



**GOVERNMENT OF BALOCHISTAN
BALOCHISTAN REVENUE AUTHORITY**

**TO BE PUBLISHED IN THE NEXT ISSUE
OF BALOCHISTAN GAZETTE**

Quetta, the 15th September, 2025

**NOTIFICATION
(Balochistan Sales Tax on Services)**

No. BRA/HQ/___/2025.--- In exercise of the powers conferred by section 78B of the Balochistan Sales Tax on Services Act, 2015 (Act No. IV of 2015), the Balochistan Revenue Authority is pleased to prescribe that the services shall be classified in accordance with the Central Product Classification Version 2.1, as published by United Nations, and as set out in Segment I of this notification as modified and clarified in terms of Segment II thereof.

Segment I
Central Product Classification (CPC)
Version 2.1

Contents

| | |
|---|-----------|
| Acronyms and abbreviations | 4 |
| Part One – Introduction..... | 5 |
| I. Overview..... | 6 |
| II. The underlying principles of the classification | 6 |
| Principles used in constructing the CPC..... | 6 |
| III. Application of the CPC | 7 |
| A. Rules of interpretation | 7 |
| B. Explanatory notes..... | 7 |
| Part Two - Broad structure..... | 8 |
| Broad structure of CPC Version 2.1 (Sections and divisions)..... | 8 |
| Part Three - Detailed structure | 10 |
| Detailed structure of CPC Version 2.1 | 10 |
| Part Four - Explanatory notes | 45 |
| Section | 46 |
| 5 Construction services | 46 |
| 6 Distributive trade services; accommodation, food and beverage serving services; transport services; and electricity, gas and water distribution services | 60 |
| 7 Financial and related services; real estate services; and rental and leasing services..... | 94 |
| 8 Business and production services..... | 115 |
| 9 Community, social and personal services..... | 185 |

Acronyms and abbreviations

| | |
|--------|---|
| cf. | Compare (Lat. <i>Confer</i>) |
| CPC | Central Product Classification |
| DVD | Digital Video Disc |
| EDP | Electronic Data Processing |
| GPS | Global Positioning System |
| HS | Harmonized Commodity Description and Coding System (Harmonized System) |
| IP | Internet Protocol |
| ISIC | International Standard Industrial Classification of All Economic Activities |
| ISP | Internet Service Provider |
| MDS | Multipoint Distribution Service |
| MRI | Magnetic Resonance Imaging |
| n.e.c. | Not Elsewhere Classified |
| SMS | Short Message Services |

Part One – Introduction

Chapter I

I. Overview

Main features of the classification

1. The overall set of products is subdivided into a hierarchical, five-level structure of mutually exclusive categories, facilitating data collection, presentation and analysis at detailed levels of the economy in an internationally comparable, standardized way. The categories at the highest level are called sections, which are numerically coded categories. The sections subdivide the entire spectrum of products into broad groupings, such as "Agriculture, forestry and fishery products" (section 0), "Constructions and construction services" (section 5) or "Community, social and personal services" (section 9). The classification is then organized into successively more detailed categories, which are numerically coded: two-digit divisions; three-digit groups; four-digit classes; and, at the greatest level of detail, five-digit subclasses.

Principles, definitions and classification rules

2. The CPC, covering all goods and services, is a system of categories that are both exhaustive and mutually exclusive. This means that if a product does not fit into one CPC category, it must automatically fit into another. Consistent with the other principles used, homogeneity within categories is maximized.

Harmonization with 6 other statistical classification systems

3. The CPC as a classification of products has a strong natural relationship with the classification of economic activities, ISIC. The CPC and ISIC are both general-purpose classifications, with the ISIC representing the activity side of these two interrelated United Nations classifications. Each subclass of the CPC consists of goods or services that are generally produced in a specific class or classes of the ISIC, Rev.4. With a view to accommodating users of the CPC who wish to identify the relationship between the CPC and the ISIC, each CPC subclass has a reference to the ISIC, Rev.4 industry or industries in which most of the goods or services in question are generally produced. By rearranging the CPC subclasses according to their ISIC references, one can find the main goods or services that are the outputs of certain industries. It should be noted, however, that there is no intention of establishing a one to one correspondence between the CPC and ISIC due to the different nature of the underlying concepts of these two classifications. The relationship between industries and their products is a complex and changing one. Furthermore, the CPC is meant to be used in various kinds of statistics and should not be regarded as a mere extension of the ISIC, as it is not limited to listing goods and services produced according to ISIC industries.

Chapter II

II. The underlying principles of the classification

Principles used in constructing the CPC

4. The CPC, covering all goods and services, is a system of categories that are both exhaustive and mutually exclusive. This means that if a product does not fit into one CPC category, it must automatically fit into another. Consistent with the other principles used, homogeneity within categories is maximized. The CPC classifies products based on the physical properties and the intrinsic nature of the products as well as on the principle of industrial origin.

Chapter III

III. Application of the CPC

A. Rules of interpretation

5. In the CPC, the classification of products other than transportable goods, mainly services, shall be determined according to the terms of the categories as described in the divisions, groups, classes or subclasses in sections 5 to 9 of CPC. When services are, *prima facie*, classifiable under two or more categories, classification shall be effected as follows, on the understanding that only categories at the same level (sections, divisions, groups, classes or subclasses) are comparable:

- (a) The category that provides the most specific description shall be preferred to categories providing a more general description;
- (b) Composite services consisting of a combination of different services which cannot be classified by reference to (a) shall be classified as if they consisted of the service which gives them their essential character, in so far as this criterion is applicable;
- (c) When services cannot be classified by reference to (a) or (b), they shall be classified under the category that occurs last in numerical order among those that equally merit consideration.

6. Services that cannot be classified in accordance with the above rules shall be classified under the category appropriate to the services to which they are most akin.

B. Explanatory notes

7. New products are frequently appearing in the economy and users need to be able to classify them correctly in the CPC. Similarly, many products may have special characteristics that are not explicitly described in the current explanatory notes. In many cases the explanatory notes will give sufficient guidance on where to classify such products by describing key characteristics and giving examples similar to the products in question. However, it may be possible that some products cannot be easily classified in this manner. In such cases, special rulings may be issued that clarify the treatment of specific products in the classification. Such rulings for the CPC will be made available through the United Nations Classifications website.

Part Two - Broad structure

Broad structure of CPC Version 2.1 (Sections and divisions)

| | | | | |
|----------|---|---|----|-----|
| 5 | Construction services | | | |
| 54 | Construction services | 7 | 37 | 61 |
| 6 | Distributive trade services; accommodation, food and beverage serving services; transport services; and electricity, gas and water distribution services | | | |
| 61 | Wholesale trade services | 2 | 18 | 120 |
| 62 | Retail trade services | 5 | 45 | 269 |
| 63 | Accommodation, food and beverage services | 4 | 10 | 16 |
| 64 | Passenger transport services | 2 | 8 | 28 |
| 65 | Freight transport services | 3 | 7 | 28 |
| 66 | Rental services of transport vehicles with operators | 1 | 3 | 8 |
| 67 | Supporting transport services | 7 | 22 | 25 |
| 68 | Postal and courier services | 1 | 3 | 7 |
| 69 | Electricity, gas and water distribution (on own account) | 2 | 5 | 6 |
| 7 | Financial and related services; real estate services; and rental and leasing services | | | |
| 71 | Financial and related services | 7 | 24 | 57 |
| 72 | Real estate services | 2 | 7 | 14 |
| 73 | Leasing or rental services without operator | 3 | 16 | 28 |
| 8 | Business and production services | | | |
| 81 | Research and development services | 4 | 8 | 40 |
| 82 | Legal and accounting services | 4 | 9 | 12 |
| 83 | Professional, technical and business services (except research, development, legal and accounting services) | 9 | 33 | 80 |
| 84 | Telecommunications, broadcasting and information supply services | 6 | 21 | 38 |
| 85 | Support services | 6 | 27 | 47 |
| 86 | Support and operation services to agriculture, hunting, forestry, fishing, mining and utilities | 3 | 12 | 25 |
| 87 | Maintenance, repair and installation (except construction) services | 3 | 17 | 29 |
| 88 | Manufacturing services on physical inputs owned by others | 9 | 31 | 125 |
| 89 | Other manufacturing services; publishing, printing and reproduction services; materials recovery services | 4 | 8 | 10 |
| 9 | Community, social and personal services | | | |
| 91 | Public administration and other services provided to the community as a whole; compulsory social security services | 3 | 17 | 32 |
| 92 | Education services | 6 | 12 | 14 |
| 93 | Human health and social care services | 5 | 12 | 32 |
| 94 | Sewage and waste collection, treatment and disposal and other environmental protection services | 6 | 15 | 28 |
| 95 | Services of membership organizations | 3 | 6 | 14 |
| 96 | Recreational, cultural and sporting services | 7 | 23 | 38 |
| 97 | Other services | 4 | 13 | 13 |
| 98 | Domestic services | 1 | 1 | 1 |
| 99 | Services provided by extraterritorial organizations and bodies | 1 | 1 | 1 |



Part Three - Detailed structure

Detailed structure of CPC Version 2.1

A handwritten signature consisting of a stylized 'A' or 'F' shape.

| Group | Class | Subclass | Description |
|-------|-------|----------|---|
| | | | Construction services |
| | | | General construction services of buildings |
| | 541 | 5411 | General construction services of residential buildings |
| | | 54111 | General construction services of one- and two-dwelling residential buildings |
| | | 54112 | General construction services of multi-dwelling residential buildings |
| | 5412 | | General construction services of non-residential buildings |
| | | 54121 | General construction services of industrial buildings |
| | | 54122 | General construction services of commercial buildings |
| | | 54129 | General construction services of other non-residential buildings |
| | 542 | | General construction services of civil engineering works |
| | | 5421 | General construction services of highways (except elevated highways), streets, roads, railways and airfield runways |
| | | 54211 | General construction services of highways (except elevated highways), streets and roads |
| | | 54212 | General construction services of railways |
| | | 54213 | General construction services of airfield runways |
| | 5422 | | General construction services of bridges, elevated highways and tunnels |
| | | 54221 | General construction services of bridges and elevated highways |
| | | 54222 | General construction services of tunnels |
| | 5423 | | General construction services of harbours, waterways, dams, water mains and lines, irrigation and other waterworks |
| | | 54231 | General construction services of aqueducts and other water supply conduits, except pipelines |
| | | 54232 | General construction services of harbours and similar waterworks |
| | | 54233 | General construction services of dams |
| | | 54234 | General construction services of irrigation and flood control waterworks |
| | 5424 | | General construction services of long-distance pipelines, communication and power lines (cables) |
| | | 54241 | General construction services of long-distance pipelines |
| | | 54242 | General construction services of long-distance communication and power lines (cables) |
| | 5425 | | General construction services of local pipelines and cables and related works |
| | | 54251 | General construction services of local pipelines |
| | | 54252 | General construction services of local cables and related works |
| | | 54253 | General construction services of sewage and water treatment plants |
| | 5426 | | General construction services of mines and industrial plants |
| | | 54261 | General construction services of mines |
| | | 54262 | General construction services of power plants |
| | | 54269 | General construction services of other industrial plants |
| | 5427 | | General construction services of outdoor sport and recreation facilities |
| | | 54270 | General construction services of outdoor sport and recreation facilities |
| | 5429 | | General construction services of other civil engineering works |
| | | 54290 | General construction services of other civil engineering works |
| | 543 | | Site preparation services |
| | | 5431 | Demolition services |
| | | 54310 | Demolition services |
| | 5432 | | Site formation and clearance services |
| | | 54320 | Site formation and clearance services |

| Group | Class | Subclass | Description |
|------------|-------|----------|---|
| | 5433 | | Excavating and earthmoving services |
| | 54330 | | Excavating and earthmoving services |
| | 5434 | | Water well drilling and septic system installation services |
| | 54341 | | Water well drilling services |
| | 54342 | | Septic system installation services |
| 544 | | | Assembly and erection of prefabricated constructions |
| | 5440 | | Assembly and erection of prefabricated constructions |
| | 54400 | | Assembly and erection of prefabricated constructions |
| 545 | | | Special trade construction services |
| | 5451 | | Pile driving and foundation services |
| | 54511 | | Pile driving services |
| | 54512 | | Foundation services |
| | 5452 | | Construction framing services |
| | 54521 | | Building framing services |
| | 54522 | | Roof framing services |
| | 5453 | | Roofing and waterproofing services |
| | 54530 | | Roofing and waterproofing services |
| | 5454 | | Concrete services |
| | 54540 | | Concrete services |
| | 5455 | | Structural steel erection services |
| | 54550 | | Structural steel erection services |
| | 5456 | | Masonry services |
| | 54560 | | Masonry services |
| | 5457 | | Scaffolding services |
| | 54570 | | Scaffolding services |
| | 5459 | | Other special trade construction services |
| | 54590 | | Other special trade construction services |
| 546 | | | Installation services |
| | 5461 | | Electrical installation services |
| | 54611 | | Electrical wiring and fitting services |
| | 54612 | | Fire alarm installation services |
| | 54613 | | Burglar alarm system installation services |
| | 54614 | | Residential antenna installation services |
| | 54619 | | Other electrical installation services |
| | 5462 | | Water plumbing and drain laying services |
| | 54621 | | Water plumbing services |
| | 54622 | | Drain laying services |
| | 5463 | | Heating, ventilation and air-conditioning equipment installation services |
| | 54631 | | Heating equipment installation services |
| | 54632 | | Ventilation and air-conditioning equipment installation services |
| | 5464 | | Gas fitting installation services |
| | 54640 | | Gas fitting installation services |
| | 5465 | | Insulation services |
| | 54650 | | Insulation services |
| | 5469 | | Other installation services |



| Group | Class | Subclass | Description |
|------------|-------|----------|--|
| | | 54691 | Lift and escalator installation services |
| | | 54699 | Other installation services n.e.c. |
| 547 | | | Building completion and finishing services |
| | 5471 | | Glazing services |
| | | 54710 | Glazing services |
| | 5472 | | Plastering services |
| | | 54720 | Plastering services |
| | 5473 | | Painting services |
| | | 54730 | Painting services |
| | 5474 | | Floor and wall tiling services |
| | | 54740 | Floor and wall tiling services |
| | 5475 | | Other floor laying, wall covering and wall papering services |
| | | 54750 | Other floor laying, wall covering and wall papering services |
| | 5476 | | Joinery and carpentry services |
| | | 54760 | Joinery and carpentry services |
| | 5477 | | Fencing and railing services |
| | | 54770 | Fencing and railing services |
| | 5479 | | Other building completion and finishing services |
| | | 54790 | Other building completion and finishing services |

Section 6

Distributive trade services; accommodation, food and beverage serving services; transport services; and electricity, gas and water distribution services

| | |
|--------------------|---|
| Division 61 | Wholesale trade services |
| 611 | Wholesale trade services, except on a fee or contract basis |
| 612 | Wholesale trade services on a fee or contract basis |
| Division 62 | Retail trade services |
| 621 | Non-specialized store retail trade services |
| 622 | Specialized store retail trade services |
| 623 | Mail order or Internet retail trade services |
| 624 | Other non-store retail trade services |
| 625 | Retail trade services on a fee or contract basis |

Note: In the following codes ***1 to ***99, the symbol *** may stand for 610 and 620 or 611, 612, 621, 622, 623, 624 and 625, depending on the user's needs. However, not all combinations may be applicable.

| | |
|-------|--|
| ***1 | Raw agricultural products and live animals |
| ***11 | Grains and oilseeds and oleaginous fruits, seeds and animal feed |
| ***12 | Flowers and plants |
| ***13 | Unmanufactured tobacco |
| ***14 | Live animals, including pet animals |
| ***15 | Hides, skins and leather |
| ***19 | Agricultural raw materials n.e.c. |
| ***2 | Food, beverages and tobacco |
| ***21 | Fruits and vegetables |
| ***22 | Dairy products, eggs and edible oils and fats |
| ***23 | Meat, poultry and game |
| ***24 | Fish and other seafood |



| Group | Class | Subclass | Description |
|--------------------|-------|----------|--|
| | | ***25 | Sugar confectionery and bakery products |
| | | ***26 | Beverages |
| | | ***27 | Coffee, tea and spices |
| | | ***28 | Tobacco products |
| | | ***29 | Food products n.e.c. |
| | ***3 | | Textiles, clothing and footwear |
| | | ***31 | Yarn and fabrics |
| | | ***32 | Household linens, curtains, net curtains and diverse household articles of textile materials |
| | | ***33 | Articles of clothing, articles of fur and clothing accessories |
| | | ***34 | Footwear |
| | ***4 | | Household appliances, articles and equipment |
| | | ***41 | Household furniture |
| | | ***42 | Radio and television equipment and recorded audio and video disks and tapes |
| | | ***43 | Articles for lighting |
| | | ***44 | Household appliances |
| | | ***45 | Miscellaneous household utensils, cutlery, crockery, glassware, china and pottery |
| | | ***46 | Wickerwork, cork goods, cooper's ware and other wooden ware |
| | ***5 | | Miscellaneous consumer goods |
| | | ***51 | Books, newspapers, magazines and stationery |
| | | ***52 | Photographic, optical and precision equipment |
| | | ***53 | Games and toys |
| | | ***54 | Watches, clocks and jewellery |
| | | ***55 | Sports goods (incl. bicycles) |
| | | ***56 | Leather goods and travel accessories |
| | | ***59 | Miscellaneous consumer goods n.e.c. |
| | ***6 | | Construction materials and hardware |
| | | ***61 | Construction materials and flat glass |
| | | ***62 | Fittings, fixtures and ceramic sanitary fixtures |
| | | ***63 | Wallpaper and floor coverings |
| | | ***64 | Paints, varnishes and laquers |
| | | ***65 | Hardware and hand tools |
| | ***7 | | Chemical and pharmaceutical products |
| | | ***71 | Basic industrial chemicals and synthetic resins |
| | | ***72 | Fertilizers and agrochemical products |
| | | ***73 | Pharmaceutical products |
| Division 63 | | | Accommodation, food and beverage services |
| 631 | | | Accommodation services for visitors |
| | 6311 | | Room or unit accommodation services for visitors |
| | | 63111 | Room or unit accommodation services for visitors, with daily housekeeping services |
| | | 63112 | Room or unit accommodation services for visitors, without daily housekeeping services |
| | | 63113 | Room or unit accommodation services for visitors, in time-share properties |
| | | 63114 | Accommodation services for visitors, in rooms for multiple occupancy |
| | 6312 | | Camp site services |
| | | 63120 | Camp site services |
| | 6313 | | Recreational and vacation camp services |

| Group | Class | Subclass | Description |
|-------------|-------|----------|--|
| | | 63130 | Recreational and vacation camp services |
| 632 | | | Other accommodation services for visitors and others |
| | 6321 | | Room or unit accommodation services for students in student residences |
| | 63210 | | Room or unit accommodation services for students in student residences |
| | 6322 | | Room or unit accommodation services for workers in workers hostels or camps |
| | 63220 | | Room or unit accommodation services for workers in workers hostels or camps |
| | 6329 | | Other room or unit accommodation services n.e.c. |
| | 63290 | | Other room or unit accommodation services n.e.c. |
| 633 | | | Food serving services |
| | 6331 | | Meal serving services with full restaurant services |
| | 63310 | | Meal serving services with full restaurant services |
| | 6332 | | Meal serving services with limited services |
| | 63320 | | Meal serving services with limited services |
| | 6339 | | Event catering and other food serving services |
| | 63391 | | Event catering services |
| | 63392 | | Contract food services for transportation operators |
| | 63393 | | Other contract food services |
| | 63399 | | Other food serving services |
| 634 | | | Beverage serving services |
| | 6340 | | Beverage serving services |
| | 63400 | | Beverage serving services |
| Division 64 | | | Passenger transport services |
| 641 | | | Local transport and sightseeing transportation services of passengers |
| | 6411 | | Urban and suburban land transport services of passengers |
| | 64111 | | Urban and suburban railway transport services of passengers |
| | 64112 | | Urban and suburban scheduled road transport services of passengers |
| | 64113 | | Mixed mode urban and suburban transportation services of passengers |
| | 64114 | | Local special-purpose scheduled road transport services of passengers |
| | 64115 | | Taxi services |
| | 64116 | | Rental services of passenger cars with operator |
| | 64117 | | Road transport services of passengers by man- or animal-drawn vehicles |
| | 64118 | | Local bus and coach charter services |
| | 64119 | | Other land transportation services of passengers, n.e.c. |
| 6412 | | | Local water transport services of passengers |
| | 64121 | | Inland water transport services of passengers by ferries |
| | 64122 | | Inland water transport services of passengers on cruises |
| | 64129 | | Other inland water transport services of passengers |
| 6413 | | | Sightseeing transportation services |
| | 64131 | | Sightseeing services by rail |
| | 64132 | | Sightseeing services by land, except rail |
| | 64133 | | Sightseeing services by water |
| | 64134 | | Sightseeing services by air |
| 642 | | | Long-distance transport services of passengers |
| | 6421 | | Interurban railway transport services of passengers |
| | 64210 | | Interurban railway transport services of passengers |

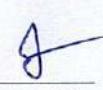
| Group | Class | Subclass | Description |
|--------------------|------------|----------|---|
| | 6422 | | Interurban road transport services of passengers |
| | 64221 | | Interurban scheduled road transport services of passengers |
| | 64222 | | Interurban special-purpose scheduled road transport services of passengers |
| | 64223 | | Long-distance bus and coach charter services |
| | 6423 | | Long-distance water transport services of passengers |
| | 64231 | | Coastal and transoceanic water transport services of passengers by ferries |
| | 64232 | | Coastal and transoceanic water transport services of passengers on cruise ships |
| | 64239 | | Other coastal and transoceanic water transport services of passengers |
| | 6424 | | Air transport services of passengers |
| | 64241 | | Domestic scheduled air transport services of passengers |
| | 64242 | | Domestic non-scheduled air transport services of passengers |
| | 64243 | | International scheduled air transport services of passengers |
| | 64244 | | International non-scheduled air transport services of passengers |
| | 6425 | | Space transport services of passengers |
| | 64250 | | Space transport services of passengers |
| Division 65 | | | Freight transport services |
| | 651 | | Land transport services of freight |
| | 6511 | | Road transport services of freight |
| | 65111 | | Road transport services of freight by refrigerator vehicles |
| | 65112 | | Road transport services of freight by tank trucks or semi-trailers |
| | 65113 | | Road transport services of intermodal containers |
| | 65114 | | Road transport services of freight by man- or animal-drawn vehicles |
| | 65115 | | Moving services of household furniture and household goods |
| | 65116 | | Road transport services of letters and parcels |
| | 65117 | | Road transport services of dry bulk |
| | 65118 | | Road transport services of live animals |
| | 65119 | | Other road transport services of freight |
| | 6512 | | Railway transport services of freight |
| | 65121 | | Railway transport services of freight by refrigerator cars |
| | 65122 | | Railway transport services of freight by tanker cars |
| | 65123 | | Railway transport services of intermodal containers |
| | 65124 | | Railway transport services of letters and parcels |
| | 65125 | | Railway transport services of dry bulk goods |
| | 65126 | | Railway transport services of live animals |
| | 65129 | | Other railway transport services of freight |
| | 6513 | | Transport services via pipeline |
| | 65131 | | Transport services via pipeline of petroleum and natural gas |
| | 65139 | | Transport services via pipeline of other goods |
| | 652 | | Water transport services of freight |
| | 6521 | | Coastal and transoceanic water transport services of freight |
| | 65211 | | Coastal and transoceanic water transport services of freight by refrigerator vessels |
| | 65212 | | Coastal and transoceanic water transport services of freight by tankers |
| | 65213 | | Coastal and transoceanic water transport services of intermodal containers by container ships |
| | 65219 | | Other coastal and transoceanic water transport services of other freight |
| | 6522 | | Inland water transport services of freight |

| Group | Class | Subclass | Description |
|--------------------|-------|----------|---|
| | | 65221 | Inland water transport services of freight by refrigerator vessels |
| | | 65222 | Inland water transport services of freight by tankers |
| | | 65229 | Other inland water transport services of freight |
| 653 | | | Air and space transport services of freight |
| | | 6531 | Air transport services of freight |
| | | 65311 | Air transport services of letters and parcels |
| | | 65319 | Air transport services of other freight |
| | | 6532 | Space transport services of freight |
| | | 65320 | Space transport services of freight |
| Division 66 | | | Rental services of transport vehicles with operators |
| 660 | | | Rental services of transport vehicles with operators |
| | | 6601 | Rental services of road vehicles with operators |
| | | 66011 | Rental services of buses and coaches with operator |
| | | 66012 | Rental services of trucks with operator |
| | | 6602 | Rental services of water vessels with operator |
| | | 66021 | Rental services of passenger vessels for coastal and transoceanic water transport with operator |
| | | 66022 | Rental services of freight vessels for coastal and transoceanic water transport with operator |
| | | 66023 | Rental services of passenger vessels for inland water transport with operator |
| | | 66024 | Rental services of freight vessels for inland water transport with operator |
| | | 6603 | Rental services of aircraft with operator |
| | | 66031 | Rental services of passenger aircraft with operator |
| | | 66032 | Rental services of freight aircraft with operator |
| Division 67 | | | Supporting transport services |
| 671 | | | Cargo handling services |
| | | 6711 | Container handling services |
| | | 67110 | Container handling services |
| | | 6719 | Other cargo and baggage handling services |
| | | 67190 | Other cargo and baggage handling services |
| 672 | | | Storage and warehousing services |
| | | 6721 | Refrigerated storage services |
| | | 67210 | Refrigerated storage services |
| | | 6722 | Bulk liquid or gas storage services |
| | | 67220 | Bulk liquid or gas storage services |
| | | 6729 | Other storage and warehousing services |
| | | 67290 | Other storage and warehousing services |
| 673 | | | Supporting services for railway transport |
| | | 6731 | Railway pushing or towing services |
| | | 67310 | Railway pushing or towing services |
| | | 6739 | Other supporting services for railway transport |
| | | 67390 | Other supporting services for railway transport |
| 674 | | | Supporting services for road transport |
| | | 6741 | Bus station services |
| | | 67410 | Bus station services |
| | | 6742 | Highway, bridge and tunnel operation services |



| Group | Class | Subclass | Description |
|-------------|-------|----------|---|
| | | 67420 | Highway, bridge and tunnel operation services |
| | 6743 | | Parking lot services |
| | | 67430 | Parking lot services |
| | 6744 | | Towing services for commercial and private vehicles |
| | | 67440 | Towing services for commercial and private vehicles |
| | 6749 | | Other supporting services for road transport |
| | | 67490 | Other supporting services for road transport |
| 675 | | | Supporting services for water transport |
| | 6751 | | Port and waterway operation services (excl. cargo handling) |
| | | 67511 | Port and waterway operation services (excl. cargo handling), on coastal and transoceanic waters |
| | | 67512 | Inland waterway operation services (excl. cargo handling) |
| | 6752 | | Pilotage and berthing services |
| | | 67521 | Pilotage and berthing services on coastal and transoceanic waters |
| | | 67522 | Pilotage and berthing services in inland waters |
| | 6753 | | Vessel salvage and refloating services |
| | | 67531 | Vessel salvage and refloating services on coastal and transoceanic waters |
| | | 67532 | Vessel salvage and refloating services in inland waters |
| | 6759 | | Other supporting services for water transport |
| | | 67590 | Other supporting services for water transport |
| 676 | | | Supporting services for air or space transport |
| | 6761 | | Airport operation services (excl. cargo handling) |
| | | 67610 | Airport operation services (excl. cargo handling) |
| | 6762 | | Air traffic control services |
| | | 67620 | Air traffic control services |
| | 6763 | | Other supporting services for air transport |
| | | 67630 | Other supporting services for air transport |
| | 6764 | | Supporting services for space transport |
| | | 67640 | Supporting services for space transport |
| 679 | | | Other supporting transport services |
| | 6791 | | Freight transport agency services and other freight transport services |
| | | 67910 | Freight transport agency services and other freight transport services |
| | 6799 | | Other supporting transport services n.e.c. |
| | | 67990 | Other supporting transport services n.e.c. |
| Division 68 | | | Postal and courier services |
| 680 | | | Postal and courier services |
| | 6801 | | Postal services |
| | | 68011 | Postal services related to letters |
| | | 68012 | Postal services related to parcels |
| | | 68013 | Post office counter services |
| | | 68019 | Other postal services |
| | 6802 | | Courier services |
| | | 68021 | Domestic courier services |
| | | 68022 | International courier services |
| | 6803 | | Local delivery services |
| | | 68030 | Local delivery services |

| Group | Class | Subclass | Description |
|--------------------|-------|----------|--|
| Division 69 | | | Electricity, gas and water distribution (on own account) |
| 691 | | | Electricity and gas distribution (on own account) |
| | 6911 | | Electricity transmission and distribution (on own account) |
| | 69111 | | Transmission of electricity (on own account) |
| | 69112 | | Distribution of electricity (on own account) |
| | 6912 | | Gas distribution through mains (on own account) |
| | 69120 | | Gas distribution through mains (on own account) |
| 692 | | | Water distribution (on own account) |
| | 6921 | | Water distribution through mains, except steam and hot water (on own account) |
| | 69210 | | Water distribution through mains, except steam and hot water (on own account) |
| | 6922 | | Distribution of steam, hot water and air-conditioning supply through mains (on own account) |
| | 69220 | | Distribution of steam, hot water and air-conditioning supply through mains (on own account) |
| | 6923 | | Water distribution, except through mains (on own account) |
| | 69230 | | Water distribution, except through mains (on own account) |
| Section 7 | | | Financial and related services: real estate services; and rental and leasing services |
| Division 71 | | | Financial and related services |
| 711 | | | Financial services, except investment banking, insurance services and pension services |
| | 7111 | | Central banking services |
| | 71110 | | Central banking services |
| | 7112 | | Deposit services |
| | 71121 | | Deposit services to corporate and institutional depositors |
| | 71122 | | Deposit services to other depositors |
| | 7113 | | Credit-granting services |
| | 71131 | | Residential mortgage loan services |
| | 71132 | | Non-residential mortgage loan services |
| | 71133 | | Personal non-mortgage loan services for non-business purposes |
| | 71134 | | Credit card loan services |
| | 71135 | | Non-mortgage loan services for business purposes |
| | 71139 | | Other credit-granting services |
| | 7114 | | Financial leasing services |
| | 71140 | | Financial leasing services |
| | 7119 | | Other financial services, except investment banking, insurance services and pension services |
| | 71190 | | Other financial services, except investment banking, insurance services and pension services |
| 712 | | | Investment banking services |
| | 7120 | | Investment banking services |
| | 71200 | | Investment banking services |
| 713 | | | Insurance and pension services (excluding reinsurance services), except compulsory social security services |
| | 7131 | | Life insurance and pension services (excluding reinsurance services) |
| | 71311 | | Life insurance services |
| | 71312 | | Individual pension services |
| | 71313 | | Group pension services |
| | 7132 | | Accident and health insurance services |



| Group | Class | Subclass | Description |
|-------|-------|----------|--|
| | | 71321 | Accidental death and dismemberment insurance services |
| | | 71322 | Health insurance services |
| | 7133 | | Other non-life insurance services (excluding reinsurance services) |
| | | 71331 | Motor vehicle insurance services |
| | | 71332 | Marine, aviation, and other transport insurance services |
| | | 71333 | Freight insurance services |
| | | 71334 | Other property insurance services |
| | | 71335 | General liability insurance services |
| | | 71336 | Credit and surety insurance services |
| | | 71337 | Travel insurance services |
| | | 71339 | Other non-life insurance services |
| 714 | | | Reinsurance services |
| | 7141 | | Life reinsurance services |
| | | 71410 | Life reinsurance services |
| | 7142 | | Accident and health reinsurance services |
| | | 71420 | Accident and health reinsurance services |
| | 7143 | | Other non-life reinsurance services |
| | | 71431 | Motor vehicle reinsurance services |
| | | 71432 | Marine, aviation and other transport reinsurance services |
| | | 71433 | Freight reinsurance services |
| | | 71434 | Other property reinsurance services |
| | | 71435 | General liability reinsurance services |
| | | 71436 | Credit and surety reinsurance services |
| | | 71439 | Other non-life reinsurance services, n.e.c. |
| 715 | | | Services auxiliary to financial services other than to insurance and pensions |
| | 7151 | | Services related to investment banking |
| | | 71511 | Mergers and acquisition services |
| | | 71512 | Corporate finance and venture capital services |
| | | 71519 | Other services related to investment banking |
| | 7152 | | Brokerage and related securities and commodities services |
| | | 71521 | Securities brokerage services |
| | | 71522 | Commodity brokerage services |
| | | 71523 | Processing and clearing services of securities transactions |
| | 7153 | | Portfolio management services except pension funds |
| | | 71530 | Portfolio management services except pension funds |
| | 7154 | | Trust and custody services |
| | | 71541 | Trust services |
| | | 71542 | Custody services |
| | 7155 | | Services related to the administration of financial markets |
| | | 71551 | Financial market operational services |
| | | 71552 | Financial market regulatory services |
| | | 71559 | Other financial market administration services |
| | 7159 | | Other services auxiliary to financial services |
| | | 71591 | Financial consultancy services |
| | | 71592 | Foreign exchange services |

| Group | Class | Subclass | Description |
|-------------|-------|----------|---|
| | | 71593 | Financial transactions processing and clearinghouse services |
| | | 71599 | Other services auxiliary to financial services n.e.c. |
| 716 | | | Services auxiliary to insurance and pensions |
| | 7161 | | Insurance brokerage and agency services |
| | | 71610 | Insurance brokerage and agency services |
| | 7162 | | Insurance claims adjustment services |
| | | 71620 | Insurance claims adjustment services |
| | 7163 | | Actuarial services |
| | | 71630 | Actuarial services |
| | 7164 | | Pension fund management services |
| | | 71640 | Pension fund management services |
| | 7169 | | Other services auxiliary to insurance and pensions |
| | | 71690 | Other services auxiliary to insurance and pensions |
| 717 | | | Services of holding financial assets |
| | 7170 | | Services of holding financial assets |
| | | 71701 | Services of holding equity of subsidiary companies |
| | | 71702 | Services of holding securities and other assets of trusts and funds and similar financial entities |
| Division 72 | | | Real estate services |
| 721 | | | Real estate services involving own or leased property |
| | 7211 | | Rental or leasing services involving own or leased property |
| | | 72111 | Rental or leasing services involving own or leased residential property |
| | | 72112 | Rental or leasing services involving own or leased non-residential property |
| | 7212 | | Trade services of buildings |
| | | 72121 | Trade services of residential buildings |
| | | 72122 | Trade services of non-residential buildings |
| | | 72123 | Trade services of time-share properties |
| | 7213 | | Trade services of vacant and subdivided land |
| | | 72130 | Trade services of vacant and subdivided land |
| 722 | | | Real estate services on a fee or contract basis |
| | 7221 | | Property management services on a fee or contract basis |
| | | 72211 | Residential property management services on a fee or contract basis except of time-share ownership properties |
| | | 72212 | Non-residential property management services on a fee or contract basis |
| | | 72213 | Time-share property management services on a fee or contract basis |
| | 7222 | | Building sales on a fee or contract basis |
| | | 72221 | Residential building sales on a fee or contract basis, except of time-share ownership properties |
| | | 72222 | Non-residential building sales on a fee or contract basis |
| | | 72223 | Sale of time-share properties on a fee or contract basis |
| | 7223 | | Land sales on a fee or contract basis |
| | | 72230 | Land sales on a fee or contract basis |
| | 7224 | | Real estate appraisal services on a fee or contract basis |
| | | 72240 | Real estate appraisal services on a fee or contract basis |
| Division 73 | | | Leasing or rental services without operator |
| 731 | | | Leasing or rental services concerning machinery and equipment without operator |
| | | 7311 | Leasing or rental services concerning transport equipment without operator |

| Group | Class | Subclass | Description |
|-------|-------|----------|---|
| | | 73111 | Leasing or rental services concerning cars and light vans without operator |
| | | 73112 | Leasing or rental services concerning goods transport motor vehicles without operator |
| | | 73113 | Leasing or rental services concerning railroad vehicles without operator |
| | | 73114 | Leasing or rental services concerning other land transport equipment without operator |
| | | 73115 | Leasing or rental services concerning vessels without operator |
| | | 73116 | Leasing or rental services concerning aircraft without operator |
| | | 73117 | Leasing or rental services concerning containers |
| | 7312 | | Leasing or rental services concerning other machinery and equipment without operator |
| | | 73121 | Leasing or rental services concerning agricultural machinery and equipment without operator |
| | | 73122 | Leasing or rental services concerning construction machinery and equipment without operator |
| | | 73123 | Leasing or rental services concerning office machinery and equipment (except computers) without operator |
| | | 73124 | Leasing or rental services concerning computers without operator |
| | | 73125 | Leasing or rental services concerning telecommunications equipment without operator |
| | | 73129 | Leasing or rental services concerning other machinery and equipment without operator n.e.c. |
| 732 | | | Leasing or rental services concerning other goods |
| | 7321 | | Leasing or rental services concerning televisions, radios, video cassette recorders and related equipment and accessories |
| | | 73210 | Leasing or rental services concerning televisions, radios, video cassette recorders and related equipment and accessories |
| | 7322 | | Leasing or rental services concerning videotapes and disks |
| | | 73220 | Leasing or rental services concerning videotapes and disks |
| | 7323 | | Leasing or rental services concerning furniture and other household appliances |
| | | 73230 | Leasing or rental services concerning furniture and other household appliances |
| | 7324 | | Leasing or rental services concerning pleasure and leisure equipment |
| | | 73240 | Leasing or rental services concerning pleasure and leisure equipment |
| | 7325 | | Leasing or rental services concerning household linen |
| | | 73250 | Leasing or rental services concerning household linen |
| | 7326 | | Leasing or rental services concerning textiles, clothing and footwear |
| | | 73260 | Leasing or rental services concerning textiles, clothing and footwear |
| | 7327 | | Leasing or rental services concerning do-it-yourself machinery and equipment |
| | | 73270 | Leasing or rental services concerning do-it-yourself machinery and equipment |
| | 7329 | | Leasing or rental services concerning other goods n.e.c. |
| | | 73290 | Leasing or rental services concerning other goods n.e.c. |
| 733 | | | Licensing services for the right to use intellectual property and similar products |
| | 7331 | | Licensing services for the right to use computer software and databases |
| | | 73311 | Licensing services for the right to use computer software |
| | | 73312 | Licensing services for the right to use databases |
| | 7332 | | Licensing services for the right to use entertainment, literary or artistic originals |
| | | 73320 | Licensing services for the right to use entertainment, literary or artistic originals |
| | 7333 | | Licensing services for the right to use R&D products |
| | | 73330 | Licensing services for the right to use R&D products |
| | 7334 | | Licensing services for the right to use trademarks and franchises |
| | | 73340 | Licensing services for the right to use trademarks and franchises |
| | 7335 | | Licensing services for the right to use mineral exploration and evaluation |

