## **CPA 2008 structure**

Α	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	· · · · · · · · · · · · · · · · · · ·		
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		
01.11.49	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		
01.11.79	Pulses (dried leguminous vegetables) n.e.c.		
01.11.8	, ,		
01.11.81	Soya beans		
	Groundnuts, in shell		
01.11.83	Groundnuts, shelled		
01.11.84	Cotton seed		
01.11.9	Other oil seeds		
01.11.91			
	Mustard seed		
01.11.93	Rape or colza seed		
	Sesame seed		
-	Sunflower seed		
	Other oil seeds n.e.c.		
01.12	Rice, not husked		
01.12.1	Rice, not husked		
	Rice, not husked		
01.13	Vegetables and melons, roots and tubers		
01.13.1	Leafy or stem vegetables		

08.09.2009 Page 1 of 122

```
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
- 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
- 01.13.59 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

08.09.2009 Page 2 of 122

- 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
- 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
- 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

08.09.2009 Page 3 of 122

- 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
- 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

08.09.2009 Page 4 of 122

- 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
- 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
- 01.43.10 Horses and other equines, 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
- 01.47.21 Hen eggs in shell, fresh
- 01.47.22 Eggs from other poultry in shell, fresh
- 01.47.23 Eggs 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.

08.09.2009 Page 5 of 122

```
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
- 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 services01.70.1 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
- 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
- 02.30.3 Parts of plants, grasses, mosses and lichens suitable for ornamental purposes

08.09.2009 Page 6 of 122

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
03.00.11	Live ornamental fish
	Live fish, marine, not farmed
	Live fish, freshwater, not farmed
	Live fish, marine, farmed
	Live fish, freshwater, farmed
	Fish, fresh or chilled
	Fresh or chilled fish, marine, not farmed
	Fresh or chilled fish, freshwater, not farmed
	Fresh or chilled fish, marine, farmed
	Fresh or chilled fish, freshwater, farmed
	Crustaceans, not frozen
	Crustaceans, not frozen, not farmed
	Crustaceans, not frozen, farmed
	Molluscs and other aquatic invertebrates, live, fresh or chilled
	Oysters, live, fresh or chilled, not farmed
	Other molluscs and aquatic invertebrates, live, fresh or chilled, not farmed
	Oysters, live, fresh or chilled, farmed
	Other molluscs and aquatic invertebrates, live, fresh or chilled, farmed Pearls, unworked
	Natural pearls, unworked
	Cultured pearls, unworked
03.00.52	Other aquatic plants, animals and their products
	Coral and similar products, shells of molluscs, crustaceans or echinoderms and cuttle-
00.00.01	bone
03.00.62	Natural sponges of animal origin
	Seaweeds and other algae, not farmed
03.00.64	Seaweeds and other algae, 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
В	MINING AND QUARRYING
05	Coal and lignite
05.1	Hard coal
05.10	Hard coal
05.10.1	Hard coal
	Hard coal
05.2	Lignite
05.20	Lignite

08.09.2009 Page 7 of 122

05.20.1	Lignite		
05.20.10	Lignite		
06	Crude petroleum and natural gas		
06.1	Crude petroleum		
06.10	Crude petroleum		
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.		
80	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		
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		

08.09.2009 Page 8 of 122

	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	·
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
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
	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	
09.90.19	• •
С	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
	Meat of bovine animals, fresh or chilled
	Meat of swine, fresh or chilled
	Meat of sheep, fresh or chilled
	Meat of goats, fresh or chilled
	Meat of goals, fresh of chilled  Meat of horses and other equines, fresh or chilled
10.11.13	·

08.09.2009 Page 9 of 122

- 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
- 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, except prepared meat and offal dishes
- 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; subcontracted 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

08.09.2009 Page 10 of 122

10.20	Processed and	preserved fish	crustaceans	and molluses
10.20	i ioccooca ana	proserved harr,	Gradatata	and mondoca

- 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
- 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 and roes 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 and other aquatic invertebrates, frozen, prepared or preserved
- 10.20.31 Crustaceans, frozen
- 10.20.32 Molluscs, frozen, dried, salted or in brine, smoked
- 10.20.33 Other aquatic invertebrates, frozen, dried, salted or in brine, smoked
- 10.20.34 Crustaceans, otherwise prepared or preserved; molluscs and other aquatic invertebrates, 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
- 10.20.41 Flours, meals and pellets of fish, crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption
- 10.20.42 Other inedible products of fish, crustaceans, molluscs or other aquatic invertebrates
- 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
- 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

08.09.2009 Page 11 of 122

- 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
- 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 Other prepared or preserved fruits
- 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; subcontracted 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 Soya-bean oil, crude
- 10.41.22 Groundnut oil, crude
- 10.41.23 Olive oil, crude
- 10.41.24 Sunflower-seed oil, crude
- 10.41.25 Cotton-seed oil, crude
- 10.41.26 Rape, colza and mustard oil, crude
- 10.41.27 Palm oil, crude
- 10.41.28 Coconut oil, crude
- 10.41.29 Other vegetable oils, crude

08.09.2009 Page 12 of 122

- 10.41.3 Cotton linters
- 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); degras; residues resulting from treatment of fatty substances or animal or vegetable waxes
- 10.41.71 Vegetable waxes (excluding triglycerides)
- 10.41.72 Degras; 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
- 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 in solid forms
- 10.51.21 Skimmed milk powder
- 10.51.22 Whole milk 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

08.09.2009 Page 13 of 122

- 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
- 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; dextrins 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
- 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

08.09.2009 Page 14 of 122

10.72.11 Crispbread, rusks,	toasted bread a	and similar to	oasted prod	ducts
-----------------------------	-----------------	----------------	-------------	-------

- 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
- 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

08.09.2009 Page 15 of 122

10.83.13	Green tea (not fermented), black tea (fermented) and partly fermented tea, in immedia	ate
	eackings 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 (piper spp.), processed
- 10.84.22 Chillies and peppers, dry (capsicum spp.), processed
- 10.84.23 Cinnamon (canella), 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 (including frozen pizza)
- 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
- 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; peptic substances; mucilages and thickeners
- 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

08.09.2009 Page 16 of 122

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
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
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

10.91.10 Prepared feeds for farm animals, except lucerne meal and pellets

08.09.2009 Page 17 of 122

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
12.00.19	Other manufactured tobacco and substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences
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)
	Wool, degreased or carbonised, not carded or combed
	Noils of wool or of fine animal hair
	Wool and fine or coarse animal hair, carded or combed
	Cotton, carded or combed
	Jute and other textile fibres (except flax, true hemp and ramie), processed but not spun
	Other vegetable textile fibres, processed but not spun
13.10.3	Man-made textile staple fibres processed for spinning
	Synthetic staple fibres, carded, combed or otherwise processed for spinning
	Artificial staple fibres, carded, combed or otherwise processed for spinning
13.10.4	Silk yarn and yarn spun from silk waste
	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
	Cotton yarn (other than sewing thread)
	Cotton sewing thread
13.10.7	Yarn of vegetable textile fibres other than cotton (including flax, jute, coir and true hemp); paper yarn
	Flax yarn
	Yarn of jute or of other textile bast fibres; yarn of other vegetable textile fibres; paper yarr
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

08.09.2009 Page 18 of 122

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 Garneted stock; preparation services of natural textile fibres; sub-contracted operations as part of manufacturing of textile yarn and thread
- 13.10.91 Garneted stock of wool or of fine or coarse animal hair
- 13.10.92 Garneted 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
- 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)
- 13.30.14 Printing 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
- 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

08.09.2009 Page 19 of 122

- 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 rotochutes; 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
- 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 flocked
- 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

08.09.2009 Page 20 of 122

- 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
- 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 sorts, 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

08.09.2009 Page 21 of 122

- 14.13.13 Women's or girls' overcoats, car coats, capes, cloaks, anoraks, windcheaters, windjackets 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
- 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
- 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

08.09.2009 Page 22 of 122

- 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
- 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
- Tanned and dressed leather; luggage, handbags, saddlery and harness; dressed and dved fur
- 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

08.09.2009 Page 23 of 122

- 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
- 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

08.09.2009 Page 24 of 122

- 15.20.99 Sub-contracted operations as part of manufacturing of footwear
- Wood and of products of wood and cork, except furniture; articles of straw and plaiting materials
- 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
- 16.10.10 Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness > 6 mm; railway or tramway sleepers 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)
- 16.10.22 Wood wool; wood flour
- 16.10.23 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
- 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 Other plywood, veneered panels and similar laminated wood
- 16.21.13 Particle boards and similar boards of wood or other ligneous materials
- 16.21.14 Fibreboard of wood or other ligneous materials
- 16.21.2 Veneer sheets; sheets for plywood; densified wood
- 16.21.21 Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness ≤ 6 mm
- 16.21.22 Densified wood, in blocks, plates, strips or profile shapes
- 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
- 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.

08.09.2009 Page 25 of 122

- 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
- 16.29.2 Articles of cork, straw or other plaiting materials; basket ware and wickerwork
- 16.29.21 Natural cork, debacked or roughly squared or in blocks, plates, sheets or strip; crushed, granulated or ground cork; waste cork
- 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

08.09.2009 Page 26 of 122

- 17.12.13 Paper and paperboard used as a base for photo-sensitive, heat-sensitive or electrosensitive 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
- 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
- 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

08.09.2009 Page 27 of 122

- 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
- 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; gummed or adhesive 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
- 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

08.09.2009 Page 28 of 122

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, postcards	
18.12.15	Printing services for labels and tags	
18.12.16	Printing services directly onto plastic, glass, metal, wood and ceramics	
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	
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	
	Briquettes, ovoids and similar solid fuels manufactured from lignite	
	Briquettes, ovoids and similar solid fuels manufactured from peat	
19.20.2	Fuel oil and gas; lubricating oils	
19.20.21	Motor spirit (gasoline), including aviation spirit	

08.09.2009 Page 29 of 122

19.20.22 Spirit type (gasoline type) jet fuel

- 19.20.23 Light petroleum oils, light preparations n.e.c.
- 19.20.24 Kerosene
- 19.20.25 Kerosene-type jet fuel
- 19.20.26 Gas oils
- 19.20.27 Medium petroleum oils; medium preparations n.e.c.
- 19.20.28 Fuel oils n.e.c.
- 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 and 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
- 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

08.09.2009 Page 30 of 122

- 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 pentaoxide; 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
- 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 basic inorganic chemicals
- 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 peroxoacids
- 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
- 20.14.32 Saturated acyclic monocarboxylic acids and their derivatives
- 20.14.33 Unsaturated monocarboxylic, cyclanic, cyclenic or cycloterpenic acyclic polycarboxylic acids and their derivatives

08.09.2009 Page 31 of 122

- 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 ≥ 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
- 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
- 20.15.39 Other nitrogenous fertilisers and mixtures
- 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

08.09.2009 Page 32 of 122

20.15.60	Sodium nitrate
20.15.7	Fertilisers n.e.c.
20.15.71	Fertilisers contain

- 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
- 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
- 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
- 20.20.19 Other pesticides and other agrochemical products

08.09.2009 Page 33 of 122

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 agrochemical 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
- 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.
- 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

08.09.2009 Page 34 of 122

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 gaps; 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
- 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

08.09.2009 Page 35 of 122

- 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
- 20.59.59 Miscellaneous other chemical products n.e.c.
- 20.59.6 Gelatines and gelatine derivatives, including milk albumins
- 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; quarternary ammonium salts and hydroxides; phosphoaminolipids; amides and their derivatives and salts thereof
- 21.10.3 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; sulphonamides
- 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.

