equipment
22	31-32	Manufacture of furniture; other manufacturing
23	33	Repair and installation of machinery and equipment
24	35	Electricity, gas, steam and air conditioning supply
25	36	Water collection, treatment and supply
26	37-39	Sewerage; waste collection, treatment and disposal activities; materials recovery; remediation activities and other waste management services
27	41-43	Construction
28	45	Wholesale and retail trade and repair of motor vehicles and motorcycles
29	46	Wholesale trade, except of motor vehicles and motorcycles
30	47	Retail trade, except of motor vehicles and motorcycles
31	49	Land transport and transport via pipelines
32	50	Water transport
33	51	Air transport
34	52	Warehousing and support activities for transportation
35	53	Postal and courier activities
36	55-56	Accommodation; food and beverage service activities
37	58	Publishing activities
38	59-60	Motion picture, video and television programme production, sound recording and music publishing activities; programming and broadcasting activities
39	61	Telecommunications

Changes to legislation: There are outstanding changes not yet made to Commission Regulation (EU) No 715/2010. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

40	62-63	Computer programming, consultancy and related activities; information service activities
41	64	Financial service activities, except insurance and pension funding
42	65	Insurance, reinsurance and pension funding, except compulsory social security
43	66	Activities auxiliary to financial services and insurance activities
44	68	Real estate activities
44a		<i>of which: imputed rents of owner-occupied dwellings</i>
45	69-70	Legal and accounting activities; activities of head offices; management consultancy activities
46	71	Architectural and engineering activities; technical testing and analysis
47	72	Scientific research and development
48	73	Advertising and market research
49	74-75	Other professional, scientific and technical activities; veterinary activities
50	77	Rental and leasing activities
51	78	Employment activities
52	79	Travel agency, tour operator reservation service and related activities
53	80-82	Security and investigation activities; services to buildings and landscape activities; office administrative, office support and other business support activities

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54	84	Public administration and defence; compulsory social security
55	85	Education
56	86	Human health activities
57	87-88	Social work activities
58	90-92	Creative, arts and entertainment activities; libraries, archives, museums and other cultural activities; gambling and betting activities
59	93	Sports activities and amusement and recreation activities
60	94	Activities of membership organisations
61	95	Repair of computers and personal and household goods
62	96	Other personal service activities
63	97-98	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use
64	99	Activities of extraterritorial organisations and bodies

P*3

Seq. No	CPA 2008 sections	Description
1	A	Products of agriculture, forestry and fishing
2	B, C, D, E and F	Mining and quarrying; manufactured products; electricity, gas, steam and air conditioning; water supply; sewerage, waste management and remediation services; constructions and construction works
3	G, H, I, J, K, L, M, N, O, P, Q, R, S, T and U	Services

Changes to legislation: There are outstanding changes not yet made to Commission Regulation (EU) No 715/2010. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

P*10

Seq. No	CPA 2008 sections	Description
1	A	Products of agriculture, forestry and fishing
2	B, C, D and E	Mining and quarrying; manufactured products; electricity, gas, steam and air conditioning; water supply; sewerage, waste management and remediation services
2a	C	<i>of which: manufactured products</i>
3	F	Constructions and construction works
4	G, H and I	Wholesale and retail trade services; repair services of motor vehicles and motorcycles; transportation and storage services; accommodation and food services
5	J	Information and communication services
6	K	Financial and insurance services
7	L	Real estate services
8	M and N	Professional, scientific and technical services; administrative and support services
9	O, P, and Q	Public administration and defence services; compulsory social security services; education services; human health and social work services
10	R, S, T and U	Arts, entertainment and recreation services, repair of household goods and other services

P*21

Seq. No	CPA 2008 section	CPA 2008 divisions	Description
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Changes to legislation: There are outstanding changes not yet made to Commission Regulation (EU) No 715/2010. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

1	A	01-03	Products of agriculture, forestry and fishing
2	B	05-09	Mining and quarrying
3	C	10-33	Manufactured products
4	D	35	Electricity, gas, steam and air conditioning
5	E	36-39	Water supply; sewerage, waste management and remediation services
6	F	41-43	Constructions and construction works
7	G	45-47	Wholesale and retail trade services; repair services of motor vehicles and motorcycles
8	H	49-53	Transportation and storage services
9	I	55-56	Accommodation and food services
10	J	58-63	Information and communication services
11	K	64-66	Financial and insurance services
12	L	68	Real estate services
13	M	69-75	Professional, scientific and technical services
14	N	77-82	Administrative and support services
15	O	84	Public administration and defence services; compulsory social security services
16	P	85	Education services
17	Q	86-88	Human health and social work services

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18	R	90-93	Arts, entertainment and recreation services
19	S	94-96	Other services
20	T	97-98	Services of households as employers; undifferentiated goods and services produced by households for own use
21	U	99	Services provided by extraterritorial organisations and bodies

P*38

Seq. No	CPA 2008 divisions	Description
1	01-03	Products of agriculture, forestry and fishing
2	05-09	Mining and quarrying
3	10-12	Food products, beverages and tobacco products
4	13-15	Textiles, wearing apparel and leather products
5	16-18	Wood and paper products, and printing services
6	19	Coke and refined petroleum products
7	20	Chemicals and chemical products
8	21	Basic pharmaceutical products and pharmaceutical preparations
9	22-23	Rubber and plastics products, and other non-metallic mineral products
10	24-25	Basic metals and fabricated metal products, except machinery and equipment
11	26	Computer, electronic and optical products