| Group | Class | Subclass | Description |
|--------------------|------------|----------|---|
| | | 73350 | Licensing services for the right to use mineral exploration and evaluation |
| | | 7339 | Licensing services for the right to use other intellectual property products |
| | | 73390 | Licensing services for the right to use other intellectual property products |
| Section 8 | | | Business and production services |
| Division 81 | | | Research and development services |
| | 811 | | Research and experimental development services in natural sciences and engineering |
| | 8111 | | Basic research services in natural sciences and engineering |
| | 81111 | | Basic research services in physical sciences |
| | 81112 | | Basic research services in chemistry and biology |
| | 81113 | | Basic research services in biotechnology |
| | 81114 | | Basic research services in engineering and technology |
| | 81115 | | Basic research services in medical sciences and pharmacy |
| | 81116 | | Basic research services in agricultural sciences |
| | 81119 | | Basic research services in other natural sciences |
| | 8112 | | Applied research services in natural sciences and engineering |
| | 81121 | | Applied research services in physical sciences |
| | 81122 | | Applied research services in chemistry and biology |
| | 81123 | | Applied research services in biotechnology |
| | 81124 | | Applied research services in engineering and technology |
| | 81125 | | Applied research services in medical sciences and pharmacy |
| | 81126 | | Applied research services in agricultural sciences |
| | 81129 | | Applied research services in other natural sciences |
| | 8113 | | Experimental development services in natural sciences and engineering |
| | 81131 | | Experimental development services in physical sciences |
| | 81132 | | Experimental development services in chemistry and biology |
| | 81133 | | Experimental development services in biotechnology |
| | 81134 | | Experimental development services in engineering and technology |
| | 81135 | | Experimental development services in medical sciences and pharmacy |
| | 81136 | | Experimental development services in agricultural sciences |
| | 81139 | | Experimental development services in other natural sciences |
| | 812 | | Research and experimental development services in social sciences and humanities |
| | 8121 | | Basic research services in social sciences and humanities |
| | 81211 | | Basic research services in psychology |
| | 81212 | | Basic research services in economics |
| | 81213 | | Basic research services in law |
| | 81214 | | Basic research services in languages and literature |
| | 81219 | | Basic research services in other social sciences and humanities |
| | 8122 | | Applied research services in social sciences and humanities |
| | 81221 | | Applied research services in psychology |
| | 81222 | | Applied research services in economics |
| | 81223 | | Applied research services in law |
| | 81224 | | Applied research services in language and literature |
| | 81229 | | Applied research services on other social sciences and humanities |
| | 8123 | | Experimental development services in social sciences and humanities |

| Group | Class | Subclass | Description |
|--------------------|-------|----------|--|
| | | 81231 | Experimental development services in psychology |
| | | 81232 | Experimental development services in economics |
| | | 81233 | Experimental development services in law |
| | | 81234 | Experimental development services in languages and literature |
| | | 81239 | Experimental development services in other social sciences and humanities |
| 813 | | | Interdisciplinary research and experimental development services |
| | | 8130 | Interdisciplinary research and experimental development services |
| | | 81301 | Interdisciplinary basic research services |
| | | 81302 | Interdisciplinary applied research services |
| | | 81303 | Interdisciplinary experimental development services |
| 814 | | | Research and development originals |
| | | 8140 | Research and development originals |
| | | 81400 | Research and development originals |
| Division 82 | | | Legal and accounting services |
| 821 | | | Legal services |
| | | 8211 | Legal advisory and representation services concerning criminal law |
| | | 82110 | Legal advisory and representation services concerning criminal law |
| | | 8212 | Legal advisory and representation services concerning other fields of law |
| | | 82120 | Legal advisory and representation services concerning other fields of law |
| | | 8213 | Legal documentation and certification services |
| | | 82130 | Legal documentation and certification services |
| | | 8219 | Other legal services |
| | | 82191 | Arbitration and conciliation services |
| | | 82199 | Other legal services n.e.c. |
| 822 | | | Accounting, auditing and bookkeeping services |
| | | 8221 | Financial auditing services |
| | | 82210 | Financial auditing services |
| | | 8222 | Accounting and bookkeeping services |
| | | 82221 | Accounting services |
| | | 82222 | Bookkeeping services |
| | | 82223 | Payroll services |
| 823 | | | Tax consultancy and preparation services |
| | | 8231 | Corporate tax consulting and preparation services |
| | | 82310 | Corporate tax consulting and preparation services |
| | | 8232 | Individual tax preparation and planning services |
| | | 82320 | Individual tax preparation and planning services |
| 824 | | | Insolvency and receivership services |
| | | 8240 | Insolvency and receivership services |
| | | 82400 | Insolvency and receivership services |
| Division 83 | | | Professional, technical and business services (except research, development, legal and accounting services) |
| 831 | | | Management consulting and management services; information technology services |
| | | 8311 | Management consulting and management services |
| | | 83111 | Strategic management consulting services |
| | | 83112 | Financial management consulting services |

| Group | Class | Subclass | Description |
|-------|-------|----------|---|
| | | 83113 | Human resources management consulting services |
| | | 83114 | Marketing management consulting services |
| | | 83115 | Operations management consulting services |
| | | 83116 | Supply chain and other management consulting services |
| | | 83117 | Business process management services |
| | | 83118 | Head office services |
| | 8312 | | Business consulting services |
| | | 83121 | Public relations services |
| | | 83129 | Other business consulting services |
| | 8313 | | Information technology (IT) consulting and support services |
| | | 83131 | IT consulting services |
| | | 83132 | IT support services |
| | 8314 | | Information technology (IT) design and development services |
| | | 83141 | IT design and development services for applications |
| | | 83142 | IT design and development services for networks and systems |
| | | 83143 | Software originals |
| | 8315 | | Hosting and information technology (IT) infrastructure provisioning services |
| | | 83151 | Website hosting services |
| | | 83152 | Application service provisioning |
| | | 83159 | Other hosting and IT infrastructure provisioning services |
| | 8316 | | IT infrastructure and network management services |
| | | 83161 | Network management services |
| | | 83162 | Computer systems management services |
| | 8319 | | Other management services, except construction project management services |
| | | 83190 | Other management services, except construction project management services |
| 832 | | | Architectural services, urban and land planning and landscape architectural services |
| | 8321 | | Architectural services and advisory services |
| | | 83211 | Architectural advisory services |
| | | 83212 | Architectural services for residential building projects |
| | | 83213 | Architectural services for non-residential building projects |
| | | 83214 | Historical restoration architectural services |
| | 8322 | | Urban and land planning services |
| | | 83221 | Urban planning services |
| | | 83222 | Rural land planning services |
| | | 83223 | Project site master planning services |
| | 8323 | | Landscape architectural services and advisory services |
| | | 83231 | Landscape architectural advisory services |
| | | 83232 | Landscape architectural services |
| 833 | | | Engineering services |
| | 8331 | | Engineering advisory services |
| | | 83310 | Engineering advisory services |
| | 8332 | | Engineering services for specific projects |
| | | 83321 | Engineering services for building projects |
| | | 83322 | Engineering services for industrial and manufacturing projects |
| | | 83323 | Engineering services for transportation projects |

| Group | Class | Subclass | Description |
|-------|-------|----------|--|
| | | 83324 | Engineering services for power projects |
| | | 83325 | Engineering services for telecommunications and broadcasting projects |
| | | 83326 | Engineering services for waste management projects (hazardous and non-hazardous) |
| | | 83327 | Engineering services for water, sewerage and drainage projects |
| | | 83329 | Engineering services for other projects |
| | 8333 | | Project management services for construction projects |
| | | 83330 | Project management services for construction projects |
| 834 | | | Scientific and other technical services |
| | 8341 | | Geological, geophysical and other prospecting services |
| | | 83411 | Geological and geophysical consulting services |
| | | 83412 | Geophysical services |
| | | 83413 | Mineral exploration and evaluation |
| | 8342 | | Surface surveying and map-making services |
| | | 83421 | Surface surveying services |
| | | 83422 | Map-making services |
| | 8343 | | Weather forecasting and meteorological services |
| | | 83430 | Weather forecasting and meteorological services |
| | 8344 | | Technical testing and analysis services |
| | | 83441 | Composition and purity testing and analysis services |
| | | 83442 | Testing and analysis services of physical properties |
| | | 83443 | Testing and analysis services of integrated mechanical and electrical systems |
| | | 83444 | Technical inspection services of road transport vehicles |
| | | 83449 | Other technical testing and analysis services |
| 835 | | | Veterinary services |
| | 8351 | | Veterinary services for pet animals |
| | | 83510 | Veterinary services for pet animals |
| | 8352 | | Veterinary services for livestock |
| | | 83520 | Veterinary services for livestock |
| | 8359 | | Other veterinary services |
| | | 83590 | Other veterinary services |
| 836 | | | Advertising services and provision of advertising space or time |
| | 8361 | | Advertising services |
| | | 83611 | Full service advertising |
| | | 83612 | Direct marketing and direct mail services |
| | | 83619 | Other advertising services |
| | 8362 | | Purchase or sale of advertising space or time, on commission |
| | | 83620 | Purchase or sale of advertising space or time, on commission |
| | 8363 | | Sale of advertising space or time (except on commission) |
| | | 83631 | Sale of advertising space in print media (except on commission) |
| | | 83632 | Sale of TV/radio advertising time (except on commission) |
| | | 83633 | Sale of Internet advertising space (except on commission) |
| | | 83639 | Sale of other advertising space or time (except on commission) |
| 837 | | | Market research and public opinion polling services |
| | 8370 | | Market research and public opinion polling services |
| | | 83700 | Market research and public opinion polling services |



| Group | Class | Subclass | Description |
|-------------|-------|----------|---|
| | 838 | | Photography services and photographic processing services |
| | 8381 | | Photography services and event videography services |
| | 83811 | | Portrait photography services |
| | 83812 | | Advertising and related photography services |
| | 83813 | | Event photography and event videography services |
| | 83814 | | Specialty photography services |
| | 83815 | | Restoration and retouching services of photography |
| | 83819 | | Other photography services |
| | 8382 | | Photographic processing services |
| | 83820 | | Photographic processing services |
| | 839 | | Other professional, technical and business services |
| | 8391 | | Specialty design services |
| | 83911 | | Interior design services |
| | 83912 | | Industrial design services |
| | 83919 | | Other specialty design services |
| | 8392 | | Design originals |
| | 83920 | | Design originals |
| | 8393 | | Scientific and technical consulting services n.e.c. |
| | 83931 | | Environmental consulting services |
| | 83939 | | Other scientific and technical consulting services n.e.c. |
| | 8394 | | Original compilations of facts/information |
| | 83940 | | Original compilations of facts/information |
| | 8395 | | Translation and interpretation services |
| | 83950 | | Translation and interpretation services |
| | 8396 | | Trademarks and franchises |
| | 83960 | | Trademarks and franchises |
| | 8399 | | Other professional, technical and business services, n.e.c. |
| | 83990 | | Other professional, technical and business services, n.e.c. |
| Division 84 | | | Telecommunications, broadcasting and information supply services |
| | 841 | | Telephony and other telecommunications services |
| | 8411 | | Carrier services |
| | 84110 | | Carrier services |
| | 8412 | | Fixed telephony services |
| | 8413 | | Mobile telecommunications services |
| | 84131 | | Mobile voice services |
| | 84132 | | Mobile text services |
| | 84133 | | Mobile data services, except text services |
| | 8414 | | Private network services |
| | 84140 | | Private network services |
| | 8415 | | Data transmission services |
| | 84150 | | Data transmission services |
| | 8419 | | Other telecommunications services |
| | 84190 | | Other telecommunications services |
| | 842 | | Internet telecommunications services |
| | 8421 | | Internet backbone services |

| Group | Class | Subclass | Description |
|-------|-------|----------|---|
| | | 8420 | Internet backbone services |
| | 8422 | | Internet access services |
| | | 84221 | Narrowband Internet access services |
| | | 84222 | Broadband Internet access services |
| | 8429 | | Other Internet telecommunications services |
| | | 84290 | Other Internet telecommunications services |
| 843 | | | On-line content |
| | 8431 | | On-line text based information |
| | | 84311 | On-line books |
| | | 84312 | On-line newspapers and periodicals |
| | | 84313 | On-line directories and mailing lists |
| | 8432 | | On-line audio content |
| | | 84321 | Musical audio downloads |
| | | 84322 | Streamed audio content |
| | 8433 | | On-line video content |
| | | 84331 | Films and other video downloads |
| | | 84332 | Streamed video content |
| | 8434 | | Software downloads |
| | | 84341 | System software downloads |
| | | 84342 | Application software downloads |
| | 8439 | | Other on-line content |
| | | 84391 | On-line games |
| | | 84392 | On-line software |
| | | 84394 | Web search portal content |
| | | 84399 | Other on-line content n.e.c. |
| 844 | | | News agency services |
| | 8441 | | News agency services to newspapers and periodicals |
| | | 84410 | News agency services to newspapers and periodicals |
| | 8442 | | News agency services to audiovisual media |
| | | 84420 | News agency services to audiovisual media |
| 845 | | | Library and archive services |
| | 8451 | | Library services |
| | | 84510 | Library services |
| | 8452 | | Archive services |
| | | 84520 | Archive services |
| 846 | | | Broadcasting, programming and programme distribution services |
| | 8461 | | Radio and television broadcast originals |
| | | 84611 | Radio broadcast originals |
| | | 84612 | Television broadcast originals |
| | 8462 | | Radio and television channel programmes |
| | | 84621 | Radio channel programmes |
| | | 84622 | Television channel programmes |
| | 8463 | | Broadcasting services and multi-channel programme distribution services |
| | | 84631 | Broadcasting services |
| | | 84632 | Home programme distribution services, basic programming package |

| Group | Class | Subclass | Description |
|--------------------|------------|----------|---|
| | | 84633 | Home programme distribution services, discretionary programming package |
| | | 84634 | Home programme distribution services, pay-per-view |
| Division 85 | | | Support services |
| | 851 | | Employment services |
| | 8511 | | Personnel search and referral services |
| | 85111 | | Executive/retained search services |
| | 85112 | | Permanent placement services, other than executive search services |
| | 8512 | | Labour supply services |
| | 85121 | | Contract staffing services |
| | 85122 | | Temporary staffing services |
| | 85123 | | Long-term staffing (payrolling) services |
| | 85124 | | Temporary staffing-to-permanent placement services |
| | 85125 | | Co-employment staffing services |
| | 852 | | Investigation and security services |
| | 8521 | | Investigation services |
| | 85210 | | Investigation services |
| | 8522 | | Security consulting services |
| | 85220 | | Security consulting services |
| | 8523 | | Security systems services |
| | 85230 | | Security systems services |
| | 8524 | | Armoured car services |
| | 85240 | | Armoured car services |
| | 8525 | | Guard services |
| | 85250 | | Guard services |
| | 8529 | | Other security services |
| | 85290 | | Other security services |
| | 853 | | Cleaning services |
| | 8531 | | Disinfecting and exterminating services |
| | 85310 | | Disinfecting and exterminating services |
| | 8532 | | Window cleaning services |
| | 85320 | | Window cleaning services |
| | 8533 | | General cleaning services |
| | 85330 | | General cleaning services |
| | 8534 | | Specialized cleaning services |
| | 85340 | | Specialized cleaning services |
| | 854 | | Packaging services |
| | 8540 | | Packaging services |
| | 85400 | | Packaging services |
| | 855 | | Travel arrangement, tour operator and related services |
| | 8551 | | Reservation services for transportation |
| | 85511 | | Reservation services for air transportation |
| | 85512 | | Reservation services for rail transportation |
| | 85513 | | Reservation services for bus transportation |
| | 85514 | | Reservation services for vehicle rental |
| | 85519 | | Other transportation arrangement and reservation services n.e.c. |

| Group | Class | Subclass | Description |
|--------------------|-------|----------|--|
| | 8552 | | Reservation services for accommodation, cruises and package tours |
| | 85521 | | Reservation services for accommodation |
| | 85522 | | Time-share exchange services |
| | 85523 | | Reservation services for cruises |
| | 85524 | | Reservation services for package tours |
| | 8553 | | Other reservation services |
| | 85531 | | Reservation services for convention centres, congress centres and exhibition halls |
| | 85539 | | Reservation services for event tickets, entertainment and recreational services and other reservation services |
| | 8554 | | Tour operator services |
| | 85540 | | Tour operator services |
| | 8555 | | Tourist guide services |
| | 85550 | | Tourist guide services |
| | 8556 | | Tourism promotion and visitor information services |
| | 85561 | | Tourism promotion services |
| | 85562 | | Visitor information services |
| 859 | | | Other support services |
| | 8591 | | Credit reporting services |
| | 85910 | | Credit reporting services |
| | 8592 | | Collection agency services |
| | 85920 | | Collection agency services |
| | 8593 | | Telephone-based support services |
| | 85931 | | Telephone call centre services |
| | 85939 | | Other telephone-based support services |
| | 8594 | | Combined office administrative services |
| | 85940 | | Combined office administrative services |
| | 8595 | | Specialized office support services |
| | 85951 | | Duplicating services |
| | 85952 | | Mailing list compilation services |
| | 85953 | | Mailing services |
| | 85954 | | Document preparation and other specialized office support services |
| | 8596 | | Convention and trade show assistance and organization services |
| | 85961 | | Convention assistance and organization services |
| | 85962 | | Trade show assistance and organization services |
| | 8597 | | Landscape care and maintenance services |
| | 85970 | | Landscape care and maintenance services |
| | 8599 | | Other information and support services n.e.c. |
| | 85991 | | Other information services |
| | 85999 | | Other support services n.e.c. |
| Division 86 | | | Support and operation services to agriculture, hunting, forestry, fishing, mining and utilities |
| 861 | | | Support and operation services to agriculture, hunting, forestry and fishing |
| | 8611 | | Support and operation services to crop production |
| | 86111 | | Post-harvest crop services |
| | 86112 | | Seed processing services |
| | 86113 | | Crop production services on inputs owned by others |

| Group | Class | Subclass | Description |
|-------------|-------|----------|--|
| | | 8619 | Other support services to crop production |
| | 8612 | | Animal husbandry services |
| | | 86121 | Farm animal husbandry services on inputs owned by others |
| | | 86122 | Support services to farm animal husbandry |
| | | 86129 | Other animal husbandry services |
| | 8613 | | Support and operation services to hunting |
| | | 86131 | Hunting services on resources owned by others |
| | | 86132 | Support services to hunting |
| | 8614 | | Support and operation services to forestry and logging |
| | | 86141 | Forestry and logging services on inputs owned by others |
| | | 86142 | Support services to forestry and logging |
| | 8615 | | Support and operation services to fishing |
| | | 86151 | Fishing services on resources owned by others |
| | | 86152 | Aquaculture services on inputs owned by others |
| | | 86153 | Support services to fishing |
| | | 86154 | Support services to aquaculture |
| 862 | | | Support and operation services to mining |
| | 8621 | | Support services to mining |
| | | 86211 | Support services to oil and gas extraction |
| | | 86219 | Support services to other mining |
| | 8622 | | Mining services on resources owned by others |
| | | 86221 | Oil and gas extraction services on resources owned by others |
| | | 86229 | Other mining services on resources owned by others |
| 863 | | | Support and operation services to electricity, gas and water distribution |
| | 8631 | | Support services to electricity transmission and distribution |
| | | 86311 | Electricity transmission services (on a fee or contract basis) |
| | | 86312 | Electricity distribution services (on a fee or contract basis) |
| | 8632 | | Gas distribution services through mains (on a fee or contract basis) |
| | | 86320 | Gas distribution services through mains (on a fee or contract basis) |
| | 8633 | | Water distribution services through mains (on a fee or contract basis) |
| | | 86330 | Water distribution services through mains (on a fee or contract basis) |
| | 8634 | | Distribution services of steam, hot water and air-conditioning supply through mains (on a fee or contract basis) |
| | | 86340 | Distribution services of steam, hot water and air-conditioning supply through mains (on a fee or contract basis) |
| | 8635 | | Water distribution services, except through mains (on a fee or contract basis) |
| | | 86350 | Water distribution services, except through mains (on a fee or contract basis) |
| Division 87 | | | Maintenance, repair and installation (except construction) services |
| 871 | | | Maintenance and repair services of fabricated metal products, machinery and equipment |
| | 8711 | | Maintenance and repair services of fabricated metal products, except machinery and equipment |
| | | 87110 | Maintenance and repair services of fabricated metal products, except machinery and equipment |
| | 8712 | | Maintenance and repair services of office and accounting machinery |
| | | 87120 | Maintenance and repair services of office and accounting machinery |
| | 8713 | | Maintenance and repair services of computers and peripheral equipment |
| | | 87130 | Maintenance and repair services of computers and peripheral equipment |

| Group | Class | Subclass | Description |
|-------------|-------|----------|--|
| | 8714 | | Maintenance and repair of transport machinery and equipment |
| | 87141 | | Maintenance and repair services of motor vehicles |
| | 87142 | | Maintenance and repair services of motorcycles |
| | 87143 | | Maintenance and repair services of trailers, semi-trailers and other motor vehicles n.e.c. |
| | 87149 | | Maintenance and repair services of other transport equipment |
| | 8715 | | Maintenance and repair services of other machinery and equipment |
| | 87151 | | Maintenance and repair services of electrical household appliances |
| | 87152 | | Maintenance and repair services of electrical machinery and apparatus n.e.c. |
| | 87153 | | Maintenance and repair services of telecommunication equipment and apparatus |
| | 87154 | | Maintenance and repair services of medical, precision and optical instruments |
| | 87155 | | Maintenance and repair services of consumer electronics |
| | 87156 | | Maintenance and repair services of commercial and industrial machinery |
| | 87157 | | Maintenance and repair services of elevators and escalators |
| | 87159 | | Maintenance and repair services of other equipment |
| 872 | | | Repair services of other goods |
| | 8721 | | Repair services of footwear and leather goods |
| | 87210 | | Repair services of footwear and leather goods |
| | 8722 | | Repair services of watches, clocks and jewellery |
| | 87220 | | Repair services of watches, clocks and jewellery |
| | 8723 | | Repair services of garments and household textiles |
| | 87230 | | Repair services of garments and household textiles |
| | 8724 | | Repair services of furniture |
| | 87240 | | Repair services of furniture |
| | 8729 | | Maintenance and repair services of other goods n.e.c. |
| | 87290 | | Maintenance and repair services of other goods n.e.c. |
| 873 | | | Installation services (other than construction) |
| | 8731 | | Installation services of fabricated metal products, except machinery and equipment |
| | 87310 | | Installation services of fabricated metal products, except machinery and equipment |
| | 8732 | | Installation services of industrial, manufacturing and service industry machinery and equipment |
| | 87320 | | Installation services of industrial, manufacturing and service industry machinery and equipment |
| | 8733 | | Installation services of office and accounting machinery and computers |
| | 87331 | | Installation services of mainframe computers |
| | 87332 | | Installation services of personal computers and peripheral equipment |
| | 87333 | | Installation services of office and accounting machinery |
| | 8734 | | Installation services of radio, television and communications equipment and apparatus |
| | 87340 | | Installation services of radio, television and communications equipment and apparatus |
| | 8735 | | Installation services of professional medical machinery and equipment, and precision and optical instruments |
| | 87350 | | Installation services of professional medical machinery and equipment, and precision and optical instruments |
| | 8736 | | Installation services of electrical machinery and apparatus n.e.c. |
| | 87360 | | Installation services of electrical machinery and apparatus n.e.c. |
| | 8739 | | Installation services of other goods n.e.c. |
| | 87390 | | Installation services of other goods n.e.c. |
| Division 88 | | | Manufacturing services on physical inputs owned by others |

| Group | Class | Subclass | Description |
|-------|-------|----------|---|
| 881 | | | Food, beverage and tobacco manufacturing services |
| | 8811 | | Meat processing services |
| | | 88110 | Meat processing services |
| | 8812 | | Fish processing services |
| | | 88120 | Fish processing services |
| | 8813 | | Fruit and vegetables processing services |
| | | 88130 | Fruit and vegetables processing services |
| | 8814 | | Vegetable and animal oil and fat manufacturing services |
| | | 88140 | Vegetable and animal oil and fat manufacturing services |
| | 8815 | | Dairy product manufacturing services |
| | | 88150 | Dairy product manufacturing services |
| | 8816 | | Other food product manufacturing services |
| | | 88161 | Grain mill product manufacturing services |
| | | 88162 | Starch and starch product manufacturing services |
| | | 88163 | Bakery product manufacturing services |
| | | 88164 | Sugar manufacturing services |
| | | 88165 | Cocoa, chocolate and sugar confectionery manufacturing services |
| | | 88166 | Macaroni, noodles, couscous and similar farinaceous products manufacturing services |
| | | 88167 | Prepared meals and dishes manufacturing services |
| | | 88169 | Other food product manufacturing services n.e.c. |
| | 8817 | | Prepared animal feeds manufacturing services |
| | | 88170 | Prepared animal feeds manufacturing services |
| | 8818 | | Beverage manufacturing services |
| | | 88181 | Distilled alcoholic beverage manufacturing services |
| | | 88182 | Wine manufacturing services |
| | | 88183 | Malt and malt liquor manufacturing services |
| | | 88184 | Soft drink manufacturing services |
| | 8819 | | Tobacco manufacturing services |
| | | 88190 | Tobacco manufacturing services |
| 882 | | | Textile, wearing apparel and leather manufacturing services |
| | 8821 | | Textile manufacturing services |
| | | 88211 | Textile fibre manufacturing services |
| | | 88212 | Textile weaving services |
| | | 88213 | Textile finishing services |
| | | 88214 | Knitted and crocheted fabric manufacturing services |
| | | 88215 | Made-up textile article manufacturing services |
| | | 88216 | Carpet and rug manufacturing services |
| | | 88217 | Cordage, rope, twine and netting manufacturing services |
| | | 88219 | Other textile manufacturing services n.e.c. |
| | 8822 | | Wearing apparel manufacturing services |
| | | 88221 | Wearing apparel manufacturing services, except for apparel |
| | | 88222 | Fur apparel manufacturing services |
| | | 88223 | Knitted and crocheted apparel manufacturing services |
| | 8823 | | Leather and leather product manufacturing services |
| | | 88231 | Leather tanning and dressing services; for dressing and dyeing services |

| Group | Class | Subclass | Description |
|-------|-------|----------|--|
| | | 88232 | Luggage manufacturing services |
| | | 88233 | Footwear manufacturing services |
| 883 | | | Wood and paper manufacturing services |
| | 8831 | | Wood and wood product manufacturing services |
| | 88311 | | Wood manufacturing services |
| | 88312 | | Veneer sheet and wood panel manufacturing services |
| | 88313 | | Carpentry manufacturing services |
| | 88314 | | Wooden containers manufacturing services |
| | 88319 | | Other wood product manufacturing services |
| | 8832 | | Paper and paper product manufacturing services |
| | 88321 | | Pulp, paper and paperboard manufacturing services |
| | 88322 | | Corrugated paper and paperboard manufacturing services |
| | 88329 | | Other paper article manufacturing services |
| 884 | | | Petroleum, chemical and pharmaceutical product manufacturing services |
| | 8841 | | Coke and refined petroleum product manufacturing services |
| | 88411 | | Coke oven products manufacturing services |
| | 88412 | | Refined petroleum products manufacturing services |
| | 8842 | | Chemical product manufacturing services |
| | 88421 | | Basic chemicals manufacturing services |
| | 88422 | | Fertilizer manufacturing services |
| | 88423 | | Plastics and rubber manufacturing services |
| | 88424 | | Agrochemical product manufacturing services |
| | 88425 | | Paint manufacturing services |
| | 88426 | | Soap, detergents, cleaning preparation and perfume manufacturing services |
| | 88427 | | Other chemical products manufacturing services n.e.c. |
| | 88429 | | Man-made fibre manufacturing services |
| | 8843 | | Pharmaceutical product manufacturing services |
| | 88430 | | Pharmaceutical product manufacturing services |
| 885 | | | Rubber, plastic and other non-metallic mineral product manufacturing services |
| | 8851 | | Rubber product manufacturing services |
| | 88511 | | Tyre manufacturing services |
| | 88512 | | Other rubber product manufacturing services |
| | 8852 | | Plastic product manufacturing services |
| | 88520 | | Plastic product manufacturing services |
| | 8853 | | Other non-metallic mineral product manufacturing services |
| | 88531 | | Glass manufacturing services |
| | 88532 | | Refractory product manufacturing services |
| | 88533 | | Clay building material manufacturing services |
| | 88534 | | Other porcelain and ceramic product manufacturing services |
| | 88535 | | Cement, lime and plaster manufacturing services |
| | 88536 | | Concrete, cement and plaster article manufacturing services |
| | 88537 | | Stone cutting, shaping and finishing services |
| | 88539 | | Other non-metallic mineral product manufacturing services n.e.c. |
| 886 | | | Basic metal manufacturing services |
| | 8860 | | Basic metal manufacturing services |

| Group | Class | Subclass | Description |
|-------|-------|----------|--|
| | | 88601 | Basic iron and steel manufacturing services |
| | | 88602 | Basic precious and other non-ferrous metal manufacturing services |
| 887 | | | Fabricated metal product, machinery and equipment manufacturing services |
| | 8871 | | Structural metal product, tank, reservoir and steam generator manufacturing services |
| | 88711 | | Structural metal product manufacturing services |
| | 88712 | | Tank, reservoir and metal container manufacturing services |
| | 88713 | | Steam generator manufacturing services |
| | 8872 | | Weapon and ammunition manufacturing services |
| | 88720 | | Weapon and ammunition manufacturing services |
| | 8873 | | Other fabricated metal product manufacturing and metal treatment services |
| | 88731 | | Metal treatment and coating services |
| | 88732 | | General machining services |
| | 88733 | | Cutlery, hand tool and general hardware manufacturing services |
| | 88739 | | Other fabricated metal product manufacturing services n.e.c. |
| | 8874 | | Computer, electronic and optical product manufacturing services |
| | 88741 | | Electronic component and board manufacturing services |
| | 88742 | | Computer and peripheral equipment manufacturing services |
| | 88743 | | Communication equipment manufacturing services |
| | 88744 | | Consumer electronics manufacturing services |
| | 88745 | | Measuring, testing, navigating and control equipment manufacturing services |
| | 88746 | | Watch and clock manufacturing services |
| | 88747 | | Irradiation, electromedical and electrotherapeutic equipment manufacturing services |
| | 88748 | | Optical instrument and photographic equipment manufacturing services |
| | 88749 | | Magnetic and optical media manufacturing services |
| | 8875 | | Electrical equipment manufacturing services |
| | 88751 | | Electric motor, generator, transformer and electricity distribution and control apparatus manufacturing services |
| | 88752 | | Battery and accumulator manufacturing services |
| | 88753 | | Fibre optic cable manufacturing services |
| | 88754 | | Other electronic and electric wire and cable manufacturing services |
| | 88755 | | Wiring device manufacturing services |
| | 88756 | | Electric lighting equipment manufacturing services |
| | 88757 | | Domestic appliance manufacturing services |
| | 88759 | | Other electrical equipment manufacturing services |
| 8876 | | | General-purpose machinery manufacturing services |
| | 88761 | | Engines and turbine manufacturing services |
| | 88762 | | Fluid power equipment manufacturing services |
| | 88763 | | Other pump, compressor, tap and valve manufacturing services |
| | 88764 | | Bearing, gear, gearing and driving element manufacturing services |
| | 88765 | | Oven, furnace and furnace burner manufacturing services |
| | 88766 | | Lifting and handling equipment manufacturing services |
| | 88767 | | Office machinery and equipment (except computers and peripheral equipment) manufacturing services |
| | 88768 | | Power-driven hand tool manufacturing services |
| | 88769 | | Other general-purpose machinery manufacturing services |
| 8877 | | | Special-purpose machinery manufacturing services |



| Group | Class | Subclass | Description |
|--------------------|-------|----------|--|
| | | 88771 | Agricultural and forestry machinery manufacturing services |
| | | 88772 | Metal-forming machinery and machine tools manufacturing services |
| | | 88773 | Metallurgy machinery manufacturing services |
| | | 88774 | Mining, quarrying and construction machinery manufacturing services |
| | | 88775 | Food, beverage and tobacco processing machinery manufacturing services |
| | | 88776 | Textile, apparel and leather production machinery manufacturing services |
| | | 88779 | Other special-purpose machinery manufacturing services |
| 888 | | | Transport equipment manufacturing services |
| | 8881 | | Motor vehicle and trailer manufacturing services |
| | | 88811 | Motor vehicle manufacturing services |
| | | 88812 | Trailers and semi-trailer manufacturing services |
| | | 88813 | Motor vehicle part and accessory manufacturing services |
| | 8882 | | Other transport equipment manufacturing services |
| | | 88821 | Ship building services |
| | | 88822 | Pleasure and sporting boat manufacturing services |
| | | 88823 | Railway locomotive and rolling stock manufacturing services |
| | | 88824 | Air and spacecraft manufacturing services |
| | | 88825 | Military fighting vehicle manufacturing services |
| | | 88826 | Motorcycle manufacturing services |
| | | 88827 | Bicycles and invalid carriage manufacturing services |
| | | 88829 | Other transport equipment manufacturing services n.e.c. |
| 889 | | | Other manufacturing services |
| | 8890 | | Other manufacturing services |
| | | 88901 | Furniture manufacturing services |
| | | 88902 | Jewellery manufacturing services |
| | | 88903 | Imitation jewellery manufacturing services |
| | | 88904 | Musical instrument manufacturing services |
| | | 88905 | Sports good manufacturing services |
| | | 88906 | Game and toy manufacturing services |
| | | 88907 | Medical and dental instrument and supply manufacturing services |
| | | 88909 | Other manufacturing services n.e.c. |
| Division 89 | | | Other manufacturing services; publishing, printing and reproduction services; materials recovery services |
| 891 | | | Publishing, printing and reproduction services |
| | 8911 | | Publishing, on a fee or contract basis |
| | | 89110 | Publishing, on a fee or contract basis |
| | 8912 | | Printing and reproduction services of recorded media, on a fee or contract basis |
| | | 89121 | Printing services |
| | | 89122 | Services related to printing |
| | | 89123 | Reproduction services of recorded media, on a fee or contract basis |
| 892 | | | Moulding, pressing, stamping, extruding and similar plastic manufacturing services |
| | 8920 | | Moulding, pressing, stamping, extruding and similar plastic manufacturing services |
| | | 89200 | Moulding, pressing, stamping, extruding and similar plastic manufacturing services |
| 893 | | | Casting, forging, stamping and similar metal manufacturing services |
| | 8931 | | Iron and steel casting services |

| Group | Class | Subclass | Description |
|--------------------|-------|----------|---|
| | | 89310 | Iron and steel casting services |
| | | 8932 | Non-ferrous metal casting services |
| | | 89320 | Non-ferrous metal casting services |
| | | 8933 | Metal forging, pressing, stamping, roll forming and powder metallurgy services |
| | | 89330 | Metal forging, pressing, stamping, roll forming and powder metallurgy services |
| 894 | | | Materials recovery (recycling) services, on a fee or contract basis |
| | | 8941 | Metal waste and scrap recovery (recycling) services, on a fee or contract basis |
| | | 89410 | Metal waste and scrap recovery (recycling) services, on a fee or contract basis |
| | | 8942 | Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis |
| | | 89420 | Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis |
| Section 9 | | | Community, social and personal services |
| Division 91 | | | Public administration and other services provided to the community as a whole; compulsory social security services |
| 911 | | | Administrative services of the government |
| | 9111 | | Overall government public services |
| | | 91111 | Executive and legislative services |
| | | 91112 | Financial and fiscal services |
| | | 91113 | Overall economic and social planning and statistical services |
| | | 91114 | Government services to research and development |
| | | 91119 | Other overall government public services |
| | 9112 | | Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security services |
| | | 91121 | Public administrative services related to education |
| | | 91122 | Public administrative services related to health care |
| | | 91123 | Public administrative services related to housing and community amenities |
| | | 91124 | Public administrative services related to recreation, culture and religion |
| | 9113 | | Public administrative services related to the more efficient operation of business |
| | | 91131 | Public administrative services related to agriculture, forestry, fishing and hunting |
| | | 91132 | Public administrative services related to fuel and energy |
| | | 91133 | Public administrative services related to mining and mineral resources, manufacturing and construction |
| | | 91134 | Public administrative services related to transport and communications |
| | | 91135 | Public administrative services related to the distributive and catering trades, hotels and restaurants |
| | | 91136 | Public administrative services related to tourism affairs |
| | | 91137 | Public administrative services related to multipurpose development projects |
| | | 91138 | Public administrative services related to general economic, commercial and labour affairs |
| | 9119 | | Other administrative services of the government |
| | | 91191 | Administrative services related to government personnel |
| | | 91199 | Other administrative services of the government n.e.c. |
| 912 | | | Public administrative services provided to the community as a whole |
| | 9121 | | Public administrative services related to external affairs, diplomatic and consular services abroad |
| | | 91210 | Public administrative services related to external affairs, diplomatic and consular services abroad |
| | 9122 | | Services related to foreign economic aid |
| | | 91220 | Services related to foreign economic aid |
| | 9123 | | Services related to foreign military aid |

| Group | Class | Subclass | Description |
|--------------------|------------|----------|---|
| | | 91230 | Services related to foreign military aid |
| | | 9124 | Military defence services |
| | | 91240 | Military defence services |
| | | 9125 | Civil defence services |
| | | 91250 | Civil defence services |
| | | 9126 | Police and fire protection services |
| | | 91260 | Police and fire protection services |
| | | 9127 | Public administrative services related to law courts |
| | | 91270 | Public administrative services related to law courts |
| | | 9128 | Administrative services related to the detention or rehabilitation of criminals |
| | | 91280 | Administrative services related to the detention or rehabilitation of criminals |
| | | 9129 | Public administrative services related to other public order and safety affairs |
| | | 91290 | Public administrative services related to other public order and safety affairs |
| 913 | | | Administrative services related to compulsory social security schemes |
| | | 9131 | Administrative services related to sickness, maternity or temporary disablement benefit schemes |
| | | 91310 | Administrative services related to sickness, maternity or temporary disablement benefit schemes |
| | | 9132 | Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees |
| | | 91320 | Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees |
| | | 9133 | Administrative services related to unemployment compensation benefit schemes |
| | | 91330 | Administrative services related to unemployment compensation benefit schemes |
| | | 9134 | Administrative services related to family and child allowance programmes |
| | | 91340 | Administrative services related to family and child allowance programmes |
| Division 92 | | | Education services |
| | 921 | | Pre-primary education services |
| | | 9210 | Pre-primary education services |
| | | 92100 | Pre-primary education services |
| | 922 | | Primary education services |
| | | 9220 | Primary education services |
| | | 92200 | Primary education services |
| | 923 | | Secondary education services |
| | | 9231 | Lower secondary education services, general |
| | | 92310 | Lower secondary education services, general |
| | | 9232 | Lower secondary education services, technical and vocational |
| | | 92320 | Lower secondary education services, technical and vocational |
| | | 9233 | Upper secondary education services, general |
| | | 92330 | Upper secondary education services, general |
| | | 9234 | Upper secondary education services, technical and vocational |
| | | 92340 | Upper secondary education services, technical and vocational |
| | 924 | | Post-secondary non-tertiary education services |
| | | 9241 | Post-secondary non-tertiary education services, general |
| | | 92410 | Post-secondary non-tertiary education services, general |
| | | 9242 | Post-secondary non-tertiary education services, technical and vocational |
| | | 92420 | Post-secondary non-tertiary education services, technical and vocational |