08.09.2009 Page 36 of 122

21 10 9	Sub-contracted of	nerations as	part of manufacturing	of basic	pharmaceutical	products
Z 1. 1U.3	Jub-contracted o	peralions as	part of manufacturing	UI Dasic	priarriaceuticar	producis

- 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
- 21.20.99 Sub-contracted operations as part of manufacturing of pharmaceutical preparations
- 22 Rubber and plastics 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
- 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

08.09.2009 Page 37 of 122

- 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 Plastics 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
- 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.
- 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.

08.09.2009 Page 38 of 122

- 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
- 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

08.09.2009 Page 39 of 122

- 23.19.1 Other glass, semi-finished
- 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
- 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

08.09.2009 Page 40 of 122

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
- 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
- 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

08.09.2009 Page 41 of 122

23.61.12	Prefabricated structural components for building or civil engineering, of cement, concrete or artificial stone
23.61.2	Prefabricated buildings of concrete
	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
	Ready-mixed concrete
23.63.9	Sub-contracted operations as part of manufacturing of ready-mixed concrete
	Sub-contracted operations as part of manufacturing of ready-mixed concrete
23.64	Mortars
23.64.1	Mortars
23.64.10	
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	
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
23.70.12	powder of marble, travertine and alabaster  Other worked ornamental or building stone and articles thereof; other artificially coloured
23.70.9	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 Other non-metallic mineral products

08.09.2009 Page 42 of 122

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
- 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)

08.09.2009 Page 43 of 122

- 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
- 24.10.53 Flat rolled products of silicon-electrical steel, of a width of ≥ 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, hotdrawn 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, hotdrawn 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 ferroalloys
- 24.10.99 Sub-contracted operations as part of manufacturing of basic iron and steel and of ferroalloys
- 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
- 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

08.09.2009 Page 44 of 122

- 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
- 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
- 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

08.09.2009 Page 45 of 122

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
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
	Zinc, unwrought
24.43.13	Tin, unwrought
24.43.2	Semi-finished products of lead, zinc and tin or their alloys
	Lead plates, sheets, strip and foil; lead powders and flakes
24.43.22	Zinc dust, powders and flakes
	Zinc bars, rods, profiles and wire; zinc plates, sheets, strip and foil
	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

08.09.2009 Page 46 of 122

24.44

Copper

24.44.11 Copper mattes; cement copper

24.44.1 Copper, unwrought; 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
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
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

08.09.2009 Page 47 of 122

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
	Prefabricated buildings of metal
25.11.10	•
	·
	Bridges and bridge-sections of iron or steel
	Towers and lattice masts of iron or steel
	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
	Central heating radiators, not electrically heated, of iron or steel
	Central heating boilers, for producing hot water or low pressure steam
	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	·
25.29.11	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
25.30	Steam generators, except central heating hot water boilers
25.30.1	Steam generators and parts thereof
25.30.11	•
	Auxiliary plant for use with boilers; condensers for steam or other vapour power units
	Parts of steam generators
25.30.13	~