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12	27	Electrical equipment
13	28	Machinery and equipment n.e.c.
14	29-30	Transport equipment
15	31-33	Furniture; other manufactured goods; repair and installation services of machinery and equipment
16	35	Electricity, gas, steam and air-conditioning
17	36-39	Water supply; sewerage, waste management and remediation services
18	41-43	Constructions and construction works
19	45-47	Wholesale and retail trade services; repair services of motor vehicles and motorcycles
20	49-53	Transportation and storage services
21	55-56	Accommodation and food services
22	58-60	Publishing, audiovisual and broadcasting services
23	61	Telecommunications services
24	62-63	Computer programming, consultancy and related services; information services
25	64-66	Financial and insurance services
26	68	Real estate services
26a		<i>of which: imputed rents of owner-occupied dwellings</i>
27	69-71	Legal and accounting services; services of head offices; management consulting services; architectural and engineering services; technical testing and analysis services
28	72	Scientific research and development services

Changes to legislation: There are outstanding changes not yet made to Commission Regulation (EU) No 715/2010. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

29	73-75	Advertising and market research services; other professional, scientific and technical services; veterinary services
30	77-82	Administrative and support services
31	84	Public administration and defence services; compulsory social security services
32	85	Education services
33	86	Human health services
34	87-88	Social work services
35	90-93	Arts, entertainment and recreation services
36	94-96	Other services
37	97-98	Services of households as employers; undifferentiated goods and services produced by households for own use
38	99	Services provided by extraterritorial organisations and bodies

P*64

Seq. No	CPA 2008 divisions	Description
1	01	Products of agriculture, hunting and related services
2	02	Products of forestry, logging and related services
3	03	Fish and other fishing products; aquaculture products; support services to fishing
4	05-09	Mining and quarrying
5	10-12	Food products; beverages; tobacco products
6	13-15	Textiles; wearing apparel; leather and related products
7	16	Wood and of products of wood and cork, except

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		furniture; articles of straw and plaiting materials
8	17	Paper and paper products
9	18	Printing and recording services
10	19	Coke and refined petroleum products
11	20	Chemicals and chemical products
12	21	Basic pharmaceutical products and pharmaceutical preparations
13	22	Rubber and plastics products
14	23	Other non-metallic mineral products
15	24	Basic metals
16	25	Fabricated metal products, except machinery and equipment
17	26	Computer, electronic and optical products
18	27	Electrical equipment
19	28	Machinery and equipment n.e.c.
20	29	Motor vehicles, trailers and semi-trailers
21	30	Other transport equipment
22	31-32	Furniture; other manufactured goods
23	33	Repair and installation services of machinery and equipment
24	35	Electricity, gas, steam and air conditioning
25	36	Natural water; water treatment and supply services
26	37-39	Sewerage services; sewage sludge; waste collection, treatment and disposal services; materials recovery services; remediation services

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		and other waste management services
27	41-43	Constructions and construction works
28	45	Wholesale and retail trade and repair services of motor vehicles and motorcycles
29	46	Wholesale trade services, except of motor vehicles and motorcycles
30	47	Retail trade services, except of motor vehicles and motorcycles
31	49	Land transport services and transport services via pipelines
32	50	Water transport services
33	51	Air transport services
34	52	Warehousing and support services for transportation
35	53	Postal and courier services
36	55-56	Accommodation and food services
37	58	Publishing services
38	59-60	Motion picture, video and television programme production services, sound recording and music publishing; programming and broadcasting services
39	61	Telecommunications services
40	62-63	Computer programming, consultancy and related services; information services
41	64	Financial services, except insurance and pension funding
42	65	Insurance, reinsurance and pension funding services, except compulsory social security

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43	66	Services auxiliary to financial services and insurance services
44	68	Real estate services
44a		<i>of which: imputed rents of owner-occupied dwellings</i>
45	69-70	Legal and accounting services; services of head offices; management consulting services
46	71	Architectural and engineering services; technical testing and analysis services
47	72	Scientific research and development services
48	73	Advertising and market research services
49	74-75	Other professional, scientific and technical services; veterinary services
50	77	Rental and leasing services
51	78	Employment services
52	79	Travel agency, tour operator and other reservation services and related services
53	80-82	Security and investigation services; services to buildings and landscape; office administrative, office support and other business support services
54	84	Public administration and defence services; compulsory social security services
55	85	Education services
56	86	Human health services
57	87-88	Residential care services; social work services without accommodation
58	90-92	Creative, arts and entertainment services; library, archive, museum and other cultural services; gambling and betting services

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59	93	Sporting services and amusement and recreation services
60	94	Services furnished by membership organisations
61	95	Repair services of computers and personal and household goods
62	96	Other personal services
63	97-98	Services of households as employers; undifferentiated goods and services produced by households for own use
64	99	Services provided by extraterritorial organisations and bodies

AN_F6: BREAKDOWN OF FIXED ASSETS

Asset category	Description
AN.1111	dwellings
AN.1112	other buildings and structures
AN.11131	transport equipment
AN.11132	other machinery and equipment
AN.1114	cultivated assets
AN.112	intangible fixed assets

AN_F6†: BREAKDOWN OF FIXED ASSETS

Asset category	Description
AN.1111	dwellings
AN.1112	other buildings and structures
AN.11131	transport equipment
AN.11132	other machinery and equipment
of which: AN.111321	office machinery and hardware
of which AN.111322	radio, TV and communication equipment
AN.1114	cultivated assets
AN.112	intangible fixed assets
of which: AN.1122	computer software

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- (1) OJ L 310, 30.11.1996, p. 1.
- (2) OJ L 393, 30.12.2006, p. 1.
- (3) OJ L 145, 4.6.2008, p. 65.
- (4) OJ L 332, 30.11.2006, p. 21.

Changes to legislation:

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Changes and effects yet to be applied to :

- [Regulation revoked by S.I. 2021/1300 Sch. 1 para. 61](#)