| Group | Class | Subclass | Description |
|--------------------|-------|----------|--|
| | 925 | | Tertiary education services |
| | 9251 | | First stage tertiary education services |
| | 92510 | | First stage tertiary education services |
| | 9252 | | Second stage tertiary education services |
| | 92520 | | Second stage tertiary education services |
| | 929 | | Other education and training services and educational support services |
| | 9291 | | Other education and training services |
| | 92911 | | Cultural education services |
| | 92912 | | Sports and recreation education services |
| | 92919 | | Other education and training services, n.e.c. |
| | 9292 | | Educational support services |
| | 92920 | | Educational support services |
| Division 93 | | | Human health and social care services |
| | 931 | | Human health services |
| | 9311 | | Inpatient services |
| | 93111 | | Surgical services for inpatients |
| | 93112 | | Gynaecological and obstetrical services for inpatients |
| | 93113 | | Psychiatric services for inpatients |
| | 93119 | | Other services for inpatients |
| | 9312 | | Medical and dental services |
| | 93121 | | General medical services |
| | 93122 | | Specialized medical services |
| | 93123 | | Dental services |
| | 9319 | | Other human health services |
| | 93191 | | Childbirth and related services |
| | 93192 | | Nursing services |
| | 93193 | | Physiotherapeutic services |
| | 93194 | | Ambulance services |
| | 93195 | | Medical laboratory services |
| | 93196 | | Diagnostic-imaging services |
| | 93197 | | Blood, sperm and organ bank services |
| | 93199 | | Other human health services n.e.c. |
| | 932 | | Residential care services for the elderly and disabled |
| | 9321 | | Residential health-care services other than by hospitals |
| | 93210 | | Residential health-care services other than by hospitals |
| | 9322 | | Residential care services for the elderly and persons with disabilities |
| | 93221 | | Residential care services for the elderly |
| | 93222 | | Residential care services for young disabled persons |
| | 93223 | | Residential care services for disabled adults |
| | 933 | | Other social services with accommodation |
| | 9330 | | Other social services with accommodation |
| | 93301 | | Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse |
| | 93302 | | Other social services with accommodation for children |
| | 93303 | | Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse |

| Group | Class | Subclass | Description |
|-------------|-------|----------|--|
| | | 93304 | Other social services with accommodation for adults |
| 934 | | | Social services without accommodation for the elderly and disabled |
| | 9341 | | Vocational rehabilitation services |
| | 93411 | | Vocational rehabilitation services for persons with disabilities |
| | 93412 | | Vocational rehabilitation services for unemployed persons |
| | 9349 | | Other social services without accommodation for the elderly and disabled |
| | 93491 | | Other social services without accommodation for the elderly |
| | 93492 | | Other social services without accommodation for disabled children |
| | 93493 | | Other social services without accommodation for disabled adults |
| 935 | | | Other social services without accommodation |
| | 9351 | | Child day-care services |
| | 93510 | | Child day-care services |
| | 9352 | | Guidance and counselling services n.e.c. related to children |
| | 93520 | | Guidance and counselling services n.e.c. related to children |
| | 9353 | | Welfare services without accommodation |
| | 93530 | | Welfare services without accommodation |
| | 9359 | | Other social services without accommodation, n.e.c. |
| | 93590 | | Other social services without accommodation, n.e.c. |
| Division 94 | | | Sewage and waste collection, treatment and disposal and other environmental protection services |
| | 941 | | Sewerage, sewage treatment and septic tank cleaning services |
| | 9411 | | Sewerage and sewage treatment services |
| | 94110 | | Sewerage and sewage treatment services |
| | 9412 | | Septic tank emptying and cleaning services |
| | 94120 | | Septic tank emptying and cleaning services |
| 942 | | | Waste collection services |
| | 9421 | | Collection services of hazardous waste |
| | 94211 | | Collection services of hazardous medical and other biohazardous waste |
| | 94212 | | Collection services of industrial hazardous waste (except medical and other biohazardous waste) |
| | 94219 | | Collection services of other hazardous waste |
| | 9422 | | Collection services of non-hazardous recyclable materials |
| | 94221 | | Collection services of non-hazardous recyclable materials, residential |
| | 94229 | | Collection services of non-hazardous recyclable materials, other |
| | 9423 | | General waste collection services |
| | 94231 | | General waste collection services, residential |
| | 94239 | | General waste collection services, other |
| 943 | | | Waste treatment and disposal services |
| | 9431 | | Waste preparation, consolidation and storage services |
| | 94311 | | Hazardous waste preparation, consolidation and storage services |
| | 94312 | | Ship-breaking and other dismantling of wrecks services |
| | 94313 | | Non-hazardous recyclable materials preparation, consolidation and storage services |
| | 94319 | | Other non-hazardous waste preparation, consolidation and storage services |
| | 9432 | | Hazardous waste treatment and disposal services |
| | 94321 | | Hazardous waste treatment services |
| | 94322 | | Hazardous waste disposal services |

| Group | Class | Subclass | Description |
|-------------|-------|----------|---|
| | 943 | 9433 | Non-hazardous waste treatment and disposal services |
| | | 94331 | Sanitary landfill services, non-hazardous waste |
| | | 94332 | Other landfill services, non-hazardous waste |
| | | 94333 | Incineration of non-hazardous waste |
| | | 94339 | Other non-hazardous waste treatment and disposal services |
| 944 | | | Remediation services |
| | 9441 | 9441 | Site remediation and clean-up services |
| | | 94411 | Site remediation and clean-up services, air |
| | | 94412 | Site remediation and clean-up services, surface water |
| | | 94413 | Site remediation and clean-up services, soil and groundwater |
| | 9442 | 9442 | Containment, control and monitoring services and other site remediation services n.e.c. |
| | | 94420 | Containment, control and monitoring services and other site remediation services n.e.c. |
| | 9443 | 9443 | Building remediation services |
| | | 94430 | Building remediation services |
| | 9449 | 9449 | Other remediation services n.e.c. |
| | | 94490 | Other remediation services n.e.c. |
| 945 | | | Sanitation and similar services |
| | 9451 | 9451 | Sweeping and snow removal services |
| | | 94510 | Sweeping and snow removal services |
| | 9459 | 9459 | Other sanitation services |
| | | 94590 | Other sanitation services |
| 949 | | | Other environmental protection services n.e.c. |
| | 9490 | 9490 | Other environmental protection services n.e.c. |
| | | 94900 | Other environmental protection services n.e.c. |
| Division 95 | | | Services of membership organizations |
| 951 | | | Services furnished by business, employers and professional organizations |
| | 9511 | 9511 | Services furnished by business and employers organizations |
| | | 95110 | Services furnished by business and employers organizations |
| | 9512 | 9512 | Services furnished by professional organizations |
| | | 95120 | Services furnished by professional organizations |
| 952 | | | Services furnished by trade unions |
| | 9520 | 9520 | Services furnished by trade unions |
| | | 95200 | Services furnished by trade unions |
| 959 | | | Services furnished by other membership organizations |
| | 9591 | 9591 | Religious services |
| | | 95910 | Religious services |
| | 9592 | 9592 | Services furnished by political organizations |
| | | 95920 | Services furnished by political organizations |
| | 9599 | 9599 | Services furnished by other membership organizations n.e.c. |
| | | 95991 | Services furnished by human rights organizations |
| | | 95992 | Services furnished by environmental advocacy groups |
| | | 95993 | Other special group advocacy services |
| | | 95994 | Other civic betterment and community facility support services |
| | | 95995 | Services provided by youth associations |
| | | 95996 | Grant-giving services |

| Group | Class | Subclass | Description |
|--------------------|------------|----------|--|
| | | 95997 | Cultural and recreational associations (other than sports or games) |
| | | 95998 | Other civic and social organizations |
| | | 95999 | Other services provided by membership organizations n.e.c. |
| Division 96 | | | Recreational, cultural and sporting services |
| | 961 | | Audiovisual and related services |
| | 9611 | | Sound recording services |
| | 96111 | | Sound recording services, except live recording services |
| | 96112 | | Live recording services |
| | 96113 | | Sound recording originals |
| | 9612 | | Motion picture, videotape, television and radio programme production services |
| | 96121 | | Motion picture, videotape and television programme production services |
| | 96122 | | Radio programme production services |
| | 96123 | | Motion picture, videotape, television and radio programme originals |
| | 9613 | | Audiovisual post-production services |
| | 96131 | | Audiovisual editing services |
| | 96132 | | Transfers and duplication of masters services |
| | 96133 | | Colour correction and digital restoration services |
| | 96134 | | Visual effects services |
| | 96135 | | Animation services |
| | 96136 | | Captioning, titling and subtitling services |
| | 96137 | | Sound editing and design services |
| | 96139 | | Other post-production services |
| | 9614 | | Motion picture, videotape and television programme distribution services |
| | 96140 | | Motion picture, videotape and television programme distribution services |
| | 9615 | | Motion picture projection services |
| | 96150 | | Motion picture projection services |
| | 962 | | Performing arts and other live entertainment event presentation and promotion services |
| | 9621 | | Performing arts event promotion and organization services |
| | 96210 | | Performing arts event promotion and organization services |
| | 9622 | | Performing arts event production and presentation services |
| | 96220 | | Performing arts event production and presentation services |
| | 9623 | | Performing arts facility operation services |
| | 96230 | | Performing arts facility operation services |
| | 9629 | | Other performing arts and live entertainment services |
| | 96290 | | Other performing arts and live entertainment services |
| | 963 | | Services of performing and other artists |
| | 9631 | | Services of performing artists |
| | 96310 | | Services of performing artists |
| | 9632 | | Services of authors, composers, sculptors and other artists, except performing artists |
| | 96320 | | Services of authors, composers, sculptors and other artists, except performing artists |
| | 9633 | | Original works of authors, composers and other artists except performing artists, painters and sculptors |
| | 96330 | | Original works of authors, composers and other artists except performing artists, painters and sculptors |
| | 964 | | Museum and preservation services |
| | 9641 | | Museum and preservation services of historical sites and buildings |

| Group | Class | Subclass | Description |
|-------------|-------|----------|--|
| | | 96411 | Museum services except for historical sites and buildings |
| | | 96412 | Preservation services of historical sites and buildings |
| | 9642 | | Botanical, zoological and nature reserve services |
| | | 96421 | Botanical and zoological garden services |
| | | 96422 | Nature reserve services including wildlife preservation services |
| 965 | | | Sports and recreational sports services |
| | 9651 | | Sports and recreational sports event promotion and organization services |
| | | 96511 | Sports and recreational sports event promotion services |
| | | 96512 | Services of sports clubs |
| | 9652 | | Sports and recreational sports facility operation services |
| | | 96520 | Sports and recreational sports facility operation services |
| | 9659 | | Other sports and recreational sports services |
| | | 96590 | Other sports and recreational sports services |
| 966 | | | Services of athletes and related support services |
| | 9661 | | Services of athletes |
| | | 96610 | Services of athletes |
| | 9662 | | Support services related to sports and recreation |
| | | 96620 | Support services related to sports and recreation |
| 969 | | | Other amusement and recreational services |
| | 9691 | | Amusement park and similar attraction services |
| | | 96910 | Amusement park and similar attraction services |
| | 9692 | | Gambling and betting services |
| | | 96921 | On-line gambling services |
| | | 96929 | Other gambling and betting services |
| | 9693 | | Coin-operated amusement machine services |
| | | 96930 | Coin-operated amusement machine services |
| | 9699 | | Other recreation and amusement services n.e.c. |
| | | 96990 | Other recreation and amusement services n.e.c. |
| Division 97 | | | Other services |
| 971 | | | Washing, cleaning and dyeing services |
| | 9711 | | Coin-operated laundry services |
| | | 97110 | Coin-operated laundry services |
| | 9712 | | Dry-cleaning services (including fur product cleaning services) |
| | | 97120 | Dry-cleaning services (including fur product cleaning services) |
| | 9713 | | Other textile cleaning services |
| | | 97130 | Other textile cleaning services |
| | 9714 | | Pressing services |
| | | 97140 | Pressing services |
| | 9715 | | Dyeing and colouring services |
| | | 97150 | Dyeing and colouring services |
| 972 | | | Beauty and physical well-being services |
| | 9721 | | Hairdressing and barbers' services |
| | | 97210 | Hairdressing and barbers' services |
| | 9722 | | Cosmetic treatment, manicuring and pedicuring services |
| | | 97220 | Cosmetic treatment, manicuring and pedicuring services |

| Group | Class | Subclass | Description |
|--------------------|-------|----------|---|
| | 9723 | | Physical well-being services |
| | 97230 | | Physical well-being services |
| | 9729 | | Other beauty treatment services n.e.c. |
| | 97290 | | Other beauty treatment services n.e.c. |
| 973 | | | Funeral, cremation and undertaking services |
| | 9731 | | Cemeteries and cremation services |
| | 97310 | | Cemeteries and cremation services |
| | 9732 | | Undertaking services |
| | 97320 | | Undertaking services |
| 979 | | | Other miscellaneous services |
| | 9791 | | Escort services |
| | 97910 | | Escort services |
| | 9799 | | Other miscellaneous services n.e.c. |
| | 97990 | | Other miscellaneous services n.e.c. |
| Division 98 | | | Domestic services |
| 980 | | | Domestic services |
| | 9800 | | Domestic services |
| | 98000 | | Domestic services |
| Division 99 | | | Services provided by extraterritorial organizations and bodies |
| 990 | | | Services provided by extraterritorial organizations and bodies |
| | 9900 | | Services provided by extraterritorial organizations and bodies |
| | 99000 | | Services provided by extraterritorial organizations and bodies |



Part Four - Explanatory notes

Section**5 Construction services**

54 Construction services

This division includes:

- general construction services for constructions
- specialized construction services (special trades), i.e. services related to parts of buildings or civil engineering works, rather than the complete construction object

541 General construction services of buildings**5411 General construction services of residential buildings****54111 General construction services of one- and two-dwelling residential buildings**

This subclass includes:

- construction, repair, alteration and restoration services for one- and two-dwelling buildings

54112 General construction services of multi-dwelling residential buildings

This subclass includes:

- construction, repair, alteration and restoration services for:
 - multi-dwelling buildings
 - residential buildings for communities, including residences for the elderly, students, children and other social groups:
 - retirement homes, workers' hostels, fraternity homes, orphanages, homeless shelters, etc.

This subclass does not include:

- construction of special concrete frameworks for very high buildings, cf. 54540

5412 General construction services of non-residential buildings**54121 General construction services of industrial buildings**

This subclass includes:

- construction, repair, alteration and restoration services for:
 - buildings used for production and assembly activities of industrial establishments:
 - factories, plants and workshops
 - agricultural buildings, including silos and other storage facilities

This subclass does not include:

- construction services of mining facilities, cf. 54261
- construction services of power plants, cf. 54262
- construction services of chemical and related facilities, cf. 54269
- construction services of specialized facilities for manufacturing (e.g., iron foundries), cf. 54269

54122 General construction services of commercial buildings

This subclass includes:

- construction, repair, alteration and restoration services for commercial or administrative buildings such as:
 - buildings used primarily in the wholesale and retail trades
 - shopping centres, shopping malls, department stores, detached shops and boutiques, indoor markets etc.
 - warehouses



- exhibition halls
- office buildings and bank buildings
- air, rail or road transport terminals, parking garages and petrol and service stations

54129 General construction services of other non-residential buildings

This subclass includes:

- construction, repair, alteration and restoration services for:
 - public entertainment buildings such as cinemas, theatres, concert halls, dance halls and nightclubs
 - hotels, motels, inns, hostels and similar buildings
 - restaurants
 - educational buildings such as schools, colleges, universities, libraries, archives and museums
 - health-related buildings such as hospitals, clinics and sanatoria, including veterinary clinics
 - indoor sports or recreation installations (ice rinks, gymnasia, indoor tennis courts, general-purpose sports halls, boat sheds, boxing rings, etc.)
 - convention and congress centres
 - religious buildings
 - prison buildings
 - law courts, parliament buildings
 - non-residential farm buildings
 - communications buildings (radio and television broadcast buildings, telephone exchange buildings, telecommunications centres etc.)
 - other non-residential buildings n.e.c.

This subclass does not include:

- construction services for:
 - mines, power plants, chemical plants and other specialized facilities for manufacturing, cf. 5426
 - outdoor sports and recreation facilities, cf. 54270

542 General construction services of civil engineering works

5421 General construction services of highways (except elevated highways), streets, roads, railways and airfield runways

54211 General construction services of highways (except elevated highways), streets and roads

This subclass includes:

- construction, repair, alteration and restoration services for:
 - formations for highways (except elevated highways), roads, streets, other vehicular and pedestrian ways and open car parks
 - footpaths, traffic-calming structures, cycle tracks, etc.
 - vehicular and pedestrian underpasses and overpasses
- construction or restoration of road surface and parking lots with asphalt, concrete, etc.
- installation services of crash barriers, low separating walls, traffic signs, etc.
- creation, maintenance and signposting of tracks and paths
- painting services of markings on roads, parking lots and similar surfaces

This subclass does not include:

- construction services of elevated highways, tunnels and bridges, cf. 5422

54212 General construction services of railways

This subclass includes:

- construction, repair, alteration and restoration services for:
 - railway roadbeds for long-line and commuter rails, street tramways and underground or elevated urban rapid transit systems
 - railway electrification structures
 - laying services of ballast and rails

- installation services of switch gear, points and crossings
- construction services of control and safety systems for railway tracks
- construction services of funicular railways and cable car systems

54213 General construction services of airfield runways

This subclass includes:

- construction, repair and alteration services for airfield runways, including taxiways, aprons and related airport structures other than buildings

5422 General construction services of bridges, elevated highways and tunnels

54221 General construction services of bridges and elevated highways

This subclass includes:

- construction, repair, alteration and restoration services for bridges and elevated highways

This subclass does not include:

- construction services of highways, roads, railways and airfield runways, cf. 5421
- erection services of structural steel components, cf. 54550

54222 General construction services of tunnels

This subclass includes:

- construction, repair, alteration and restoration services for:
 - highway, road and railway tunnels
 - tunnels for underground railway traffic

This subclass does not include:

- construction services of water-associated work, cf. 5423
- erection services of structural steel components, cf. 54550

5423 General construction services of harbours, waterways, dams, water mains and lines, irrigation and other waterworks

54231 General construction services of aqueducts and other water supply conduits, except pipelines

This subclass includes:

- construction, repair, alteration and restoration services for:
 - aqueducts, water conduits and similar waterways designed to convey water for the purpose of water supply, except pipelines

This subclass does not include:

- construction services of waterworks for irrigation or flood control, cf. 54234
- construction services of long-distance pipelines, cf. 54241
- construction services of local water mains, cf. 54251

54232 General construction services of harbours and similar waterworks

This subclass includes:

- construction, repair, alteration and restoration services for:
 - harbour bottoms and harbour channels, breakwaters, quays, piers, jetties, docks, wharves and similar structures
 - riverworks and canal construction for water transport traffic
 - locks, floodgates, sluices, lifts, dry docks, slipways, barrages and other hydromechanical structures
- dredging services, rock and silt removal and other water-associated construction services
- underwater work (by divers, frogmen or other techniques) and various hydraulic engineering services

This subclass does not include:

- laying of submarine cables, cf. 54242
- pile driving services, cf. 54511

54233 General construction services of dams

This subclass includes:

- construction, repair, alteration and restoration services for:
 - dams and similar water-retaining structures
 - embankments for coastal and other waterside areas

54234 General construction services of irrigation and flood control waterworks

This subclass includes:

- construction, repair, alteration and restoration services for irrigation and flood control waterworks

This subclass does not include:

- construction services for waterways for the purpose of water supply, cf. 54231

5424 General construction services of long-distance pipelines, communication and power lines (cables)

54241 General construction services of long-distance pipelines

This subclass includes:

- construction, repair, alteration and restoration services for:
 - long-distance overland, underground and submarine pipelines for the conveyance of petroleum products, gas, water or other products
 - pumping stations and similar related structures

This subclass does not include:

- construction services for urban gas or water distribution mains, cf. 54251
- trenching services, cf. 54330

54242 General construction services of long-distance communication and power lines (cables)

This subclass includes:

- construction, repair and alteration services for:
 - long-distance overland, underground or submarine telecommunication transmission lines
 - long-distance high tension electric power transmission lines (cables)
 - long-distance electricity power lines for railways
 - transformer stations, pylons

This subclass does not include:

- construction services of local cables, cf. 54252
- trenching services, cf. 54330

5425 General construction services of local pipelines and cables and related works

54251 General construction services of local pipelines

This subclass includes:

- construction, repair and alteration services for:
 - local gas pipelines and water and sewer mains
 - local hot-water and steam pipelines

This subclass does not include:

- trenching services, cf. 54330

54252 General construction services of local cables and related works

This subclass includes:

- construction, repair and alteration services for:
 - local electricity transmission cables
 - local communication transmission cables, including television cables
 - ancillary works such as:
 - transformer stations and substations for distribution within local boundaries
 - transmission towers including antennas

This subclass does not include:

- trenching services, cf. 54330
- installation of cable television lines within a building, cf. 54614

54253 General construction services of sewage and water treatment plants

This subclass includes:

- construction, repair, alteration and restoration services for:
 - sewage disposal plants
 - water treatment and purification plants

This subclass does not include:

- construction services of long-distance water pipelines, cf. 54241
- construction services of local water and sewer mains, cf. 54251

5426 General construction services of mines and industrial plants

54261 General construction services of mines

This subclass includes:

- construction, repair and alteration services for mining and related facilities, other than buildings, such as mine loading and discharging stations, winding-shafts and towers, tunnels and drifts associated with mining operations

54262 General construction services of power plants

This subclass includes:

- construction, repair and alteration services for heavy electrical generating plants and equipment, including plants and equipment for nuclear-powered generating stations

54269 General construction services of other industrial plants

This subclass includes:

- construction, repair and alteration services for:
 - manufacturing facilities of basic chemicals, compounds, pharmaceuticals and other chemicals
 - chemical and related manufacturing facilities such as blast furnaces and coke ovens
 - iron foundries
 - specialized facilities for manufacturing, not elsewhere classified

This subclass does not include:

- construction services of industrial buildings, cf. 54121

5427 General construction services of outdoor sport and recreation facilities

54270 General construction services of outdoor sport and recreation facilities

This subclass includes:



- construction, repair, alteration and restoration services for:
 - grounds for sports generally played in open air such as football, baseball, rugby, track and field, tennis, car or bicycle races and horse races
 - recreation installations, e.g., golf courses, beach installations, marinas for pleasure boats
 - public parks and gardens, zoological and botanical gardens

This subclass does not include:

- construction services for indoor sport installations, cf. 54129

5429 General construction services of other civil engineering works

54290 General construction services of other civil engineering works

This subclass includes:

- construction, repair, alteration and restoration services for:
 - military engineering works, e.g., forts, blockhouses, bunkers, firing ranges, military testing centres, etc.
 - satellite launching sites
 - waste dumps and waste incinerators
 - plants for treating and processing of nuclear material
 - other civil engineering works, n.e.c.

This subclass does not include:

- general construction services of buildings, cf. 541

543 Site preparation services

5431 Demolition services

54310 Demolition services

This subclass includes:

- wrecking and demolition services of buildings and other structures
- wrecking and demolition services of streets and highways

5432 Site formation and clearance services

54320 Site formation and clearance services

This subclass includes:

- preparation services of agricultural land, including draining
- preparation services to make sites ready for subsequent construction work, including blasting and rock removal work services
- site clearance, including clearance of undergrowth
- soil stabilization
- test drilling and boring and core extraction services for construction, geophysical, geological or similar purposes
- horizontal drilling for the passage of cables or drainpipes
- digging of trenches for site drainage

This subclass does not include:

- demolition services, cf. 54310
- excavating and earthmoving services, cf. 54330
- water well drilling, cf. 54341
- tilling of fields preparatory to planting, cf. 86119
- test drilling services incidental to oil and gas extraction, cf. 86211
- test drilling services incidental to mining (except oil and gas extraction), cf. 86219

5433 Excavating and earthmoving services

54330 Excavating and earthmoving services

This subclass includes:

- large-scale earthwork, excavation, sloping and earthmoving services involving making of embankments or cuttings, prior to highway construction (roads, motorways, railways, etc.)
- digging of trenches, for utilities, urban drainage, various roadworks, etc.
- digging of conventional ditches for various constructions
- land recreation work services
- contaminated top soil stripping work services
- other excavating and earthmoving work services

This subclass does not include:

- site formation and clearance services, cf. 54320
- foundation services, cf. 54512

5434 Water well drilling and septic system installation services

54341 Water well drilling services

This subclass includes:

- special trade construction services involving drilling or digging water wells
- installation services of water well pumps and well piping systems

54342 Septic system installation services

This subclass includes:

- installation services of septic systems, including:
 - aerobic septic systems
 - evaporation-transpiration (ET) septic systems
 - greywater systems
 - holding tank septic systems
 - pressure dosing septic systems
 - septic disinfection systems
 - chemical, composting, incinerating and waterless toilets

This subclass also includes:

- construction services of leach fields or drain fields

544 Assembly and erection of prefabricated constructions

5440 Assembly and erection of prefabricated constructions

54400 Assembly and erection of prefabricated constructions

This subclass includes:

- installation, assembly and erection services of prefabricated buildings
- installation, assembly and erection services of other prefabricated structures and constructions
- installation services of all types of street furniture (e.g., bus shelters, benches, telephone booths, public toilets, etc.)

This subclass does not include:

- erection services of prefabricated steel parts for buildings and other structures, cf. 54550

545 Special trade construction services

5451 Pile driving and foundation services



54511 Pile driving services

This subclass includes:

- services of installing of piles of natural or manufactured materials by impact hammering, vibrating or pushing into the earth

54512 Foundation services

This subclass includes:

- special trade foundation services

This subclass does not include:

- excavation work services, cf. 54330
- concrete work services, cf. 54540

5452 Construction framing services**54521 Building framing services**

This subclass includes:

- services of erecting frames for buildings, made from wood or metal:
 - platform framing
 - balloon framing

This subclass also includes:

- services of erecting wall frames
- services of erecting floor and ceiling frames

54522 Roof framing services

This subclass includes:

- construction services involving the installation of roof frames:
 - stick framing
 - truss framing

5453 Roofing and waterproofing services**54530 Roofing and waterproofing services**

This subclass includes:

- construction services involving the installation of any kind of roof coverings
- construction services of guttering and spouting, roof shingling and metal roofing
- waterproofing services on flat roofs and roof terraces
- waterproofing services on the outside of constructions and other subterranean structures
- damp proofing

This subclass does not include:

- insulation work services, cf. 54650

5454 Concrete services**54540 Concrete services**

This subclass includes:

- services of erection of reinforced concrete frame, requiring specialized skills or equipment because of its size or the method used
- construction services of domes and thin shells in concrete
- special trade construction services involving steel bending and welding for reinforced concreting

- on construction projects
- casting of concrete in formwork and other services generally making use of concrete (general foundations, base courses, raft foundations, stanchions, floors, etc.)
- services involving the construction of formwork and reinforcement
- consolidation of foundations

This subclass does not include:

- construction services involving the paving of streets, highways and public sidewalks, cf. 54211
- construction services of bridges, elevated highways and tunnels, cf. 5422
- foundation services, cf. 54512

5455 Structural steel erection services

54550 Structural steel erection services

This subclass includes:

- special trade construction services of steel frameworks
- erection services of prefabricated (but not self-manufactured), structural steel components for buildings and other structures such as bridges, overhead cranes or electricity transmission towers
- erection of curtain walls
- associated welding work services

5456 Masonry services

54560 Masonry services

This subclass includes:

- bricklaying, block laying, stone setting and other masonry work services

This subclass does not include:

- concrete work services, cf. 54540
- interior fitting decoration work services, cf. 547

5457 Scaffolding services

54570 Scaffolding services

This subclass includes:

- scaffold and work-platform erecting and dismantling work, including renting of scaffolding and work platforms

This subclass does not include:

- rental services of scaffolding without erection and dismantling, cf. 73122

5459 Other special trade construction services

54590 Other special trade construction services

This subclass includes:

- construction services of factory chimneys
- construction services of refractory linings for furnaces, etc.
- construction services of ornamental fire places
- other special trade construction services not elsewhere classified, e.g., moving of buildings

546 Installation services

5461 Electrical installation services

54611 Electrical wiring and fitting services



This subclass includes:

- special trade installation services involving the installation of basic electrical wiring circuits or fittings in buildings and other construction projects
- electrical wiring and fitting services for emergency power supply systems
- electrical services arising from the installation of appliances
- installation services of meters

This subclass does not include:

- installation services of fire alarm systems, cf. 54612
- installation services of burglar alarm systems, cf. 54613
- installation of telecommunications wiring, cf. 54619
- installation services of electric motors, generators and transformers, cf. 87360

54612 Fire alarm installation services

This subclass includes:

- installation services of fire alarm systems

This subclass does not include:

- sprinkler installation work services, cf. 54621
- fireproofing work services, cf. 54650

54613 Burglar alarm system installation services

This subclass includes:

- installation services of burglar alarm systems at the construction site

This subclass does not include:

- monitoring and maintaining burglar and fire alarms, cf. 85230

54614 Residential antenna installation services

This subclass includes:

- installation services of all types of residential antenna including satellite antenna
- installation services of cable television lines within a building

This subclass also includes:

- installation services of lightning conductors

54619 Other electrical installation services

This subclass includes:

- electrical installation services of telecommunications equipment
- electrical installation services of illumination and signalling systems for roads, railways, airports, harbours and similar premises
- installation services of heavy electrical equipment
- installation services of telecommunications wiring, including of fibre optic cables
- other electrical installation services n.e.c.

This subclass does not include:

- installation services of control and safety systems for railway tracks, cf. 54212
- installation services of cable television, cf. 54614
- installation services of heating equipment, cf. 54631

5462 Water plumbing and drain laying services

54621 Water plumbing services



This subclass includes:

- installation services involving primary hot- and cold-water piping systems (i.e. plumbing), including sprinkler installation
- installation services of fixed sanitary ware
- associated plumbing work services
- installation services of pressurized water supplies for firefighting (including fire plugs with hose and spout)

This subclass does not include:

- installation services of space heating apparatus, including associated pipe work, cf. 54631

54622 Drain laying services

This subclass includes:

- construction services of connection to main sewers in streets or alleys
- placing of materials, construction and alteration of drains, beginning outside of a building, to its connection with the main sewer in the street, alley or other disposal terminal

This subclass does not include:

- construction and alteration of pipes etc. within a building, cf. 54621

5463 Heating, ventilation and air-conditioning equipment installation services

54631 Heating equipment installation services

This subclass includes:

- installation services of heating equipment, including related pipe work, duct work and sheet metal services
- installation and maintenance of central heating control systems
- connection to the district heating system
- maintenance and repair services of domestic boilers and burners

This subclass does not include:

- chimney cleaning services, cf. 85340
- maintenance and repair services of industrial boilers, cf. 87110

54632 Ventilation and air-conditioning equipment installation services

This subclass includes:

- installation services of ventilation, refrigeration or air-conditioning equipment for dwellings, computer centres, offices and shops, including related pipe work, duct work and sheet metal services

This subclass does not include:

- repair and maintenance services of industrial air-conditioning and refrigeration equipment, such as heat exchangers, cf. 87156

5464 Gas fitting installation services

54640 Gas fitting installation services

This subclass includes:

- installation services of parts and equipment for the supply or conduct of oxygen and other gases used in hospitals, homes etc.
- connection of other gas-operated equipment

This subclass does not include:

- space heating installation work services, cf. 54631
- ventilating and air-conditioning work services, cf. 54632

5465 Insulation services

54650 Insulation services

This subclass includes:

- installation services of weather-proofing thermal insulation in exterior wall cavities
- thermal insulation services of hot and chilled water pipes, boilers and duct runs
- sound insulation services
- fireproofing work services

This subclass does not include:

- waterproofing work services, cf. 54530
- acoustical services, cf. 54790

5469 Other installation services

54691 Lift and escalator installation services

This subclass includes:

- special trade installation services of lifts, escalators, travelators (moving sidewalks)

This subclass does not include:

- repair and maintenance services of lifts and escalators, cf. 87157

54699 Other installation services n.e.c.

This subclass includes:

- installation services of draperies and curtains
- installation services of blinds and awnings
- installation services of signs (luminous or not)
- installation services, n.e.c., involving goods not regarded as part of the basic building structure
- other installation services n.e.c.

547 Building completion and finishing services

5471 Glazing services

54710 Glazing services

This subclass includes:

- installation services of glass cladding, mirror walls and other glass products
- closed-in work, such as window glass installation work services

This subclass does not include:

- installation of prefabricated window units, cf. 54760

5472 Plastering services

54720 Plastering services

This subclass includes:

- construction services of interior and exterior plaster or stucco and of lathing materials
- dry walling services involving the installation of wallboard, generally of gypsum

This subclass does not include:

- sound insulation work services, cf. 54650

5473 Painting services

A

54730 Painting services

This subclass includes:

- painting services (principally decorative) of building interiors and similar services (e.g., application of coatings, lacquer, etc.)
- painting services of building exteriors (principally for protection)
- painting services of railings, gratings, doors and window frames of buildings, etc.
- painting services of other engineering structures
- paint removal services

This subclass does not include:

- painting services of markings on road surfaces, parking lots and similar surfaces, cf. 54211
- waterproofing services, cf. 54530

5474 Floor and wall tiling services

54740 Floor and wall tiling services

This subclass includes:

- construction services involving the laying or setting of ceramic, concrete or stone wall tiles, floor tiles and flagstones inside and outside of buildings and other structures
- decorative covering of exterior walls of buildings with ceramic materials, stone, brick, etc.

5475 Other floor laying, wall covering and wall papering services

54750 Other floor laying, wall covering and wall papering services

This subclass includes:

- laying of carpeting, linoleum and other flexible floor coverings. Related finishing services are included.
- laying services of wood floors and floor coverings, including parquet and other wood flooring. Related finishing services such as sanding, wax polishing, sealing, etc. are included.
- hanging services of paper and other flexible wall coverings
- wall paper removal services

This subclass does not include:

- installation services of concrete floors (except concrete tiles), cf. 54540
- installation services of stone, concrete and ceramic floor tiles, cf. 54740

5476 Joinery and carpentry services

54760 Joinery and carpentry services

This subclass includes:

- installation services of door and window frames and of doors, windows, shutters, slatted shutters, garage doors, etc., made of any kind of material
- armouring of outside doors and installation services of armoured doors
- installation services of fire doors
- installation services of movable partitions and false ceilings on metallic structures
- installation services of verandas and conservatories for private houses
- installation services involving carpentry and joinery work with materials other than metals
- installation services of interior staircases, construction of wall cupboards, installation services of fitted kitchen units
- installation services of clapboard, panelling, etc.
- installation services of standard or custom fabricated sheet metal components
- installation services of decorative iron or steel work or of ornamental or architectural metal work
- installation services of grilles covering radiators



This subclass does not include:

- installation services of fencing and railings, cf. 54770

5477 Fencing and railing services

54770 Fencing and railing services

This subclass includes:

- installation services of fences, railings and similar enclosures. The fences may be of different materials (wire, wood, steel, fibreglass) and may be used at various sites (courts, playgrounds, residential properties or industrial premises).
- installation services of (metal) fire escape staircases

5479 Other building completion and finishing services

54790 Other building completion and finishing services

This subclass includes:

- cleaning of outer walls by steam cleaning or sandblasting
- acoustic services involving the application of acoustic panels, tiles and other materials to interior walls and ceilings
- construction services of poured-in-place terrazzo and interior marble, granite or slate work
- general repair and maintenance services
- building completion and finishing services n.e.c.

This subclass does not include:

- sound insulation services, cf. 54650
- floor and wall tiling services using ceramic, concrete, stone or brick, cf. 54740



Section

6 Distributive trade services; accommodation, food and beverage serving services; transport services; and electricity, gas and water distribution services

61 Wholesale trade services

611 Wholesale trade services, except on a fee or contract basis

This group includes:

- services of wholesalers that purchase goods in large quantities and sell them to other businesses, sometimes after breaking bulk and repacking the product into smaller packages

612 Wholesale trade services on a fee or contract basis

This group includes:

- services of commission agents, commodity brokers and auctioneers and all other types of traders who negotiate wholesale commercial transactions between buyers and sellers for a fee or a commission
- services of electronic wholesale agents and brokers
- services of wholesale auctioning houses

62 Retail trade services

621 Non-specialized store retail trade services

This group includes:

- retail sales services of non-specialized stores, such as supermarkets and department stores that carry a wide range of goods, new or second-hand, that are displayed on racks or shelves for the customer to make their own choice and carry up to the cashier to make payment
- services of retail auctioning houses

622 Specialized store retail trade services

This group includes:

- retail sales services of specialized stores that carry a narrow range of related new or second-hand goods and where assistance is often provided to the customer by the sales staff or owner of the store

623 Mail order or Internet retail trade services

This group includes:

- mail, catalogue or Internet sales services by stores that accept orders of new goods by mail, telephone, e-mail, etc., and ship or deliver products to the customer's door

624 Other non-store retail trade services

This group includes:

- retail trade sales through vending machines
- retail trade services of market stalls
- retail trade services of door-to-door sales or direct sales, defined as a method of consumer product and services distribution via sales in a person-to-person manner/way from a fixed retail location primarily through independent salespeople and distributors who are compensated for their sales and for their marketing and promotional services, based on the actual use or consumption of such products or services

625 Retail trade services on a fee or contract basis



This group includes:

- retail services of commission agents who negotiate retail commercial transactions for a fee or a commission
- services of electronic retail auctions

Note: In the following codes ***1 to ***99, the symbol *** may stand for 610 and 620 or 611, 612, 621, 622, 623, 624 and 625, depending on the user's needs. However, not all combinations may be applicable.