08.09.2009 Page 48 of 122

25.30.9 Sub-contracted operations as part of manufacturing of steam generators, except central heating boilers 25.30.9 Sub-contracted operations as part of manufacturing of steam generators, except central heating boilers 25.40 Weapons and ammunition 25.40.11 Weapons and ammunition 25.40.12 Weapons and ammunition and parts thereof 25.40.13 Weapons, other than revolvers, pistols and the like 25.40.14 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 25.40.19 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 25.40.99 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 25.50 Forging, pressing, stamping and roll-forming services of metal; powder metallurgy 25.50.1 Forging, pressing, stamping and roll-forming services of metal; powder metallurgy 25.50.12 Stamping services of metal 25.50.13 Other forming services of metal 25.50.14 Porging services of metal 25.50.15 Powder metallurgy 25.50.20 Powder metallurgy 25.50.20 Powder metallurgy 25.50.21 Powder metallurgy 25.50.21 Coating services of metal 25.61.11 Metallic coating services of metal 25.61.21 Other forming services of metal 25.61.21 Coating services of metal 25.61.22 Other machining services of metal 25.61.23 Other treatment services of metal 25.61.24 Counting services of metal 25.61.25 Other machining services of metal 25.61.26 Other machining services of metal 25.61.27 I Cutlery 25.71.1 (Vitlery 25.71.1 Cutlery 25.71.1 Cutlery 25.71.1 Vinives (except for machines) and scissors and blades thereof 25.71.2 Rozors and razor blades, including razor blade blanks in strips 25.71.1 Suppons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs a		Nuclear reactors, except isotope separators
heating boilers  25.30.99 Sub-contracted operations as part of manufacturing of steam generators, except central heating boilers  25.40 Weapons and ammunition  25.40.11 Weapons and ammunition and parts thereof  25.40.12 Weapons, other than revolvers, pistols and the like  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  25.40.19 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  25.40.99 Sub-contracted operations as part of manufacturing of weapons and ammunition  25.40.90 Sub-contracted operations as part of manufacturing of weapons and ammunition  25.50 Forging, pressing, stamping and roll-forming services of metal; powder metallurgy  25.50 Forging, pressing, stamping and roll-forming services of metal; powder metallurgy  25.50.10 Forging services of metal  25.50.11 Forging services of metal  25.50.12 Stamping services of metal  25.50.12 Owder metallurgy  25.50.12 Owder metallurgy  25.50.20 Powder metallurgy  25.50.21 Powder metallurgy  25.61 Treatment and coating services of metals  25.61.12 Annument of coating services of metal  25.61.11 Metallic coating services of metal  25.61.12 Ohro-metallic coating services of metal  25.61.12 Heat treatment services of metal  25.61.12 Turning services of metal  25.61.12 Turning services of metal parts  25.62.10 Turning services of metal parts  25.62.20 Other machining services  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 attichen or tableware  25.71.15 Swords, cutlasses, bayonets, lances and similar arms and parts thereof  25.71.15 Sub-contracted operation	25.30.22	Parts of nuclear reactors, except isotope separators
heating boilers  25.40 Weapons and ammunition  25.40.11 Weapons and ammunition  25.40.12 Weapons and ammunition and parts thereof  25.40.13 Weapons and ammunition and parts thereof  25.40.14 Military weapons, other than revolvers, pistols and the like  25.40.15 Revolvers, pistols, non-military friearms and similar devices  25.40.18 Bombs, missiles and similar munitions of war; cartridges, other ammunition and projectiles and parts thereof  25.40.19 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  25.40.99 Sub-contracted operations as part of manufacturing of weapons and ammunition  25.50 Forging, pressing, stamping and roll-forming services of metal; powder metallurgy  25.50 Forging, pressing, stamping and roll-forming services of metal; powder metallurgy  25.50.11 Forging services of metal  25.50.12 Stamping services of metal  25.50.13 Other forming services of metal  25.50.10 Other forming services of metal  25.50.11 Powder metallurgy  25.60 Treatment and coating services of metals  25.61.11 Metallic coating services of metal  25.61.12 Non-metallic coating services of metal  25.61.13 Non-metallic coating services of metal  25.61.20 Other treatment services of metal  25.61.21 Turning services of metal parts  25.62.20 Turning services of metal parts  25.62.21 Turning services of metal parts  25.62.22 Other machining services  25.71 Cutlery  25.71.15 Knives (except for machines) and scissors and blades thereof  25.71.15 Vice arcites of cutlery; manicure or pedicure sets and instruments  25.71.15 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware  25.71.15 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware  25.71.15 Sub-contracted operations as part of manufacturing of cutlery  25.72.1 Locks and hinges	25.30.9	
25.40.1 Weapons and ammunition 25.40.11 Weapons and ammunition and parts thereof 25.40.11 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 25.50.1 Forging, pressing, stamping and roll-forming services of metal; powder metallurgy 25.50.1 Forging services of metal 25.50.12 Stamping services of metal 25.50.13 Other forming services of metal 25.50.2 Powder metallurgy 25.50.2 Powder metallurgy 25.50.2 Powder metallurgy 25.60.1 Treatment and coating services of metals 25.61.1 Coating services of metal 25.61.1 Non-metallic coating services of metal 25.61.2 Other surface treatment services of metal 25.61.2 Other treatment services of metal 25.61.2 Other surface treatment services of metal 25.62.2 Other surface treatment services 25.62.2 Other machining services 25.62.2 Other machining services 25.62.2 Other machining services 25.71.1 Cutlery 25.71.1 Knives (except for machines) and scissors and blades thereof 25.71.1 Cutlery 25.71.1 Knives (except for machines) and scissors and blades thereof 25.71.1 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware 25.71.1 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware 25.71.1 Sub-contracted operations as part of manufacturing of cutlery 25.71.1 Cucks and hinges	25.30.99	
25.40.1 Weapons and ammunition 25.40.1 Weapons and ammunition and parts thereof 25.40.11 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 25.5 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 services of metal 25.50.12 Stamping services of metal 25.50.13 Other forming services of metal 25.50.2 Powder metallurgy 25.50.2 Powder metallurgy 25.50.2 Powder metallurgy 25.50.2 Powder metallurgy 25.60.1 Treatment and coating services of metals; machining 25.61.1 Coating services of metal 25.61.1 Von-metallic coating services of metal 25.61.2 Other surface treatment services of metal 25.61.2 Other treatment services of metal 25.61.2 Urber surface treatment services of metal 25.62.2 Machining services 26.62.2 Other machining services 27.71.1 Cutlery 25.71.1 Cutlery 25.71.1 Knives (except for machines) and scissors and blades thereof 25.71.1 Knives (except for machines) and scissors and blades thereof 25.71.1 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware 25.71.1 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware 25.71.1 Sub-contracted operations as part of manufacturing of cutlery 25.71.1 Sub-contracted operations as part of manufacturing of cutlery 25.72.1 Locks and hinges	25.4	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 25.50 Sub-contracted operations as part of manufacturing of weapons and ammunition 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; powder metallurgy 25.50.1 Forging services of metal 25.50.12 Stamping services of metal 25.50.2 Dowder metallurgy 25.50.2 Powder metallurgy 25.50.2 Powder metallurgy 25.6 Treatment and coating services of metals 25.61.1 Coating services of metal 25.61.1 Metallic coating services of metal 25.61.1 Mon-metallic coating services of metal 25.61.2 Other treatment services of metal 25.61.2 Other surface treatment services of metal 25.62.2 Other surface treatment services of metal 25.62.1 Turning services of metal parts 25.62.2 Other machining services 25.71.1 Cutlery 25.71.1 Cutlery 25.71.1 Knives (except for machines) and scissors and blades thereof 25.71.12 Razors and razor blades, including razor blade blanks in strips 25.71.1 Syoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware 25.71.1 Syoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware 25.71.1 Syoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware 25.71.1 Syoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware 25.71.1 Syoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or table	25.40	·
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 25.40.99 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 25.40.99 Sub-contracted operations as part of manufacturing of weapons and ammunition 25.50.09 Forging, pressing, stamping and roll-forming services of metal; powder metallurgy 25.50.12 Stamping services of metal 25.50.13 Other forming services of metal 25.50.14 Other forming services of metal 25.50.15 Other forming services of metal 25.50.16 Treatment and coating services of metals; machining 25.61 Treatment and coating services of metal 25.61.11 Metallic coating services of metal 25.61.12 Non-metallic coating services of metal 25.61.21 Non-metallic coating services of metal 25.61.22 Other treatment services of metal 25.61.23 Other surface treatment services of metal 25.61.24 Heat treatment services of metal 25.62.25 Other machining services 25.62.10 Turning services of metal parts 25.62.10 Turning services of metal parts 25.62.11 Turning services of metal parts 25.71.12 Cutlery 25.71.13 Cher machining services 25.71.14 Knives (except for machines) and scissors and blades thereof 25.71.15 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 25.71.15 Swords, cutlasses, bayonets, lances and similar arms and parts thereof 25.71.19 Sub-contracted operations as part of manufacturing of cutlery 25.72. Locks and hinges	25.40.1	•
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 25.50 Forging, pressing, stamping and roll-forming services of metal; powder metallurgy 25.50 Forging, pressing, stamping and roll-forming services of metal; powder metallurgy 25.50.11 Forging services of metal 25.50.12 Stamping services of metal 25.50.13 Other forming services of metal 25.50.10 Powder metallurgy 25.60 Powder metallurgy 25.61 Treatment and coating services of metals 25.61.1 Coating services of metal 25.61.1 Metallic coating services of metal 25.61.1 Metallic coating services of metal 25.61.2 Other treatment services of metal 25.61.2 Under treatment services of metal 25.61.2 Turning services 25.62.1 Turning services 25.62.2 Turning services 25.62.2 Other machining services 25.62.2 Other machining services 25.62.2 Other machining services 25.71.1 Cutlery 25.71.1 Knives (except for machines) and scissors and blades thereof 25.71.15 Razors and razor blades, including razor blade blanks in strips 25.71.15 Other articles of cutlery; manicure or pedicure sets and instruments 25.71.15 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware 25.71.15 Swo-contracted operations as part of manufacturing of cutlery 25.71.9 Sub-contracted operations as part of manufacturing of cutlery 25.71.9 Sub-contracted operations as part of manufacturing of cutlery 25.72.1 Cucks and hinges	25.40.11	·
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 25.50 Forging, pressing, stamping and roll-forming services of metal; powder metallurgy 25.50.1 Forging, pressing, stamping and roll-forming services of metal; powder metallurgy 25.50.12 Stamping services of metal 25.50.13 Other forming services of metal 25.50.14 Powder metallurgy 25.50.20 Powder metallurgy 25.50.20 Powder metallurgy 25.50.10 Treatment and coating services of metals 25.61.1 Coating services of metal 25.61.1 Metallic coating services of metal 25.61.2 Von-metallic coating services of metal 25.61.2 Other treatment services of metal 25.61.2 Other treatment services of metal 25.61.2 Treatment services of metal 25.61.2 Other treatment services of metal 25.61.2 Turning services of metal 25.62.1 Turning services of metal parts 25.62.2 Turning services of metal parts 25.62.2 Other machining services 25.62.2 Other machining services 25.62.1 Turning services of metal parts 25.62.2 Other machining services 25.71.1 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 25.71.15 Swords, cutlasses, bayonets, lances and similar kitchen or tableware 25.71.9 Sub-contracted operations as part of manufacturing of cutlery 25.71.9 Sub-contracted operations as part of manufacturing of cutlery 25.72.1 Locks and hinges		
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 25.50.1 Forging, pressing, stamping and roll-forming services of metal; powder metallurgy 25.50.1 Forging services of metal 25.50.12 Stamping services of metal 25.50.20 Powder metallurgy 25.50.20 Powder metallurgy 25.60 Treatment and coating services of metals; machining 25.61 Treatment and coating services of metal 25.61.1 Metallic coating services of metal 25.61.2 Non-metallic coating services of metal 25.61.2 Other treatment services of metal 25.61.2 Other surface treatment services of metal 25.61.2 Turning services 26.62.1 Turning services 26.62.1 Turning services of metal parts 26.62.2 Other machining services 26.62.1 Turning services of metal parts 26.62.2 Other machining services 26.62.2 Other machining services 26.62.1 Turning services of metal parts 26.62.2 Other machining services 26.62.2 Other machining services 26.71.1 Cutlery 26.71.1 Knives (except for machines) and scissors and blades thereof 26.71.12 Kazors and razor blades, including razor blade blanks in strips 26.71.13 Other articles of cutlery, manicure or pedicure sets and instruments 26.71.14 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware 26.71.9 Sub-contracted operations as part of manufacturing of cutlery 26.71.9 Sub-contracted operations as part of manufacturing of cutlery 26.72.1 Locks and hinges		Bombs, missiles and similar munitions of war; cartridges, other ammunition and
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 25.50.1 Forging, pressing, stamping and roll-forming services of metal; powder metallurgy 25.50.1 Forging services of metal 25.50.12 Stamping services of metal 25.50.13 Other forming services of metal 25.50.20 Powder metallurgy 25.50.20 Powder metallurgy 25.50.21 Treatment and coating services of metals; machining 25.61 Treatment and coating services of metal 25.61.11 Metallic coating services of metal 25.61.12 Non-metallic coating services of metal 25.61.20 Other treatment services of metal 25.61.21 Heat treatment services of metal 25.61.22 Other surface treatment services of metal 25.62.1 Turning services of metal parts 25.62.1 Turning services of metal parts 25.62.20 Other machining services 25.62.20 Other machining services 25.62.20 Other machining services 25.71 Cutlery 25.71.1 Knives (except for machines) and scissors and blades thereof 25.71.12 Kazors and razor blades, including razor blade blanks in strips 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 25.72.1 Locks and hinges	25.40.14	