*****1 Wholesale trade services, except on a fee or contract basis, of raw agricultural products and live animals**

*****11 Wholesale trade services, except on a fee or contract basis, of grains and oilseeds and oleaginous fruits, seeds and animal feed**

This subclass includes:

- trade services related to:
 - Cereals
 - Oilseeds and oleaginous fruits
 - Edible roots and tubers with high starch or inulin content
 - Stimulant, spice and aromatic crops
 - Pulses (dried leguminous vegetables)
 - Sugar crops
 - Forage products
 - Fibre crops
 - Beet seeds (excluding sugar beet seeds) and seeds of forage plants
 - Preparations used in animal feeding; lucerne (alfalfa) meal and pellets

*****12 Wholesale trade services, except on a fee or contract basis, of flowers and plants**

This subclass includes:

- trade services related to:
 - Plants and parts of plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes
 - Living plants; cut flowers and flower buds; flower seeds

*****13 Wholesale trade services, except on a fee or contract basis, of unmanufactured tobacco**

This subclass includes:

- trade services related to:
 - Unmanufactured tobacco

*****14 Wholesale trade services, except on a fee or contract basis, of live animals, including pet animals**

This subclass includes:

- trade services related to:
 - Live animals
 - Fish, live, not for human consumption

*****15 Wholesale trade services, except on a fee or contract basis, of hides, skins and leather**

This subclass includes:

- trade services related to:
 - Hides, skins and furskins, raw

*****19 Wholesale trade services, except on a fee or contract basis, of agricultural raw materials n.e.c.**

This subclass includes:

- trade services related to:
 - Natural rubber in primary forms or in plates, sheets or strip
 - Other raw vegetable materials, n.e.c.
 - Raw milk
 - Eggs of hens or other birds in shell, fresh
 - Reproductive materials of animals
 - Natural honey
 - Snails, fresh, chilled, frozen, dried, salted or in brine, except sea snails
 - Edible products of animal origin n.e.c.
 - Raw animal materials used in textile
 - Insect waxes and spermaceti, whether or not refined or coloured
 - Non-wood forest products

*****2 Wholesale trade services, except on a fee or contract basis, of food, beverages and tobacco**

*****21 Wholesale trade services, except on a fee or contract basis, of fruits and vegetables**

This subclass includes:

- trade services related to:
 - Vegetables
 - Fruits and nuts
 - Prepared and preserved vegetables, pulses, and potatoes
 - Prepared and preserved fruits and nuts

*****22 Wholesale trade services, except on a fee or contract basis, of dairy products, eggs and edible oils and fats**

This subclass includes:

- trade services related to:
 - Animal fats
 - Vegetable oils
 - Margarine and similar preparations
 - Oil-cake and other residues resulting from the extraction of vegetable fats or oils; flours and meals of oil seeds or oleaginous fruits, except those of mustard; vegetable waxes, except triglycerides; degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes
 - Processed liquid milk, cream and whey
 - Other dairy products
 - Eggs, preserved or cooked

*****23 Wholesale trade services, except on a fee or contract basis, of meat, poultry and game**

This subclass includes:

- trade services related to:
 - Meat and meat products

*****24 Wholesale trade services, except on a fee or contract basis, of fish and other seafood**

This subclass includes:

- trade services related to:
 - Fish live, fresh or chilled for human consumption
 - Crustaceans, live, fresh or chilled
 - Molluscs live, fresh or chilled
 - Other aquatic invertebrates, live, fresh or chilled
 - Other aquatic plants and animals
 - Prepared and preserved fish, crustaceans, molluscs and other aquatic invertebrates

*****25 Wholesale trade services, except on a fee or contract basis, of sugar confectionery and bakery**

products

This subclass includes:

- trade services related to:
 - Bakery products
 - Sugar and molasses
 - Cocoa, chocolate and sugar confectionery

*****26 Wholesale trade services, except on a fee or contract basis, of beverages**

This subclass includes:

- trade services related to:
 - Ethyl alcohol: spirits, liqueurs and other spirituous beverages
 - Wines
 - Malt liquors and malt
 - Soft drinks; bottled mineral waters

*****27 Wholesale trade services, except on a fee or contract basis, of coffee, tea and spices**

This subclass includes:

- trade services related to:
 - Coffee and tea
 - Spices and aromatics, processed

*****28 Wholesale trade services, except on a fee or contract basis, of tobacco products**

This subclass includes:

- trade services related to:
 - Tobacco products

*****29 Wholesale trade services, except on a fee or contract basis, of food products n.e.c.**

This subclass includes:

- trade services related to:
 - Grain mill products
 - Starches and starch products; sugars and sugar syrups n.e.c.
 - Macaroni, noodles, couscous and similar farinaceous products
 - Other food products

*****3 Wholesale trade services, except on a fee or contract basis, of textiles, clothing and footwear**

*****31 Wholesale trade services, except on a fee or contract basis, of yarn and fabrics**

This subclass includes:

- trade services related to:
 - Natural textile fibres prepared for spinning
 - Man-made textile staple fibres processed for spinning
 - Textile yarn and thread of natural fibres
 - Textile yarn and thread of man-made filaments or staple fibres
 - Woven fabrics (except special fabrics) of natural fibres other than cotton
 - Woven fabrics (except special fabrics) of cotton
 - Woven fabrics (except special fabrics) of man-made filaments and staple fibres
 - Special fabrics
 - Knitted or crocheted fabrics

*****32 Wholesale trade services, except on a fee or contract basis, of household linens, curtains, net curtains and diverse household articles of textile materials**



This subclass includes:

- trade services related to:
 - Made-up textile articles
 - Twine, cordage, ropes and cables and articles thereof (including netting)
 - Textiles n.e.c.

*****33 Wholesale trade services, except on a fee or contract basis, of articles of clothing, articles of fur and clothing accessories**

This subclass includes:

- trade services related to:
 - Wearing apparel, except fur apparel
 - Articles of apparel, clothing accessories and other articles of furskin (except headgear)
 - Artificial fur and articles thereof (except headgear)

*****34 Wholesale trade services, except on a fee or contract basis, of footwear**

This subclass includes:

- trade services related to:
 - Footwear, with outer soles and uppers of rubber or plastics, or with uppers of leather or textile materials, other than sports footwear, footwear incorporating a protective metal toe- cap and miscellaneous special footwear
 - Sports footwear, except skating boots
 - Other footwear, except asbestos footwear, orthopaedic footwear and skating boots
 - Parts of footwear; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof

*****4 Wholesale trade services, except on a fee or contract basis, of household appliances, articles and equipment**

*****41 Wholesale trade services, except on a fee or contract basis, of household furniture**

This subclass includes:

- trade services related to:
 - Furniture), except of subclass 38111 and class 3812

*****42 Wholesale trade services, except on a fee or contract basis, of radio and television equipment and recorded audio and video disks and tapes**

This subclass includes:

- trade services related to:
 - Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders
 - Radio broadcast and television receivers; apparatus for sound and video recording and reproducing; microphones, loudspeakers, amplifiers, etc.
 - Parts for the goods of classes 4721 to 4733 and 4822
 - Audio and video disks, tapes and other media, recorded

*****43 Wholesale trade services, except on a fee or contract basis, of articles for lighting**

This subclass includes:

- trade services related to:
 - Electric filament or discharge lamps; arc lamps; lighting equipment; parts thereof

*****44 Wholesale trade services, except on a fee or contract basis, of household appliances**

This subclass includes:


64

- trade services related to:
 - Domestic appliances and parts thereof

*****45 Wholesale trade services, except on a fee or contract basis, of miscellaneous household utensils, cutlery, crockery, glassware, china and pottery**

This subclass includes:

- trade services related to:
 - Tableware, kitchenware, other household articles and toilet articles, of plastics
 - Other glass articles
 - Ceramic household and ornamental articles
 - Domestic metal products

*****46 Wholesale trade services, except on a fee or contract basis, of wickerwork, cork goods, cooper's ware and other wooden ware**

This subclass includes:

- trade services related to:
 - Other products of wood: articles of cork, plaiting materials and straw

*****5 Wholesale trade services, except on a fee or contract basis, of miscellaneous consumer goods**

*****51 Wholesale trade services, except on a fee or contract basis, of books, newspapers, magazines and stationery**

This subclass includes:

- trade services related to:
 - Books, in print
 - Newspapers and periodicals, daily, in print
 - Newspapers and periodicals, other than daily, in print
 - Printed maps: music, printed or in manuscript: postcards, greeting cards, pictures and plans
 - Stamps, cheque forms, banknotes, stock certificates, brochures and leaflets, advertising material and other printed matter
 - Registers, account books, notebooks, letter pads, diaries and similar articles, blotting-pads, binders, file covers, forms and other articles of stationery, of paper or paperboard

*****52 Wholesale trade services, except on a fee or contract basis, of photographic, optical and precision equipment**

This subclass includes:

- trade services related to:
 - Instruments and appliances for measuring, checking, testing, navigating and other purposes, except optical instruments: industrial process control equipment; parts and accessories thereof
 - Optical instruments and photographic equipment, and parts and accessories thereof

*****53 Wholesale trade services, except on a fee or contract basis, of games and toys**

This subclass includes:

- trade services related to:
 - Games and toys

*****54 Wholesale trade services, except on a fee or contract basis, of watches, clocks and jewellery**

This subclass includes:

- trade services related to:
 - Jewellery and related articles
 - Watches and clocks, and parts thereof

*****55 Wholesale trade services, except on a fee or contract basis, of sports goods (incl. bicycles)**

This subclass includes:

- trade services related to:
 - Sports goods
 - Pleasure and sporting boats
 - Bicycles and other cycles, not motorized

*****56 Wholesale trade services, except on a fee or contract basis, of leather goods and travel accessories**

This subclass includes:

- trade services related to:
 - Tanned or dressed furskins
 - Tanned or dressed leather; composition leather
 - Luggage, handbags and the like; saddlery and harness; other articles of leather

*****59 Wholesale trade services, except on a fee or contract basis, of miscellaneous consumer goods n.e.c.**

This subclass includes:

- trade services related to:
 - Rubber tyres and tubes
 - Musical instruments
 - Accumulators, primary cells and primary batteries, and parts thereof

*****6 Wholesale trade services, except on a fee or contract basis, of construction materials and hardware**

*****61 Wholesale trade services, except on a fee or contract basis, of construction materials and flat glass**

This subclass includes:

- trade services related to:
 - Boards and panels
 - Veneer sheets; sheets for plywood; densified wood
 - Builders' joinery and carpentry of wood (including cellular wood panels, assembled parquet panels, shingles and shakes)
 - Builders' ware of plastics n.e.c.
 - Parts n.e.c. of lamps, lighting fittings, illuminated signs, illuminated name- plates and the like, of plastics
 - Unworked glass, flat glass and pressed or moulded glass for construction; glass mirrors
 - Glass fibres and articles thereof, except woven fabrics
 - Bricks, blocks, tiles and other ceramic goods of siliceous earths
 - Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous earths
 - Refractory cements, mortars, concretes and similar compositions n.e.c.
 - Unfired refractory products; other refractory ceramic goods
 - Non-refractory ceramic building bricks, flooring blocks, support or filler tiles, roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic construction goods
 - Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like
 - Cement, lime and plaster
 - Articles of concrete, cement and plaster
 - Monumental or building stone and articles thereof



*****62 Wholesale trade services, except on a fee or contract basis, of fittings, fixtures and ceramic sanitary fixtures**

This subclass includes:

- trade services related to:
 - Baths, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary ware, of plastics
 - Ceramic sinks, baths, water closet pans, flushing cisterns and similar sanitary fixtures
 - goods of class 3736 (Non-refractory ceramic pipes, conduits, guttering and pipe fittings)

*****63 Wholesale trade services, except on a fee or contract basis, of wallpaper and floor coverings**

This subclass includes:

- trade services related to:
 - Carpets and other textile floor coverings
 - Wallpaper and similar wall coverings; window transparencies of paper
 - Floor coverings of plastics, in rolls or in the form of tiles; wall or ceiling coverings of plastics

*****64 Wholesale trade services, except on a fee or contract basis, of paints, varnishes and lacquers**

This subclass includes:

- trade services related to:
 - Paints and varnishes and related products; artists' colours; ink

*****65 Wholesale trade services, except on a fee or contract basis, of hardware and hand tools**

This subclass includes:

- trade services related to:
 - Hand tools (including hand tools of a kind used in agriculture, horticulture or forestry, hand saws, files, pliers and metal cutting shears, hand-operated spanners, blow-lamps and clamps); interchangeable tools for hand tools or for machine tools, including dies for drawing or extruding metal, and rock drilling or earth boring tools; knives for machines; plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets
 - Machine-tools and parts and accessories thereof

*****7 Wholesale trade services, except on a fee or contract basis, of chemical and pharmaceutical products**

*****71 Wholesale trade services, except on a fee or contract basis, of basic industrial chemicals and synthetic resins**

This subclass includes:

- trade services related to:
 - Basic organic chemicals
 - Basic inorganic chemicals n.e.c.
 - Tanning or dyeing extracts; tannins and their derivatives; colouring matter n.e.c.
 - Activated natural mineral products; animal black; tall oil; terpenic oils produced by the treatment of coniferous woods; crude dipentene; crude para-cymene; pine oil; rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; rum gums; wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch
 - Miscellaneous basic chemical products
 - Plastics in primary forms
 - Synthetic rubber and fabrics derived from oils, and mixtures thereof with natural rubber and similar natural gums, in primary forms or in plates, sheets or strip
 - Chemical products n.e.c.
 - Man-made fibres

*****72 Wholesale trade services, except on a fee or contract basis, of fertilizers and agrochemical**

products

This subclass includes:

- trade services related to:
 - Fertilizers and pesticides

******73 Wholesale trade services, except on a fee or contract basis, of pharmaceutical products**

This subclass includes:

- trade services related to:
 - Pharmaceutical products

******74 Wholesale trade services, except on a fee or contract basis, of medical and orthopaedic goods**

This subclass includes:

- trade services related to:
 - Medical and surgical equipment and orthopaedic appliances

******75 Wholesale trade services, except on a fee or contract basis, of perfumery articles, cosmetic articles and toilet soaps**

This subclass includes:

- trade services related to:
 - Soap and detergents, perfume and toilet preparations

******76 Wholesale trade services, except on a fee or contract basis, of cleaning materials**

This subclass includes:

- trade services related to:
 - Organic surface active agents, except soap
 - Cleaning and polishing preparations

******8 Wholesale trade services, except on a fee or contract basis, of machinery, equipment and supplies**

******81 Wholesale trade services, except on a fee or contract basis, of motor vehicles, motorcycles, snowmobiles and related parts and accessories**

This subclass includes:

- trade services related to:
 - Motor vehicles, trailers and semi-trailers; parts and accessories thereof
 - Bodies (coachwork) for motor vehicles; trailers and semi-trailers; parts and accessories thereof

******82 Wholesale trade services, except on a fee or contract basis, of other transport equipment, except bicycles**

This subclass includes:

- trade services related to:
 - Ships
 - Railway and tramway locomotives and rolling stock, and parts thereof
 - Aircraft and spacecraft, and parts thereof
 - Other transport equipment and parts thereof), except of subclass 49921

******83 Wholesale trade services, except on a fee or contract basis, of office machinery and equipment including office furniture**

This subclass includes:

- trade services related to:



- Seats, primarily with metal frames
- Other furniture, of a kind used in offices
- Office and accounting machinery, and parts and accessories thereof

*****84 Wholesale trade services, except on a fee or contract basis, of computers and packaged software**

This subclass includes:

- trade services related to:
 - Computing machinery and parts and accessories thereof
 - Packaged software

*****85 Wholesale trade services, except on a fee or contract basis, of electronic and telecommunications equipment and parts**

This subclass includes:

- trade services related to:
 - Electronic valves and tubes; electronic components; parts thereof
 - Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the 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)
 - Discs, tapes, solid-state non-volatile storage devices and other media, not recorded
 - Cards with magnetic strips or chip

*****86 Wholesale trade services, except on a fee or contract basis, of agricultural lawn and garden machinery and equipment, including tractors**

This subclass includes:

- trade services related to:
 - Agricultural or forestry machinery and parts thereof

*****87 Wholesale trade services, except on a fee or contract basis, of mining, construction and civil engineering machinery and equipment**

This subclass includes:

- trade services related to:
 - Machinery for mining, quarrying and construction, and parts thereof

*****88 Wholesale trade services, except on a fee or contract basis, of other industry-specific machinery and equipment and related operating supplies**

This subclass includes:

- trade services related to:
 - Composed type, prepared printing plates or cylinders, impressed lithographic stones or other impressed media for use in printing
 - Machinery for metallurgy and parts thereof
 - Machinery for food, beverage and tobacco processing, and parts thereof
 - Machinery for textile, apparel and leather production, and parts thereof
 - Other special-purpose machinery and parts thereof

*****89 Wholesale trade services, except on a fee or contract basis, of other machinery and equipment n.e.c.**

This subclass includes:

- trade services related to:
 - Engines and turbines and parts thereof
 - Pumps, compressors, hydraulic and pneumatic power engines, and valves, and parts thereof

- Bearings, gears, gearing and driving elements, and parts thereof
- Ovens and furnace burners and parts thereof
- Lifting and handling equipment and parts thereof
- Other general-purpose machinery and parts thereof
- Weapons and ammunition and parts thereof
- Electric motors, generators and transformers, and parts thereof
- Electricity distribution and control apparatus, and parts thereof
- Other electrical equipment and parts thereof

*****9 Wholesale trade services, except on a fee or contract basis, of other products**

*****91 Wholesale trade services, except on a fee or contract basis, of solid, liquid and gaseous fuels and related products**

This subclass includes:

- trade services related to:
 - Coal and peat
 - Crude petroleum and natural gas
 - Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
 - Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm: railway or tramway sleepers (cross-ties) of wood, not impregnated
 - Wood continuously shaped along any of its edges or faces; wood wool; wood flour; wood in chips or particles
 - Coke and semi-coke of coal, of lignite or of peat; retort carbon
 - Fuel elements (cartridges), for or of nuclear reactors

*****92 Wholesale trade services, except on a fee or contract basis, of metal ores and metal in primary forms**

This subclass includes:

- trade services related to:
 - Uranium and thorium ores and concentrates
 - Iron ores and concentrates, other than roasted iron pyrites
 - Non-ferrous metal ores and concentrates (other than uranium or thorium ores and concentrates)
 - Basic iron and steel
 - Products of steel
 - Basic precious metals and metals clad with precious metals
 - Copper, nickel, aluminium, alumina, lead, zinc and tin, unwrought
 - Semi-finished products of copper, nickel, aluminium, lead, zinc and tin or their alloys
 - Other non-ferrous metals and articles thereof (including waste and scrap of some metals): cermets and articles thereof

*****93 Wholesale trade services, except on a fee or contract basis, of wood in the rough**

This subclass includes:

- trade services related to:
 - Wood in the rough
 - Wood in the rough, treated with paint, stains, creosote or other preservatives: railway or tramway sleepers (cross-ties) of wood, impregnated: hoopwood, split poles, wooden sticks and the like

*****94 Wholesale trade services, except on a fee or contract basis, of paper and paperboard**

This subclass includes:

- trade services related to:
 - Pulp, paper and paperboard), except of subclass 32194

*****95 Wholesale trade services, except on a fee or contract basis, of waste and scrap and materials for recycling**

This subclass includes:

- trade services related to:
 - Wastes from food and tobacco industry
 - Non-metal wastes or scraps
 - Metal wastes or scraps
 - Other wastes and scraps

*****97 Wholesale trade services, except on a fee or contract basis, of electricity**

This subclass includes:

- trade services related to:
 - Electrical energy

*****98 Wholesale trade services, except on a fee or contract basis, of water**

This subclass includes:

- trade services related to:
 - Steam and hot water
 - Ice and snow
 - Natural water

*****99 Wholesale trade services, except on a fee or contract basis, of non-metallic minerals and other products n.e.c.**

This subclass includes:

- trade services related to:
 - Monumental or building stone
 - Gypsum; anhydrite; limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
 - Sands, pebbles, gravel, broken or crushed stone, natural bitumen and asphalt
 - Clays
 - Chemical and fertilizer minerals
 - Salt and pure sodium chloride; sea water
 - Precious and semi-precious stones; pumice stone; emery; natural abrasives; other minerals
 - Cotton linters
 - Packing cases, boxes, crates, drums and similar packings, of wood; cable- drums of wood; pallets, box pallets and other load boards, of wood; casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood (including staves)
 - Tar distilled from coal, from lignite or from peat, and other mineral tars
 - Petroleum oils and oils obtained from bituminous materials, other than crude; preparations n.e.c. containing by weight 70% or more of these oils, such oils being the basic constituents of the preparations
 - Petroleum gases and other gaseous hydrocarbons, except natural gas
 - Petroleum jelly; paraffin wax, micro- crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products; petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials
 - Radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues
 - Other rubber products
 - Semi-manufactures of plastics
 - Packaging products of plastics
 - Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics
 - Safety headgear; other headgear of rubber or plastics
 - Electrical insulating fittings of plastics)
 - Articles of plastics n.e.c.

- Other non-structural ceramic wares
- Other non-metallic mineral products n.e.c.
- Roundabouts, swings, shooting galleries and other fairground amusements
- Prefabricated buildings
- Other manufactured articles n.e.c.
- Structural metal products and parts thereof
- Tanks, reservoirs and containers of iron, steel or aluminium
- Steam generators, (except central heating boilers) and parts thereof
- Tanks, casks, drums, cans, boxes and similar containers (other than for compressed or liquefied gas) of iron, steel or aluminium, of a capacity not exceeding 300 litres, not fitted with mechanical or thermal equipment; stoppers, caps and lids (including crown corks), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal
- Metal fasteners, springs and miscellaneous articles made from metal wire
- Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying
- Other metal goods)
- Insulated wire and cable; optical fibre cables

63 Accommodation, food and beverage services

631 Accommodation services for visitors

This group includes:

- accommodation services for persons away from their place of residence (i.e. from their permanent principal or secondary residence), for purposes of leisure or business, typically provided on a daily or weekly basis

6311 Room or unit accommodation services for visitors

This class includes:

- accommodation services consisting of rooms or units, with or without kitchens, for persons away from their place of residence, for purposes of leisure or business, typically provided on a daily or weekly basis

63111 Room or unit accommodation services for visitors, with daily housekeeping services

This subclass includes:

- accommodation services, typically provided on a daily or weekly basis, consisting of rooms or units with daily housekeeping services, for persons away from their place of residence

This subclass does not include:

- accommodation services in time-share properties, cf. 63113

63112 Room or unit accommodation services for visitors, without daily housekeeping services

This subclass includes:

- accommodation services, typically provided on a daily or weekly basis, consisting of rooms or units with housekeeping services provided less than daily, for persons away from their place of residence

This subclass does not include:

- accommodation services in time-share properties, cf. 63113
- accommodation services for semi-permanent residents in rooming or boarding houses, cf. 63290

63113 Room or unit accommodation services for visitors, in time-share properties

This subclass includes:

- accommodation services in time-share properties, for visitors away from their place of residence

63114 Accommodation services for visitors, in rooms for multiple occupancy

This subclass includes:

- accommodation services for persons away from their place of residence, in rooms for multiple occupancy typically provided on a daily or weekly basis, such as for example in youth hostels, mountain refuges or cabins

This subclass does not include:

- accommodation services at recreational and vacation camps, cf. 63130
- accommodation services for students in student residences, cf. 63210
- accommodation services in workers hostels or camps, cf. 63220

6312 Camp site services

63120 Camp site services

This subclass includes:

- provision of space for a recreational vehicle or tent, for persons away from their place of residence, typically provided on a daily or weekly basis
- provision of space under protective shelters or plain bivouac facilities for placing tents and/or sleeping bags

6313 Recreational and vacation camp services

63130 Recreational and vacation camp services

This subclass includes:

- provision of overnight accommodation, combined with food and recreational or training services in a combined package at a camp for adults, youth or children for which an all-inclusive fee is charged

This subclass does not include:

- services by sports instruction camps, cf. 92912

632 Other accommodation services for visitors and others

This group includes:

- accommodation services for persons away from their place of residence for a longer period of time

This group also includes:

- semi-permanent residence in boarding houses and residential clubs

6321 Room or unit accommodation services for students in student residences

63210 Room or unit accommodation services for students in student residences

This subclass includes:

- room or unit accommodation services for students in student residences attached to schools and universities

This subclass does not include:

- provision of rooms or units to visitors in student residences during the summer holidays, cf. 6311
- provision of rooms and units in student residences to conference participants, cf. 6311

6322 Room or unit accommodation services for workers in workers hostels or camps

63220 Room or unit accommodation services for workers in workers hostels or camps

This subclass includes:

- accommodation services for workers in worker's hostels or camps, usually on a short term or seasonal basis

6329 Other room or unit accommodation services n.e.c.

63290 Other room or unit accommodation services n.e.c.

This subclass includes:

- room or unit accommodation services for semi-permanent residents in rooming or boarding houses and residential clubs
- sleeping car services

633 Food serving services

6331 Meal serving services with full restaurant services

63310 Meal serving services with full restaurant services

This subclass includes:

- food preparation and related beverage services furnished by restaurants, cafes and similar eating facilities providing full service consisting of waiter service to individual customers seated at tables (including counters or booths) with or without entertainment
- food preparation and related beverage services furnished in hotels or other lodging places or in transport facilities, e.g., in trains or aboard ships. Normally a full service consisting of waiter service to individual customers seated at tables (including counters or booths) is provided.
- dining car services

This subclass does not include:

- serving services of beverages without prepared foods, cf. 63400

6332 Meal serving services with limited services

63320 Meal serving services with limited services

This subclass includes:

- meal serving services in limited- and self-service establishments, i.e. provision of seating but not waiter service, such as:
- meal serving services in fast-food outlets with seating

This subclass does not include:

- operation of canteens on a concession basis, cf. 63393
- provision of food by facilities without waiter service and not normally offering seating, cf. 63399
- serving services of beverages without prepared foods, cf. 63400

6339 Event catering and other food serving services

63391 Event catering services

This subclass includes:

- food preparation and supply services based on contractual arrangements with the customer, at institutional, governmental, commercial, industrial or residential premises or location/s specified by the customer, for a specific event

This subclass does not include:

- food preparation and supply services, on an ongoing basis, cf. 63392, 63393

63392 Contract food services for transportation operators

This subclass includes:

- food preparation and supply services based on contractual arrangements for airline companies and other transportation companies

63393 Other contract food services

This subclass includes:

- food preparation and supply services based on contractual arrangements with the customer, at institutional, governmental, commercial or industrial location/s specified by the customer other than for transportation companies, on an ongoing basis
- food service concession services, i.e. the provision of operating services by operators of eating facilities such as canteens and cafeterias

This subclass does not include:

- food preparation and supply services, for a specific event, cf. 63391

63399 Other food serving services

This subclass includes:

- other food preparation and related beverages services provided by refreshment stands, fish-and-chips stands, fast-food outlets without seating, take-away facilities, etc.
- services of ice-cream parlours and cake serving places
- provision of meals and snacks prepared on the premises dispensed through vending machines
- mobile food services, i.e. preparing and serving food and beverages for immediate consumption from motorized vehicle or non-motorized carts

Note: These services are provided without seating or waiter services.

This subclass does not include:

- provision of meals and snacks not prepared on the premises dispensed through vending machines, cf. 6242

634 Beverage serving services

6340 Beverage serving services

63400 Beverage serving services

This subclass includes:

- beverage-serving services, of alcoholic or non-alcoholic beverages, such as provided in bars, beer halls, nightclubs, discotheques and similar facilities, with or without entertainment

This subclass also includes:

- such services provided by bars operated in hotels or other lodging places or in transport facilities, e.g., in trains or aboard ships

This subclass does not include:

- sale of meals, snacks and beverages through vending machines, cf. 62426
- meals services for food and related beverages, cf. 6331, 6332
- provision of meals and snacks prepared on the premises dispensed through vending machines, cf. 63399

64 Passenger transport services

64 Local transport and sightseeing transportation services of passengers

6411 Urban and suburban land transport services of passengers

64111 Urban and suburban railway transport services of passengers

This subclass includes:

- passenger transportation services by railway over pre-determined routes on a pre-determined schedule within the confines of a single city or group of contiguous cities, with service being available to all users
- services provided by urban mass transit railways (underground or elevated railway)
- transport of accompanying vehicles, luggage, animals and other items

This subclass does not include:

- urban and suburban transportation services provided by tramways, cf. 64112

64112 Urban and suburban scheduled road transport services of passengers

This subclass includes:

- passenger transportation services over pre-determined routes on a predetermined schedule by motor-bus, tramway, trolley bus and similar, rendered within the confines of a single city or group of contiguous cities, with service being available to all users
- transport of accompanying luggage, animals and other items that may be carried at no extra cost

This subclass does not include:

- urban and suburban passenger transportation services by railway, cf. 64111
- urban and suburban passenger road transportation services available to a specific segment of users, cf. 64114

64113 Mixed mode urban and suburban transportation services of passengers

This subclass includes:

- provision of services of urban and suburban passenger transport, using more than one mode of transport (including rail, land and water transportation) over pre-determined routes and on a pre-determined schedule

64114 Local special-purpose scheduled road transport services of passengers

This subclass includes:

- passenger transportation services over pre-determined routes on a pre-determined schedule within the confines of a single city or group of contiguous cities, for a specific segment of users, e.g., colleges or enterprises
- scheduled urban and suburban shuttle services, e.g., airport shuttles
- transportation services of pupils by school bus between their homes and school and between schools, including in rural areas

This subclass does not include:

- urban and suburban scheduled passenger transportation services available to all users, cf. 64112
- taxi services, cf. 64115
- non-scheduled airport shuttle services, cf. 64115
- chauffeur-driven hire car services, cf. 64116
- sightseeing road transportation, e.g., sightseeing-bus services, cf. 64132

64115 Taxi services

This subclass includes:

- passenger transportation services by motorized taxi within or between urban and suburban areas
- non-scheduled airport shuttle services

Note: These services are generally rendered on a distance-travelled basis and to a specific destination. Connected reservation services are also included

This subclass does not include:

- scheduled airport shuttle services, cf. 64114
- chauffeur-driven car-hire services, cf. 64116
- man or animal-drawn taxi services, cf. 64117
- water taxi services, cf. 64129
- air taxi services, cf. 64242
- ambulance services, cf. 93194

64116 Rental services of passenger cars with operator

This subclass includes:

- chauffeur-driven car-hire services, wherever delivered, except taxi services

Note: These services are generally supplied on a time basis to a limited number of passengers and frequently involve transportation to more than one destination.

64117 Road transport services of passengers by man- or animal-drawn vehicles

This subclass includes:

- passenger transportation services by man- or animal-drawn vehicles or conveyances such as rickshaws and by pack animals, provided that the services of an operator are provided with the vehicle or animals

This subclass does not include:

- man- or animal-drawn passenger vehicle rental services without the services of a driver, cf. 73114

64118 Local bus and coach charter services

This subclass includes:

- non-scheduled chauffeur-driven hired bus and motor coach services within urban and suburban areas, generally rendered on a time and distance basis and frequently involving transportation to more than one destination

Note: Unlike renting of a bus, which gives the client full control, this service is typically provided on a pre-determined route and time-table.

This subclass does not include:

- sightseeing-bus services, cf. 64132
- renting of buses with driver, except chartering, cf. 66011

64119 Other land transportation services of passengers, n.e.c.

This subclass includes:

- cable-operated passenger transportation services, e.g., by funiculars, teleferics, ski lifts and similar services rendered on a scheduled basis
- other scheduled passenger land transportation services by mechanized land vehicle, not elsewhere classified
- passenger transportation services by non-scheduled vehicles with driver, not elsewhere classified
- transport of accompanying luggage, animals and other items that may be carried at no extra cost

Note: Incidental services not charged for separately (guides, provision of food, etc.) are

included.

This subclass does not include:

- sightseeing-bus services, cf. 64132

6412 Local water transport services of passengers

64121 Inland water transport services of passengers by ferries

This subclass includes:

- passenger transportation services on rivers, on canals and on other inland waters by ferries, including hydrofoils and hovercraft, whether on a scheduled or non-scheduled basis
- transportation services of accompanying vehicles, luggage, animals and other items

64122 Inland water transport services of passengers on cruises

This subclass includes:

- inland water cruises that include transportation, accommodation, food services and other incidental services in an all-inclusive fare

This subclass does not include:

- sightseeing and excursion boat services, cf. 64133

64129 Other inland water transport services of passengers

This subclass includes:

- passenger transportation services on rivers, canals and other inland waters on a scheduled or non-scheduled basis by vessels other than ferries, cruise ships, sightseeing and excursion boats
- water taxis

This subclass does not include:

- passenger transportation services by ferries, cf. 64121
- sightseeing boat services, cf. 64133

6413 Sightseeing transportation services

64131 Sightseeing services by rail

This subclass includes:

- sightseeing passenger rail transportation services

64132 Sightseeing services by land, except rail

This subclass includes:

- sightseeing passenger land transportation services, except by rail:
- . sightseeing transportation services by buses

64133 Sightseeing services by water

This subclass includes:

- sightseeing passenger water transportation services

64134 Sightseeing services by air

This subclass includes:

- sightseeing passenger air transportation services

642 Long-distance transport services of passengers

6421 Interurban railway transport services of passengers

64210 Interurban railway transport services of passengers

This subclass includes:

- passenger transportation services provided by railway between non-contiguous cities, regardless of the distance covered and the class used, with service being available to all users
- transport of accompanying vehicles, luggage, animals and other items

This subclass does not include:

- passenger transportation services by railway within the confines of a single city or group of contiguous cities, available to all users, cf. 64111
- sleeping car services, cf. 63290
- dining car services, cf. 63310

6422 Interurban road transport services of passengers

64221 Interurban scheduled road transport services of passengers

This subclass includes:

- passenger transportation services between non-contiguous cities over predetermined routes on a predetermined schedule by motor bus, tramway, trolley bus and similar transport vehicles, with service being available to all users
- transport of accompanying luggage, animals and other items that may be carried at no extra cost

64222 Interurban special-purpose scheduled road transport services of passengers

This subclass includes:

- passenger transportation services between non-contiguous cities over predetermined routes on a predetermined schedule by motor bus, tramway, trolley bus and similar, for a specific segment of users
- scheduled interurban shuttle services, e.g., airport shuttles

64223 Long-distance bus and coach charter services

This subclass includes:

- transportation services of passengers between urban and suburban areas or over long distances by chauffeur-driven hired bus and motor coaches, generally rendered on a time and distance basis and frequently involving transportation to more than one destination

Note: Unlike renting of a bus, which gives the client full control, this service is typically provided on a pre-determined route and time-table.

This subclass does not include:

- renting of buses and coaches with operator, except chartering, cf. 66011

6423 Long-distance water transport services of passengers

64231 Coastal and transoceanic water transport services of passengers by ferries

This subclass includes:

- coastal and transoceanic passenger transportation by ferries, including hydrofoils and hovercraft, on a scheduled or non-scheduled basis
- transport of accompanying luggage, animals and other items that may be carried at no extra cost

64232 Coastal and transoceanic water transport services of passengers on cruise ships

This subclass includes:

- services provided by sea cruises that include transportation, accommodation, food services, recreational and other entertainment services in an all-inclusive fare

64239 Other coastal and transoceanic water transport services of passengers

This subclass includes:

- coastal and transoceanic water transportation of passengers on scheduled or non-scheduled basis, regardless of the class of service, except by ferries and cruise ships
- transportation of passengers from port to port, including on freight ships
- transport of accompanying luggage, animals and other items that may be carried at no additional cost

6424 Air transport services of passengers

64241 Domestic scheduled air transport services of passengers

This subclass includes:

- passenger transportation services by air on pre-determined domestic routes and on pre-determined schedules, in aircraft of any type, including helicopters
- transport of accompanying passenger baggage and other items that may be carried at no extra cost

6424 Domestic non-scheduled air transport services of passengers

This subclass includes:

- passenger transportation services by air on domestic routes, on a non-scheduled basis, supplied in aircraft of any type, including helicopters
- transport of accompanying passenger baggage and other items that may be carried at no extra cost

This subclass does not include:

- sightseeing passenger air transport services, cf. 64134
- rental services of passenger aircraft with crew, cf. 66031

64243 International scheduled air transport services of passengers

This subclass includes:

- passenger transportation services by air on pre-determined international routes and on pre-determined schedules supplied in aircraft (including helicopters) of any type
- transportation of accompanying passenger baggage and other items that may be carried at no extra cost

64244 International non-scheduled air transport services of passengers

This subclass includes:

- passenger transportation services by air on international routes, on a non-scheduled basis, supplied in aircraft of any type, including helicopters
- transportation of accompanying passenger baggage and other items that may be carried at no extra cost

This subclass does not include:

- sightseeing passenger air transport services, cf. 64134
- rental services of passenger aircraft with crew, cf. 66031

6425 Space transport services of passengers

64250 Space transport services of passengers

This subclass includes:

- transportation of passengers to, from and in outer space by any means

65 Freight transport services

651 Land transport services of freight

6511 Road transport services of freight

65111 Road transport services of freight by refrigerator vehicles

This subclass includes:

- transportation by road of frozen or refrigerated goods in specially refrigerated trucks and cars

65112 Road transport services of freight by tank trucks or semi-trailers

This subclass includes:

- transportation by road of petroleum products (crude oil, natural gas and refined petroleum products) in special tank trucks
- transportation by road of other bulk liquids or gases in special tank trucks

65113 Road transport services of intermodal containers

This subclass includes:

- transportation by road of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport

65114 Road transport services of freight by man- or animal-drawn vehicles

This subclass includes:

- transportation by road of freight in man- or animal-drawn vehicles

65115 Moving services of household furniture and household goods

This subclass includes:

- household goods and furniture removal services
- ancillary services, such as packing and carrying and in-house moving

This subclass does not include:

- office furniture and equipment removal services, cf. 65119

65116 Road transport services of letters and parcels

This subclass includes:

- transportation of letters and parcels by any mode of land transport, other than railway, on behalf of postal and courier services

This subclass does not include:

- messenger services of bicycle couriers, cf. 68021
- courier delivery services, cf. 68021, 68022
- local delivery services, cf. 68030

65117 Road transport services of dry bulk

This subclass includes:

- transportation by road of dry bulk goods such as cereals, flours, cement, sand, coal, etc.

65118 Road transport services of live animals

This subclass includes:

- transportation by road of live animals

65119 Other road transport services of freight

This subclass includes:

- transportation by road of other freight in other specialized vehicles not elsewhere classified, such as:
 - transport of concrete and tarred macadam
 - transport of cars
- office equipment, machinery and furniture removal services
- transportation by road of other freight not elsewhere classified, in non-specialized vehicles

This subclass does not include:

- armored car services, cf. 85240

6512 Railway transport services of freight

65121 Railway transport services of freight by refrigerator cars

This subclass includes:

- transportation by railway of frozen or refrigerated goods, in specially refrigerated cars

65122 Railway transport services of freight by tanker cars

This subclass includes:

- transportation by railway of petroleum products (crude oil, natural gas and refined petroleum products) in special tank cars
- transportation by railway of other bulk liquids or gases in special tank cars

65123 Railway transport services of intermodal containers

This subclass includes:

- transportation by railway of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport

65124 Railway transport services of letters and parcels

This subclass includes:

- transportation of letters and parcels by railway on behalf of postal and courier services

65125 Railway transport services of dry bulk goods

This subclass includes:

- transportation by railway of dry bulk goods such as cereals, flours, cement, sand, coal etc.

65126 Railway transport services of live animals

This subclass includes:

- transportation by railway of live animals

65129 Other railway transport services of freight

This subclass includes:

- transportation by railway of cars, trucks and truck trailers
- transportation by railway of other freight n.e.c.

This subclass does not include:

- transportation by railway of passengers and their accompanying vehicles, cf. 64210



6513 Transport services via pipeline

65131 Transport services via pipeline of petroleum and natural gas

This subclass includes:

- transportation via pipeline of crude or refined petroleum and petroleum products
- transportation via pipeline of natural gas

This subclass does not include:

- distribution services of natural gas through mains, cf. 69120, 86320
- liquefaction and regasification services of natural gas, cf. 67990

65139 Transport services via pipeline of other goods

This subclass includes:

- transportation via pipeline of other chemical products, of coal slurry and of other products, not elsewhere classified

This subclass does not include:

- distribution services of steam and of water through mains, cf. 69210, 69220, 86330, 86340

652 Water transport services of freight

6521 Coastal and transoceanic water transport services of freight

65211 Coastal and transoceanic water transport services of freight by refrigerator vessels

This subclass includes:

- coastal and transoceanic water transportation of frozen or refrigerated goods in specially refrigerated compartments

This subclass does not include:

- coastal and transoceanic water transportation of liquid gas, cf. 65212

65212 Coastal and transoceanic water transport services of freight by tankers

This subclass includes:

- coastal and transoceanic water transportation of crude oil in special tankers
- coastal and transoceanic water transportation of other bulk liquids or gases such as natural gas, methane and refined petroleum products in special tankers

65213 Coastal and transoceanic water transport services of intermodal containers by container ships

This subclass includes:

- coastal and transoceanic water transportation of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport

65219 Other coastal and transoceanic water transport services of other freight

This subclass includes:

- coastal and transoceanic water transportation of letters and parcels on behalf of postal and courier services
- coastal and transoceanic water transportation of dry bulk goods such as cereals, flours, cement, sand, coal, etc.
- towing and pushing services on the high seas and on coastal waters
- towing services for oil rigs, floating cranes, dredging vessels and buoys, as well as ships' hulls and incomplete vessels, on coastal waters or the open sea
- coastal and transoceanic water transportation of freight not elsewhere classified



6522 Inland water transport services of freight

65221 Inland water transport services of freight by refrigerator vessels

This subclass includes:

- inland water transportation of frozen or refrigerated goods in specially refrigerated compartments

65222 Inland water transport services of freight by tankers

This subclass includes:

- inland water transportation of crude oil in special tankers
- inland water transportation of other bulk liquids or gases such as natural gas, methane and refined petroleum products in special tankers

65229 Other inland water transport services of freight

This subclass includes:

- inland water transportation of individual articles and packages assembled and shipped in specially constructed containers designed for ease of handling in transport
- barge towing services on inland waterways and on canals, when provided by tugboats
- towing services of oil rigs, floating cranes, dredging vessels and buoys, as well as ships' hulls and incomplete vessels, on inland waters
- inland water transportation of freight not elsewhere classified

653 Air and space transport services of freight

6531 Air transport services of freight

65311 Air transport services of letters and parcels

This subclass includes:

- transportation of letters and parcels by air, scheduled or non-scheduled, on behalf of postal and courier services

65319 Air transport services of other freight

This subclass includes:

- air transportation of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport
- air transportation of freight not elsewhere classified

6532 Space transport services of freight

65320 Space transport services of freight

This subclass includes:

- space transportation of freight
- launching and placing of satellites in space

66 Rental services of transport vehicles with operators

660 Rental services of transport vehicles with operators

6601 Rental services of road vehicles with operators

66011 Rental services of buses and coaches with operator

A

This subclass includes:

- rental of buses or coaches with operators for a period of time, not generally dependent on distance.
The renter defines how and when the vehicles will be operated, determining schedules, routes, and other operational considerations.

This subclass does not include:

- local, urban and suburban bus or coach charter services, cf. 64118
- long-distance bus or coach charter services, cf. 64223

66012 Rental services of trucks with operator

This subclass includes:

- rental of trucks and other motorized freight vehicles, with driver

This subclass does not include:

- rental of trucks without driver, cf. 73112
- road transportation of freight, cf. 6511

6602 Rental services of water vessels with operator

66021 Rental services of passenger vessels for coastal and transoceanic water transport with operator

This subclass includes:

- rental services of all types of self-propelled passenger vessels for coastal and transoceanic water transport with crew

This subclass does not include:

- rental and leasing services of vessels without crew, cf. 73115
- rental and leasing services of pleasure boats without crew, cf. 73240

66022 Rental services of freight vessels for coastal and transoceanic water transport with operator

This subclass includes:

- rental services of all types of self-propelled freight vessels for coastal and transoceanic water transport with crew, such as tankers, bulk dry cargo vessels, cargo and freight vessels, tugboats and fishing vessels

This subclass does not include:

- rental and leasing services of vessels without crew, cf. 73115

66023 Rental services of passenger vessels for inland water transport with operator

This subclass includes:

- rental services of all types of self-propelled passenger vessels for inland water transport with crew

This subclass does not include:

- rental and leasing of vessels without crew, cf. 73115
- rental and leasing of inland water pleasure boats without crew, cf. 73240

66024 Rental services of freight vessels for inland water transport with operator

This subclass includes:

- rental services of all types of self-propelled freight vessels for inland water transport with crew, such as tankers, bulk dry cargo vessels, cargo and freight vessels, tugboats and fishing vessels

This subclass does not include:

- rental and leasing of vessels without crew, cf. 73115



6603 Rental services of aircraft with operator

66031 Rental services of passenger aircraft with operator

This subclass includes:

- rental services of passenger aircraft or aircraft suitable for passenger and freight (including helicopters) with crew

Note: These services are generally supplied on a time basis and several different destinations are frequently involved.

66032 Rental services of freight aircraft with operator

This subclass includes:

- rental services of freight-carrying aircraft (including helicopters) with crew

Note: These services are generally supplied on a time basis and several different destinations are frequently involved.

67 Supporting transport services

671 Cargo handling services

6711 Container handling services

67110 Container handling services

This subclass includes:

- cargo handling services for containerized freight
- services of container freight terminal facilities for all modes of transport, including stevedoring services (i.e. loading, unloading and discharging of vessels' containerized freight, at ports)

6719 Other cargo and baggage handling services

67190 Other cargo and baggage handling services

This subclass includes:

- cargo handling services for non-containerized freight
- services of freight terminal facilities, for all modes of transport, including stevedoring services (i.e. loading, unloading and discharging of vessels' non-containerized freight, at ports)
- cargo handling services incidental to freight transport not elsewhere classified
- baggage handling services at airports and at bus, rail or highway vehicle terminals

672 Storage and warehousing services

6721 Refrigerated storage services

67210 Refrigerated storage services

This subclass includes:

- storage and warehousing services for frozen or refrigerated goods, including perishable food products
- blast freezing services, associated with storage and warehousing

This subclass does not include:

- specialized freezing of food on a fee or contract basis, cf. corresponding subclass in group 881, based on type of good to be frozen

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6722 Bulk liquid or gas storage services

67220 Bulk liquid or gas storage services

This subclass includes:

- bulk storage and warehousing services for liquids and gases, including oil and oil products, wine and the like

6729 Other storage and warehousing services

67290 Other storage and warehousing services

This subclass includes:

- storage services of grains
- other storage or warehousing services

673 Supporting services for railway transport

6731 Railway pushing or towing services

67310 Railway pushing or towing services

This subclass includes:

- railway pushing or towing services, i.e. the movement of railway cars or wagons between terminal yards, industrial sidings and the like

6739 Other supporting services for railway transport

67390 Other supporting services for railway transport

This subclass includes:

- railway passenger terminal services (sale of tickets, reservations, luggage office, left-luggage office)
- other supporting services of railway transport, not elsewhere classified

This subclass does not include:

- railway freight cargo handling services for containerized freight, cf. 67110
- railway freight cargo handling services for non-containerized freight or passenger baggage, cf. 67190

674 Supporting services for road transport

6741 Bus station services

67410 Bus station services

This subclass includes:

- passenger terminal services in connection with urban, suburban and interurban bus passenger transport (sale of tickets, reservations, luggage office, left-luggage office)

This subclass does not include:

- baggage and freight handling services, cf. 67190

6742 Highway, bridge and tunnel operation services

67420 Highway, bridge and tunnel operation services

This subclass includes:

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- operation services of highways, roads, streets and causeways
- operation services of bridges and tunnel

This subclass does not include:

- services of vehicle parking facilities, cf. 67430

6743 Parking lot services

67430 Parking lot services

This subclass includes:

- provision of parking spaces for motor vehicles, motorcycles and bicycles provided in roofed or unroofed car parks, parking lots and parking garages, whether or not roofed
- collection of fees for parking on streets, roads and public places

This subclass does not include:

- rental of vehicle parking spaces in lock-up garages or garage premises, by the month or year, cf. 72112
- car parking services, cf. 97990

6744 Towing services for commercial and private vehicles

67440 Towing services for commercial and private vehicles

This subclass includes:

- towing services for distressed commercial and private vehicles
- towing services for other vehicles, e.g., for parking violations

6749 Other supporting services for road transport

67490 Other supporting services for road transport

This subclass includes:

- other supporting services for road transport n.e.c.

This subclass does not include:

- cleaning services for buses and other land transport vehicles, cf. 85340

675 Supporting services for water transport

6751 Port and waterway operation services (excl. cargo handling)

67511 Port and waterway operation services (excl. cargo handling), on coastal and transoceanic waters

This subclass includes:

- operation services of ports, such as wharves, docks, piers or quays and other services connected with coastal and transoceanic marine terminal facilities, including passenger terminals
- services to coastal and transoceanic shipping, provided by locks, boat lifts, weirs, sluices
- services to coastal and transoceanic shipping, provided by lighthouses, lightships and light vessels, buoys, channel markers and similar aids to navigation

This subclass does not include:

- stevedoring services:
 - for containerized freight, cf. 67110
 - for non-containerized freight, cf. 67190
- port storage and warehousing services, cf. 672
- pilotage services in connection with docking and undocking of vessels, on coastal and transoceanic

waters, cf. 67521
- tugboat-assisted docking and undocking services on coastal and transoceanic waters, cf. 67521

67512 Inland waterway operation services (excl. cargo handling)

This subclass includes:

- operating and maintenance services of boat, barge and ship canals, of canalized rivers and of other artificial or non artificial inland waterways
- services of locks, boat lifts, weirs, sluices
- towing of inland water vessels on canals other than by tugboat, e.g., by tractors or locomotives on the tow-path
- services to inland shipping provided by lightships and light vessels, buoys, channel markers and similar aids to navigation

This subclass does not include:

- stevedoring services:
 - for containerized freight, cf. 67110
 - for non-containerized freight, cf. 67190
- port storage and warehousing services, cf. 672
- pilotage services in connection with docking and undocking of vessels, on inland waters, cf. 67522
- tugboat-assisted docking and undocking services, on inland waters, cf. 67522

6752 Pilotage and berthing services

67521 Pilotage and berthing services on coastal and transoceanic waters

This subclass includes:

- pilotage services, including the services of pilot vessels, on coastal and transoceanic waters, whether supplied to conduct a vessel in or out of harbours or around navigational dangers
- tugboat services in connection with the docking and undocking of vessels of all types, on coastal and transoceanic waters

This subclass does not include:

- towing and pushing services on coastal waters or on open sea, cf. 65219

67522 Pilotage and berthing services in inland waters

This subclass includes:

- pilotage services, including the services of pilot vessels, whether supplied to conduct a vessel in or out of harbours or around navigational dangers, in inland waters
- tugboat services in connection with the docking and undocking of vessels of all types, in inland waters

This subclass does not include:

- towing and pushing services on inland waters, cf. 65229

6753 Vessel salvage and refloating services

67531 Vessel salvage and refloating services on coastal and transoceanic waters

This subclass includes:

- vessel salvage services, provided on coastal and transoceanic waters, i.e. services consisting of recovering distressed and sunken vessels and their cargoes, including the raising of sunken vessels, the righting of capsized vessels and the refloating of stranded vessels
- towing services for distressed vessels on coastal and transoceanic waters

This subclass does not include:

- towing services provided to distressed vessels on coastal waters or on the open sea, cf. 65219
- lifeboat services, marine fireboat services and other marine search and rescue services:
 - police services, cf. 91260
 - marine fireboat services, cf. 91260
 - other public order- and safety affairs- related services, cf. 91290

67532 Vessel salvage and refloating services in inland waters

This subclass includes:

- vessel salvage services, provided on inland waters, i.e. services consisting of recovering distressed and sunken vessels and their cargoes, including the raising of sunken vessels, the righting of capsized vessels and the refloating of stranded vessels
- towing services for distressed vessels on inland waters

This subclass does not include:

- towing services provided to distressed vessels on inland waters, cf. 65229
- lifeboat services, marine fireboat services and other marine search and rescue services:
 - police services, cf. 91260
 - marine fireboat services, cf. 91260
 - other public order- and safety affairs-related services, cf. 91290

6759 Other supporting services for water transport

67590 Other supporting services for water transport

This subclass includes:

- water transport supporting services directly connected with vessel operations not elsewhere classified, and not directly connected with vessel operations such as ice breaking, vessel registration, vessel laying-up and storage services, etc.

This subclass does not include:

- cleaning services for vessels, including removal of contamination by fuel and oil, cf. 853
- disinfecting and exterminating services for vessels, cf. 85310
- lifeboat services, marine fireboat services and other marine search and rescue services:
 - police services, cf. 91260
 - marine fireboat services, cf. 91260
 - other public order and safety affairs related services, cf. 91290
 - oil spill fighting services, cf. 94412, 94420

676 Supporting services for air or space transport

6761 Airport operation services (excl. cargo handling)

67610 Airport operation services (excl. cargo handling)

This subclass includes:

- passenger air terminal services and ground services on air fields, including runway operating services

This subclass does not include:

- air terminal cargo-handling services:
 - for containerized freight, cf. 67110
 - for non-containerized freight or for passenger baggage, cf. 67190
- runway cleaning and snow removal services, cf. 94510

6762 Air traffic control services

67620 Air traffic control services

This subclass includes:

- flight control tower operation services, including approach, landing and take-off control services
- services provided by airport-located radar stations

This subclass does not include:

- radio navigational aid services, cf. 67990

6763 Other supporting services for air transport

67630 Other supporting services for air transport

This subclass includes:

- other supporting services for air transport, such as:
 - aircraft firefighting and fire prevention services
 - aircraft maintenance and upkeep services (excluding repairs)
 - hangar services
 - aircraft towing

This subclass does not include:

- disinfecting and exterminating services for aircraft, cf. 85310
- cleaning services for aircraft, cf. 85340
- air-sea rescue services, cf. 91260
- general flying school services, cf. 92919
- runway cleaning and snow removal services, cf. 94510

6764 Supporting services for space transport

67640 Supporting services for space transport

This subclass includes:

- specialized support services for space transportation

679 Other supporting transport services

6791 Freight transport agency services and other freight transport services

67910 Freight transport agency services and other freight transport services

This subclass includes:

- ship-broker services
- freight brokerage services
- freight forwarding services (primarily transport organization or arrangement services on behalf of the shipper or consignee)
- aircraft space brokerage services
- freight consolidation and break-bulk services

6799 Other supporting transport services n.e.c.

67990 Other supporting transport services n.e.c.

This subclass includes:

- type rating services (aircraft-specific permits for flying a particular type of plane)
- liquefaction and regasification of natural gas for transportation
- radio navigational aid locating services, such as GPS (global positioning system) provision

68 Postal and courier services


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680 Postal and courier services

6801 Postal services

68011 Postal services related to letters

This subclass includes:

- collection, transport and delivery services for newspapers, journals and periodicals, whether for domestic or foreign destinations, rendered under a universal service obligation
- collection, transport and delivery services for letters, brochures, leaflets and similar printed matter, whether for domestic or foreign destinations, rendered under a universal service obligation

68012 Postal services related to parcels

This subclass includes:

- collection, transport and delivery services for parcels and packages, whether for domestic or foreign destinations, rendered under a universal service obligation

68013 Post office counter services

This subclass includes:

- sales of postage stamps, handling of certified or registered letters and packets, and other post office counter services

68019 Other postal services

This subclass includes:

- mailbox rental, "poste restante" and other public postal services not elsewhere classified

This subclass does not include:

- services related to postal giro and postal savings accounts, cf. 71
- telecommunications services, cf. 84

6802 Courier services

68021 Domestic courier services

This subclass includes:

- collection, transport and delivery services for domestic destinations of letters, parcels, and packages, as rendered by courier and using one or more modes of transport, other than those rendered under a universal service obligation
- messenger services provided by bicycle couriers

This subclass does not include:

- collection, transport and delivery of letters, parcels and packages for international destinations, cf. 68022
- collection, transport and delivery of letters, rendered under a universal service obligation, cf. 68011
- collection, transport and delivery of parcels and packages, rendered under a universal service obligation, cf. 68012
- local freight delivery services, cf. 68030

6802 International courier services

This subclass includes:

- collection, transport and delivery services for international destinations of letters, parcels, and packages, as rendered by courier using one or more modes of transport, other than those

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rendered under a universal service obligation

This subclass does not include:

- collection, transport and delivery of letters, parcels and packages for domestic destinations, cf. 68021
- collection, transport and delivery of letters, rendered under a universal service obligation, cf. 68011
- collection, transport and delivery of parcels and packages, rendered under a universal service obligation, cf. 68012

6803 Local delivery services

68030 Local delivery services

This subclass includes:

- local delivery services of items such as food and other purchases

This subclass does not include:

- moving services of household furniture and goods, cf. 65115
- moving services of office furniture and other goods, cf. 65119
- courier and messenger services by bicycle, cf. 68021

69 Electricity, gas and water distribution (on own account)

691 Electricity and gas distribution (on own account)

6911 Electricity transmission and distribution (on own account)

69111 Transmission of electricity (on own account)

This subclass includes:

- own-account transmission of electricity

This subclass does not include:

- installation of electric meters, cf. 54611
- distribution of electricity, cf. 69112, 86312
- electricity transmission services (on a fee or contract basis), cf. 86311

69112 Distribution of electricity (on own account)

This subclass includes:

- own-account distribution of electricity
- maintenance of electric meters

This subclass does not include:

- installation of electric meters, cf. 54611
- transmission of electricity, cf. 69111, 86311
- reading of electric meters, cf. 85999
- electricity distribution services (on a fee or contract basis), cf. 86312

6912 Gas distribution through mains (on own account)

69120 Gas distribution through mains (on own account)

This subclass includes:

- own-account distribution of gaseous fuels through mains
- maintenance of gas meters

This subclass does not include:

- installation services of gas meters, cf. 54611
- transportation services of gases by pipelines, cf. 65131
- gas distribution services through mains (on a fee or contract basis), cf. 86320
- reading of gas meters, cf. 85999

692 Water distribution (on own account)

6921 Water distribution through mains, except steam and hot water (on own account)

69210 Water distribution through mains, except steam and hot water (on own account)

This subclass includes:

- own-account distribution of water through mains
- maintenance of water meters

This subclass does not include:

- installation of water meters, cf. 54611
- reading of water meters, cf. 85999
- operation of irrigation systems for agricultural purposes, cf. 86119
- water distribution services through mains (on a fee or contract basis), cf. 86330

6922 Distribution of steam, hot water and air-conditioning supply through mains (on own account)

69220 Distribution of steam, hot water and air-conditioning supply through mains (on own account)

This subclass includes:

- own-account distribution of steam and hot water for heating, power and other purposes
- own-account distribution of cooled air
- own-account distribution of chilled water for cooling purposes

This subclass does not include:

- steam and hot water distribution services through mains (on a fee or contract basis), cf. 86340

6923 Water distribution, except through mains (on own account)

69230 Water distribution, except through mains (on own account)

This subclass includes:

- own-account distribution of water by trucks and other means

This subclass does not include:

- operation of irrigation systems for agricultural purposes, cf. 86119
- water distribution services, except through mains (on a fee or contract basis), cf. 86350

Section

7 Financial and related services; real estate services; and rental and leasing services

71 Financial and related services

711 Financial services, except investment banking, insurance services and pension services

7111 Central banking services

71110 Central banking services

This subclass includes:



- services which support the country's systems for clearing and settling payments and other financial transactions
- services of maintaining deposit accounts for major financial institutions and for the central government
- services of implementing monetary policy
- services of managing the government's foreign exchange reserves
- services of influencing the value of currency
- currency services under the authority of the central bank, including currency design and production, issuing, distribution and replacement
- fiscal agency services including advisory services to the government on matters relating to the public debt, issuing debt instruments, maintaining bondholder records and making interest and redemption payments on behalf of the government
- supervisory activities with regard to banks and/or non-banks if undertaken by the central bank
- other central banking services n.e.c.

7112 Deposit services

This class includes:

- demand, notice and term deposit services provided to depositors
- administration of bank accounts
- chequing services:
 - certification of cheques
 - exchanging cheques or withdrawal slips for money
 - remitting cheques forwarded for collection
- transferring money between accounts
- providing documents to clients

71121 Deposit services to corporate and institutional depositors

This subclass includes:

- provision of services listed in class 7112 to large business and institutional customers, including governments

This subclass does not include:

- wrapping, rolling or otherwise handling currency and coin on behalf of customers cf. 85400
- collection services of drafts, cheques and other bills of exchange received on a collection basis cashed or taken on deposit cf. 85920
- collection services of accounts or monies receivable under assignment of accounts or contracts, cf. 85920

71122 Deposit services to other depositors

This subclass includes:

- provision of services listed in class 7112 to depositors, other than corporate and institutional depositors

This subclass does not include:

- wrapping, rolling or otherwise handling currency and coin on behalf of customers cf. 85400
- collection services of drafts, cheques and other bills of exchange received on a collection basis cashed or taken on deposit cf. 85920
- collection services of accounts or monies receivable under assignment of accounts or contracts, cf. 85920

7113 Credit-granting services

This class includes:

- issuing and physical management of loans

Note: These services may be provided by a number of different types of lenders, including, for example, banks and insurance companies.

71131 Residential mortgage loan services

This subclass includes:

- granting of loans for the purpose of acquiring residential land or buildings and for which the land or buildings are used as security
- home equity loans

This subclass does not include:

- real estate appraisal services, cf. 72240

71132 Non-residential mortgage loan services

This subclass includes:

- granting of loans for the purpose of acquiring non-residential land or buildings and for which the land or buildings are used as security

This subclass does not include:

- real estate appraisal services, cf. 72240

71133 Personal non-mortgage loan services for non-business purposes

This subclass includes:

- granting of personal non-mortgage installment loans with scheduled repayment plans
- line-of-credit loan services, that is, loan services based on a commitment to lend funds to a borrower up to a specified amount
- consumer loan services, that is, loan services extended for financing consumer purchases of goods or services where the purchased good is generally used as collateral

71134 Credit card loan services

This subclass includes:

- granting credit when the holder of a credit card uses it to buy a good or a service, regardless of whether the balance is paid in full at the end of the grace period

71135 Non-mortgage loan services for business purposes

This subclass includes:

- granting loans to investment dealers and brokers, regulated financial institutions, federal, regional and local governments or non-profit institutions, foreign governments, and other businesses
- granting loans to individuals for business purposes
- standby, commitment and other loan services including overdraft services
- providing letters of credit
- acceptance services, that is, agreements by a bank or other financial institution to pay a draft or a credit instrument issued by an institution

71139 Other credit-granting services

This subclass includes:

- sales financing services
- other credit-granting services n.e.c.

71144 Financial leasing services

71140 Financial leasing services



This subclass includes:

- services of making equipment and other assets available to a customer without capital investment on the customer's part, whereby the lessor pays for and takes title to the equipment or facilities and leases it to the lessee while retaining few of the normal responsibilities of ownership

This subclass does not include:

- operating leasing services, cf. 73

7119 Other financial services, except investment banking, insurance services and pension services

71190 Other financial services, except investment banking, insurance services and pension services

This subclass includes:

- factoring services

712 Investment banking services

7120 Investment banking services

71200 Investment banking services

This subclass includes:

- securities underwriting services
- guaranteeing the sale of an issue of securities at a stated price from the issuing corporation or government and reselling it to investors
- engaging to sell as much of an issue of securities as possible without making a guarantee to purchase the entire offering from the issuer

713 Insurance and pension services (excluding reinsurance services), except compulsory social security services

7131 Life insurance and pension services (excluding reinsurance services)

71311 Life insurance services

This subclass includes:

- underwriting services of insurance policies which provide for the payment of claims to beneficiaries contingent upon the death of the insured individual or upon the maturation of the policy. Policies may provide pure protection or may also contain a savings component. Policies may cover individuals or members of groups.

This subclass does not include:

- accidental death insurance services, cf. 71321

71312 Individual pension services

This subclass includes:

- underwriting services of annuities, i.e. plans which provide income payments at regular intervals to individuals. Plans may require a single contribution or a series of contributions; may be compulsory or optional; may have nominal benefits determined in advance or dependent on the market value of aspects supporting the plan; and, if related to employment, may or may not be portable with a change in employment. The duration of the period during which benefits are paid may be fixed in terms of a minimum or maximum; there may or may not be survivors' benefits.

This subclass does not include:

- portfolio management services (except pension funds), cf. 71530
- trust services, cf. 71541
- pension fund management services, cf. 71640
- pension fund administration, cf. 71690

71313 Group pension services

This subclass includes:

- underwriting services of plans which provide income payments at regular intervals to members of groups. Plans may require a single contribution or a series of contributions; may be compulsory or optional; may have nominal benefits determined in advance or dependent on the market value of assets supporting the plan; and, if related to employment, may or may not be portable with a change in employment. The duration of the period during which benefits are paid may be fixed in terms of a minimum or maximum; there may or may not be survivors' benefits.

This subclass does not include:

- portfolio management services (except pension funds), cf. 71530
- trust services, cf. 71541
- pension fund management services, cf. 71640
- pension fund administration, cf. 71690

7132 Accident and health insurance services

71321 Accidental death and dismemberment insurance services

This subclass includes:

- underwriting services of insurance policies which provide accidental death and dismemberment insurance, that is, payment in the event than an accident results in death or loss of one or more bodily members (such as hands or feet) or the sight of one or both eyes

This subclass does not include:

- life insurance services, cf. 71311
- travel insurance services, cf. 71337

71322 Health insurance services

This subclass includes:

- underwriting services of insurance policies which provide protection for hospital and medical expenses not covered by government programmes and, usually, other health-care expenses such as prescribed drugs, medical appliances, ambulance, private duty nursing, etc.
- underwriting services of insurance policies which provide protection for dental expenses
- underwriting services of insurance policies which provide periodic payments when the insured is unable to work as a result of a disability due to illness or injury

This subclass does not include:

- travel insurance services, cf. 71337

7133 Other non-life insurance services (excluding reinsurance services)

71331 Motor vehicle insurance services

This subclass includes:

- underwriting services of insurance policies which cover risks relating to the use of motor vehicles, including those used to transport paying passengers. Risks covered include liability and loss of or damage to the vehicle.
- freight motor vehicle insurance services



71332 Marine, aviation, and other transport insurance services

This subclass includes:

- underwriting services of insurance policies which cover risks relating to the use of:
 - commercial passenger and freight vessels, whether operating on oceans, coastal waterways or inland waterways
 - commercial aircraft
 - railway rolling stock
- satellite launching insurance services

Note: Risks covered include liability, hull damage or loss of the vessel, and loss of or damage to aircraft or railway rolling stock

This subclass does not include:

- underwriting services of insurance policies for non-commercial vessels and aircraft, cf. 71334

71333 Freight insurance services

This subclass includes:

- underwriting services of insurance policies which provide coverage, additional to that provided by transport companies, for risks of damage to or loss of freight

71334 Other property insurance services

This subclass includes:

- underwriting services of insurance policies which cover risks of damage to or loss of property excluding that covered in subclass 71331 (Motor vehicle insurance services), 71332 (Marine, aviation, and other transport insurance services) and 71333 (Freight insurance services). Risks covered may include fire, theft, explosion, storm, hail, frost, natural forces, radioactive contamination and land subsidence
- underwriting services of insurance policies for non-commercial vessels and aircraft
- underwriting services of insurance policies for boilers and machinery, which covers property spoilage from lack of power, light, heat, steam or refrigeration

71335 General liability insurance services

This subclass includes:

- underwriting services of insurance policies which cover risks of all types of liability including liability for defective products, bodily injury, property damage, pollution, malpractice, etc., other than liability covered in subclass 71331 (Motor vehicle insurance services), 71332 (Marine, aviation and other transport insurance services) and 71334 (Other property insurance services)

71336 Credit and surety insurance services

This subclass includes:

- underwriting services of insurance policies which cover risks of excessive credit losses because of debtor insolvency
- underwriting services of insurance policies which cover risks of non-performance or failure to satisfy a contractual financial obligation by a party to a contract or agreement

71337 Travel insurance services

This subclass includes:

- underwriting services of insurance policies which provide protection for travel related expenses (typically provided in a package), such as:
 - trip cancellation, interruption or delay
 - lost, delayed or damaged luggage

- accident and health medical expenses
- repatriation of remains

This subclass does not include:

- motor vehicle insurance, cf. 71331

71339 Other non-life insurance services

This subclass includes:

- underwriting services of policies for legal expense insurance, mortgage insurance, fidelity insurance or title insurance
- underwriting services of insurance policies which cover risks of miscellaneous financial loss, that is, expenses arising from the following risks: loss of employment, insufficiency of income (general), bad weather, loss of benefits, continuing general expenses, unforeseen trading expenses, loss of market value, loss of rent or revenue, indirect trading losses (other than those mentioned above), other financial loss (non-trading) and other forms of loss
- underwriting services of insurance policies which cover other non-life risks n.e.c.

714 Reinsurance services

This group includes:

- services of assuming all or part of insurance policies originally underwritten by other insurance carriers

7141 Life reinsurance services

71410 Life reinsurance services

This subclass includes:

- reinsurance services for life insurance
- reinsurance of annuities

7142 Accident and health reinsurance services

71420 Accident and health reinsurance services

This subclass includes:

- reinsurance services for accident and health insurance
- reinsurance of annuities

7143 Other non-life reinsurance services

71431 Motor vehicle reinsurance services

This subclass includes:

- reinsurance services for motor vehicle insurance policies

71432 Marine, aviation and other transport reinsurance services

This subclass includes:

- reinsurance services for marine, aviation and other transport insurance policies

71433 Freight reinsurance services

This subclass includes:

- reinsurance services for freight insurance policies

71434 Other property reinsurance services

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This subclass includes:

- property reinsurance services, other than for motor vehicles and freight

71435 General liability reinsurance services

This subclass includes:

- liability reinsurance services

71436 Credit and surety reinsurance services

This subclass includes:

- reinsurance services for surety bonds

71439 Other non-life reinsurance services, n.e.c.

This subclass includes:

- non-life reinsurance services, not elsewhere specified

715 Services auxiliary to financial services other than to insurance and pensions

7151 Services related to investment banking

71511 Mergers and acquisition services

This subclass includes:

- services of counsellors and negotiators in arranging mergers and acquisitions

71512 Corporate finance and venture capital services

This subclass includes:

- services of arranging corporate financing, including:
 - debt financing
 - equity financing
 - venture capital financing

71519 Other services related to investment banking

This subclass includes:

- other services related to investment banking n.e.c.

This subclass does not include:

- portfolio management services, cf. 71530
- trust and custody services, cf. 7154
- stock price quotation services made available through an information server, cf. 84399
- supply of financial news to the news media, cf. 844

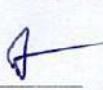
7152 Brokerage and related securities and commodities services

71521 Securities brokerage services

This subclass includes:

- brokerage services (that is bringing together purchasers and sellers of the same instrument) for securities
- services of acting as a selling agent of units, shares or other interests in a mutual (investment) fund
- sales, delivery and redemption services of government bonds
- brokerage of options

This subclass does not include:



- brokerage of commodities, cf. 71522

71522 Commodity brokerage services

This subclass includes:

- brokerage services for commodities and commodity futures, including financial futures
- brokerage services for financial derivatives, other than options

This subclass does not include:

- brokerage of options, cf. 71521

71523 Processing and clearing services of securities transactions

This subclass includes:

- computer-based clearing and settlement for interchange of debits, credits and transfer of ownership of securities

7153 Portfolio management services except pension funds

71530 Portfolio management services except pension funds

This subclass includes:

- managing portfolio assets of others, on a fee or commission basis, except for pension funds

Note: Managers make decisions on which investments to purchase or sell. Examples of the portfolios managed are the portfolios of mutual and other investment funds or trusts

This subclass does not include:

- management of pension funds, cf. 71640
- personal financial planning advisory services not involving decision-making on behalf of clients, cf. 71591
- buying and selling of securities on a transaction fee basis, cf. 71521

7154 Trust and custody services

71541 Trust services

This subclass includes:

- estate and trust management and administration services
- services of acting as a trustee of investment funds or pension funds
- services of acting as trustee for securities (administrative services related to the issue and registration of securities, and payment of interest and dividends)

71542 Custody services

This subclass includes:

- provision, under instructions, of safekeeping of and accounting for valuable and usually income-bearing personal property, including securities
- safekeeping services
- safe deposit services
- security custody services
- audit confirmation services with respect to customers' securities held for safekeeping

7155 Services related to the administration of financial markets

71551 Financial market operational services

This subclass includes:



- administrative services of furnishing space and other facilities necessary for the operation of security and commodity exchanges

71552 Financial market regulatory services

This subclass includes:

- services of regulating and monitoring financial markets and participants in those markets

71559 Other financial market administration services

This subclass includes:

- other financial market administration services n.e.c.

This subclass does not include:

- security custody services, cf. 71542
- stock price quotation services made available through an information server, cf. 84399
- supply of financial news to the news media, cf. 844

7159 Other services auxiliary to financial services

71591 Financial consultancy services

This subclass includes:

- financial advisory services
- market analysis and intelligence

This subclass does not include:

- insurance and pension consultancy services, cf. 71690
- mergers and acquisitions services, cf. 71511
- corporate finance and venture capital services, cf. 71512
- portfolio management services (except pension funds), cf. 71530
- trust and custody services, cf. 7154
- pension fund management services, cf. 71640
- advisory services on taxation matters, cf. 823
- financial management consulting services (except business tax), cf. 83112

71592 Foreign exchange services

This subclass includes:

- foreign currency exchange services provided by bureaux de change, etc.

71593 Financial transactions processing and clearinghouse services

This subclass includes:

- services of processing financial transactions such as verification of financial balances, authorization of transactions, transfer of funds to and from transactors' accounts, notification of banks (or credit card issuers) of individual transactions and provision of daily summaries
- services of clearing cheques, drafts and other payment orders
- debit card and credit card merchant services

This subclass does not include:

- services of processing securities transactions, cf. 71523

71599 Other services auxiliary to financial services n.e.c.

This subclass includes:

- mortgage and loan brokerage services



This subclass does not include:

- coin and currency packing services, cf. 85400

716 Services auxiliary to insurance and pensions

7161 Insurance brokerage and agency services

71610 Insurance brokerage and agency services

This subclass includes:

- services of selling insurance and pension products

7162 Insurance claims adjustment services

71620 Insurance claims adjustment services

This subclass includes:

- services of investigating insurance claims, determining the amount of loss or damages covered by insurance policies and negotiating settlements
- services of examining claims which have been investigated and authorization of payments
- damage assessment services

7163 Actuarial services

71630 Actuarial services

This subclass includes:

- services of calculating insurance risks and premiums

7164 Pension fund management services

71640 Pension fund management services

This subclass includes:

- pension fund management services

7169 Other services auxiliary to insurance and pensions

71690 Other services auxiliary to insurance and pensions

This subclass includes:

- administration of insurance and pension funds
- salvage administration services
- insurance and pension consultancy services

717 Services of holding financial assets

7170 Services of holding financial assets

71701 Services of holding equity of subsidiary companies

This subclass includes:

- services provided by holding companies, i.e. holding securities of (or other equity interests in) companies and enterprises for the purpose of owning a controlling interest

71702 Services of holding securities and other assets of trusts and funds and similar financial entities

This subclass includes:



- services provided by legal entities that are organized to pool securities or other financial assets, without managing, on behalf of shareholders or beneficiaries

72 Real estate services

721 Real estate services involving own or leased property

7211 Rental or leasing services involving own or leased property

72111 Rental or leasing services involving own or leased residential property

This subclass includes:

- rental or leasing services concerning residential properties by owners or leaseholders:
 - houses, flats, apartment buildings
 - multiple-use buildings that are primarily residential
 - residential mobile home sites

This subclass does not include:

- accommodation services provided by operating hotels, motels, rooming houses, school dormitories, camp sites and other lodging places, cf. 631

72112 Rental or leasing services involving own or leased non-residential property

This subclass includes:

- rental or leasing services concerning industrial, commercial or other non-residential buildings or property by owners or leaseholders, such as:
 - factories, office buildings, warehouses
 - theatres, convention centres, exhibition halls and multiple-use buildings that are primarily non-residential
 - agricultural, forestry and similar properties
- rental or leasing of caravan sites, lock-up garages or other places for parking vehicles, by the month or year

7212 Trade services of buildings

72121 Trade services of residential buildings

This subclass includes:

- sales on own account of residential buildings and associated land in cases where the sales are treated as sales of trading stock by the seller, but not sales of property where the sales are disposals of the fixed assets of the selling unit
- sales of houses with associated land, multiple-dwelling buildings with associated land and individual dwelling units within such buildings, such as individual apartments or condominiums. Such property can be either leasehold or freehold.

This subclass does not include:

- sales of vacant land, cf. 72130

72122 Trade services of non-residential buildings

This subclass includes:

- sales on own account of non-residential buildings and associated land in cases where the sales are treated as sales of trading stock by the seller, but not sales of property where the sales are disposals of the fixed assets of the selling unit. Examples of non-residential properties include:
 - factories, office buildings, warehouses
 - theatres, multiple-use buildings that are primarily non-residential
 - hotels

- agriculture, forestry properties
- similar properties

Note: Such property can either be leasehold or freehold

This subclass does not include:

- sales of vacant land, cf. 72130

72123 Trade services of time-share properties

This subclass includes:

- sale on own account of time-share properties

7213 Trade services of vacant and subdivided land

72130 Trade services of vacant and subdivided land

This subclass includes:

- sales on own account of vacant residential or non-residential land in cases where the sales are treated as sales of trading stock by the seller. Such vacant land can include subdivided vacant land.