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 25.50.1 Forging, pressing, stamping and roll-forming services of metal 25.50.11 Forging services of metal 25.50.12 Stamping services of metal 25.50.12 Other forming services of metal 25.50.2 Powder metallurgy 25.50.2 Powder metallurgy 26.50.2 Powder metallurgy 26.6 Treatment and coating services of metals 25.61.1 Coating services of metal 25.61.1 Metallic coating services of metal 25.61.2 Unher treatment services of metal 25.61.2 Other treatment services of metal 25.61.2 Unher treatment services of metal 25.61.2 Unher treatment services of metal 25.61.2 Unher surface treatment services of metal 25.62.1 Turning services of metal parts 25.62.2 Other machining services 25.71 Cutlery 25.71.1 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 25.71.9 Sub-contracted operations as part of manufacturing of cutlery 25.71.9 Sub-contracted operations as part of manufacturing of cutlery 25.72.1 Locks and hinges		
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 25.50.20 Powder metallurgy 25.50.20 Powder metallurgy 25.61 Treatment and coating services of metals; machining 25.61 Treatment and coating services of metals 25.61.11 Coating services of metal 25.61.12 Non-metallic coating services of metal 25.61.21 Vone treatment services of metal 25.61.21 Turning services of metal 25.62.20 Other surface treatment services of metal 25.62.10 Turning services of metal parts 25.62.20 Other machining services 25.62.20 Other machining services 25.77 Cutlery 25.71.1 Cutlery 25.71.11 Cutlery 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 25.72.1 Locks and hinges	25.40.99	Sub-contracted operations as part of manufacturing of weapons and ammunition
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 25.50.2 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 25.61.2 Non-metallic coating services of metal 25.61.1 Non-metallic coating services of metal 25.61.2 Other treatment services of metal 25.61.2 Other surface treatment services of metal 25.61.2 Under surface treatment services of metal 25.62 Machining services 25.62.1 Turning services of metal parts 25.62.2 Other machining services 25.62.2 Other machining services 25.62.2 Other machining services 25.7 Cutlery, tools and general hardware 25.71 Cutlery 25.71.1 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 25.71.1 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware 25.71.1 Swords, cutlasses, bayonets, lances and similar arms and parts thereof 25.71.9 Sub-contracted operations as part of manufacturing of cutlery 25.72 Locks and hinges 25.72.1 Locks and hinges	25.50	Forging, pressing, stamping and roll-forming services of metal; powder metallurgy
25.50.12 Stamping services of metal 25.50.13 Other forming services of metal 25.50.2 Powder metallurgy 25.50.20 Powder metallurgy 25.60 Treatment and coating services of metals; machining 25.61 Treatment and coating services of metals 25.61.1 Coating services of metal 25.61.1 Metallic coating services of metal 25.61.1 Metallic coating services of metal 25.61.2 Other treatment services of metal 25.61.2 Other treatment services of metal 25.61.2 Other surface treatment services of metal 25.61.2 Turning services of metal 25.62 Machining services 25.62.1 Turning services of metal parts 25.62.1 Turning services of metal parts 25.62.2 Other machining services 25.62.2 Other machining services 25.62.2 Other machining services 25.71 Cutlery 25.71.1 Cutlery 25.71.1 Cutlery 25.71.1 Cutlery 25.71.1 Chier (sexcept for machines) and scissors and blades thereof 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 25.71.9 Sub-contracted operations as part of manufacturing of cutlery 25.71.9 Sub-contracted operations as part of manufacturing of cutlery 25.72.1 Locks and hinges	25.50.1	Forging, pressing, stamping and roll forming services of metal
25.50.13 Other forming services of metal 25.50.2 Powder metallurgy 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 25.61.20 Other treatment services of metal 25.61.21 Heat treatment services of metal 25.61.22 Other surface treatment services of metal 25.62.12 Machining services 25.62 Machining services 25.62.1 Turning services of metal parts 25.62.20 Other machining services 25.62.20 Other machining services 25.71 Cutlery, tools and general hardware 25.71.1 Cutlery 25.71.1 Cutlery 25.71.1 Cutlery 25.71.1 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 25.71.9 Sub-contracted operations as part of manufacturing of cutlery 25.72.1 Locks and hinges 25.72.1 Locks and hinges	25.50.11	Forging services of metal
25.50.2 Powder metallurgy 25.50.20 Powder metallurgy 25.61 Treatment and coating services of metals; machining 25.61 Treatment and coating services of metals 25.61.1 Coating services of metal 25.61.1 Metallic coating services of metal 25.61.12 Non-metallic coating services of metal 25.61.2 Other treatment services of metal 25.61.2 Other surface treatment services of metal 25.61.2 Other surface treatment services of metal 25.62.1 Turning services 25.62.1 Turning services of metal parts 25.62.2 Other machining services 25.62.2 Other machining services 25.62.2 Other machining services 25.7 Cutlery, tools and general hardware 25.71.1 Cutlery 25.71.1 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 25.71.15 Swords, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware 25.71.9 Sub-contracted operations as part of manufacturing of cutlery 25.72 Locks and hinges	25.50.12	Stamping services of metal
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 25.61.2 Other treatment services of metal 25.61.2 Other surface treatment services of metal 25.61.2 Other surface treatment services of metal 25.62.1 Turning services 25.62.1 Turning services of metal parts 25.62.1 Turning services of metal parts 25.62.2 Other machining services 25.62.2 Other machining services 25.62.2 Other machining services 25.7 Cutlery, tools and general hardware 25.71 Cutlery 25.71.1 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 25.72 Locks and hinges	25.50.13	Other forming services of metal
25.61 Treatment and coating services of metals; machining 25.61.1 Coating services of metal 25.61.1 Metallic coating services of metal 25.61.11 Metallic coating services of metal 25.61.2 Non-metallic coating services of metal 25.61.2 Other treatment services of metal 25.61.2 Other surface treatment services of metal 25.61.2 Other surface treatment services of metal 25.62.1 Turning services 25.62.1 Turning services of metal parts 25.62.2 Other machining services 25.62.2 Other machining services 25.62.2 Other machining services 25.7 Cutlery, tools and general hardware 25.71 Cutlery 25.71.1 Cutlery 25.71.1 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 25.71.9 Sub-contracted operations as part of manufacturing of cutlery 25.71.9 Sub-contracted operations as part of manufacturing of cutlery 25.72 Locks and hinges 25.72.1 Locks and hinges	25.50.2	Powder metallurgy
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 25.61.2 Heat treatment services of metal 25.61.2 Other surface treatment services of metal 25.61.2 Other surface treatment services of metal 25.62.1 Turning services of metal parts 25.62.1 Turning services of metal parts 25.62.1 Turning services of metal parts 25.62.2 Other machining services 25.62.2 Other machining services 25.7 Cutlery, tools and general hardware 25.71 Cutlery 25.71.1 Cutlery 25.71.1 Cutlery 25.71.1.1 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 25.71.9 Swords, cutlasses, bayonets, lances and similar arms and parts thereof 25.71.9 Sub-contracted operations as part of manufacturing of cutlery 25.72 Locks and hinges 25.72.1 Locks and hinges	25.50.20	Powder metallurgy
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 26.62 Machining services 26.62.1 Turning services of metal parts 26.62.2 Other machining services 26.62.2 Other machining services 26.62.2 Other machining services 26.7 Cutlery, tools and general hardware 26.71 Cutlery 26.71.1 Cutlery 25.71.1 Cutlery 25.71.1 Cutlery 25.71.1 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 25.72 Locks and hinges 25.72.1 Locks and hinges	25.6	Treatment and coating services of metals; machining
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 Machining services 25.62.1 Turning services of metal parts 25.62.2 Other machining services 25.62.2 Other machining services 25.62.2 Other machining services 25.7 Cutlery, tools and general hardware 25.71 Cutlery 25.71.1 Cutlery 25.71.1 Cutlery 25.71.1 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 25.71.9 Sub-contracted operations as part of manufacturing of cutlery 25.72 Locks and hinges 25.72.1 Locks and hinges	25.61	Treatment and coating services of metals
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 25.62.1 Turning services of metal parts 25.62.2 Other machining services 25.62.2 Other machining services 25.62.2 Other machining services 25.7 Cutlery, tools and general hardware 25.71 Cutlery 25.71.1 Cutlery 25.71.1 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 25.72 Locks and hinges 25.72.1 Locks and hinges	25.61.1	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 25.62.2 Other machining services 25.7 Cutlery, tools and general hardware 25.71 Cutlery 25.71.1 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 25.72 Locks and hinges 25.72.1 Locks and hinges	25.61.11	Metallic coating 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 25.62.20 Other machining services 25.62.20 Other machining services 25.71 Cutlery, tools and general hardware 25.71 Cutlery 25.71.1 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 25.72 Locks and hinges 25.72.1 Locks and hinges	25.61.12	Non-metallic coating services of metal
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 25.62.2 Other machining services 25.7 Cutlery, tools and general hardware 25.71 Cutlery 25.71.1 Cutlery 25.71.1 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 25.72 Locks and hinges 25.72.1 Locks and hinges	25.61.2	Other treatment services of metal
25.62.1 Turning services of metal parts 25.62.1 Turning services of metal parts 25.62.2 Other machining services 25.62.2 Other machining services 25.7 Cutlery, tools and general hardware 25.71 Cutlery 25.71.1 Cutlery 25.71.1 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 25.72 Locks and hinges 25.72.1 Locks and hinges	25.61.21	Heat treatment services of metal, other than metallic coating
25.62.1 Turning services of metal parts 25.62.10 Turning services of metal parts 25.62.2 Other machining services 25.62.2 Other machining services 25.7 Cutlery, tools and general hardware 25.71 Cutlery 25.71.1 Cutlery 25.71.1 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	25.61.22	Other surface treatment services of metal
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	25.62	Machining services
25.62.20 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 25.72 Locks and hinges 25.72.1 Locks and hinges	25.62.1	Turning services of metal parts
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 25.72 Locks and hinges 25.72.1 Locks and hinges	25.62.10	Turning services of metal parts
<ul> <li>25.7 Cutlery, tools and general hardware</li> <li>25.71 Cutlery</li> <li>25.71.1 Cutlery</li> <li>25.71.11 Knives (except for machines) and scissors and blades thereof</li> <li>25.71.12 Razors and razor blades, including razor blade blanks in strips</li> <li>25.71.13 Other articles of cutlery; manicure or pedicure sets and instruments</li> <li>25.71.14 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware</li> <li>25.71.15 Swords, cutlasses, bayonets, lances and similar arms and parts thereof</li> <li>25.71.9 Sub-contracted operations as part of manufacturing of cutlery</li> <li>25.72 Locks and hinges</li> <li>25.72.1 Locks and hinges</li> </ul>	25.62.2	Other machining services
<ul> <li>25.71 Cutlery</li> <li>25.71.1 Cutlery</li> <li>25.71.11 Knives (except for machines) and scissors and blades thereof</li> <li>25.71.12 Razors and razor blades, including razor blade blanks in strips</li> <li>25.71.13 Other articles of cutlery; manicure or pedicure sets and instruments</li> <li>25.71.14 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware</li> <li>25.71.15 Swords, cutlasses, bayonets, lances and similar arms and parts thereof</li> <li>25.71.9 Sub-contracted operations as part of manufacturing of cutlery</li> <li>25.72 Locks and hinges</li> <li>25.72.1 Locks and hinges</li> </ul>	25.62.20	Other machining services
<ul> <li>25.71.1 Cutlery</li> <li>25.71.11 Knives (except for machines) and scissors and blades thereof</li> <li>25.71.12 Razors and razor blades, including razor blade blanks in strips</li> <li>25.71.13 Other articles of cutlery; manicure or pedicure sets and instruments</li> <li>25.71.14 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware</li> <li>25.71.15 Swords, cutlasses, bayonets, lances and similar arms and parts thereof</li> <li>25.71.9 Sub-contracted operations as part of manufacturing of cutlery</li> <li>25.72 Locks and hinges</li> <li>25.72.1 Locks and hinges</li> </ul>	25.7	Cutlery, tools and general hardware
<ul> <li>25.71.11 Knives (except for machines) and scissors and blades thereof</li> <li>25.71.12 Razors and razor blades, including razor blade blanks in strips</li> <li>25.71.13 Other articles of cutlery; manicure or pedicure sets and instruments</li> <li>25.71.14 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware</li> <li>25.71.15 Swords, cutlasses, bayonets, lances and similar arms and parts thereof</li> <li>25.71.9 Sub-contracted operations as part of manufacturing of cutlery</li> <li>25.72 Locks and hinges</li> <li>25.72.1 Locks and hinges</li> </ul>	25.71	Cutlery
<ul> <li>25.71.12 Razors and razor blades, including razor blade blanks in strips</li> <li>25.71.13 Other articles of cutlery; manicure or pedicure sets and instruments</li> <li>25.71.14 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware</li> <li>25.71.15 Swords, cutlasses, bayonets, lances and similar arms and parts thereof</li> <li>25.71.9 Sub-contracted operations as part of manufacturing of cutlery</li> <li>25.72 Locks and hinges</li> <li>25.72.1 Locks and hinges</li> </ul>	25.71.1	Cutlery
<ul> <li>25.71.13 Other articles of cutlery; manicure or pedicure sets and instruments</li> <li>25.71.14 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware</li> <li>25.71.15 Swords, cutlasses, bayonets, lances and similar arms and parts thereof</li> <li>25.71.9 Sub-contracted operations as part of manufacturing of cutlery</li> <li>25.71.90 Sub-contracted operations as part of manufacturing of cutlery</li> <li>25.72 Locks and hinges</li> <li>25.72.1 Locks and hinges</li> </ul>	25.71.11	Knives (except for machines) and scissors and blades thereof
<ul> <li>25.71.14 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware</li> <li>25.71.15 Swords, cutlasses, bayonets, lances and similar arms and parts thereof</li> <li>25.71.9 Sub-contracted operations as part of manufacturing of cutlery</li> <li>25.71.90 Sub-contracted operations as part of manufacturing of cutlery</li> <li>25.72 Locks and hinges</li> <li>25.72.1 Locks and hinges</li> </ul>	25.71.12	Razors and razor blades, including razor blade blanks in strips
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	25.71.13	Other articles of cutlery; manicure or pedicure sets and instruments
<ul> <li>25.71.9 Sub-contracted operations as part of manufacturing of cutlery</li> <li>25.71.99 Sub-contracted operations as part of manufacturing of cutlery</li> <li>25.72 Locks and hinges</li> <li>25.72.1 Locks and hinges</li> </ul>	25.71.14	•
25.71.99 Sub-contracted operations as part of manufacturing of cutlery 25.72 Locks and hinges 25.72.1 Locks and hinges	25.71.15	Swords, cutlasses, bayonets, lances and similar arms and parts thereof
25.72 Locks and hinges 25.72.1 Locks and hinges	25.71.9	Sub-contracted operations as part of manufacturing of cutlery
25.72.1 Locks and hinges	25.71.99	Sub-contracted operations as part of manufacturing of cutlery
•	25.72	Locks and hinges
25.72.11 Padlocks, locks used for motor vehicles and for furniture, of base metal		-
	25.72.11	Padlocks, locks used for motor vehicles and for furniture, of base metal