722 Real estate services on a fee or contract basis

7221 Property management services on a fee or contract basis

72211 Residential property management services on a fee or contract basis except of time-share ownership properties

This subclass includes:

- management services concerning houses and other residential properties, on a fee or contract basis
- management services concerning multi-apartment apartment buildings (or multiple-use buildings that are primarily residential)
- management services concerning residential mobile home sites
- management services concerning dwellings in joint ownership
- rent collection services

This subclass does not include:

- time-share (ownership type) property management services on a fee or contract basis, cf. 72213

72212 Non-residential property management services on a fee or contract basis

This subclass includes:

- management services concerning industrial and commercial properties, multiple-use buildings that are primarily non-residential, etc.
- management services concerning agricultural, forestry and similar properties

This subclass does not include:

- sports and recreational sports facility operation services, cf. 96520
- operation of other recreation and amusement service facilities n.e.c., cf. 96990

72213 Time-share property management services on a fee or contract basis

This subclass includes:

- management services concerning buildings or properties used on a time-share basis

7222 Building sales on a fee or contract basis

72221 Residential building sales on a fee or contract basis, except of time-share ownership properties

This subclass includes:

- real estate agency and brokerage services related to the sale of houses, flats, apartment buildings and other residential properties, and similar intermediation services involving buying, selling and renting of residential buildings and associated land, on a fee or contract basis

This subclass does not include:

- sale of time-share properties on a fee or contract basis, cf. 72223
- sale of land on a fee or contract basis, cf. 72230

72222 Non-residential building sales on a fee or contract basis

This subclass includes:

- real estate agency and brokerage services related to the sale of non-residential buildings and associated land, such as offices, factories, hotels, shops, etc., and similar intermediation services involving buying, selling and renting of non-residential buildings and associated land, on a fee or contract basis

This subclass does not include:

- sale of land on a fee or contract basis, cf. 72230

72223 Sale of time-share properties on a fee or contract basis

This subclass includes:

- real estate agency and brokerage services related to the sale of time-share properties

This subclass does not include:

- time-share exchange services, cf. 85522

7223 Land sales on a fee or contract basis

72230 Land sales on a fee or contract basis

This subclass includes:

- real estate agency and brokerage house services related to the sale of vacant land, and similar intermediation services involving buying, selling and renting, non-residential or residential, on a fee or contract basis

7224 Real estate appraisal services on a fee or contract basis

72240 Real estate appraisal services on a fee or contract basis

This subclass includes:

- appraisal of residential buildings and land, non-residential buildings and land, and residential and non-residential vacant land on a fee or contract basis

73 Leasing or rental services without operator

This division includes:

- rental or operational leasing of machinery and equipment and personal and household goods, without operator

Note: The duration of the rental service is irrelevant for its classification. This division does not include:

- leasing services of machinery and equipment of personal and household goods on a purely financial service basis (i.e. financial leasing), cf. 71140

731 Leasing or rental services concerning machinery and equipment without operator

7311 Leasing or rental services concerning transport equipment without operator

73111 Leasing or rental services concerning cars and light vans without operator

This subclass includes:

- leasing, rental or hiring of cars, light vans etc. without driver

This subclass does not include:

- rental or hiring services concerning private cars with driver, cf. 64116
- financial leasing of cars, cf. 71140

73112 Leasing or rental services concerning goods transport motor vehicles without operator

This subclass includes:

- leasing, rental or hiring services concerning motor vehicles without drivers, principally designed for the transport of goods (e.g., semi-trailers, tractors, lorries, freight vans and other utility vehicles)

This subclass does not include:

- renting or hiring services concerning commercial freight vehicles with driver, cf. 66012
- financial leasing of trucks etc., cf. 71140

73113 Leasing or rental services concerning railroad vehicles without operator

This subclass includes:

- rental and non-financial leasing of commercial rail transportation equipment, without operator, such as:
- locomotives and other rolling stock, subway cars, light rail equipment and streetcars

Note: The leases in this product are those which are not structured to provide financing to the lessee. The rental and leasing service may include maintenance and repair services and insurance, damage waivers and warranties.

This subclass does not include:

- providing rail transportation services (equipment and operator), cf. corresponding subclass in divisions 64 and 65
- financial leasing of railroad vehicles, cf. 71140
- maintenance and repair services of railroad transport equipment sold separately, cf. 87149

73114 Leasing or rental services concerning other land transport equipment without operator

This subclass includes:

- leasing, rental or hiring services concerning motorcycles, caravans and campers without driver
- leasing, rental or hiring services concerning other public-transport-type passenger vehicles such as buses, without driver
- leasing, rental or hiring services concerning other land transport equipment without operator
- rental services of man- or animal-drawn passenger vehicles without driver

This subclass does not include:

- leasing, rental or hiring services of public-transport-type passenger vehicles with operator, cf. 64118, 64223, 66011
- financial leasing of other land transport equipment, cf. 71140
- leasing, rental or hiring services of bicycles, skis, cf. 73240

73115 Leasing or rental services concerning vessels without operator

This subclass includes:

- leasing, rental or hiring services concerning boats, ships and hovercraft without operators, primarily designed for the conveyance of passengers and freight

This subclass does not include:

- leasing, rental or hiring services concerning vessels for water transport with operator, cf. 6602
- financial leasing of vessels, cf. 71140
- leasing, rental or hiring services concerning pleasure craft, cf. 73240

73116 Leasing or rental services concerning aircraft without operator

This subclass includes:

- leasing, rental or hiring services concerning aircraft (e.g., helicopters, aeroplanes) without operators

This subclass does not include:

- leasing, rental or hiring services concerning aircraft with operator, cf. 66031, 66032
- financial leasing of aircraft, cf. 71140
- leasing, rental or hiring services concerning gliders and hang gliders, cf. 73240

73117 Leasing or rental services concerning containers

This subclass includes:

- leasing and rental services of intermodal containers

This subclass does not include:

- financial leasing of container, cf. 71140
- leasing and rental of accommodation and office containers, cf. 73129

7312 Leasing or rental services concerning other machinery and equipment without operator

73121 Leasing or rental services concerning agricultural machinery and equipment without operator

This subclass includes:

- leasing, rental or hiring services concerning agricultural tractors and implements, seed and seedling planters, harvesting, cropping and sorting machinery, etc.

This subclass does not include:

- financial leasing of agricultural machinery, cf. 71140
- leasing, rental or hiring services concerning lawnmowers, cf. 73270
- leasing, rental or hiring services concerning agricultural machinery and equipment with operator, cf. 86119

73122 Leasing or rental services concerning construction machinery and equipment without operator

This subclass includes:

- leasing, rental or hiring services concerning tractors for construction and earth moving purposes, road graders, steamrollers, bulldozers, excavating machinery, front-end loaders, scaffolding without erection and dismantling, site huts, etc.

This subclass does not include:

- leasing, rental or hiring services concerning construction machinery and equipment with operator, cf. respective construction service in division 54
- financial leasing of construction machinery, cf. 71140

73123 Leasing or rental services concerning office machinery and equipment (except computers) without operator

This subclass includes:

- leasing, rental or hiring services concerning all kinds of office machinery and equipment, such as:
- photocopiers
- typewriters and word processors

- accounting machinery and equipment such as electronic calculators, cash registers and other machines incorporating a calculating device
- leasing, rental or hiring services concerning office furniture, safes and the like

This subclass does not include:

- financial leasing of office machinery and equipment, cf. 71140
- leasing or rental services of computers without operator, cf. 73124
- leasing, rental or hiring services concerning telecommunications equipment, cf. 73125

73124 Leasing or rental services concerning computers without operator

This subclass includes:

- leasing, rental or hiring services concerning computing machinery and equipment without operator, such as electronic data processors, central processing units, peripheral units and magnetic or optical readers

This subclass does not include:

- financial leasing of computers, cf. 71140

73125 Leasing or rental services concerning telecommunications equipment without operator

This subclass includes:

- leasing, rental or hiring services concerning commercial radio, television and telecommunications equipment
- leasing, rental or hiring services concerning telephones, fax machines, pagers and cellular telephones

This subclass does not include:

- financial leasing of telecommunications equipment, cf. 71140

73129 Leasing or rental services concerning other machinery and equipment without operator n.e.c.

This subclass includes:

- leasing, renting or hiring services concerning all kinds of machinery, whether or not electrical, except personal or household goods, generally used as capital goods by industry, such as:
 - engines and turbines
 - machine tools
 - mining and oil field equipment
 - lifting and handling equipment
 - coin operated gambling machines
 - exhibition material
 - professional, scientific measuring and control apparatus
 - accommodation and office containers
 - other commercial and industrial machinery

This subclass does not include:

- financial leasing of other machinery and equipment, cf. 71140
- leasing, renting or hiring services concerning agricultural machinery and equipment without operator, cf. 73121
- leasing, renting or hiring services concerning construction and civil engineering machinery and equipment without operator, cf. 73122
- leasing, renting or hiring services concerning office machinery (except computers), furniture and equipment without operator, cf. 73123
- leasing, renting or hiring services concerning computers, without operator, cf. 73124
- leasing, renting or hiring services concerning telecommunications equipment without operator, cf. 73125

732 Leasing or rental services concerning other goods

7321 Leasing or rental services concerning televisions, radios, video cassette recorders and related equipment and accessories

73210 Leasing or rental services concerning televisions, radios, video cassette recorders and related equipment and accessories

This subclass includes:

- leasing, renting or hiring services concerning all kinds of electrical and electronic home entertainment equipment, such as:
 - stereo systems, tape decks, televisions, radios
 - video cassette recorders and similar equipment
- leasing, renting or hiring services concerning pre-recorded records, sound cassettes, compact disks and similar accessories

7322 Leasing or rental services concerning videotapes and disks

73220 Leasing or rental services concerning videotapes and disks

This subclass includes:

- leasing, renting or hiring services concerning pre-recorded videotapes, CD's and DVDs for use in home entertainment equipment, predominantly for home entertainment
- leasing, renting or hiring services concerning video games

7323 Leasing or rental services concerning furniture and other household appliances

73230 Leasing or rental services concerning furniture and other household appliances

This subclass includes:

- leasing, renting or hiring services concerning furniture (incl. mattresses and mattress supports), household appliances, whether or not electrical, such as refrigerators, washing machines, room air-conditioners, fans, toasters, mixers, kitchen and tableware, etc.
- leasing, renting or hiring services concerning crockery, cutlery, ornaments

7324 Leasing or rental services concerning pleasure and leisure equipment

73240 Leasing or rental services concerning pleasure and leisure equipment

This subclass includes:

- leasing, renting or hiring services concerning pleasure and leisure equipment, such as:
 - bicycles, snow skis, ice skates
 - gliders, hang gliders
 - water sports equipment (e.g., surfboards, water-skis)
 - pleasure craft (canoes, sailboat and other pleasure boats)
 - other sport equipment (e.g., golf clubs, equipment for playing field games, racquet games, etc.), saddle-horses, camping equipment, etc.

7325 Leasing or rental services concerning household linen

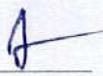
73250 Leasing or rental services concerning household linen

This subclass includes:

- leasing, renting or hiring services concerning household linen

7326 Leasing or rental services concerning textiles, clothing and footwear

73260 Leasing or rental services concerning textiles, clothing and footwear



This subclass includes:

- leasing and renting of textiles, clothing and footwear
- renting of formal wear, costumes, clothing and related accessories such as jewellery, hats, wigs, etc.

This subclass does not include:

- uniform supply services, cf. 97130

7327 Leasing or rental services concerning do-it-yourself machinery and equipment

73270 Leasing or rental services concerning do-it-yourself machinery and equipment

This subclass includes:

- rental, leasing or hiring services concerning machinery and equipment for home and garden use, including lawnmowers
- rental, leasing or hiring services concerning machinery and equipment used by amateurs or as a hobby, e.g., tools for home repairs

7329 Leasing or rental services concerning other goods n.e.c.

73290 Leasing or rental services concerning other goods n.e.c.

This subclass includes:

- leasing or rental services concerning:
 - books, journals and magazines
 - cameras, photo equipment, binoculars and other optical goods
 - flowers and plants
 - watches and clocks, etc.
 - musical instruments
- leasing, renting or hiring services concerning medical equipment (crutches) and paramedical equipment
- renting of equipment for parties and other social events, such as weddings

733 Licensing services for the right to use intellectual property and similar products

This group includes:

- permitting, granting or otherwise authorizing the use of intellectual property products and similar products

Note: This covers rights to exploit these products, such as licensing to third parties; reproducing and publishing software, books, etc.; using patented designs in production processes to produce new goods and so on.

Limited end user licences, which are sold as part of a product (e.g., packaged software, books) are not included here.

This group does not include:

- licence fees as integral part of consumer goods (e.g., end-user licenses for books, records, software), cf. corresponding subclass in sections 0-4
- preparation, drafting and certification services concerning patents, trademarks, copyrights and other intellectual property rights, cf. 82130
- legal services related to drawing up or certification of patents, trademarks, copyrights and other intellectual property rights, cf. 82130
- management services for copyrights and their revenues (except from motion pictures), cf. 85999
- management services for rights to industrial property (e.g., patents, licences, trademarks, franchises etc.), cf. 85999
- management services for motion picture rights, cf. 96140
- management services for artistic rights, cf. 96290


112

7331 Licensing services for the right to use computer software and databases

73311 Licensing services for the right to use computer software

This subclass includes:

- licensing services for the right to reproduce, distribute or incorporate computer programs, program descriptions and supporting materials for both systems and applications software. This applies to various levels of licensing rights:
 - rights to reproduce and distribute the software
 - rights to use software components for the creation of and inclusion in other software products

73312 Licensing services for the right to use databases

This subclass includes:

- licensing services for the right to reproduce, distribute or incorporate databases (i.e. compilations of facts/information) in other databases or applications. This applies to various levels of licensing rights:
 - rights to reproduce and distribute the database
 - rights to use database components for the creation of and inclusion in other databases and applications

This subclass does not include:

- - licensing services for the right to use database software, cf. 73311

7332 Licensing services for the right to use entertainment, literary or artistic originals

73320 Licensing services for the right to use entertainment, literary or artistic originals

This subclass includes:

- licensing services for the right to reproduce, distribute or incorporate entertainment, literary, musical or artistic originals such as:
 - broadcasting and showing of original films, sound recordings, radio and television programmes, prerecorded tapes and videos
 - reproduction of original artworks
 - reprinting and copying of manuscripts, books, journals and periodicals

7333 Licensing services for the right to use R&D products

73330 Licensing services for the right to use R&D products

This subclass includes:

- licensing services for the right to use the outcome of research and development activities, i.e. inventions, such as constitutions of matter, processes, mechanisms, electrical and electronic circuits and devices, pharmaceutical formulations and new varieties of living things produced by artifice

7334 Licensing services for the right to use trademarks and franchises

73340 Licensing services for the right to use trademarks and franchises

This subclass includes:

- licensing services for the right to use trademarks and to operate franchises in respect of other non-produced assets

7335 Licensing services for the right to use mineral exploration and evaluation

73350 Licensing services for the right to use mineral exploration and evaluation

This subclass includes:

- licensing services for the right to use mineral exploration and evaluation information, such as mineral exploration for petroleum, natural gas and non-petroleum deposits

7339 Licensing services for the right to use other intellectual property products

73390 Licensing services for the right to use other intellectual property products

This subclass includes:

- licensing services for the right to use other kinds of intellectual property products, such as architectural and engineering plans, industrial designs etc.



Section**8 Business and production services**

81 Research and development services**811 Research and experimental development services in natural sciences and engineering****8111 Basic research services in natural sciences and engineering**

This class includes:

- basic research services in natural sciences and engineering, experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without any particular application of use in view

81111 Basic research services in physical sciences

This subclass includes:

- basic research services related to heat, light, electromagnetism, astronomy, etc.

81112 Basic research services in chemistry and biology

This subclass includes:

- basic research services related to catalyses, fermentation, physiology and biology of animals and plants, micro-organisms, etc.

81113 Basic research services in biotechnology

This subclass includes:

- basic research services related to knowledge requiring one or more of the following techniques:
 - DNA/RNA:
 - Genomics, pharmacogenomics, gene probes, genetic engineering, DNA/RNA sequencing/synthesis/amplification, gene expression profiling, and the use of antisense technology
 - proteins and other molecules:
 - sequencing/synthesis/engineering of proteins and peptides (including large molecule hormones); proteomics, protein isolation and purification, signaling, identification of cell receptors
 - cell and tissue culture and engineering:
 - cell/tissue culture, tissue engineering (including disuse scaffolds and biomedical engineering), cellular fusion, vaccine/immune stimulants, embryo manipulation
 - process biotechnology techniques:
 - bioreactor fermentation, bioprocessing, bioleaching, biopulping, biosulphurization, bioremediation, biofiltration, and phytoremediation
 - gene and RNA vectors:
 - gene therapy, viral vectors
 - bioinformatics
 - nanobiotechnology

81114 Basic research services in engineering and technology

This subclass includes:

- basic research services related to science and technology for casting, metal, machinery, electricity, communications, vessels, aircraft, civil engineering, construction, information, etc.

81115 Basic research services in medical sciences and pharmacy

This subclass includes:

- basic research services related to treatment of diseases, preventive hygiene, pharmacy, etc.

81116 Basic research services in agricultural sciences

This subclass includes:

- basic research services related to agricultural techniques, fruit culture, forestry, stock breeding, fisheries, etc.

81119 Basic research services in other natural sciences

This subclass includes:

- basic research services related to the environment and other natural sciences not elsewhere classified

8112 Applied research services in natural sciences and engineering

This class includes:

- applied research services in the natural sciences and engineering involving original investigation undertaken in order to acquire new knowledge. It is, however, directed primarily towards a specific practical aim or objective.

81121 Applied research services in physical sciences

This subclass includes:

- applied research services related to heat, light, electromagnetism, astronomy, etc.

81122 Applied research services in chemistry and biology

This subclass includes:

- applied research services related to catalyses, fermentation, physiology and biology of animals and plants, micro-organisms, etc.

81123 Applied research services in biotechnology

This subclass includes:

- applied research services related to knowledge and general applications requiring one or more of the following techniques:
 - DNA/RNA:
 - Genomics, pharmacogenomics, gene probes, genetic engineering, DNA/RNA sequencing/synthesis/amplification, gene expression profiling, and the use of antisense technology
 - proteins and other molecules:
 - sequencing/synthesis/engineering of proteins and peptides (including large molecule hormones); proteomics, protein isolation and purification, signaling, identification of cell receptors
 - cell and tissue culture and engineering:
 - cell/tissue culture, tissue engineering (including disuse scaffolds and biomedical engineering), cellular fusion, vaccine/immune stimulants, embryo manipulation
 - process biotechnology techniques:
 - bioreactor fermentation, bioprocessing, bioleaching, biopulping, biosulphurization, bioremediation, biofiltration, and phytoremediation
 - gene and RNA vectors:
 - gene therapy, viral vectors
 - bioinformatics
 - nanobiotechnology

81124 Applied research services in engineering and technology

This subclass includes:

- applied research services related to science and technology for casting, metal, machinery, electricity, communications, vessels, aircraft, civil engineering, construction, information, etc.

81125 Applied research services in medical sciences and pharmacy

This subclass includes:

- applied research services related to treatment of diseases, preventive hygiene, pharmacy, etc.

81126 Applied research services in agricultural sciences

This subclass includes:

- applied research services related to agricultural techniques, fruit culture, forestry, stock breeding, fisheries, etc.

81129 Applied research services in other natural sciences

This subclass includes:

- applied research services related to the environment and other natural sciences not elsewhere classified

8113 Experimental development services in natural sciences and engineering

This class includes:

- experimental development services in natural sciences and engineering involving systematic work, drawing on knowledge gained from research and practical experience, that is directed to producing new materials, products, and devices; to installing new processes, systems and services; or to improving substantially those already produced or installed

81131 Experimental development services in physical sciences

This subclass includes:

- experimental development services related to heat, light, electromagnetism, astronomy, etc.

81132 Experimental development services in chemistry and biology

This subclass includes:

- experimental development services related to catalyses, fermentation, physiology and biology of animals and plants, micro-organisms, etc.

81133 Experimental development services in biotechnology

This subclass includes:

- experimental development services related to specific goods and services requiring one or more of the following techniques:
 - DNA/RNA:
 - Genomics, pharmacogenomics, gene probes, genetic engineering, DNA/RNA sequencing/synthesis/amplification, gene expression profiling, and the use of antisense technology
 - proteins and other molecules:
 - sequencing/synthesis/engineering of proteins and peptides (including large molecule hormones); proteomics, protein isolation and purification, signaling, identification of cell receptors
 - cell and tissue culture and engineering:
 - cell/tissue culture, tissue engineering (including tissue scaffolds and biomedical engineering), cellular fusion, vaccine/immune stimulants, embryo manipulation
 - process biotechnology techniques:
 - bioreactor fermentation, bioprocessing, bioleaching, biopulping, biosulphurization, bioremediation, biofiltration, and phytoremediation
 - gene and RNA vectors:
 - gene therapy, viral vectors

- bioinformatics
- nanobiotechnology

81134 Experimental development services in engineering and technology

This subclass includes:

- experimental development services related to science and technology for casting, metal, machinery, electricity, communications, vessels, aircraft, civil engineering, construction, information, etc.

81135 Experimental development services in medical sciences and pharmacy

This subclass includes:

- experimental development services related to treatment of diseases, preventive hygiene, pharmacy, etc.

81136 Experimental development services in agricultural sciences

This subclass includes:

- experimental development services related to agricultural techniques, fruit culture, forestry, stock breeding, fisheries, etc.

81139 Experimental development services in other natural sciences

This subclass includes:

- experimental development research services related to the environment and other natural sciences not elsewhere classified

812 Research and experimental development services in social sciences and humanities

8121 Basic research services in social sciences and humanities

This class includes:

- basic research services in social sciences and humanities, experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without any particular application of use in view

81211 Basic research services in psychology

This subclass includes:

- basic research services related to psychology

81212 Basic research services in economics

This subclass includes:

- basic research services related to theories of economies, business management, finance, etc.

This subclass does not include:

- market research services, cf. 83700

81213 Basic research services in law

This subclass includes:

- basic research services related to public law, civil law, etc.

81214 Basic research services in languages and literature

This subclass includes:



- basic research services related to ancient and modern languages and literature

81219 Basic research services in other social sciences and humanities

This subclass includes:

- basic research services related to social and cultural anthropology, demography, geography (human, economic and social), linguistics, political sciences and other social sciences not elsewhere classified
- basic research services related to history, philosophy, arts, religion, theology, and other humanities not elsewhere classified

8122 Applied research services in social sciences and humanities

This class includes:

- applied research services in social sciences and humanities involving original investigation undertaken in order to acquire new knowledge. It is, however, directed primarily towards a specific practical aim or objective.

81221 Applied research services in psychology

This subclass includes:

- applied research services related to psychology

81222 Applied research services in economics

This subclass includes:

- applied research services related to theories of economies, business management, finance, etc.

This subclass does not include:

- market research services, cf. 83700

81223 Applied research services in law

This subclass includes:

- applied research services related to public law, civil law, etc.

81224 Applied research services in language and literature

This subclass includes:

- applied research services related to ancient and modern languages and literature

81229 Applied research services on other social sciences and humanities

This subclass includes:

- applied research services related to social and cultural anthropology, demography, geography (human, economic and social), linguistics, political sciences and other social sciences not elsewhere classified
- applied research services related to history, philosophy, arts, religion, theology, and other humanities not elsewhere classified

8123 Experimental development services in social sciences and humanities

This class includes:

- experimental development services in social sciences and humanities involving systematic work, drawing on knowledge gained from research and practical experience, that is directed to producing new materials, products, and devices; to installing new processes, systems and services; or to improving substantially those already produced or installed



81231 Experimental development services in psychology

This subclass includes:

- experimental development services related to psychology

81232 Experimental development services in economics

This subclass includes:

- experimental development services related to economies, business management, finance, etc.

This subclass does not include:

- market research services, cf. 83700

81233 Experimental development services in law

This subclass includes:

- experimental development services related to specific public law, civil law, etc.

81234 Experimental development services in languages and literature

This subclass includes:

- experimental development services related to ancient and modern languages and literature

81239 Experimental development services in other social sciences and humanities

This subclass includes:

- experimental development services related to social and cultural anthropology, demography, geography (human, economic and social), linguistics, political sciences and other social sciences not elsewhere classified
- experimental development services related to history, philosophy, arts, religion, theology, and other humanities not elsewhere classified

813 Interdisciplinary research and experimental development services

8130 Interdisciplinary research and experimental development services

81301 Interdisciplinary basic research services

This subclass includes:

- basic research services related to both natural sciences/engineering and social sciences/humanities

81302 Interdisciplinary applied research services

This subclass includes:

- applied research services related to both natural sciences/engineering and social sciences/humanities

81303 Interdisciplinary experimental development services

This subclass includes:

- experimental development services related to both natural sciences/engineering and social sciences/humanities

814 Research and development originals

8140 Research and development originals

81400 Research and development originals


120

This subclass includes:

- scientific originals, i.e. ideas, plans, blueprints, formulas for inventions, products and processes, which can be protected and licensed as industrial property, trade secrets, patents, etc.

Note: The creation of these original works is done on own account, i.e. their production is intended for sale that is undertaken without a contract or known buyer

82 Legal and accounting services

821 Legal services

8211 Legal advisory and representation services concerning criminal law

82110 Legal advisory and representation services concerning criminal law

This subclass includes:

- advice, representation and related services (defence, search for evidence, witnesses, experts, etc.) concerning criminal law

8212 Legal advisory and representation services concerning other fields of law

82120 Legal advisory and representation services concerning other fields of law

This subclass includes:

- advice, representation and other related legal services in judicial and quasi-judicial procedures concerning civil law, administrative law, constitutional law, international law, military law and other fields of law, except criminal law

8213 Legal documentation and certification services

82130 Legal documentation and certification services

This subclass includes:

- drafting and certification of documents and other related legal services concerning patents, copyrights and other intellectual property rights
- drafting and certification of documents and other related legal services concerning other legal documents, such as wills, marriage contracts, commercial contracts, business charters, etc.

8219 Other legal services

82191 Arbitration and conciliation services

This subclass includes:

- arbitration or mediation services aimed at the settlement of disputes between labour and management, between businesses or between individuals

This subclass does not include:

- representation services on behalf of one of the parties in the dispute, cf. 82120

82199 Other legal services n.e.c.

This subclass includes:

- escrow services
- other legal services n.e.c.



822 Accounting, auditing and bookkeeping services

8221 Financial auditing services

82210 Financial auditing services

This subclass includes:

- examination services for the accounting records and other supporting evidence of an organization for the purpose of expressing an opinion as to whether the financial statements of the organization present its position fairly and accurately as at a given date and the results of its operations for the period ending on that date, in accordance with generally accepted accounting principles

This subclass does not include:

- accounting review services, cf. 82221
- management audits, cf. 83111

8222 Accounting and bookkeeping services

82221 Accounting services

This subclass includes:

- reviewing annual and interim financial statements and other accounting information. The scope of a review is less than that of an audit, and the level of assurance provided is thus lower.
- compilation of financial statements from information provided by the client. No assurances regarding the accuracy of the resulting statements are provided.
- preparation of business tax returns, when provided as a package with the preparation of financial statements for a single fee are classified here
- compilation of income statements, balance sheets, etc.
- analysis of balance sheets, etc.
- other accounting services such as attestations, valuations, preparation of pro forma statements, etc.

This subclass does not include:

- financial auditing services, cf. 82210
- bookkeeping services, cf. 82222
- tax preparation services, when provided as separate services, cf. 823

82222 Bookkeeping services

This subclass includes:

- classifying and recording business transactions in terms of money or some unit of measurement in the books of account

This subclass does not include:

- bookkeeping services related to tax returns, cf. 823
- payroll services, including payroll computation and ledgers, cf. 82223

82223 Payroll services

This subclass includes:

- payroll processing, including on-line
- direct deposit or cheque preparation services
- remission of taxes and other deductions
- preparation, viewing and storage of payroll ledgers, reports and other documents

This subclass does not include:

- bookkeeping services, cf. 82222
- payroll processing provided as part of a bundle of management services, cf. 83111

823 Tax consultancy and preparation services

8231 Corporate tax consulting and preparation services

82310 Corporate tax consulting and preparation services

This subclass includes:

- providing advice and guidance concerning corporate taxes, as well as preparing and filing of tax returns of all kinds (e.g., VAT)

8232 Individual tax preparation and planning services

82320 Individual tax preparation and planning services

This subclass includes:

- tax preparation and planning services for:
- unincorporated business
- individuals

824 Insolvency and receivership services

8240 Insolvency and receivership services

82400 Insolvency and receivership services

This subclass includes:

- providing advice and operational assistance to the management and/or creditors of insolvent businesses and/or acting as receiver or trustee in bankruptcy

83 Professional, technical and business services (except research, development, legal and accounting services)

831 Management consulting and management services; information technology services

8311 Management consulting and management services

83111 Strategic management consulting services

This subclass includes:

- providing advice, guidance and operational assistance concerning business policy and strategy and the overall planning, structuring and control of an organization. More specifically, general management consulting assignments may deal with one or a combination of the following:
- policy formulation
- determination of the organizational structure (decision-making system) that will most effectively meet the objectives of the organization
- legal organization
- strategic business plans
- corporate development and restructuring consulting services, such as on mergers, acquisitions, joint ventures, strategic alliances, diversification, privatization
- defining a management information system
- development of management reports and controls
- business turnaround plans
- management audits
- development of profit improvement programmes
- other matters that are of particular interest to the higher management of an organization

83112 Financial management consulting services

This subclass includes:

- providing advice, guidance and operational assistance concerning decision areas that are financial in nature, such as:
 - working capital and liquidity management, determination of an appropriate capital structure
 - analysis of capital investment proposals
 - asset management
 - development of accounting systems and budgeting and budgetary controls
 - financial consulting services related to mergers, acquisitions, etc. such as advice on methods of valuations, methods of payment, methods of control, international finance

This subclass does not include:

- security brokerage services, cf. 71521
- portfolio management services (except for pension funds), cf. 71530
- pension fund management, cf. 71640

83113 Human resources management consulting services

This subclass includes:

- providing advice, guidance and operational assistance concerning the human resources strategies, policies, practices and procedures of an organization. Human resources consulting assignments may deal with one or more of the following:
 - recruitment, compensation, benefits, performance measurement and appraisal
 - organizational development (improving functioning within and between groups)
 - employee training and development needs
 - outplacement procedures and plans for assistance to employees
 - succession planning
 - compliance with government regulations in areas such as health, safety, workers' compensation and employment equity
 - labour-management relations
 - human resources audits

83114 Marketing management consulting services

This subclass includes:

- providing advice, guidance and operational assistance concerning the marketing strategy and marketing operation of an organization. Marketing management consulting assignments may deal with one or a combination of the following:
 - analysis and formulation of a marketing strategy
 - formulation of customer service programmes, pricing, advertising and distribution channels
 - sales management and sales staff training
 - organization of marketing channels (sale to wholesalers or directly to retailers, direct mail, franchise, etc.), package design and other matters related to the marketing strategy and operations of an organization

This subclass does not include:

- public relations services, cf. 83121
- advertising services, cf. 836

83115 Operations management consulting services

This subclass includes:

- providing advice, guidance and operational assistance concerning:
 - improvements to systems and procedures
 - improvements to office and service operations, such as:
 - office layout
 - workflow planning
 - work standards
 - office automation, such as the selection and installation of automated systems

- product development, quality assurance and quality management
- plant safety, security and protection
- services provided by agronomists and agricultural economists

This subclass does not include:

- supply chain management consulting services, cf. 83116

83116 Supply chain and other management consulting services

This subclass includes:

- providing advice, guidance and operational assistance concerning integrated supply chain management, i.e. a bundled product that includes inventory management, warehousing and storage and distribution services
- providing advice, guidance and operational assistance concerning logistic management, such as:
 - inventory management logistic consulting, that is keeping track of the existing inventory, determining the most effective inventory requirements for a client
 - distribution and transportation logistic consulting, including the processes used by a client to store, handle and move goods within an organization, to ship goods from the client to the customers
 - warehousing and storage logistic consulting including the processes of receiving, storing and issuing an item
 - maintenance logistic consulting
- other management consulting services, n.e.c.

83117 Business process management services

This subclass includes:

- provision of a bundled service package that combines information technology-intensive services with labour (manual or professional depending on the solution), machinery and facilities to support, host and manage a business process for a client, including:
 - financial business processes, such as financial transaction processing, credit card processing, payment services, lending services
 - human resource business processes, such as benefits administration, payroll processing, personnel administration
 - supply chain management business processes, such as inventory management, procurement services, logistics services, production scheduling and order processing
 - customer relations management business processes, such as help desk, call centre, customer service
 - vertical market business processes, conducted by specific industries such as electric, chemical, petroleum
 - other business processes for a client

83118 Head office services

This subclass includes:

- strategic management services provided by head offices to other units of the same company or enterprise

8312 Business consulting services

83121 Public relations services

This subclass includes:

- providing advice, guidance and operational assistance concerning methods to improve the image and relations of an organization or individual with the general public, government, voters, shareholders and others

This subclass does not include:

- planning and creating of advertising, cf. 83611
- public opinion polling services, cf. 83700

83129 Other business consulting services

This subclass includes:

- providing advice, guidance and operational assistance concerning regional, industrial or tourism development
- other business consulting services n.e.c.

8313 Information technology (IT) consulting and support services

83131 IT consulting services

This subclass includes:

- providing advice or expert opinion on technical matters related to the use of information technology, such as:
 - advice on matters such as hardware and software requirements and procurement
 - systems integration
 - systems security
 - provision of expert testimony on IT related issues

This subclass does not include:

- providing advice, guidance and operational assistance concerning the use of information technology by businesses, such as the development of an e-commerce strategy, cf. 83111
- service contracts where advice is bundled with the design and development of an IT solution (website, database, specific application, network, etc.), cf. the appropriate information technology (IT) design and development service under 8314

83132 IT support services

This subclass includes:

- provision of technical expertise to solve problems for the client in using software, hardware, or an entire computer system, such as:
 - provision of customer support in using or troubleshooting the software
 - upgrade services and the provision of patches and updates
 - provision of customer support in using or troubleshooting the computer hardware, including testing and cleaning on a routine basis and repair of IT equipment
 - technical assistance in moving a client's computer system to a new location
 - provision of customer support in using or troubleshooting the computer hardware and software in combination
- provision of technical expertise to solve specialized problems for the client in using a computer system, such as:
 - auditing or assessing computer operations without providing advice or other follow-up action including auditing, assessing and documenting a server, network or process for components, capabilities, performance, or security
 - data recovery services, i.e. retrieving a client's data from a damaged or unstable hard drive or other storage medium, or providing standby computer equipment and duplicate software in a separate location to enable a client to relocate regular staff to resume and maintain routine computerized operations in event of a disaster such as a fire or flood
- other IT technical support services n.e.c.

8314 Information technology (IT) design and development services

This class includes:

- provision of technical expertise to design and/or develop an IT solution such as custom applications, networks, and computer systems



83141 IT design and development services for applications

This subclass includes:

- services of designing the structure and/or writing the computer code necessary to create and/or implement a software application, such as:
 - designing the structure and content of a web page and/or writing the computer code necessary to create and implement a web page
 - designing the structure and content of a database and/or writing the computer code necessary to create and implement a database
 - designing the structure and writing the computer code necessary to design and develop a custom software application
 - customization and integration, adapting (modifying, configuring, etc.) and installing an existing application so that it is functional within the clients' information system environment

This subclass does not include:

- service contracts where the design and development of a web page is bundled with the hosting of the web page, cf. 83151
- service contracts where the design and development of the application is bundled with the hosting and management of the application on an ongoing basis, cf. 83152
- service contracts where the design and development of a database is bundled with the ongoing management of the data holdings, cf. 83159

83142 IT design and development services for networks and systems

This subclass includes:

- designing, developing and implementing customer's networks such as intranets, extranets and virtual private networks
- network security design and development services, i.e. designing, developing and implementing software, hardware and procedures to control access to data and programs and to allow for the safe exchange of information over a network
- combined service of assessing an organization's computer requirements, advising on hardware and software acquisitions, developing system specification and putting the new system in place
- computer systems integration services, i.e. an analysis of the client's current computer system, present and future computing requirements, the purchase of new equipment and software, and the integration of the new and old systems components to create a new integrated system

This subclass does not include:

- services of day-to-day management of the client's network, cf. 83161

83143 Software originals

This subclass includes:

- software originals (i.e. a set of instructions that is to be used in a computing device in order to bring about a specific result), which can be protected and licensed as intellectual property

This subclass does not include:

- software produced under contract for others, cf. 83141
- wholesale and retail sale services of software, cf. 61184, 61284, 62184, 62284, 62384, 62484, 62584

8315 Hosting and information technology (IT) infrastructure provisioning services

This class includes:

- provision of information technology (IT) infrastructure (hardware, software and networks) to process data, host applications and host processes for a client

83151 Website hosting services

This subclass includes:

- provision of the infrastructure to host a customer's website and related files in a location that provides fast, reliable connection to the Internet that may be:
 - limited to storage on a single server, in either shared or dedicated capacity, without the service provider managing or integrating software applications (Software hosted on the server is the client's responsibility and service level guarantees are standardized and limited in scope)
 - a bundled service package that consists of the hosting and management of the website and related applications

Note: An important characteristic of this service is the promise of a secure and reliable site and Internet connections that can be quickly scaled to accommodate variations in traffic use. Frequently, consulting, customization and systems integration are part of the package. Applications are frequently e-commerce-related and enable on-line storefronts, shopping carts and catalogues with advanced and complex features such as order processing, fulfillment, procurement, invoicing, transaction processing, customer relations management and back-end database and data warehouse integration and migration services.

83152 Application service provisioning

This subclass includes:

- provision of leased software applications from a centralized, hosted, and managed computing environment:
 - with integration to the systems and infrastructure of the client (Frequently, consulting, customization and systems integration services are bundled with the hosting and management of the application.)
 - where the leased application is not customized and not integrated with other applications of the client (The application is usually accessed over the Word Wide Web. A common example is office suite software applications.)

83159 Other hosting and IT infrastructure provisioning services

This subclass includes:

- collocation services, i.e. the provision of rack space within a secured facility for the placement of servers and enterprise platforms (The service includes the space for the client's hardware and software, connection to the Internet or other communication networks, and routine monitoring of servers. Clients are responsible for the management of the operating system, hardware, and software.)
- data storage services, i.e. managing or administrating the storage and back-up management of data such as remote back-up services, storage, or hierarchical storage management (migration)
- data management services, i.e. on-going management and administration of data as an organizational resource (Services may include performing data modeling, data mobilization, data mapping/rationalization, data mining and system architecture.)
- video and audio streaming services, i.e. sending audio and video data over the Internet or providing services associated with the storage, production (including encoding), and support of video and audio streaming over the Internet
- other IT hosting or infrastructure provisioning services such as hosting client's application, processing client's data and computer time-share

8316 IT infrastructure and network management services

This class includes:

- managing and monitoring a client's IT infrastructure including hardware, software and networks

83161 Network management services

This subclass includes:

- managing and monitoring communication networks and connected hardware to diagnose networking problems and gather capacity and usage statistics for the administration and fine-tuning of network traffic. These services also remotely manage security systems or provide security-related services

83162 Computer systems management services

This subclass includes:

- provision of day-to-day management and operation of a client's computer system

8319 Other management services, except construction project management services

83190 Other management services, except construction project management services

This subclass includes:

- coordination and supervision of resources in preparing, running and completing a project on behalf of the client
- project management services, which can involve budgeting, accounting and cost control, procurement, planning of time scales and other operating conditions, coordination of subcontractors' work, inspection and quality control, etc.
- project management services that include management and office management services, with or without the provision of their own staff

This subclass does not include:

- construction project management services, cf. 83330

832 Architectural services, urban and land planning and landscape architectural services

8321 Architectural services and advisory services

This class includes:

- advisory and pre-design services
- preparation of designs and construction documents
- plans, studies and other advisory services related to the design of buildings

Note: The architectural services may be provided in a bundle covering all stages of a building project, including the advisory, pre-design and design stages, or they may be provided individually.

83211 Architectural advisory services

This subclass includes:

- provision of advice, studies and reports on architectural matters
- expert witness services in the field of architecture consisting in the provision of testimony before a court or administrative body, by a witness who, by virtue of experience, training, skill or knowledge of architecture, is recognized as being qualified to render an informed opinion on matters relating to that field or subject

This subclass does not include:

- provision of advice, studies and reports on architectural matters done in a bundle with other architectural services for a specific project, cf. according to the type of project in 83212, 83213, 83214

83212 Architectural services for residential building projects

This subclass includes:

- architectural services for:
 - single-family residential projects
 - multi-family residential projects

83213 Architectural services for non-residential building projects

This subclass includes:

- architectural services for:
 - office building projects
 - retail and restaurant projects
 - hotels and convention centres
 - health care projects
 - entertainment, recreational and cultural building projects
 - educational building projects
 - industrial building projects
 - transportation and distribution facility projects
 - other non-residential building projects

83214 Historical restoration architectural services

This subclass includes:

- architectural services that incorporate legal requirements to preserve or restore the historic character of a building

8322 Urban and land planning services

83221 Urban planning services

This subclass includes:

- development of plans concerning land use, site selection, control and utilization, road systems and servicing of land with a view to creating and maintaining systematic, coordinated urban development, such as:
 - comprehensive urban plans
 - community urban plans
 - element urban plans for specific amenities or objectives such as transportation, utilities, etc.
- feasibility studies
- studies of environmental impact and economic assessments of urban development plans
- urban planning advisory services, such as:
 - expert witness, policy and programme evaluation

83222 Rural land planning services

This subclass includes:

- development of plans that describe the long-term objectives of rural areas for the development of infrastructure, housing, industry, commercial, recreational and other facilities
- comprehensive plans covering a large geographical area, for a lengthy time period

83223 Project site master planning services

This subclass includes:

- providing plans for a construction site, showing the proposed location of buildings, roads, parking lots and other features, for:
 - residential building projects
 - non-residential building projects
 - recreational and open-space projects

8323 Landscape architectural services and advisory services

This class includes:

- architectural services concerned with the design of the landscape. Landscape architectural services include the provision of designs and construction documents, plans, studies and other services related to specific landscape projects

83231 Landscape architectural advisory services

This subclass includes:

- provision of advice, studies and reports on landscape architecture matters
- expert witness services in the field of landscape architecture consisting in the provision of testimony before a court or administrative body, by a witness who, by virtue of experience, training, skill or knowledge of landscape architecture, is recognized as being qualified to render an informed opinion on matters relating to that field or subject

This subclass does not include:

- provision of advice, studies and reports on landscape architecture matters done in a bundle with other landscape architectural services for a specific project, cf. 83232

83232 Landscape architectural services

This subclass includes:

- landscape architecture services for residential building projects:
 - single-family residential projects
 - multi-family residential projects
 - residential subdivision projects
- landscape architecture services for non-residential building projects:
 - corporate building projects
 - hotels, convention centres, stadiums and arenas
 - educational building projects
 - health care, penal institutions
 - other non-residential building projects
- landscape architecture services for recreational and open-space projects:
 - city centres and public squares
 - non-building recreational facilities, parks and natural areas
 - transportation corridors
 - resorts
 - other recreational and open space projects

This subclass also includes:

- landscape architecture services related to:
 - preparing and modifying terrain such as land clearing and grading plans, drainage designs, erosion and sediment control designs, retaining wall designs, outdoor sprinkler system plans
 - facilitating access to a site such as lighting plans, signage plans, trail and path plans, accessibility designs

833 Engineering services

This group includes:

- application of physical laws and principles in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. Services of this type involve the provision of designs, plans, and studies related to engineering projects.

8331 Engineering advisory services

83310 Engineering advisory services

This subclass includes:

- provision of advice to clients concerning engineering principles and methods, when

performed independently of an engineering project, including policy analysis, regulatory studies and audits

- provision of testimony by a witness who, by virtue of experience, training, skill or knowledge of engineering, is recognized as being qualified to render an informed opinion on such matters
- engineering investigation of a failed engineered system or structure to determine causal factors

This subclass does not include:

- advice, studies, and reports performed in conjunction with a project, cf. based on the project type under 8332

8332 Engineering services for specific projects

83321 Engineering services for building projects

This subclass includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for building projects.

This subclass includes:

- provision of designs, plans, and studies related to residential building projects, such as:
 - new and existing homes
 - row housing, apartments, etc.
 - mixed-use buildings that are predominantly used for residential housing
- provision of designs, plans, and studies related to new and existing commercial, public and institutional building projects, including mixed-use buildings that are predominantly used for commercial, public, or institutional purposes, such as:
 - office buildings
 - shopping centres
 - hotels and restaurants
 - service stations and warehouses
 - bus and truck terminals
 - hospitals, schools, churches
 - prisons, stadiums and arenas
 - libraries and museums

This subclass also includes:

- engineering advisory services that are related to specific residential, commercial, public or institutional building projects

This subclass does not include:

- engineering advisory services not related to a specific project, cf. 83310

83322 Engineering services for industrial and manufacturing projects

This subclass includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for industrial and manufacturing projects.

This subclass includes:

- engineering services related to industrial facilities and processes:
 - mining and metallurgical facilities such as mines, smelters, mills, mineral refineries, including integrated facility and process engineering projects
 - mining and metallurgical processes, such as mineral extraction, smelting, refining, metal forming
 - petroleum and petrochemical facilities such as oil and gas platforms, refineries, petrochemical plants, including integrated facility and process engineering projects
 - processes for the production of petroleum and petrochemicals, such as extraction, refining,

formulation, mixing

- microelectronics facilities and processes, such as those that produce microprocessors, silicon chips and wafers, microcircuits, and semiconductors
- textile and clothing facilities and processes
- iron and steel facilities and processes
- other industrial and manufacturing facilities and processes, n.e.c.
- engineering services related to the design of industrial and manufactured products, such as:
 - industrial machinery such as agricultural, construction, mining, metalworking, commercial and service industry, heating, ventilating and air-conditioning, power transmission machinery
 - electronic equipment such as computers and peripheral equipment, communications equipment, audio and video equipment, semiconductors and other electronic components
 - electrical equipment such as lighting, major and minor appliances and components thereof
 - transportation equipment such as motor vehicles, aircraft, trains, marine vessels, space vehicles
 - industrial and manufactured products not elsewhere classified

This subclass does not include:

- research and development services in engineering, cf. 81124
- industrial design services, cf. 83912

83323 Engineering services for transportation projects

This subclass includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for transportation infrastructure projects.

This subclass includes:

- engineering services (including provision of designs, plans, and studies) related to:
 - highways, roads and streets, including elevated highways used for motor vehicle traffic
 - bridges and tunnels
 - ancillary road transport facilities such as rest stops, weigh stations, toll booths
 - mass transit systems, such as light rail or subway systems
 - railways and related structures
 - railway bridges and tunnels
 - marine and inland ports
 - harbours, locks, canals, and dams primarily used for transportation purposes
 - airports, runways, hangars
 - other aviation facilities
 - space transportation projects
 - oil and gas transportation projects
 - other transportation projects n.e.c.

83324 Engineering services for power projects

This subclass includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for electricity generation, transmission and distribution projects.

This subclass includes:

- engineering services related to facilities that generate electrical power from:
 - coal and other fossil-fuel energy such as oil and gas
 - nuclear energy
 - the energy in falling water
 - other energy, such as solar power, wind power, geothermal power including cogeneration facilities
- engineering services related to overhead or underground electrical power transmission and distribution lines

83325 Engineering services for telecommunications and broadcasting projects

This subclass includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for telecommunications and broadcasting projects.

This subclass includes:

- engineering services related to systems for the transmission of voice and data between network termination points by copper wire, fibre-optic cable, co-axial cable, and hybrid fibre-coax cable
- engineering services related to systems for the transmission of voice, data and programming between network termination points by short-wave or microwave, such as:
 - wireless telephony systems
 - satellite radio systems
 - direct-broadcast satellite systems
- engineering services related to systems for the transmission of radio and television signals
- engineering services related to systems for the transmission or distribution of voice, data or programming, not elsewhere classified

83326 Engineering services for waste management projects (hazardous and non-hazardous)

This subclass includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for waste management projects.

This subclass includes:

- engineering services related to household garbage collection and disposal systems, such as:
 - recycling facilities
 - composting facilities
 - transfer stations
 - resource recovery facilities
 - landfill sites
- engineering services related to programmes for the collection, treatment, recycling, and disposal of industrial air, water and solid wastes, generally to a level such that the remaining waste stream can be safely released to the natural environment or ordinary municipal systems
- engineering services related to programmes for hazardous waste remediation, such as:
 - management of nuclear waste
 - chemical agent destruction
 - brownfield redevelopment
 - groundwater modelling
 - contaminated site remediation

This subclass does not include:

- engineering services for water, sewage treatment and drainage projects, cf. 83327

83327 Engineering services for water, sewerage and drainage projects

This subclass includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for water treatment and distribution systems, sewer systems, sewage treatment plants and drainage projects.

This subclass includes:

- engineering services related to systems for the collection, distribution, treatment, and disposal of water such as:
 - drinking water distribution systems, pumping stations, reservoirs, water storage facilities, water transmission and distribution mains including dams used primarily for local drinking water distribution and desalination plants
 - systems for storm water management, drainage and detention systems including dams used primarily for flood control
 - systems for the collection, treatment, and disposal of waste water, except industrial waste

- water
- irrigation systems and water pipelines including dams primarily used for irrigation

83329 Engineering services for other projects

This subclass includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for projects not elsewhere classified.

This subclass includes:

- engineering services related to:
 - outdoor sport and recreation facilities
 - natural gas and steam distribution projects
 - other utility projects n.e.c.
- engineering services related to systems, processes, facilities or products not elsewhere classified including the provision of designs, plans and studies related to them

8333 Project management services for construction projects

83330 Project management services for construction projects

This subclass includes:

- services of assuming overall responsibility for the successful completion of a construction project on behalf of a client, including organizing the financing and the design, requesting tenders, and performing management and control functions
- project management services provided by engineers or architects

This subclass does not include:

- general construction services, cf. 541, 542

834 Scientific and other technical services

8341 Geological, geophysical and other prospecting services

83411 Geological and geophysical consulting services

This subclass includes:

- provision of advice, guidance and operational assistance concerning the location of mineral deposits, oil and gas fields and groundwater by studying the properties of the earth and rock formations and structures
- provision of advice with regard to exploration and development of mineral, oil and natural gas properties, including:
 - pre-feasibility and feasibility studies
 - project evaluation services
- evaluation of geological, geophysical and geochemical anomalies
- surface geological mapping or surveying

83412 Geophysical services

This subclass includes:

- providing information on subsurface earth formations by different methods:
 - seismographic, gravimetric, magnetometric methods
 - other subsurface surveying methods

This subclass does not include:

- test drilling and boring work, cf. 54320

83413 Mineral exploration and evaluation

This subclass includes:

- mineral exploration and evaluation information, obtained on own account basis

Note: This intellectual property product may be produced with the intent to sell or license the information to others.

8342 Surface surveying and map-making services

83421 Surface surveying services

This subclass includes:

- gathering of information on the shape, position and/or boundaries of a portion of the earth's surface by different methods, including transit, photogrammetric and hydrographic surveying, for the purpose of preparing maps
- collection of data by satellite
- land surveying services (e.g., marking of property, boundary marking)

83422 Map-making services

This subclass includes:

- preparation and revision of maps of all kinds (e.g., road, cadastral, topographic, planimetric, hydrographic), using the results of survey activities, other maps and other information sources

This subclass does not include:

- publishing of maps, atlases and globes, cf. 89110

8343 Weather forecasting and meteorological services

83430 Weather forecasting and meteorological services

This subclass includes:

- providing meteorological analysis of the atmosphere and predicting weather processes and weather conditions

8344 Technical testing and analysis services

83441 Composition and purity testing and analysis services

This subclass includes:

- testing and analysis of the chemical and biological properties of materials such as air, water, waste (municipal and industrial), fuels, metal, soil, minerals, food and chemicals
- testing and analysis in related scientific fields such as microbiology, biochemistry, bacteriology, etc.

This subclass does not include:

- medical and dental testing services, cf. 93195

83442 Testing and analysis services of physical properties

This subclass includes:

- testing and analysis of physical properties such as strength, ductility, electrical conductivity or radioactivity of materials such as metals, plastics, textiles, woods, glass, concrete and other materials
- tests for tension, hardness, impact resistance, fatigue resistance and high-temperature effects

83443 Testing and analysis services of integrated mechanical and electrical systems

This subclass includes:

- testing and analysis of the mechanical and electrical characteristics of complete machinery, motors, automobiles, tools, appliances, communication equipment and other equipment incorporating mechanical and electrical components. The results of the testing and analysis generally take the form of an assessment of the performance and behavioural characteristics of the object tested. Tests may be performed using models or mock-ups of ships, aircraft, dams, etc.

83444 Technical inspection services of road transport vehicles

This subclass includes:

- periodical technical inspection of automobiles, motorcycles, buses, lorries, trucks and other road transport vehicles

This subclass does not include:

- damage assessment services, cf. 71620
- maintenance and repair services for motor vehicles and motorcycles, cf. 8714

83449 Other technical testing and analysis services

This subclass includes:

- testing and analysis of a technical or scientific nature that does not alter the object being tested
- radiographic, magnetic, and ultrasonic testing of machine parts and structures in order to identify defects. These tests are often conducted on site.
- certification of ships, aircraft, dams, etc.
- certification and authentication of works of art
- radiological inspection of welds
- all other technical testing and analysis services not elsewhere classified

This subclass does not include:

- assessment of damages on behalf of insurance companies, cf. 71620
- technical inspection of automobiles, cf. 83444
- medical analyses and testing services, cf. 93195

835 Veterinary services

8351 Veterinary services for pet animals

83510 Veterinary services for pet animals

This subclass includes:

- animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to pet animals. The services are aimed at curing, restoring and/or maintaining the health of the animal.
- hospital, laboratory and technical services for pet animals
- provision of dietary recommendations for pet animals

8352 Veterinary services for livestock

83520 Veterinary services for livestock

This subclass includes:

- animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to livestock. The services are aimed at curing, restoring and/or maintaining the health of the animal.
- hospital, laboratory and technical services for livestock
- provision of dietary recommendations for livestock

This subclass does not include:

- services related to animal husbandry such as artificial insemination, cf. 86121

8359 Other veterinary services

83590 Other veterinary services

This subclass includes:

- animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to animals other than pets or livestock (including zoo animals and animals raised for their fur production or other products). The services are aimed at curing, restoring and/or maintaining the health of the animal.
- hospital, laboratory and technical services for animals other than pets or livestock
- provision of dietary recommendations for animals other than pets or livestock

This subclass does not include:

- services related to animal husbandry such as artificial insemination, cf. 86121

836 Advertising services and provision of advertising space or time

8361 Advertising services

83611 Full service advertising

This subclass includes:

- planning, concept development and execution of the full range of services for an advertising campaign, including:
 - creating the basic idea for an advertisement
 - writing the words and scenarios for advertisements
 - selection of media to be used
 - design of ads, illustrations, posters, etc.
 - writing of scenarios for advertising movies
 - placement of advertisements in media

This subclass does not include:

- public relations services, cf. 83121
- separate direct marketing or direct mail advertising, cf. 83612
- separate placement of advertisements in media, cf. 83620
- separate market research services, cf. 83700
- separate photography services related to advertising, cf. 83812
- separate graphic design services for advertising, cf. 83919
- separate production of films for advertising, cf. 96121

83612 Direct marketing and direct mail services

This subclass includes:

- development and organization of direct marketing advertising campaigns, i.e. sending advertising and promotional messages directly to consumers through methods such as direct mail and telemarketing, rather than via mass media

83619 Other advertising services

This subclass includes:

- aerial advertising services
- delivery services of free samples and other advertising material
- demonstration and presentation advertising services at point of sale
- sales promotion (if no orders are received)

This subclass does not include:

- modeling agency services, cf. 85999



- advertising mailing services, cf. 85953

8362 Purchase or sale of advertising space or time, on commission

83620 Purchase or sale of advertising space or time, on commission

This subclass includes:

- sale or leasing of advertising time or space, on commission
- services of media buying agencies, which buy media space or time on behalf of advertisers or advertising agencies

8363 Sale of advertising space or time (except on commission)

83631 Sale of advertising space in print media (except on commission)

This subclass includes:

- sale of advertising space in books, brochures, pamphlets, etc.
- sale of advertising space in newspapers, journals and periodicals
- sale of advertising space in postcards, timetables, forms, posters or other printed matter

83632 Sale of TV/radio advertising time (except on commission)

This subclass includes:

- sale of TV and radio advertising time

83633 Sale of Internet advertising space (except on commission)

This subclass includes:

- sale of Internet advertising space

83639 Sale of other advertising space or time (except on commission)

This subclass includes:

- sale of advertising space on billboards, buildings, vehicles, etc.
- sale of advertising space in electronic media other than on-line
- sale of advertising space in video and motion pictures (product placement)
- sale of naming rights for tournaments, stadiums, etc.

837 Market research and public opinion polling services

8370 Market research and public opinion polling services

83700 Market research and public opinion polling services

This subclass includes:

- market analysis, analysis of competition and the behaviour of consumers
- use of research monographs, statistics, econometric models, surveys, etc.
- investigation services designed to secure information on public opinions regarding social, economic, political and other issues

This subclass does not include:

- public relations services, cf. 83121

838 Photography services and photographic processing services

8381 Photography services and event videography services

83811 Portrait photography services

This subclass includes:

- services consisting of photographing persons or other subjects in studios or other locations such as clients' offices or homes. Generally included with these services is the development and printing of such pictures according to customer specifications:
 - passport or identification photographs
 - infant and child portraits
 - family or military portraits
 - studio fashion photos
 - corporate pictures

83812 Advertising and related photography services

This subclass includes:

- services consisting of photographing:
 - merchandise, industrial products
 - fashion clothes and other apparel
 - machinery, buildings
 - persons and other subjects for use in public relations
- photographic services for:
 - advertising displays, brochures, newspaper advertisements
 - catalogues

83813 Event photography and event videography services

This subclass includes:

- services consisting of photographing or videotaping live events, such as weddings, graduations, conventions, receptions, fashion shows, sports and news events or any other events of current interest

This subclass does not include:

- TV programme production services, cf. 96121

83814 Specialty photography services

This subclass includes:

- services consisting of photographing landscapes, structures and other surfaces from aircraft or helicopters
- services consisting of photographing persons, objects or scenery using special apparatus and techniques. Examples of such services are:
 - underwater photography
 - medical and biological photography
 - photomicrography

This subclass does not include:

- photogrammetric recordings and collection of data by satellites, cf. 83421
- services of press photographers and photojournalists, cf. 844
- x-rays, scans and other medical imaging services, cf. 93196

83815 Restoration and retouching services of photography

This subclass includes:

- services consisting of old photograph restoration
- retouching and other special photographic effects

83819 Other photography services

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This subclass includes:

- microfilming services

This subclass does not include:

- photocopying services, cf. 85951

8382 Photographic processing services

83820 Photographic processing services

This subclass includes:

- developing of negatives and the printing of pictures for others according to customer specifications:
 - enlargement of negatives or slides
 - black and white processing
 - colour printing of images from film or digital media
 - slide and negative duplicates, reprints, etc.
- developing of film for both amateur photographers and commercial clients
- preparing of photographic slides
- copying of films
- converting of photographs and films to other media

This subclass does not include:

- motion picture film processing and post-production services, cf. 9613

839 Other professional, technical and business services

8391 Specialty design services

83911 Interior design services

This subclass includes:

- planning and designing of interior spaces to meet the physical, aesthetic and functional needs of people
- drawing up of designs for interior decorating
- interior decorating, including dressing of windows and stalls

This subclass does not include:

- interior architectural services, i.e. involving fundamental alteration of rooms in addition to consideration of colour, material or functionality, cf. 83212, 83213, 83214

83912 Industrial design services

This subclass includes:

- design services for industrial products, i.e. creating and developing designs and specifications that optimize the use, value and appearance of products, including the determination of the materials, construction, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal and efficiency in production, distribution, use and maintenance

This subclass does not include:

- engineering services for the design of industrial products, cf. 83322

83919 Other specialty design services

This subclass includes:

- creating designs and preparing patterns for a variety of products by harmonizing aesthetic considerations with technical and other requirements, such as:
 - furniture designs



- aesthetic design for various other customer products
- package design services
- production of three-dimensional models
- graphic design services, including graphic design for advertising purposes

This subclass does not include:

- design as integral component of a full advertising service, cf. 83611

8392 Design originals

83920 Design originals

This subclass includes:

- original design concepts, produced on own account:
 - industrial product designs
 - aesthetic designs
 - graphic designs

Note: This intellectual property product is typically produced with the intent to sell or license the information to others.

8393 Scientific and technical consulting services n.e.c.

83931 Environmental consulting services

This subclass includes:

- environmental assessments, i.e. objective studies undertaken for any one or more of the following purposes: identify whether or not environmental contamination exists at a particular site, and if so determined, the source, nature, and extent of the contamination; assess the risk to public safety and health from environmental contamination associated with a project that is proposed or in place; evaluate the impact on the ecology or economy of environmental changes resulting from human or natural activities
- environmental audits, i.e. independent assessment of the current status of a party's compliance with applicable environmental requirements or of a party's environmental compliance policies, practices and controls
- site remediation planning services, i.e. preparation of plans for the abatement of environmental contamination, usually at a specific site, that incorporate such technical or other requirements as may be prescribed by law or regulation
- evaluation of environmental studies, i.e. provision of analysis that explains the strengths or weaknesses of an environmental study and provides the basis for alternative judgments. The evaluation of environmental studies may also include an analysis of future responses to environmental regulators
- natural resource management consulting, i.e. provision of objective information, advice, or guidance concerning the best practices for ecologically sustainable development and use of: land; forests; bodies of water; gas, oil, and mineral deposits; wildlife populations and other natural resources
- waste management consulting, i.e. provision of objective information, advice, or guidance concerning the best practices for the minimization, transport, handling, disposal and/or recycling of waste
- environmental policy development consulting, i.e. advising public or private institutions on the design, development and implementation of environmental statutes, regulations, standards, or practices
- other environmental consulting services n.e.c.

83939 Other scientific and technical consulting services n.e.c.



This subclass includes:

- scientific consulting services from mathematicians, statisticians, etc.

8394 Original compilations of facts/information

83940 Original compilations of facts/information

This subclass includes:

- original compilations of facts or information (i.e. databases) organized for retrieval and consultation, including mailing lists

Note: These compilations are protectable in their presentation, but not their content. This subclass does not include:

- compilation services of facts and information, cf. 83990
- mailing list compilation services, cf. 85952

8395 Translation and interpretation services

83950 Translation and interpretation services

This subclass includes:

- services generally related to the translation of texts from one language to another, resulting in a written document
- interpretation services are generally concerned with stating orally in one language what has been stated orally in another language

8396 Trademarks and franchises

83960 Trademarks and franchises

This subclass includes:

- original trademarks and franchises, i.e. the legally registered ownership of a certain brand name

Note: These products are produced on own account with the intent of deriving benefits from allowing others to use these trademarks or franchises.

This subclass does not include:

- licensing services for the right to use trademarks and franchises, cf. 73340
- research and development work leading to a product or concept that is being trademarked, cf. 81
- advisory services for the organization of marketing channels (including franchises), cf. 83114
- management services for rights to trademarks and franchises, cf. 85999

8399 Other professional, technical and business services, n.e.c.

83990 Other professional, technical and business services, n.e.c.

This subclass includes:

- drafting services (detailed layouts, drawings, plans and illustrations of buildings, structures, systems or components from engineering and architectural specifications, done by architectural draftsmen or engineering technicians)
- compilation services of facts and information (i.e. databases), other than mailing lists

This subclass does not include:

- mailing list compilation services, cf. 85952

84 Telecommunications, broadcasting and information supply services

841 Telephony and other telecommunications services

8411 Carrier services

84110 Carrier services

This subclass includes:

- operating of wired or wireless facilities to originate, terminate or transit calls for other telecommunications service providers
- charging for interconnection, settlement or termination of domestic or international calls
- charging long-distance carriers for calls originating at a pay phone or within another carriers local network
- charging for jointly used facilities such as pole attachments
- charging for the exclusive use of circuits

This subclass does not include:

- carriage of Internet traffic by one ISP for another ISP, cf. 84210

8412 Fixed telephony services

84120 Fixed telephony services

This subclass includes:

- provision of access to and use of the public switched telephone network and IP networks for the transmission and switching of voice, data, and video from a fixed customer location or from public and semi-public coin and card operated phones
- inbound and outbound telephony to and from national and international destinations
- provision of Short Message Service (SMS) and Multimedia Messaging Service (MMS)
- provision of call management services (calling features) for use from a fixed customer location, such as:
 - call waiting, call forwarding, caller identification, three-way calling, call display, call return, call screen, call blocking, automatic call-back, call answer, voice mail and voice menus

This subclass does not include:

- provision of private line services, cf. 84140
- provision of a local loop to other telecommunications service providers, cf. 84110
- renting of terminal equipment, cf. 73125

8413 Mobile telecommunications services

This class includes:

- provision of access to, and use of, switched or non-switched networks for the transmission of voice, text and data using a portable handset or device, such as cellular and satellite phones, feature phones, smart phones, laptop and tablet computers and similar devices.

Common transmission standards include:

- GSM (Global System for Mobile Communications)
- WCDMA (Wideband Code Division Multiple Access)
- LTE (Long Term Evolution) sometimes known as 4G

84131 Mobile voice services

This subclass includes:

- provision of access to, and use of, switched or non-switched networks for the transmission of voice telephony using portable handsets or devices such as cellular phones, mobile phones, satellite phones, smart phones, and similar devices. Services can be charged inbound, outbound, or both. Fees can be based on actual usage (e.g., per minute of use) based on a pre-purchased limit (e.g.,

100 minutes) or temporal access (e.g., unlimited use monthly).

- provision of call management services

This subclass does not include:

- provision of satellite facilities to originate, terminate and transit calls for other telecommunication service provider, cf. 84110
- provision of satellite facilities for the exclusive use of a customer, cf. 84140

84132 Mobile text services

This subclass includes:

- provision of access to SMS (short message service) to send and receive text messages on cellular phones, mobile phones, smart phones and similar devices. Services can be charged inbound, outbound, or both. Fees can be based on actual usage (e.g., per text fee), based on a pre-purchased limit (e.g., 1000 messages), or temporal access (e.g., unlimited use monthly)

84133 Mobile data services, except text services

This subclass includes:

- provision of access to mobile data networks for mobile phones, smart phones, tablets, laptops and similar devices to send and receive data (other than voice or text), including provision of dedicated data services provided through USB cards or dongles. Services can be charged inbound, outbound, or both. Fees can be based on actual usage (e.g., per gigabyte) based on a pre-purchased limit (e.g., 2 gigabytes) or temporal access (e.g., unlimited monthly usage)

This subclass does not include:

- provision of mobile voice communications services, cf. 84131
- provision of SMS text services, cf. 84132
- provision of satellite facilities on a pay-as-you-use basis for the transmission of data from fixed locations, cf. 84150

8414 Private network services

84140 Private network services

This subclass includes:

- provision of wired or wireless telecommunication links between specified points for the exclusive use of the client

This subclass does not include:

- provision of private links by a telecommunication carrier to a telecommunication service provider, cf. 84110

8415 Data transmission services

84150 Data transmission services

This subclass includes:

- provision of access to wired or wireless facilities and services specifically designed for the efficient transmission of data on a pay-as-you-use basis

This subclass does not include:

- provision of wired or wireless telecommunication links between specified points for the exclusive use of the client, cf. 84140

8419 Other telecommunications services

84190 Other telecommunications services

This subclass includes:

- provision of telecommunications services not elsewhere classified, such as telegraph, telex and audio conferencing bridging services

842 Internet telecommunications services

This group includes:

- carrying of electronic signals (traffic) over the Internet
- providing access to the Internet
- providing telecommunications services on the Internet and similar distributed computer networks that rely on, but are not part of, the normal telecommunications network

8421 Internet backbone services

84210 Internet backbone services

This subclass includes:

- carrier services of Internet traffic by one ISP for another ISP (generally known in the industry as peering and transit charges)

8422 Internet access services

This class includes:

- provision of a direct connection to the Internet, including wired, wireless, satellite and terrestrial fixed wireless Internet services. The Internet Service Provider (ISP) may also provide free services along with Internet access such as e-mail, space for the customer's web page, tools for simple web page design, chat, security software (virus protection, spyware protection, firewall) and technical support. This service may also include remote access or other types of Internet access and package upgrades such as international roaming and extra e-mail boxes, usually for additional costs to customers.

This class does not include:

- provision of mobile data services, cf. 84133

84221 Narrowband Internet access services

This subclass includes:

- provision of a direct narrowband connection (i.e. at downstream speeds of less than 256 kbit/s) to the Internet, including wired, wireless, satellite and terrestrial fixed wireless Internet services. The Internet Service Provider (ISP) may also provide free services along with Internet access such as e-mail, space for the customer's web page, tools for simple web page design, chat, security software (virus protection, spyware protection, firewall) and technical support. This service may also include remote access or other types of Internet access and package upgrades such as international roaming and extra e-mail boxes, usually at additional cost to customers.

This subclass does not include:

- provision of mobile data services, cf. 84133

84222 Broadband Internet access services

This subclass includes:

- provision of a direct broadband connection (i.e. at downstream speeds greater or equal to 256 kbit/s) to the Internet, including wired, wireless, satellite and terrestrial fixed wireless Internet services. The Internet Service Provider (ISP) may also provide free services along with Internet access such as e-mail, space for the customer's web page, tools for simple web page design, chat, security software (virus protection, spyware protection, firewall) and technical support. This

service may also include remote access or other types of Internet access and package upgrades such as international roaming and extra e-mail boxes, usually at additional cost to customers.

This subclass does not include:

- provision of mobile data services, cf. 84133

8429 Other Internet telecommunications services

84290 Other Internet telecommunications services

This subclass includes:

- provision of telecommunications services over the Internet other than Internet access, such as:
 - fax, telephony, audio conferencing and video conferencing over the Internet

843 On-line content

8431 On-line text based information

84311 On-line books

This subclass includes:

- on-line books, including school textbooks, general reference books, such as atlases and other books of maps or charts, dictionaries and encyclopedias

84312 On-line newspapers and periodicals

This subclass includes:

- publications issued on the Internet where the main content is updated at fixed intervals, usually on a daily, weekly or monthly basis; whether on subscription or single copy sales
- portions of newspapers such as headlines e-mailed daily or more frequently
- periodic newsletters

This subclass does not include:

- digital archives, cf. 84520

84313 On-line directories and mailing lists

This subclass includes:

- on-line directories and mailing lists, including telephone books
- other on-line collections of facts/information (databases)

This subclass does not include:

- web search portal content, cf. 84394

8432 On-line audio content

84321 Musical audio downloads

This subclass includes:

- electronic files containing musical audio recordings that can be downloaded and stored on a local device

84322 Streamed audio content

This subclass includes:

- streamed audio data sent over the Internet

8433 On-line video content

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84331 Films and other video downloads

This subclass includes:

- electronic files containing films and other video recordings that can be downloaded and stored on a local device

84332 Streamed video content

This subclass includes:

- streamed video data sent over the Internet

8434 Software downloads

84341 System software downloads

This subclass includes:

- electronic files containing system software that can be downloaded and stored on a local device for later execution/installation

84342 Application software downloads

This subclass includes:

- electronic files containing application software that can be downloaded and stored on a local device for later execution/installation

8439 Other on-line content

84391 On-line games

This subclass includes:

- games that are intended to be played on the Internet such as:
 - role-playing games (RPGs)
 - strategy games
 - action games
 - card games
 - children's games

Note: Payment may be by subscription or pay-per-play. This subclass does not include:

- on-line gambling services, cf. 96921

84392 On-line software

This subclass includes:

- software that is intended to be executed on-line, except game software

This subclass does not include:

- software downloads, cf. 84341, 84342
- on-line games, cf. 84391
- on-line gambling services, cf. 96921



84394 Web search portal content

This subclass includes:

- content provided on web search portals, i.e. extensive databases of Internet addresses and content in an easily searchable format

84399 Other on-line content n.e.c.

This subclass includes:

- statistics or other information, including streamed news
- other on-line content not included above such as greeting cards, jokes, cartoons, graphics, maps

844 News agency services

8441 News agency services to newspapers and periodicals

84410 News agency services to newspapers and periodicals

This subclass includes:

- gathering, investigating and supply services of news in the form of manuscripts or of news pictures to printed media businesses such as newspapers, periodicals and books
- services rendered by independent journalists and press photographers

8442 News agency services to audiovisual media

84420 News agency services to audiovisual media

This subclass includes:

- gathering, investigating and supply services of news (manuscripts, photos, images) to radio or television stations and movie companies
- services rendered by independent journalists and press cameramen

845 Library and archive services

8451 Library services

84510 Library services

This subclass includes:

- collection, cataloguing, conservation and retrieval services of books and the like
- lending services of books and records

This subclass does not include:

- rental services of videotapes, cf. 73220
- rental services of books, cf. 73290

8452 Archive services

84520 Archive services

This subclass includes:

- operation (collection, cataloguing, conservation and retrieval) services of public archives, including digital archives
- operation services of historical archives, including digital archives

846 Broadcasting, programming and programme distribution services

8461 Radio and television broadcast originals

84611 Radio broadcast originals

This subclass includes:

- original radio content protectable as intellectual property, produced for transmission over the air

84612 Television broadcast originals

This subclass includes:

- original television content protectable as intellectual property, produced for transmission over the air

8462 Radio and television channel programmes

84621 Radio channel programmes

This subclass includes:

- assemblies of radio programmes and broadcasts as the daily line-up of a station for distribution by others

84622 Television channel programmes

This subclass includes:

- assemblies of television programmes and broadcasts as the daily line-up of a channel for distribution by others

8463 Broadcasting services and multi-channel programme distribution services

This class includes:

- providing audio and/or video programming on a subscription basis in analogue or digital mode by using a cable, satellite or wireless terrestrial network

Note: The programming is provided in packages that consist of a set of predefined channels or one time viewing packages.

84631 Broadcasting services

This subclass includes:

- selection, scheduling and broadcasting of television and radio programmes
- combined programme production and broadcasting services

This subclass does not include:

- Internet broadcasting services (streaming services), cf. 83159
- copyrighted radio content produced for broadcast over the air, cf. 84611
- copyrighted television content produced for transmission over the air, cf. 84612

84632 Home programme distribution services, basic programming package

This subclass includes:

- providing subscriber access to a basic range of programming services generally for a monthly fee

Note: This package contains the minimum number of channels available to subscribers, as defined by each cable, satellite or MDS operator, and must be purchased to obtain any higher-level programming package. Charges for initial connection to the network, or for reconnection to the network, are included here.

84633 Home programme distribution services, discretionary programming package

This subclass includes:

- providing subscriber programming services in addition to those included in the basic package for a fee separate from, and in addition to, the basic monthly fee

Note: This programming service can be provided in bundles determined by the cable, satellite or MDS operator, in bundles determined by the subscriber, or à la carte.

84634 Home programme distribution services, pay-per-view

This subclass includes:

- providing subscribers the ability to view a specific programme (movie or event) from his home for a fee separate from, and in addition to, the monthly fee for basic or discretionary programming packages

85 Support services

851 Employment services

8511 Personnel search and referral services

This class includes:

- provision of intermediation services between prospective employees and employers

85111 Executive/retained search services

This subclass includes:

- specialized search and recruitment service limited to filling highly paid executive, senior manager, and professional positions, according to client specifications, including:
 - conducting detailed interviews with the client organization's management team
 - developing job profiles, conducting original research and advertising to locate potential job candidates
 - screening possible candidates, preparing, presenting, and discussing a confidential list of highly qualified applicants with the client
 - making interview arrangements, negotiating compensation, and providing post-hire follow-up

Note: The prospective employee/client makes the decision as to which candidate to hire. The fee for the services provided is charged whether or not the candidate is hired. This service is also known as retained search.

85112 Permanent placement services, other than executive search services

This subclass includes:

- testing, interviewing, reference checking, evaluation and counselling of prospective employees
- recruiting, selecting and referring candidates to the client to fill positions on a permanent (indeterminate) basis
- booking and casting services
- motion picture, television and other theatrical casting services

Note: The services may be procured by the potential employer or by the prospective employee. The candidate is selected and hired by the prospective employer. The placement firm is paid on a contingency basis, i.e. only for successful placement of a candidate. This subclass includes permanent placement services for a complete range of occupations from low-level employees to management employees, including executives, except those recruited through executive/retained search, and for domestic or international job placements.

8512 Labour supply services

This class includes:

- provision of labour services to clients through a variety of types of contracts

85121 Contract staffing services

This subclass includes:

- finding individual contractors to fill positions on the basis of written contracts that stipulate the deliverables for which the client has contracted, as well as specific terms and conditions of employment

Note: Under the terms of this agreement, the service provider has legal rights and duties with respect to the individual contractors. The individual contractors are normally responsible for their own payroll deductions and government filings.

85122 Temporary staffing services

This subclass includes:

- supplying personnel for temporary work assignments

Note: The temporary staffing firm hires its own employees and assigns/supplies them to clients to support or supplement the client's workforce in work situations such as employee absences, temporary skill shortages, seasonal workloads, and special assignments and projects. The employees are on the payroll of the temporary staffing firm which is legally responsible for their actions, but when working they are under the direct supervision of the client. The temporary staffing firm specifies the pay, benefits, etc. of the employee.

85123 Long-term staffing (payrolling) services

This subclass includes:

- supplying personnel for extended work assignments

Note: Under the terms of this arrangement, the client may recruit the person or persons hired by the staffing firm and assigned to their place of work, or transfer a portion of their existing workforce to the staffing firm. Long-term employees are placed on the payroll of the staffing firm, which is legally responsible for their actions, but when working they are supervised by the client. This service includes labour leasing, staff leasing, employee leasing, extended employee staffing and payrolling. The services of Professional Employer Organizations (PEO's) are not included.

This subclass does not include:

- payroll processing services, cf. 82223

85124 Temporary staffing-to-permanent placement services

This subclass includes:

- supplying of personnel for temporary employment with the expectation of permanent work at the end of a trial period with the client

Note: The employee remains on the payroll of the temporary help staffing firm until the hiring decision is made at which time he or she becomes an employee of the client or, if not, returns to the temporary help staffing firm. This service may include training, counselling, assessment, and resume upgrading.

85125 Co-employment staffing services

This subclass includes:

- supplying of personnel through a staffing arrangement in which an organization, i.e. a Professional

Employer Organization (PEO), co-employs a client's workforce

Note: The PEO and the client enter into a contractual agreement whereby the rights and responsibilities in respect of co-employees are shared or allocated, with the service provider assuming responsibility for certain activities as agreed with the client. These range from basic to full-service packages.