08.09.2009 Page 49 of 122

- 25.72.12 Other locks, of base metal
- 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
- 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 I
- 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

08.09.2009 Page 50 of 122

- 25.93.17 Chain (except articulated link chain) and parts thereof
- 25.93.18 Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos 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.
- 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
- 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.

08.09.2009 Page 51 of 122

26.11.40	Parts of electronic valves and tubes and of other electronic components n.e.c.
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	
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	
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
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
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

08.09.2009 Page 52 of 122

26.30.11 Transmission apparatus incorporating reception apparatus26.30.12 Transmission apparatus not incorporating reception apparatus

26.30.21 Line telephone sets with cordless handsets

26.30.2 Electrical apparatus for line telephony or line telegraphy; videophones

26.30.13 Television cameras

26.30.22 T	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 for cars), capable of operating without an external source of power
- 26.40.12 Radio broadcast receivers not capable of operating without an external source of power
- 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
- 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 Rangefinders, theodolites and tachymetres (tachometers); other surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances

08.09.2009 Page 53 of 122

- 26.51.2 Radar apparatus and radio navigational aid apparatus
- 26.51.20 Radar apparatus and radio navigational aid apparatus
- 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; stroboscopes
- 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
- 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

08.09.2009 Page 54 of 122

26.52.21	Watch movements, complete and assembled
26.52.22	Clock movements, complete and assembled
26.52.23	Complete watch movements, unassembled or partly assembled; incomplete watch movements, assembled
26.52.24	Rough watch movements
26.52.25	Complete, incomplete and rough clock movements, unassembled
26.52.26	Watch and clock cases and parts thereof
26.52.27	Other clock and watch parts
26.52.28	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
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, electromedical 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; slide projectors; other image projectors
26.70.17	Flashlights; photographic enlargers; apparatus for photographic laboratories; negatoscopes, projection screens
26.70.18	Microfilm, microfiche or other microform readers
26.70.19	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

26.70.25 Parts and accessories of liquid crystal devices, lasers (except laser diodes), other optical appliances and instruments n.e.c.

26.70.24 Parts and accessories of binoculars, monoculars and other optical telescopes, of other

26.70.22 Binoculars, monoculars and other optical telescopes; other astronomical instruments;

26.70.23 Liquid crystal devices; lasers, except laser diodes; other optical appliances and

astronomical instruments, and of optical microscopes

optical microscopes

instruments n.e.c.

08.09.2009 Page 55 of 122

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 strip
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 ≤ 37,5 W; other DC motors; DC generators
27.11.10	Motors of an output ≤ 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
27.11.4	Electrical transformers
27.11.41	Liquid dielectric transformers
27.11.42	Other transformers, having a power handling capacity ≤ 16 kVA
27.11.43	Other transformers, having a power handling capacity > 16 kVA
27.11.5	Ballasts for discharge lamps or tubes; static converters; other inductors

- 27.11.50 Ballasts for discharge lamps or tubes; static converters; 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, inductors and static converters
- 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 ≤ 1 000 V
- 27.12.21 Fuses, for a voltage ≤ 1 000 V
- 27.12.22 Automatic circuit breakers, for a voltage ≤ 1 000 V
- 27.12.23 Apparatus for protecting electrical circuits n.e.c., for a voltage ≤ 1 000 V
- 27.12.24 Relays, for a voltage ≤ 1 000 V

08.09.2009 Page 56 of 122

2	7 1	12.3		R	ดล	rd	c
~		/ L	,	_	เวล	111	

- 27.12.31 Boards and other bases, equipped with electrical switching or protecting apparatus, for a voltage ≤ 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
- 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 ≤ 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
- 27.33 Wiring devices
- 27.33.1 Wiring devices
- 27.33.11 Switches, for a voltage ≤ 1 000 V
- 27.33.12 Lamp-holders, for a voltage ≤ 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

08.09.2009 Page 57 of 122

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 ≤ 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
- 27.40.31 Photographic flashbulbs, flashcubes and the like
- 27.40.32 Lighting sets of a kind used for Christmas trees
- 27.40.33 Searchlights and spotlights
- 27.40.39 Other lamps and lighting fittings n.e.c.
- 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
- 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

08.09.2009 Page 58 of 122

- 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
- 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. (including electro-magnets; electro-magnetic couplings and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators)
- 27.90.40 Other electrical equipment n.e.c. (including electro-magnets; electro-magnetic couplings and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators)
- 27.90.5 Electrical capacitors
- 27.90.51 Fixed capacitors for 50/60 Hz circuits having a reactive power handling capacity ≥ 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

08.09.2009 Page 59 of 122

28.1	112	Turbines
ZO. I	11.4	i uibilies

- 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
- 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
- 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

08.09.2009 Page 60 of 122

- 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
- 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
- 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

08.09.2009 Page 61 of 122

- 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 Typewriters, word-processing and calculating machines
- 28.23.11 Typewriters and word-processing machines
- 28.23.12 Electronic calculators and pocket-size data recording, reproducing and displaying machines with calculating functions
- 28.23.13 Accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device
- 28.23.2 Office machinery and parts thereof
- 28.23.21 Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus
- 28.23.22 Offset printing machinery, sheet fed, office type
- 28.23.23 Other office machines
- 28.23.24 Parts and accessories of typewriters and calculating machines
- 28.23.25 Parts and accessories of other office machines
- 28.23.26 Parts and accessories of photocopying apparatus
- 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
- 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

08.09.2009 Page 62 of 122

- 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
- 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; gasoperated surface tempering machines and appliances
- 28.29.9 Sub-contracted operations as part of manufacturing of other general-purpose machinery
- 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

08.09.2009 Page 63 of 122

28 30 21	Tractors,	with an	engine	nower ≤	37	kW
20.00.21	i i actors,	with an	CHIGHIC	POWCI -		1 X V V

- 28.30.22 Tractors, with an engine power > 37 kW but ≤ 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
- 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 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

08.09.2009 Page 64 of 122

28.41.3	Other	machine	tools	for	working	metal
20.71.0	Cuici	madriii	LOUIS	101	wonking	mota

- 28.41.31 Machines for bending, folding and straightening metal
- 28.41.32 Machines for shearing, punching and notching metal
- 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
- 28.49.2 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
- 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
- 28.92.23 Self-propelled scrapers
- 28.92.24 Self-propelled tamping machines and road-rollers
- 28.92.25 Self-propelled front-end shovel loaders
- 28.92.26 Self-propelled mechanical shovels, excavators and shovel loaders, with a 360 degree revolving superstructure, except front-end shovel loaders
- 28.92.27 Other self-propelled mechanical shovels, excavators and shovel loaders; other self-propelled machinery for mining
- 28.92.28 Bulldozer or angledozer blades
- 28.92.29 Dumpers for off-highway use
- 28.92.3 Other excavating machinery

08.09.2009 Page 65 of 122

- 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
- 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 n.e.c. for the industrial preparation or manufacture of food or drink, including fats or oils
- 28.93.19 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
- 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

08.09.2009 Page 66 of 122

- 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
- 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
- 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

08.09.2009 Page 67 of 122

- 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 ≤ 1 000 cm³
- 29.10.12 Spark-ignition reciprocating internal combustion piston engines for vehicles, of a cylinder capacity > 1 000 cm<sup>3</sup>
- 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 ≤ 1 500 cm³, new
- 29.10.22 Vehicles with spark-ignition engine of a cylinder capacity > 1 500 cm<sup>3</sup>, new
- 29.10.23 Vehicles with compression-ignition internal combustion piston engine (diesel or semidiesel), new
- 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
- 29.10.41 Goods vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel), new
- 29.10.42 Goods vehicles, with spark-ignition internal combustion piston engine; other goods vehicles, new
- 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

08.09.2009 Page 68 of 122

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
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	·
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; subcontracted operations as part of manufacturing of other parts and accessories for motor vehicles
29.32.91	Subcontracted assembly services for complete sets for motor vehicles
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
	Refrigerated vessels, except tankers
	Dry cargo ships
30.11.3	Fishing vessels and other special vessels

08.09.2009 Page 69 of 122

- 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
- 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; fixtures and fittings and parts thereof; mechanical traffic control equipment
- 30.20.40 Parts of railway or tramway locomotives or rolling-stock; fixtures and fittings and parts thereof; 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
- 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

08.09.2009 Page 70 of 122

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
	Parts of turbo-jets or turbo-propellers
30.30.2	•
	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft
30.30.3	·
	Helicopters
	Aeroplanes and other aircraft, of an unladen weight ≤ 2 000 kg
	Aeroplanes and other aircraft, of an unladen weight > 2 000 kg but ≤ 15 000 kg
	Aeroplanes and other aircraft, of an unladen weight > 15 000 kg
30.30.4	•
	Spacecraft (including satellites) and spacecraft launch vehicles
30.30.5	, , , ,
	Other parts of aircraft and spacecraft  Other parts of aircraft and spacecraft
30.30.50	Overhaul and conversion services of aircraft and aircraft engines
	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
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 ≤ 50 cm³
30.91.12	Motorcycles with reciprocating internal combustion piston engine > 50 cm <sup>3</sup>
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	•
30.91.32	Spark-ignition reciprocating internal combustion piston engines for motorcycles, of a cylinder capacity > 1 000 cm <sup>3</sup>
30.91.9	Sub-contracted operations as part of manufacturing of motorcycles
30.91.99	
30.92	Bicycles and invalid carriages
30.92.1	Bicycles and other cycles, not motorised
30.92.10	
30.92.2	Invalid carriages, excluding parts and accessories
	Invalid carriages, excluding parts and accessories
30.92.3	Parts and accessories of bicycles and other cycles, not motorised, and of invalid carriages
	,

30.30.11 Aircraft spark-ignition engines

08.09.2009 Page 71 of 122

30.92.30	Parts and accessories of bicycles and other cycles, not motorised, and of invalid carriages
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
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
	Metal furniture n.e.c.
	Wooden furniture of a kind used in the bedroom, in the dining room and in the living room
	Wooden furniture n.e.c.
31.09.14	Furniture of plastics or other materials (e.g., cane, osier or bamboo)

08.09.2009 Page 72 of 122

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)
	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	
32.11.10	Sub-contracted operations as part of manufacturing of coins
	Sub-contracted operations as part of manufacturing of coins
32.11.99	, , , , , , , , , , , , , , , , , , ,
32.12.1	Jewellery and related articles
	Jewellery and related articles
	Cultured pearls, precious or semi-precious stones, including synthetic or reconstructed, worked but not set
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
	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
	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
	Metronomes, tuning forks and pitch pipes; mechanisms for musical boxes; musical instrument strings
32.20.2	Parts and accessories of musical instruments
	Parts and accessories of musical instruments
32.20.9	Sub-contracted operations as part of manufacturing of musical instruments
	Sub-contracted operations as part of manufacturing of musical instruments
JU.UU	

08.09.2009 Page 73 of 122

32.30.11 Snow-skis and other snow-ski equipment, except footwear; ice skates and roller skates;

32.3

32.30

Sports goods

Sports goods

parts thereof

32.30.1 Sports goods

32.30.12	Snow-ski footwea

- 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 discoperated
- 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
- 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

08.09.2009 Page 74 of 122

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
- 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, whips and the like
- 32.99.22 Parts, trimmings and accessories of umbrellas, sun umbrellas, walking-sticks, seatsticks, whips 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 ≤ 300 cm³
- 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 therefore
- 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.

08.09.2009 Page 75 of 122

32 99 99	Sub-contracted operations as	part of manufacturing	of other	manufactured	goods n.e.c.
02.00.00	oub contracted operations as	part or manaracturing	OI OIIICI	manuacturcu	40000 11.0.0

- 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
- 33.12.16 Repair and maintenance services of office machinery and equipment (except computers and peripherical 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
- 33.15 Repair and maintenance services of ships and boats

08.09.2009 Page 76 of 122

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 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,
00.20	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
	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
	Installation services of metal forming machinery
	Installation services of industrial machinery and equipment for metallurgy
	Installation services of industrial machinery and equipment for mining
	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

08.09.2009 Page 77 of 122

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
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	• • • • • • • • • • • • • • • • • • • •
35.30.21	Ice, including ice for cooling (i.e. non-food) purposes
	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
	Non-drinking water
	Treatment and distribution services of water through mains
	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
37.00	Sewerage services; sewage sludge
37.00.1	Sewerage services
37.00.11	Sewage removal and treatment services
	Treatment services of cesspools and septic tanks
37.00.2	Sewage sludge
	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

08.09.2009 Page 78 of 122

30.11.1	Collection services of non-mazardous 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	Wrecks, other than vessels and floating structures, 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
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
	Sanitary landfill services
	Other landfill services
	Incineration services of non-hazardous waste
38.21.29	Other non-hazardous waste disposal services

08.09.2009 Page 79 of 122

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
38.22	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
	Shipbreaking services
	Dismantling services of wrecks, other than vessels and floating structures
38.32	Sorted materials recovery services; secondary raw materials
38.32.1	
	Sorted metal materials recovery services
	Sorted non-metal materials recovery services
	Metal secondary raw materials
	Secondary raw material of precious metals
	Secondary raw material of ferrous metals
	Secondary raw material of copper
	Secondary raw material of nickel
	Secondary raw material of aluminium
	Other metal secondary raw materials
	Non-metal secondary raw materials
	Secondary raw material of glass
	Secondary raw material of paper and paperboard
	Secondary raw material of plastic
	Secondary raw material of rubber
	Secondary raw material of textile
	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
	Remediation and clean-up services, surface water
	Remediation and clean-up services, air
	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

08.09.2009 Page 80 of 122

41.00	Buildings and building construction works
41.00.1	Residential buildings
41.00.10	Residential buildings
41.00.2	Non-residential buildings
41.00.20	Non-residential buildings
41.00.3	Construction works for residential buildings (new works, additions, alterations and renovation works)
41.00.30	Construction works for residential buildings (new works, additions, alterations and renovation works)
41.00.4	Construction works for non-residential buildings (new works, additions, alterations and renovation works)
41.00.40	Construction works for non-residential buildings (new works, additions, alterations and renovation works)
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
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

08.09.2009 Page 81 of 122

42.22.13	Power plants
42.22.2	Construction works for utility projects for electricity and telecommunications
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 hydromechanical structures
42.91.20	Construction works for coastal and port constructions, dams, locks and related hydromechanical 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
	Soil and land preparation works; clearance works
43.12.12	Excavating and earthmoving works
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
	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
	Heating, ventilation and air conditioning installation works
43.22.2	Gas fitting installation works
	Gas fitting installation works
43.29	Other construction installation works
43.29.1	Other construction installation works
	Insulation works
43.29.12	Fencing and railing installation works

08.09.2009 Page 82 of 122

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
	Terrazzo, marble, granite and slate works
43.33.29	Other floor laying and covering, wall covering and wall papering works n.e.c.
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
	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.
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

08.09.2009 Page 83 of 122

- 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
- 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
- 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

08.09.2009 Page 84 of 122

- 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
- 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
- Wholesale trade services, except of motor vehicles and motorcycles
- 46.1 Wholesale trade services on a fee or contract basis
- 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
- 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
- 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

08.09.2009 Page 85 of 122

- 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.
- 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
- 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
- 46.21.19 Wholesale trade services of other agricultural raw materials n.e.c.
- 46.21.2 Wholesale trade services of unmanufactured tobacco

08.09.2009 Page 86 of 122

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)
	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
	Wholesale trade services of dairy products
	Wholesale trade services of eggs
	Wholesale trade services of edible oils and fats
46.34	Wholesale trade services of beverages
70.07	William trade convicted or boverages
46.34.1	Wholesale trade services of beverages
46.34.1	•
46.34.1	Wholesale trade services of beverages
46.34.1 46.34.11	Wholesale trade services of beverages Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic
46.34.1 46.34.11	Wholesale trade services of beverages Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages
46.34.11 46.34.12	Wholesale trade services of beverages Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages Wholesale trade services of alcoholic beverages
46.34.11 46.34.12 46.35 46.35.1	Wholesale trade services of beverages Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages Wholesale trade services of alcoholic beverages Wholesale trade services of tobacco products
46.34.11 46.34.12 46.35 46.35.1	Wholesale trade services of beverages Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages Wholesale trade services of alcoholic beverages Wholesale trade services of tobacco products Wholesale trade services of tobacco products
46.34.11 46.34.12 46.35 46.35.1 46.35.10 46.36 46.36.1	Wholesale trade services of beverages Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages Wholesale trade services of alcoholic beverages Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of sugar and chocolate and sugar confectionery Wholesale trade services of sugar, chocolate and sugar confectionery
46.34.11 46.34.12 46.35 46.35.1 46.35.10 46.36 46.36.1	Wholesale trade services of beverages Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages Wholesale trade services of alcoholic beverages Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of sugar and chocolate and sugar confectionery
46.34.11 46.34.12 46.35 46.35.1 46.35.10 46.36 46.36.1 46.36.11	Wholesale trade services of beverages Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages Wholesale trade services of alcoholic beverages Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of sugar and chocolate and sugar confectionery Wholesale trade services of sugar, chocolate and sugar confectionery
46.34.11 46.34.12 46.35 46.35.1 46.35.10 46.36 46.36.1 46.36.11 46.36.12	Wholesale trade services of beverages Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages Wholesale trade services of alcoholic beverages Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of sugar and chocolate and sugar confectionery Wholesale trade services of sugar, chocolate and sugar confectionery Wholesale trade services of sugar
46.34.11 46.34.12 46.35 46.35.1 46.35.10 46.36 46.36.1 46.36.11 46.36.12	Wholesale trade services of beverages Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages Wholesale trade services of alcoholic beverages Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of sugar and chocolate and sugar confectionery Wholesale trade services of sugar, chocolate and sugar confectionery Wholesale trade services of sugar Wholesale trade services of bakery products
46.34.11 46.34.12 46.35 46.35.1 46.35.10 46.36 46.36.1 46.36.11 46.36.12 46.36.13	Wholesale trade services of beverages Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages Wholesale trade services of alcoholic beverages Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of sugar and chocolate and sugar confectionery Wholesale trade services of sugar, chocolate and sugar confectionery Wholesale trade services of sugar Wholesale trade services of bakery products Wholesale trade services of chocolate and sugar confectionery
46.34.1 46.34.12 46.35 46.35.1 46.35.10 46.36 46.36.1 46.36.11 46.36.12 46.36.13 46.37 46.37	Wholesale trade services of beverages Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages Wholesale trade services of alcoholic beverages Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of sugar and chocolate and sugar confectionery Wholesale trade services of sugar, chocolate and sugar confectionery Wholesale trade services of sugar Wholesale trade services of bakery products Wholesale trade services of chocolate and sugar confectionery Wholesale trade services of chocolate and sugar confectionery Wholesale trade services of chocolate and sugar confectionery
46.34.1 46.34.12 46.35 46.35.1 46.35.10 46.36 46.36.1 46.36.11 46.36.12 46.36.13 46.37 46.37	Wholesale trade services of beverages Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages Wholesale trade services of alcoholic beverages Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of sugar and chocolate and sugar confectionery Wholesale trade services of sugar, chocolate and sugar confectionery Wholesale trade services of sugar Wholesale trade services of bakery products Wholesale trade services of chocolate and sugar confectionery Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of coffee, tea, cocoa and spices
46.34.1 46.34.12 46.35 46.35.1 46.35.10 46.36 46.36.1 46.36.11 46.36.12 46.36.13 46.37 46.37.1 46.37.10	Wholesale trade services of beverages Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages Wholesale trade services of alcoholic beverages Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of sugar and chocolate and sugar confectionery Wholesale trade services of sugar, chocolate and sugar confectionery Wholesale trade services of sugar Wholesale trade services of bakery products Wholesale trade services of chocolate and sugar confectionery Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of coffee, tea, cocoa and spices
46.34.1 46.34.12 46.35 46.35.1 46.35.10 46.36 46.36.1 46.36.11 46.36.12 46.36.13 46.37 46.37.1 46.37.10 46.38 46.38.1	Wholesale trade services of beverages Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages Wholesale trade services of alcoholic beverages Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of sugar and chocolate and sugar confectionery Wholesale trade services of sugar, chocolate and sugar confectionery Wholesale trade services of sugar Wholesale trade services of bakery products Wholesale trade services of chocolate and sugar confectionery Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of coffee, tea, cocoa and spices
46.34.1 46.34.12 46.35 46.35.1 46.35.10 46.36 46.36.1 46.36.11 46.36.12 46.36.13 46.37 46.37.1 46.37.10 46.38 46.38.1	Wholesale trade services of beverages Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages Wholesale trade services of alcoholic beverages Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of sugar and chocolate and sugar confectionery Wholesale trade services of sugar, chocolate and sugar confectionery Wholesale trade services of sugar Wholesale trade services of bakery products Wholesale trade services of chocolate and sugar confectionery Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of other food, including fish, crustaceans and molluscs Wholesale trade services of fish, crustaceans and molluscs
46.34.1 46.34.12 46.35 46.35.1 46.35.10 46.36 46.36.1 46.36.12 46.36.13 46.37 46.37.1 46.37.10 46.38 46.38.1 46.38.1 46.38.2	Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages Wholesale trade services of alcoholic beverages Wholesale trade services of tobacco products Wholesale trade services of sugar and chocolate and sugar confectionery Wholesale trade services of sugar, chocolate and sugar confectionery Wholesale trade services of sugar Wholesale trade services of bakery products Wholesale trade services of chocolate and sugar confectionery Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of other food, including fish, crustaceans and molluscs Wholesale trade services of fish, crustaceans and molluscs
46.34.1 46.34.11 46.35.1 46.35.1 46.35.1 46.36.1 46.36.1 46.36.1 46.36.13 46.37 46.37.1 46.37.1 46.38.1 46.38.1 46.38.2 46.38.2	Wholesale trade services of beverages Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages Wholesale trade services of alcoholic beverages Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of sugar and chocolate and sugar confectionery Wholesale trade services of sugar, chocolate and sugar confectionery Wholesale trade services of sugar Wholesale trade services of bakery products Wholesale trade services of chocolate and sugar confectionery Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of other food, including fish, crustaceans and molluscs Wholesale trade services of fish, crustaceans and molluscs Wholesale trade services of fish, crustaceans and molluscs Wholesale trade services of other food products
46.34.1 46.34.11 46.35.1 46.35.1 46.35.1 46.36.1 46.36.1 46.36.1 46.36.13 46.37 46.37.1 46.37.1 46.38.1 46.38.1 46.38.2 46.38.2	Wholesale trade services of beverages Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages Wholesale trade services of alcoholic beverages Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of sugar and chocolate and sugar confectionery Wholesale trade services of sugar, chocolate and sugar confectionery Wholesale trade services of sugar Wholesale trade services of bakery products Wholesale trade services of chocolate and sugar confectionery Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of other food, including fish, crustaceans and molluscs Wholesale trade services of fish, crustaceans and molluscs Wholesale trade services of fish, crustaceans and molluscs Wholesale trade services of other food products Wholesale trade services of other food products Wholesale trade services of other food products Wholesale trade services of homogenised food preparations and dietetic food
46.34.1 46.34.11 46.35.1 46.35.1 46.35.10 46.36 46.36.1 46.36.1 46.36.13 46.37 46.37.1 46.37.1 46.38.1 46.38.1 46.38.1 46.38.2 46.38.21 46.38.29	Wholesale trade services of beverages Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages Wholesale trade services of alcoholic beverages Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of tobacco products Wholesale trade services of sugar and chocolate and sugar confectionery Wholesale trade services of sugar, chocolate and sugar confectionery Wholesale trade services of bakery products Wholesale trade services of chocolate and sugar confectionery Wholesale trade services of chocolate and sugar confectionery Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of other food, including fish, crustaceans and molluscs Wholesale trade services of fish, crustaceans and molluscs Wholesale trade services of other food products Nholesale trade services of other food products Wholesale trade services of other food products
46.34.1 46.34.11 46.34.12 46.35 46.35.1 46.35.10 46.36 46.36.1 46.36.12 46.36.13 46.37 46.37.1 46.37.10 46.38 46.38.1 46.38.1 46.38.2 46.38.2 46.38.21 46.38.29 46.39.1	Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages Wholesale trade services of alcoholic beverages Wholesale trade services of tobacco products Wholesale trade services of sugar and chocolate and sugar confectionery Wholesale trade services of sugar, chocolate and sugar confectionery Wholesale trade services of bakery products Wholesale trade services of bakery products Wholesale trade services of chocolate and sugar confectionery Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of coffee, tea, cocoa and spices Wholesale trade services of other food, including fish, crustaceans and molluscs Wholesale trade services of fish, crustaceans and molluscs Wholesale trade services of other food products n.e.c. Non-specialised wholesale trade services of food, beverages and tobacco

08.09.2009 Page 87 of 122

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
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 $ \frac{1}{2} \left( \frac{1}{2} \right) = \frac{1}{2} \left( \frac{1}{2} \right) \left( \frac{1}{2} \right$
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
	, , , , , , , , , , , , , , , , , , , ,
46.47.11	Wholesale trade services of household furniture
	Wholesale trade services of lighting equipment
	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.

08.09.2009 Page 88 of 122

46.49.2 Wholesale trade services of books, magazines and stationery

46.49.22 Wholesale trade services of magazines and newspapers

46.49.21 Wholesale trade services of books

46.49.23 Wholesale trade services of stationery

46.49.3	Wholesale trade	services of	other c	onsumer	aoods
70.70.0	William Could Hade	301 11003 01		OHIOGHICH	goodo

- 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
- 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
- 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

08.09.2009 Page 89 of 122

46.69.15 Wholesale trade services of professional electrical machinery, apparatus and materi	pparatus 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
- 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
- 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

08.09.2009 Page 90 of 122

- 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
- 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

08.09.2009 Page 91 of 122

	Retail trade services of games and toys
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
Н	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

08.09.2009 Page 92 of 122

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.
49.39.1	Interurban and special-purpose scheduled passenger land transport services
49.39.11	Interurban scheduled road transport services of passengers
	Interurban special-purpose scheduled road transport services of passengers
	Other special-purpose scheduled road transport services of passengers
49.39.2	Passenger transport services by funiculars, teleferics and ski-lifts
	Passenger transport services by funiculars, teleferics and ski-lifts
49.39.3	Non-scheduled passenger land transport services
	Rental services of buses and coaches with driver
	Road transport services of passengers for sightseeing
	Non-scheduled local bus and coach charter services
	Non-scheduled long distance bus and coach charter services
	Road transport services of passengers by man- or animal-drawn vehicles
	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
	Road transport services of freight by refrigerator vehicles
	Road transport services of freight by tank trucks or semi-trailers, petroleum products
	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
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

08.09.2009 Page 93 of 122

	Sea and coastal passenger water transport services by ferries
	Sea and coastal passenger water transport services on cruise ships
50.10.19	Other sea and coastal passenger water transport services
	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
	Sea and coastal water transport services of dry bulk good
	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
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
	Non-scheduled passenger air transport services for sightseeing
51.10.2	Rental services of passenger air transport equipment with operator

08.09.2009 Page 94 of 122

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
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
	Air traffic control services

08.09.2009 Page 95 of 122

52.23.19	Other service activities incidental to air transportation
52.23.2	Services incidental to space transportation
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
	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.
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 timeshare)
55.10.10	Room or unit accommodation services for visitors, with daily housekeeping (except timeshare)
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 vehicle park and trailer park services
55.30	Camping ground, recreational vehicle park and trailer park services
55.30.1	Camping ground, recreational vehicle park and trailer park services
55.30.11	Camping ground services
55.30.12	Recreational vehicle park and trailer park services

08.09.2009 Page 96 of 122

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
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
	Meal serving services in railway dining cars and on ships
	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
	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
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

08.09.2009 Page 97 of 122

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 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
58.13	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
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
	Licensing services for other printed matter
58.2	Software publishing services
58.21	Publishing services of computer games
58.21.1	Computer games, packaged
	Computer games, packaged
58.21.2	Computer games downloads

08.09.2009 Page 98 of 122

58.21.20	Computer games downloads
58.21.3	On-line games
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
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
59.11.3	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	Audio-visual 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

08.09.2009 Page 99 of 122

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
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
59.20.4	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	On-line television programming and broadcasting services, except by subscription
60.20.12	Other television programming and broadcasting services, except by subscription
60.20.13	On-line television subscription programming and broadcasting services
60.20.14	Other television subscription programming and broadcasting services
60.20.2	Television broadcasting originals
60.20.20	Television broadcasting originals
60.20.3	Television channel programmes
60.20.31	Television channel programmes, except for subscription television
60.20.32	Subscription television channel programmes
60.20.4	Television advertising time
60.20.40	Television advertising time
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

08.09.2009 Page 100 of 122

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	Mobile telecommunications services - access and use
61.20.12	Mobile telecommunications services - calling features
61.20.13	Private network services for wireless telecommunications systems
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
	IT design and development services for applications
62.01.12	IT design and development services for networks and systems

08.09.2009 Page 101 of 122

62.01.2	Software originals
62.01.21	Computer games software originals
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	Streamed video and audio content
63.11.21	Streamed video content
63.11.22	Streamed audio content
63.11.3	Advertising space or time in Internet
63.11.30	Advertising space or time in Internet
63.12	Web portal content
63.12.1	Web portal content
63.12.10	Web portal content
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 audio-visual 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

08.09.2009 Page 102 of 122

64.11.1	Central banking services
	Central banking services
64.19	Other monetary intermediation services
64.19.1	Deposit services
64.19.11	Deposit services to corporate and institutional depositors
	Deposit services to other depositors
64.19.2	·
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
64.19.25	Commercial non-mortgage credit granting services by monetary institutions
	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.
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

08.09.2009 Page 103 of 122

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
	Other aircraft insurance services
65.12.34	Ships liability insurance services
	Other ships insurance services
	Freight insurance services
	Fire and other damage to property insurance services
	Fire damage to property insurance services
	Other damage to property insurance services
	General liability insurance services
	General liability insurance services
	Credit and suretyship insurance services
	Credit insurance services
	Suretyship insurance services
	Travelling and assistance, legal expenses and miscellaneous financial loss insurance services
65.12.71	Travelling and assistance insurance services
	Legal expenses insurance services
	Miscellaneous financial loss insurance services
65.12.9	Other non-life insurance services
	Other non-life insurance services
65.2	Reinsurance services
	Reinsurance services
	Life, accident and health reinsurance services
	Life reinsurance services
	Accident reinsurance services
	Health reinsurance services
	Transport and property reinsurance services
	Motor vehicle reinsurance services, third party liability
	Other motor vehicle reinsurance services
	Marine, aviation and other transport reinsurance services
	Freight reinsurance services
	Fire and other damage to property reinsurance services
65.20.3	General liability and credit and surety reinsurance services
	General liability reinsurance services
	Credit and surety reinsurance services
65.20.4	Legal expenses and miscellaneous financial loss reinsurance services
	Legal expenses reinsurance services
	Miscellaneous financial loss reinsurance services
65.20.5	Reinsurance services related to pension funding
	Reinsurance services related to pension funding
65.20.6	Other non-life reinsurance services
	Other non-life reinsurance services
65.3	Pension funding services
65.30	Pension funding services
65.30.1	Pension funding services

65.12.2 Motor vehicle insurance services

08.09.2009 Page 104 of 122

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
	Commodity brokerage services
	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
	Processing and clearing services of securities transactions
	Mergers and acquisition services
	Corporate finance and venture capital services
	Other auxiliary services related to investment banking
66.19.3	·
	Trust services
	Custody services
66.19.9	Other services auxiliary to financial services, except insurance and pension funding, n.e.c
	Financial consultancy services
	Financial transactions processing and clearinghouse services
	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
	Risk and damage evaluation services
66.22	Services of insurance agents and brokers
66.22.1	Services of insurance agents and brokers
	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
	Actuarial services
	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
	Portfolio management services, except pension funds
	Pension funds 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
	Residential buildings and associated land sales or purchases services

08.09.2009 Page 105 of 122

68.10.13	Residential vacant land sales or purchases services
68.10.14	Non-residential buildings and associated land sales or purchases services
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
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
	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
69.20.2	Accounting services
69.20.21	Accounting review services
69.20.22	Compilation services of financial statements
	Bookkeeping services
	Payroll services
69.20.29	Other accounting services

68.10.12 Time share properties sales or purchases services

08.09.2009 Page 106 of 122

69.20.3	Tax consulting services
69.20.31	Corporate tax consulting and preparation services
69.20.32	Individual tax preparation and planning services
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
	Strategic management consulting services
	Financial management consulting services (except corporate tax)
	Marketing management consulting services
	Human resources management consulting services
	Production management consulting services
	Supply chain and other management consulting services
	Business process management services
	Other project management services, except construction project management services
	Other project management services, except construction project management services
70.22.3	
	Other business consulting services
	Trademarks and franchises
	Trademarks and franchises
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
	Plans and drawings for architectural purposes
	Architectural services for buildings
	Architectural services for residential building projects
	Architectural services for non-residential building projects
	Historical restoration architectural services
	Architectural advisory services
71.11.3	·
	Urban planning services
	Rural land planning services
	Project site master planning services
	Landscape architectural services and architectural advisory services
	Landscape architectural services
	Landscape architectural advisory services
71.11.42	Engineering services and related technical consulting services
71.12.1	Engineering services  Engineering services
	Engineering services Engineering advisory services
	Engineering advisory services  Engineering services for building projects
	Zinginiosining contribution ballating projecto

08.09.2009 Page 107 of 122

- 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
- 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
- 72.1 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, environmental, agricultural and other biotechnology
- 72.11.11 Research and experimental development services in health biotechnology
- 72.11.12 Research and experimental development services in environmental and industrial biotechnology
- 72.11.13 Research and experimental development services in agricultural biotechnology
- 72.11.2 Research and development originals in biotechnology
- 72.11.20 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 other natural sciences
- 72.19.11 Research and experimental development services in mathematics
- 72.19.12 Research and experimental development services in computer and information sciences
- 72.19.13 Research and experimental development services in physical sciences
- 72.19.14 Research and experimental development services in chemistry
- 72.19.15 Research and experimental development services in earth and related environmental sciences
- 72.19.16 Research and experimental development services in biological sciences
- 72.19.19 Research and experimental development services in other natural sciences
- 72.19.2 Research and experimental development services in engineering and technology, except biotechnology
- 72.19.21 Research and experimental development services in nanotechnology
- 72.19.29 Other research and experimental development services in engineering and technology, except biotechnology
- 72.19.3 Research and experimental development services in medical sciences

08.09.2009 Page 108 of 122

72.19.30	Research and experimental development services in medical sciences
72.19.4	Research and experimental development services in agricultural sciences
72.19.40	Research and experimental development services in agricultural sciences
72.19.5	Research and development originals in natural sciences and engineering, except for biotechnology
72.19.50	Research and development originals in natural sciences and engineering, except for biotechnology
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 social sciences
72.20.11	Research and experimental development services in economics and business
72.20.12	Research and experimental development services in psychology
72.20.13	Research and experimental development services in law
72.20.19	Research and experimental development services in other social sciences
72.20.2	Research and experimental development services in humanities
72.20.21	Research and experimental development services in languages and literature
72.20.29	Other research and experimental development services in humanities
72.20.3	Research and development originals in social sciences and humanities
72.20.30	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 design and 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 TV/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
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

08.09.2009 Page 109 of 122

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
	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
	Photography processing services
	Restoration and retouching services of photography
	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
	Translation services
	Interpretation services
74.9	Other professional, scientific and technical services n.e.c.
74.90	Other professional, scientific and technical services n.e.c.
	Professional and technical support and consulting services n.e.c.
	Bill auditing and freight rate information services
	Business brokerage and appraisal services other than for real estate and insurance
	Environmental consulting services
	Weather forecasting and meteorological services
	Security consulting services
	Other scientific and technical consulting services n.e.c.
74.90.2	Other professional, technical and business services n.e.c.
	Other professional, technical and business services n.e.c.
75 75.0	Veterinary services
75.0	Veterinary services
75.00	Veterinary services
75.00.1	Veterinary services
	Veterinary services for pet animals
	Veterinary services for livestock
75.00.19 N	Other veterinary services ADMINISTRATIVE AND SUPPORT SERVICES
77 77.1	Rental and leasing services of motor vehicles
77.1 77.11	Rental and leasing services of motor vehicles
77.11	Rental and leasing services of cars and light motor vehicles  Rental and leasing services of cars and light motor vehicles
	Rental and leasing services of cars and light motor vehicles
77.11.10	Trontal and leasing services of ears and light motor vehicles

08.09.2009 Page 110 of 122

- 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
- 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
- 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

08.09.2009 Page 111 of 122

77.40	Licensing services for the right to use intellectual property and similar products, except copyrighted works
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
- 77.40.19 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
- 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

08.09.2009 Page 112 of 122

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
79.90.3	Other reservation services n.e.c.
79.90.31	Time-share exchange services
	Reservation services for convention centres, congress centres and exhibit halls
	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	• •
81.2	Cleaning services
81.21	General cleaning services of buildings
81.21.1	General cleaning services of buildings
81.21.10	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
	Specialised cleaning services
	Furnace and chimney cleaning services
81.29	Other cleaning services
81.29.1	Other cleaning services

08.09.2009 Page 113 of 122

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
81.30.10	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
	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
	Trade show organisation services
82.9	Business support services n.e.c.
82.91	Collection agency and credit bureau services
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.
0	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
	Financial and fiscal services
84.11.13	Overall economic and social planning and statistical services
	Government services to fundamental research

08.09.2009 Page 114 of 122

	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
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
	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
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-fighting and fire-prevention services
	Other fire brigade services

08.09.2009 Page 115 of 122

84.30.11 Compulsory social security services concerning sickness, maternity or temporary

Compulsory social security services

Compulsory social security services

Compulsory social security services

disablement benefits

84.3

84.30

84.30.1

84.30.12	Compulsory social security services concerning government employee pension schemes; old-age, disability or survivors' benefits other than for government employees
94 20 12	Compulsory social security services concerning unemployment compensation benefits
	Compulsory social security services concerning unemployment compensation benefits  Compulsory social security services concerning family and child allowances
P P	
-	EDUCATION SERVICES Education services
85	
85.1	Pre-primary education services
85.10	Pre-primary education services
85.10.1	Pre-primary education services
	Pre-primary education services
85.2	Primary education services
85.20	Primary education services
85.20.1	Primary education services
	On-line primary education services
	Other primary education services
85.3	Secondary education services
85.31	General secondary education services
85.31.1	General secondary education services
	On-line lower general secondary education services
	Other lower general secondary education services
	On-line upper general secondary education services
85.32	Other upper general secondary education services
85.32.1	Technical and vocational secondary education services
	Technical and vocational secondary education services
	On-line technical and vocational lower secondary education services
	Other technical and vocational lower secondary education services
	On-line technical and vocational upper secondary education services
85.4	Other technical and vocational upper secondary education services Higher education services
85.41	Post-secondary non-tertiary education services
85.41.1	Post-secondary non-tertiary education services
	On-line post-secondary non-tertiary general education services
	Other post-secondary non-tertiary general education services
	On-line post-secondary non-tertiary technical and vocational education services  Other post-secondary non-tertiary technical and vocational education services
85.42	Tertiary education services
85.42.1	Tertiary education services  Tertiary education services
	On-line first stage tertiary education services
	Other first stage tertiary education services  Other first stage tertiary education services
	On-line second stage tertiary education services
	Other second stage tertiary education services  Other second stage tertiary education services
	On-line third stage tertiary education services
	Other third stage tertiary education services  Other third stage tertiary education services
85.5	Other education services  Other education services
85.51	Sports and recreation education services
85.51.1	Sports and recreation education services  Sports and recreation education services
85.51.10	·
85.52	Cultural education services
85.52.1	Cultural education services  Cultural education services
	Dancing schools and dance instructors services

08.09.2009 Page 116 of 122

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	-
85.59	Other education services n.e.c.
85.59.1	Other education services n.e.c.
85.59.11	Language school services
	IT school services
	Vocational education services n.e.c.
	Education services n.e.c.
85.6	Educational support services
85.60	Educational support services
85.60.1	• •
	Educational support services
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	
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
	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
55.55.17	2.agcato imaging convicto without interpretation

08.09.2009 Page 117 of 122

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
	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
	Other social work services with accommodation for children and young people
	Social work services with accommodation for mistreated women
	Other social work services with accommodation for adults
88	Social work services without accommodation
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
	Visiting and assistance services for the elderly
	Day-care centre services for the elderly
	Vocational rehabilitation services for persons with disabilities
	Visiting and assistance services for persons with disabilities
	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
	Child day-care services excluding day-care services for the disabled
	Day-care services for disabled children and young people
	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.
	Guidance and counselling services n.e.c. related to children
88.99.12	Welfare services without accommodation
	Vocational rehabilitation services for the unemployed
	Other social services without accommodation n.e.c.
R	ARTS, ENTERTAINMENT AND RECREATION SERVICES
90	Creative, arts and entertainment services

08.09.2009 Page 118 of 122

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
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
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
	Other gambling services
	Betting services
92.00.21	On-line betting services
	Other betting services
93	Sporting services and amusement and recreation services

08.09.2009 Page 119 of 122

00.4	Occupitation and Proceedings
93.1	Sporting services
93.11	Sports facility operation services
93.11.1	Sports facility operation services
	Sports facility operation services
93.12	Services of sport clubs
93.12.1	•
	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
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	•
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	
94.92	Services furnished by political organisations
94.92.1	Services furnished by political organisations
94.92.10	
94.99	Services furnished by other membership organisations n.e.c.
	, 3

08.09.2009 Page 120 of 122

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
	Services furnished by environmental advocacy groups
	Special group protection services
	Other civic betterment and community facility support services
	Services provided by youth associations
	Services provided by cultural and recreational associations
	Services provided by other civic and social organisations
	Services provided by other membership organisations n.e.c.
94.99.2	Grant-giving services by membership organisations
	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
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	· · · · · · · · · · · · · · · · · · ·
96.01.12	Dry cleaning services (including fur product cleaning services)

08.09.2009 Page 121 of 122

08.09.2009 Page 122 of 122