852 Investigation and security services

8521 Investigation services

85210 Investigation services

This subclass includes:

- investigation and detective services such as:
 - investigating cases submitted by the client, relating to crimes, theft, fraud, shoplifting, dishonesty, missing persons, domestic relations and other unlawful or lawful practices
 - internal and undercover investigation
 - shoplifting protection services

This subclass does not include:

- credit investigation services, cf. 85910

8522 Security consulting services

85220 Security consulting services

This subclass includes:

- determining clients' needs and providing advice and suggestions as to the type of security that is best suited for the client or as to improvements in existing systems

This subclass does not include:

- computer security consulting, cf. 83131

8523 Security systems services

85230 Security systems services

This subclass includes:

- monitoring and maintaining security systems devices, such as burglar and fire alarms, by receiving alarm signals, confirming or checking that all systems are properly functioning, and dispatching police officers, fire department or other designated parties

8524 Armoured car services

85240 Armoured car services

This subclass includes:

- providing an armoured car to pick up and deliver money, receipts or other valuable items with hired personnel to directly protect property while in transit
- bank currency collection and delivery services
- securities transfers services

8525 Guard services

85250 Guard services

This subclass includes:

- providing protective services through hired personnel to ensure the safety of people or private, industrial and commercial properties by guarding them against fire, theft, vandalism or illegal entry, such as:
 - security patrol services
 - security guard services
 - bodyguard services
 - watchdog services
 - parking control services
 - access control services

8529 Other security services

85290 Other security services

This subclass includes:

- training of guard dogs
- polygraph services
- fingerprinting services

This subclass does not include:

- computer security consulting services, cf. 83131

853 Cleaning services

8531 Disinfecting and exterminating services

85310 Disinfecting and exterminating services

This subclass includes:

- disinfecting dwellings and other buildings
- disinfecting vehicles, e.g., buses, trains, boats, planes
- exterminating insects, rodents and other pests
- fumigation services and pest control services

This subclass does not include:

- pest (including rabbit) control services in connection with agriculture, cf. 86119
- timber impregnation services, cf. 88311
- cleaning of agricultural premises (hen houses, piggeries, etc.) cf. 86121

8532 Window cleaning services

85320 Window cleaning services

This subclass includes:

- cleaning of windows in dwellings and other buildings, including cleaning of exterior windows using swing stages

8533 General cleaning services

85330 General cleaning services

This subclass includes:

- cleaning and maintaining dwellings or commercial, administrative and industrial buildings:
 - floor cleaning and waxing
 - interior wall cleaning
 - furniture polishing
 - other janitorial maintenance services



This subclass does not include:

- window cleaning services, cf. 85320

8534 Specialized cleaning services

85340 Specialized cleaning services

This subclass includes:

- cleaning of computer rooms and the like
- specialized cleaning services for reservoirs and tanks, these being parts of either industrial sites or transport equipment
- sterilization of objects or premises (operating rooms)
- furnace and chimney cleaning services
- exterior cleaning of buildings of all types
- cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts and exhaust units
- cleaning of transportation equipment

This subclass does not include:

- maintenance services for central heating installations, cf. 54631
- building exterior cleaning services when associated with building completion, cf. 54790
- cleaning services for agricultural premises (hen houses, piggeries, etc.), cf. 86122
- cleaning of carpets, upholstery, fabric, wall hangings, etc., cf. 97130

854 Packaging services

8540 Packaging services

85400 Packaging services

This subclass includes:

- packaging of goods for others, such as food products, pharmaceuticals, household cleaners, toilet preparations and hardware, using a variety of automated or manual packaging techniques, including blister forming and packaging, shrink or skin wrapping, form filling and sealing, pouch filling, bottling and aerosol packaging. This service may also include the labelling or imprinting of the package.
- parcel packing and gift wrapping
- coin and currency packing services

This subclass does not include:

- packing and crating services incidental to transport, cf. 64-67
- package design services, cf. 83919
- solely printing information on packaging materials, cf. 89121
- packaging services that include processing of client-owned materials into a different product (e.g., mixing water and concentrate to produce soft drinks, cooking fish prior to canning, blending creams and colouring materials into cosmetics), cf. 88, 89

855 Travel arrangement, tour operator and related services

8551 Reservation services for transportation

This class includes:

- services related to sales of transportation and related services

Note: These services include obtaining a client's requirements, advising on alternatives, assisting in the client's choice and may include issuance of tickets on behalf of the service provider. They are often provided in person, by telephone or over the Internet. Respective reselling services are also included.

The reservations can be for domestic and international transport.

85511 Reservation services for air transportation

This subclass includes:

- arranging reservations for airline tickets

85512 Reservation services for rail transportation

This subclass includes:

- arranging reservations for rail seats

85513 Reservation services for bus transportation

This subclass includes:

- reservation services for bus transportation

85514 Reservation services for vehicle rental

This subclass includes:

- arranging reservations for rental cars

85519 Other transportation arrangement and reservation services n.e.c.

This subclass includes:

- reservation services for ferry transportation
- reservation services for airport shuttle transportation
- all other transportation reservation services, n.e.c.

This subclass does not include:

- reservation services for cruises, cf. 85523

8552 Reservation services for accommodation, cruises and package tours

85521 Reservation services for accommodation

This subclass includes:

- arranging reservations for accommodation services for:
 - domestic accommodation
 - accommodation abroad
- arranging for the direct exchange of residential property such as homes or apartments/flats

85522 Time-share exchange services

This subclass includes:

- exchange and reservation services (often based on points) for owners of time-share units

This subclass does not include:

- sale of time-shares on a fee or contract basis, cf. 72223

85523 Reservation services for cruises

This subclass includes:

- arranging reservations for cruise bookings for:
 - cruises of one day or less
 - cruises of more than one day

85524 Reservation services for package tours

This subclass includes:

- arranging reservations for package tours for:
 - domestic package tours
 - international package tours

8553 Other reservation services

85531 Reservation services for convention centres, congress centres and exhibition halls

This subclass includes:

- arranging reservations for convention centres, congress centres and exhibition halls

85539 Reservation services for event tickets, entertainment and recreational services and other reservation services

This subclass includes:

- arranging reservations for theatre performances, concerts or sporting events

8554 Tour operator services

85540 Tour operator services

This subclass includes:

- arranging, assembling, and marketing package tours:
 - pre-packaged tours, domestic and international
 - custom package tours for groups, domestic and international

Note: Such a package usually includes buying and reselling passenger and baggage transportation, accommodation, food and sightseeing services. The resulting package tours may be sold to individuals, travel agents or other tour operators.

8555 Tourist guide services

85550 Tourist guide services

This subclass includes:

- tourist guide services, i.e. providing direction and commentary on tourist attractions, typically of a cultural, historic, archaeological or natural type

This subclass does not include:

- services of mountain guides, hunting guides or fishing guides, cf. 96620

8556 Tourism promotion and visitor information services

85561 Tourism promotion services

This subclass includes:

- promotion of tourism for countries, regions or communities

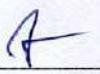
85562 Visitor information services

This subclass includes:

- provision of information to visitors or potential visitors regarding destinations, preparing brochures, etc.

859 Other support services

8591 Credit reporting services



85910 Credit reporting services

This subclass includes:

- services consisting of the reporting of credit ratings of persons and businesses
- evaluation of the financial status and credit experience of prospective customers, of loan applicants, etc.
- credit investigation services

8592 Collection agency services

85920 Collection agency services

This subclass includes:

- services consisting of the collecting of accounts, cheques, contracts or notes and of the remittance of the money to the client
- collection of regular accounts (e.g., utility bills) and the recovery of delinquent accounts
- outright purchase of delinquent accounts and debts and subsequent recovery

8593 Telephone-based support services

85931 Telephone call centre services

This subclass includes:

- taking orders for clients by telephone
- soliciting contribution or providing information for clients by telephone
- telemarketing

85939 Other telephone-based support services

This subclass includes:

- telephone answering services
- telephone wake-up services

8594 Combined office administrative services

85940 Combined office administrative services

This subclass includes:

- provision of a combination of day to day office administrative services, such as reception, financial planning, billing and record keeping, personnel and mail services etc. for others on a contract or fee basis

8595 Specialized office support services

85951 Duplicating services

This subclass includes:

- blueprinting, photocopying and other duplication services other than printing

85952 Mailing list compilation services

This subclass includes:

- services consisting of compiling lists of names and addresses from telephone directories and other sources

This subclass does not include:

- compilation services of facts and information, cf. 83990

85953 Mailing services

This subclass includes:

- services consisting of sending materials (e.g., advertising material, information material or any other material) by envelope addressing, stuffing, sealing, metering and mailing

This subclass does not include:

- courier services, cf. 68021, 68022

85954 Document preparation and other specialized office support services

This subclass includes:

- document preparation
- document editing or proofreading
- typing, word processing, or desktop publishing
- secretarial support services
- transcription of documents, and other secretarial services
- letter or resume writing
- provision of mailbox rental

This subclass does not include:

- specialized stenotype services such as court reporting, cf. 85999
- public stenography services, cf. 85999

8596 Convention and trade show assistance and organization services**85961 Convention assistance and organization services**

This subclass includes:

- organization and management of conventions and congresses and provision of convention assistance and support services, with or without own staff, including components such as:
- advice and consultancy services with respect to all aspects of the organization of conventions including defining objectives, financing, e.g., through sponsorship, exhibitions, loans and registration fees, estimating income and expenditure budgets and other financial matters
- assistance in choosing and locating space, venue research, feasibility and negotiation
- marketing and public relations for the convention or congress, speaker liaison
- organization or provision of secretariat and office facilities and staff for conference registration, conference administration, conference documentation and abstract handling, translation of documents etc.
- organization or supply of simultaneous interpretation and other on-site services
- supply of registration processing systems, electronic information and design
- supply and setting up of equipment such as audiovisual equipment associated with the organization of the event
- organization or provision of accommodation booking services that include negotiating group discounts, delegate transfers and on-site transportation services, food and beverage arrangements, and tour programmes

Note: Payment for these services can be through fees assessed to organizers and exhibitors, as well as entry fees for visitors.

85962 Trade show assistance and organization services

This subclass includes:

- organization and management of trade shows and trade fairs and provision of assistance and support services, including components such as:
- advice and consultancy services with respect to all aspects of the organization of trade shows and trade fairs including defining objectives, financing, e.g., through sponsorship, exhibitions, loans and registration fees, estimating income and expenditure budgets and other financial

matters

- assistance in choosing and locating space, venue research, feasibility and negotiation
- marketing and public relations for the trade show or trade fair
- organization or provision of secretariat and office facilities and staff for trade show or trade fair registration, administration, documentation handling, translation of documents etc.
- organization or supply of other on-site services
- supply of registration processing systems, electronic information and design
- supply and setting up of equipment such as audiovisual equipment associated with the organization of the event
- organization or provision of accommodation booking services that include negotiating group discounts, on-site transportation services, food and beverage arrangements

8597 Landscape care and maintenance services

85970 Landscape care and maintenance services

This subclass includes:

- planting, care and maintenance services of:
 - parks and gardens for:
 - private and public housing
 - public and semi-public buildings (schools, hospitals, administrative buildings, church buildings etc.)
 - municipal grounds (parks, green areas, cemeteries etc.)
 - highway greenery (roads, train lines and tramlines, waterways, ports)
 - industrial and commercial buildings
 - greenery for:
 - buildings (roof gardens, façade greenery, indoor gardens)
 - sports grounds, play grounds and other recreational parks (sports grounds, play grounds, lawns for sunbathing, golf courses)
 - stationary and flowing water (basins, alternating wet areas, ponds, swimming pools, ditches, watercourses, plant sewage systems)
 - plants for protection against noise, wind, erosion, visibility and dazzling

8599 Other information and support services n.e.c.

85991 Other information services

This subclass includes:

- telephone-based information services
- information search services
- news clipping services, press clipping services etc.

This subclass does not include:

- telephone call centre services, cf. 85931

85999 Other support services n.e.c.

This subclass includes:

- business brokerage and appraisal services other than for real estate
- business services of intermediaries and brokers
- specialist advice other than for real estate, insurance and engineering (specialist services in art, specialist services for courts of law, etc.)
- services by agencies and agents on behalf of individuals seeking engagements in motion pictures, theatrical productions, modelling or other entertainment or sports attractions
- placement of books, plays, artwork, photographs, etc., with publishers, producers, etc.
- issue of reduced-price coupons and gift stamps
- management services for copyrights and their revenues (except from films)
- management services for rights to industrial property (patents, licences, trademarks, franchises, etc.)

- auctioning services other than in connection with legal procedures
- reading of electric, gas and water meters
- data preparation services
- specialized stenotype services such as court reporting
- public stenography services
- other business support services not elsewhere classified

This subclass does not include:

- maintenance of electricity, gas and water meters, cf. 69112, 69120, 69210
- services related to advertising and sales promotion, cf. 836
- management services for motion picture rights, cf. 96140
- art facilities operation services, cf. 96230
- management services for artistic rights, cf. 96290
- sports events organization services, cf. 9651

86 Support and operation services to agriculture, hunting, forestry, fishing, mining and utilities

861 Support and operation services to agriculture, hunting, forestry and fishing

8611 Support and operation services to crop production

86111 Post-harvest crop services

This subclass includes:

- post-harvest crop services:
 - preparation of crops for primary markets
 - cotton ginning services

86112 Seed processing services

This subclass includes:

- services to improve the propagation quality of the seed, including treatment of genetically modified seeds:
 - removal of non-seed materials, undersized, mechanically or insect-damaged and immature seeds
 - removal of seed moisture to a safe level for seed storage
 - drying, cleaning, grading and treating of seeds to be marketed

86113 Crop production services on inputs owned by others

This subclass includes:

- operation of a crop production unit on a fee or contract basis

86119 Other support services to crop production

This subclass includes:

- tilling of fields preparatory to planting
- planting, cultivation and fertilization of crops
- spraying, including from the air
- pest control for agriculture
- trimming of fruit trees and vines
- transplanting and thinning of crops
- harvesting
- provision of agricultural machinery with crew and operators
- operation of irrigation systems for agricultural purposes
- other services necessary for agricultural production

This subclass does not include:

- formation and clearance of agricultural land, cf. 54320

- services provided by agronomists and agricultural economists, cf. 83115
- other pest control services, cf. 85310
- water distribution services through mains (on a fee or contract basis), cf. 86330

8612 Animal husbandry services

86121 Farm animal husbandry services on inputs owned by others

This subclass includes:

- operation of a farm animal production unit on a fee or contract basis

86122 Support services to farm animal husbandry

This subclass includes:

- sheep shearing and care and management of herds of farm animals
- artificial insemination of farm animals
- grading of eggs
- cleaning of agricultural premises (hen houses, piggeries, etc.)

This subclass does not include:

- services provided by agronomists and agricultural economists, cf. 83115
- veterinary services for farm animals, cf. 83520
- recreational riding services, cf. 96520

86129 Other animal husbandry services

This subclass includes:

- accommodation services for pets (kennels)
- grooming and tattooing services for pets
- training of pet animals

This subclass does not include:

- veterinary services for pets and other animals, cf. 835
- training of guard dogs cf. 85290
- training of sport and entertainment animals cf. 96620

8613 Support and operation services to hunting

86131 Hunting services on resources owned by others

This subclass includes:

- operation of a hunting unit on a fee or contract basis

86132 Support services to hunting

This subclass includes:

- culling of wildlife

8614 Support and operation services to forestry and logging

86141 Forestry and logging services on inputs owned by others

This subclass includes:

- operation of a forestry or logging unit on a fee or contract basis

86142 Support services to forestry and logging

This subclass includes:

- forest tree nursery services
- services related to forestry production, such as:
 - transplanting, replanting, thinning, forestry inventories, timber evaluation, fire protection
- services related to logging, such as:
 - felling, cutting, debarking, transport of logs within the forest

This subclass does not include:

- planting, pruning or thinning of trees and bushes as part of landscaping, cf. 85970

8615 Support and operation services to fishing

86151 Fishing services on resources owned by others

This subclass includes:

- operation of a fishing unit on a fee or contract basis

86152 Aquaculture services on inputs owned by others

This subclass includes:

- operation of an aquaculture unit on a fee or contract basis

86153 Support services to fishing

This subclass includes:

- support services related to fishery

86154 Support services to aquaculture

This subclass includes:

- support services related to fish hatcheries and fish farms

862 Support and operation services to mining

8621 Support services to mining

86211 Support services to oil and gas extraction

This subclass includes:

- derrick erection, repair and dismantling services
- well casing, cementing, pumping, plugging and abandoning of wells
- test drilling and exploration services in connection with petroleum and gas extraction
- specialized fire extinguishing services

This subclass does not include:

- geological, geophysical and related prospecting and consulting services, cf. 83411

86219 Support services to other mining

This subclass includes:

- draining and pumping of mines
- overburden removal and other development and preparation services of mineral properties and sites, including tunneling, except for oil and gas extraction
- test drilling services in connection with mining operations, except for oil and gas extraction

This subclass does not include:

- mineral exploration and evaluation services, cf. 83411
- geophysical services, cf. 83412

8622 Mining services on resources owned by others

86221 Oil and gas extraction services on resources owned by others

This subclass includes:

- operation of an oil or gas extraction unit on a fee or contract basis

86229 Other mining services on resources owned by others

This subclass includes:

- operation of other mining units on a fee or contract basis

863 Support and operation services to electricity, gas and water distribution

8631 Support services to electricity transmission and distribution

86311 Electricity transmission services (on a fee or contract basis)

This subclass does not include:

- electricity transmission services on own account, cf. 69111

86312 Electricity distribution services (on a fee or contract basis)

This subclass does not include:

- electricity distribution services on own account, cf. 69112

8632 Gas distribution services through mains (on a fee or contract basis)

86320 Gas distribution services through mains (on a fee or contract basis)

This subclass does not include:

- gas distribution services through mains on own account, cf. 69120

8633 Water distribution services through mains (on a fee or contract basis)

86330 Water distribution services through mains (on a fee or contract basis)

This subclass does not include:

- water distribution services through mains on own account, cf. 69210
- operation of irrigation systems for agricultural purposes, cf. 86119

8634 Distribution services of steam, hot water and air-conditioning supply through mains (on a fee or contract basis)

86340 Distribution services of steam, hot water and air-conditioning supply through mains (on a fee or contract basis)

This subclass does not include:

- steam, hot water and air-conditioning supply distribution through mains on own account, cf. 69220

8635 Water distribution services, except through mains (on a fee or contract basis)

86350 Water distribution services, except through mains (on a fee or contract basis)

This subclass includes:

- water distribution services except through mains, e.g., distribution by trucks

This subclass does not include:



- transport of water by trucks (without distribution), cf. 65119
- water distribution services by trucks etc. on own account, cf. 69230
- operation of irrigation systems for agricultural purposes, cf. 86119

87 Maintenance, repair and installation (except construction) services

871 Maintenance and repair services of fabricated metal products, machinery and equipment

8711 Maintenance and repair services of fabricated metal products, except machinery and equipment

87110 Maintenance and repair services of fabricated metal products, except machinery and equipment

This subclass includes:

- maintenance and repair services of:
 - industrial boilers
 - steam generators
 - auxiliary plant for use with steam generators
 - condensers, economizers, superheaters, steam collectors and accumulators
 - nuclear reactors (boiler equipment only), steam generators, boiler equipment or various industrial systems of pipe work
 - shopping carts, materials handling equipment, etc., for institutions
 - parts for marine or power boilers
- repair of metal tanks, reservoirs and containers
- repair of steel shipping drums
- mobile welding repair

This subclass does not include:

- maintenance and repair services of domestic boilers and burners, cf. 54631
- chimney cleaning services, cf. 85340

8712 Maintenance and repair services of office and accounting machinery

87120 Maintenance and repair services of office and accounting machinery

This subclass includes:

- maintenance and repair services of:
 - office and accounting machinery and equipment including photocopying machines, calculating machines, typewriters

This subclass does not include:

- work involving electrical wiring, cf. 54611

8713 Maintenance and repair services of computers and peripheral equipment

87130 Maintenance and repair services of computers and peripheral equipment

This subclass includes:

- maintenance and repair services of computers and computing machinery and peripheral equipment, such as:
 - desktop computers
 - laptop computers
 - hand-held computers (PDA's)
 - dedicated computer terminals
 - computer servers
 - magnetic disk drives, flash drives and other storage devices
 - optical disk drives (CD-RW, CD-ROM, DVD-ROM, DVD-RW)

- printers
- monitors
- keyboards
- internal and external computer modems
- scanners, including bar code scanners
- smart card readers
- virtual reality helmets
- computer projectors
- computer terminals like automatic teller machines (ATM's); point-of-sale (POS) terminals, not mechanically operated

8714 Maintenance and repair of transport machinery and equipment

87141 Maintenance and repair services of motor vehicles

This subclass includes:

- maintenance and repair services for cars, trucks, vans and buses, involving engine overhaul, motor tune-up, fuel system repair and adjustment, steering gear repair and adjustment, suspension repair, brake repair and adjustment, transmission repair and adjustment, exhaust system repair, cooling system repair including water hose replacement and other maintenance and repair
- scheduled factory-recommended and preventative maintenance inspection services
- electrical system repair and battery charging services for motor cars
- puncture repair services, wheel adjustment and balancing for motor cars
- repair of inner tubes for car, truck and bus tyres
- body repair and similar services for motor vehicles, involving door and lock repair, bumper straightening and repair, repainting, collision repair, window screen and window replacement and other automobile body repair
- cleaning and routine maintenance services, such as vehicle laundry and car-wash services, undersealing, polishing and waxing services, etc.
- automobile emergency road services

This subclass does not include:

- retail sales services of tyres, cf. 62281
- technical automobile inspection services, cf. 83444

87142 Maintenance and repair services of motorcycles

This subclass includes:

- motorcycle maintenance and repair and motorcycle body repair services
- specialized breakdown services for motorcycles

87143 Maintenance and repair services of trailers, semi-trailers and other motor vehicles n.e.c.

This subclass includes:

- maintenance and repair services for trailers, semi-trailers and other motor vehicles n.e.c. including motor homes, travel trailers and campers
- repairs to defective parts; body repairs
- scheduled, factory-recommended and preventative maintenance services and maintenance and repair of the living accommodation of motor homes, travel trailers and campers

Note: The repair and maintenance services may be paid by the owner of the good being repaired or by a warranty and may include labour, parts and supplies used in providing repair or maintenance services.

87149 Maintenance and repair services of other transport equipment

This subclass includes:

- maintenance and repair services of:

- ships and floating platforms and structures
- pleasure and sporting boats
- railway and tramway locomotives and rolling stock
- aircraft and aircraft engines

This subclass does not include:

- airport services, including minor maintenance and repair, cf. 67610

8715 Maintenance and repair services of other machinery and equipment

87151 Maintenance and repair services of electrical household appliances

This subclass includes:

- maintenance and repair services for electrical household appliances, e.g., refrigerators and freezers, dish washing machines, clothes washing and drying machines of the household type, domestic electrical cooking and heating equipment, vacuum cleaners and other small domestic appliances
- maintenance and repair services of home and garden equipment

This subclass does not include:

- maintenance and repair services for televisions, radio receivers, CD players, VCRs etc., cf. 87155

87152 Maintenance and repair services of electrical machinery and apparatus n.e.c.

This subclass includes:

- repair, maintenance and rewinding services of electric motors, generators and transformers
- maintenance and repair services of electricity distribution and control apparatus
- maintenance and repair services of other electrical equipment n.e.c.

87153 Maintenance and repair services of telecommunication equipment and apparatus

This subclass includes:

- maintenance and repair services of television transmitters and radio transmitters
- maintenance and repair services of wired and wireless telephones, pagers and fax machines

87154 Maintenance and repair services of medical, precision and optical instruments

This subclass includes:

- maintenance and repair services of:
- imaging equipment, medical ultrasound equipment, pacemakers, hearing aids,
- irradiation, electromedical and electrotherapeutic equipment such as magnetic resonance electrocardiographs, electromedical endoscopic equipment, irradiation apparatus
- orthopedic and prosthetic devices
- instruments and apparatus for measuring, checking, testing and navigating and other purposes such as aircraft engine instruments, automotive emissions testing equipment, meteorological instruments, physical, electrical and chemical properties testing and inspection equipment, surveying instruments, radiation detection and monitoring instruments
- professional photographic, cinematographic and optical instruments

87155 Maintenance and repair services of consumer electronics

This subclass includes:

- maintenance and repair services for consumer electronics:
- television, radio receivers
- video cassette recorders (VCR)
- CD players
- household-type video cameras

This subclass does not include:

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- repair services for electrical household appliances, cf. 87151

87156 Maintenance and repair services of commercial and industrial machinery

This subclass includes:

- maintenance and repair services of:
 - engines and turbines (except aircraft, vehicle and cycle engines)
 - pumps and compressors
 - taps and valves
 - furnaces and furnace burners
 - lifting and handling equipment
 - non-domestic cooling and ventilation equipment
 - agricultural and forestry machinery
 - machine tools
 - machinery for metallurgy
 - machinery for mining, quarrying and construction
 - machinery for food, beverage and tobacco processing
 - machinery for textile, apparel and leather production
 - machinery for paper and paperboard production
 - weapons and weapons systems
 - agricultural, forestry and garden tractors and lawnmowers
 - other general-purpose machinery and special-purpose machinery n.e.c.

This subclass does not include:

- maintenance and repair services of domestic boilers and burners, cf. 54631
- maintenance and repair of elevators, goods lifts, escalators and moving pavements, cf. 87157

87157 Maintenance and repair services of elevators and escalators

This subclass includes:

- maintenance and repair services of:
 - elevators (lifts), goods lifts, escalators and moving pavements

87159 Maintenance and repair services of other equipment

This subclass includes:

- repair of fishing nets, including mending
- repair or ropes, riggings, canvas and tarps
- repair of fertilizer and chemical storage bags
- repair or reconditioning of wooden pallets, shipping drums or barrels, and similar items
- repair of pinball machines and other coin-operated games
- restoring of organs and other historical musical instruments

872 Repair services of other goods

8721 Repair services of footwear and leather goods

87210 Repair services of footwear and leather goods

This subclass includes:

- specialized repair services of footwear, luggage and handbags

8722 Repair services of watches, clocks and jewellery

87220 Repair services of watches, clocks and jewellery

This subclass includes:

- repair and alteration services for watches and jewellery



8723 Repair services of garments and household textiles

87230 Repair services of garments and household textiles

This subclass includes:

- invisible mending, repair or renovation of used textile garments

8724 Repair services of furniture

87240 Repair services of furniture

This subclass includes:

- reupholstering, refinishing, repairing and restoring of furniture and home furnishings

8729 Maintenance and repair services of other goods n.e.c.

87290 Maintenance and repair services of other goods n.e.c.

This subclass includes:

- repair services of bicycles
- repair services for household articles and equipment, not elsewhere classified, e.g., articles for lighting and other personal and household goods
- maintenance and repair services of musical instruments
- piano-tuning services and tuning services for other musical instruments
- repair services for articles for sport and camping
- repair services for photographic equipment and cameras
- "While-you-wait" services such as cutting of keys, fitting of heels, plastic coating of identity cards etc.

873 Installation services (other than construction)

This group includes:

- physical placement, configuration, set-up, calibration and testing of proper operation of various types of machinery and equipment

8731 Installation services of fabricated metal products, except machinery and equipment

87310 Installation services of fabricated metal products, except machinery and equipment

This subclass includes:

- installation of fabricated metal products, such as reservoirs, tanks, steam generators etc.

8732 Installation services of industrial, manufacturing and service industry machinery and equipment

87320 Installation services of industrial, manufacturing and service industry machinery and equipment

This subclass includes:

- installation of machinery used in agriculture, such as:
 - milking machines
- installation of machinery used in mining, such as:
 - machinery for sorting, separating, washing or crushing of stone and ores
- installation of machinery used in manufacturing, such as:
 - machinery for food production
 - machinery for textile production
 - machinery for paper production
 - machinery for plastic and rubber production



- machinery for working on wood or metals
- installation of industrial process control equipment
- installation of machinery used in service industries, such as:
 - machinery for restaurants
 - machinery and equipment for retail stores (except cash registers etc.)

8733 Installation services of office and accounting machinery and computers

87331 Installation services of mainframe computers

This subclass includes:

- installation of computer hardware of mainframe and similar computers

This subclass does not include:

- installation of telecommunications and electricity wiring, cf. 54619
- installation of personal computers, cf. 87332

87332 Installation services of personal computers and peripheral equipment

This subclass includes:

- installation of personal computers and peripheral equipment
- installation of software

This subclass does not include:

- installation of telecommunications and electricity wiring, cf. 54619
- installation of mainframe and similar computers, cf. 87331

87333 Installation services of office and accounting machinery

This subclass includes:

- installation of cash registers
- installation of point-of-sale terminals
- installation of ATMs
- installation of ticket-issuing machines

8734 Installation services of radio, television and communications equipment and apparatus

87340 Installation services of radio, television and communications equipment and apparatus

This subclass includes:

- installation of television and radio transmitters
- installation of telephone sets
- installation of video and sound recording apparatus

8735 Installation services of professional medical machinery and equipment, and precision and optical instruments

87350 Installation services of professional medical machinery and equipment, and precision and optical instruments

This subclass includes:

- installation of X-ray machines
- installation of electro-diagnostic apparatus
- installation of sterilizers
- installation of cinematographic projectors
- installation of binoculars and telescopes

8736 Installation services of electrical machinery and apparatus n.e.c.

87360 Installation services of electrical machinery and apparatus n.e.c.

This subclass includes:

- installation of electric motors, generators and transformers
- installation of electrical machinery not elsewhere classified

8739 Installation services of other goods n.e.c.

87390 Installation services of other goods n.e.c.

This subclass includes:

- installation of home theatre systems and other consumer electronics
- installation of other household goods
- installation services of goods not elsewhere classified

88 Manufacturing services on physical inputs owned by others

The services included in division 88 are performed on physical inputs owned by units other than the units providing the service.

As such, services in Division 88 are characterized as outsourced portions of a manufacturing process or a complete outsourced manufacturing process. Since this division covers manufacturing services, the output is not owned by the unit providing this service. Therefore, the value of the services in this division is based on the service fee paid, not the value of the goods manufactured.

The groups, classes and subclasses in this division are aligned with the ISIC Rev.4 classes in which these services are being produced.

881 Food, beverage and tobacco manufacturing services

8811 Meat processing services

88110 Meat processing services

See division 88 for general note.

8812 Fish processing services

88120 Fish processing services

See division 88 for general note.

8813 Fruit and vegetables processing services

88130 Fruit and vegetables processing services

See division 88 for general note.

8814 Vegetable and animal oil and fat manufacturing services

88140 Vegetable and animal oil and fat manufacturing services

See division 88 for general note.

8815 Dairy product manufacturing services

88150 Dairy product manufacturing services

See division 88 for general note.

8816 Other food product manufacturing services

88161 Grain mill product manufacturing services

See division 88 for general note.

88162 Starch and starch product manufacturing services

See division 88 for general note.

88163 Bakery product manufacturing services

See division 88 for general note.

88164 Sugar manufacturing services

See division 88 for general note.

88165 Cocoa, chocolate and sugar confectionery manufacturing services

See division 88 for general note.

88166 Macaroni, noodles, couscous and similar farinaceous products manufacturing services

See division 88 for general note.

88167 Prepared meals and dishes manufacturing services

See division 88 for general note.

88169 Other food product manufacturing services n.e.c.

See division 88 for general note.

8817 Prepared animal feeds manufacturing services

88170 Prepared animal feeds manufacturing services

See division 88 for general note.

8818 Beverage manufacturing services

88181 Distilled alcoholic beverage manufacturing services

See division 88 for general note.

88182 Wine manufacturing services

See division 88 for general note.

88183 Malt and malt liquor manufacturing services

See division 88 for general note.

88184 Soft drink manufacturing services

See division 88 for general note.

8819 **Tobacco manufacturing services**

88190 **Tobacco manufacturing services**

See division 88 for general note.

882 **Textile, wearing apparel and leather manufacturing services**

8821 **Textile manufacturing services**

88211 **Textile fibre manufacturing services**

See division 88 for general note.

88212 **Textile weaving services**

See division 88 for general note.

88213 **Textile finishing services**

See division 88 for general note.

88214 **Knitted and crocheted fabric manufacturing services**

See division 88 for general note.

88215 **Made-up textile article manufacturing services**

See division 88 for general note.

88216 **Carpet and rug manufacturing services**

See division 88 for general note.

88217 **Cordage, rope, twine and netting manufacturing services**

See division 88 for general note.

88219 **Other textile manufacturing services n.e.c.**

See division 88 for general note.

8822 **Wearing apparel manufacturing services**

88221 **Wearing apparel manufacturing services, except fur apparel**

See division 88 for general note.

88222 **Fur apparel manufacturing services**

See division 88 for general note.

88223 **Knitted and crocheted apparel manufacturing services**

See division 88 for general note.

8823 Leather and leather product manufacturing services

88231 Leather tanning and dressing services; fur dressing and dyeing services

See division 88 for general note.

88232 Luggage manufacturing services

See division 88 for general note.

88233 Footwear manufacturing services

See division 88 for general note.

883 Wood and paper manufacturing services

8831 Wood and wood product manufacturing services

88311 Wood manufacturing services

See division 88 for general note.

88312 Veneer sheet and wood panel manufacturing services

See division 88 for general note.

88313 Carpentry manufacturing services

See division 88 for general note.

88314 Wooden containers manufacturing services

See division 88 for general note.

88319 Other wood product manufacturing services

See division 88 for general note.

8832 Paper and paper product manufacturing services

88321 Pulp, paper and paperboard manufacturing services

See division 88 for general note.

88322 Corrugated paper and paperboard manufacturing services

See division 88 for general note.

88329 Other paper article manufacturing services

See division 88 for general note.

884 Petroleum, chemical and pharmaceutical product manufacturing services

8841 Coke and refined petroleum product manufacturing services

88411 Coke oven products manufacturing services

See division 88 for general note.

88412 Refined petroleum products manufacturing services
See division 88 for general note.

8842 Chemical product manufacturing services

88421 Basic chemicals manufacturing services
See division 88 for general note.

88422 Fertilizer manufacturing services
See division 88 for general note.

88423 Plastics and rubber manufacturing services
See division 88 for general note.

88424 Agrochemical product manufacturing services
See division 88 for general note.

88425 Paint manufacturing services
See division 88 for general note.

88426 Soap, detergents, cleaning preparation and perfume manufacturing services
See division 88 for general note.

88427 Other chemical products manufacturing services n.e.c.
See division 88 for general note.

88429 Man-made fibre manufacturing services
See division 88 for general note.

8843 Pharmaceutical product manufacturing services

88430 Pharmaceutical product manufacturing services
See division 88 for general note.

885 Rubber, plastic and other non-metallic mineral product manufacturing services

8851 Rubber product manufacturing services

88511 Tyre manufacturing services
See division 88 for general note.

88512 Other rubber product manufacturing services
See division 88 for general note.

8852 Plastic product manufacturing services

88520 Plastic product manufacturing services

See division 88 for general note.

8853 Other non-metallic mineral product manufacturing services

88531 Glass manufacturing services

See division 88 for general note.

88532 Refractory product manufacturing services

See division 88 for general note.

88533 Clay building material manufacturing services

See division 88 for general note.

88534 Other porcelain and ceramic product manufacturing services

See division 88 for general note.

88535 Cement, lime and plaster manufacturing services

See division 88 for general note.

88536 Concrete, cement and plaster article manufacturing services

See division 88 for general note.

88537 Stone cutting, shaping and finishing services

See division 88 for general note.

88539 Other non-metallic mineral product manufacturing services n.e.c.

See division 88 for general note.

886 Basic metal manufacturing services

8860 Basic metal manufacturing services

88601 Basic iron and steel manufacturing services

See division 88 for general note.

88602 Basic precious and other non-ferrous metal manufacturing services

See division 88 for general note.

887 Fabricated metal product, machinery and equipment manufacturing services

8871 Structural metal product, tank, reservoir and steam generator manufacturing services

88711 Structural metal product manufacturing services

See division 88 for general note.

88712 Tank, reservoir and metal container manufacturing services

See division 88 for general note.

88713 Steam generator manufacturing services

See division 88 for general note.

8872 Weapon and ammunition manufacturing services

88720 Weapon and ammunition manufacturing services

See division 88 for general note.

8873 Other fabricated metal product manufacturing and metal treatment services

88731 Metal treatment and coating services

See division 88 for general note.

88732 General machining services

See division 88 for general note.

88733 Cutlery, hand tool and general hardware manufacturing services

See division 88 for general note.

88739 Other fabricated metal product manufacturing services n.e.c.

See division 88 for general note.

8874 Computer, electronic and optical product manufacturing services

88741 Electronic component and board manufacturing services

See division 88 for general note.

88742 Computer and peripheral equipment manufacturing services

See division 88 for general note.

88743 Communication equipment manufacturing services

See division 88 for general note.

88744 Consumer electronics manufacturing services

See division 88 for general note.

88745 Measuring, testing, navigating and control equipment manufacturing services

See division 88 for general note.

88746 Watch and clock manufacturing services



See division 88 for general note.

88747 Irradiation, electromedical and electrotherapeutic equipment manufacturing services
See division 88 for general note.

88748 Optical instrument and photographic equipment manufacturing services
See division 88 for general note.

88749 Magnetic and optical media manufacturing services
See division 88 for general note.

8875 Electrical equipment manufacturing services

88751 Electric motor, generator, transformer and electricity distribution and control apparatus manufacturing services
See division 88 for general note.

88752 Battery and accumulator manufacturing services
See division 88 for general note.

88753 Fibre optic cable manufacturing services
See division 88 for general note.

88754 Other electronic and electric wire and cable manufacturing services
See division 88 for general note.

88755 Wiring device manufacturing services
See division 88 for general note.

88756 Electric lighting equipment manufacturing services
See division 88 for general note.

88757 Domestic appliance manufacturing services
See division 88 for general note.

88759 Other electrical equipment manufacturing services
See division 88 for general note.

8876 General-purpose machinery manufacturing services

88761 Engines and turbine manufacturing services
See division 88 for general note.

88762 Fluid power equipment manufacturing services

See division 88 for general note.

88763 Other pump, compressor, tap and valve manufacturing services

See division 88 for general note.

88764 Bearing, gear, gearing and driving element manufacturing services

See division 88 for general note.

88765 Oven, furnace and furnace burner manufacturing services

See division 88 for general note.

88766 Lifting and handling equipment manufacturing services

See division 88 for general note.

88767 Office machinery and equipment (except computers and peripheral equipment) manufacturing services

See division 88 for general note.

88768 Power-driven hand tool manufacturing services

See division 88 for general note.

88769 Other general-purpose machinery manufacturing services

See division 88 for general note.

88770 Special-purpose machinery manufacturing services

88771 Agricultural and forestry machinery manufacturing services

See division 88 for general note.

88772 Metal-forming machinery and machine tools manufacturing services

See division 88 for general note.

88773 Metallurgy machinery manufacturing services

See division 88 for general note.

88774 Mining, quarrying and construction machinery manufacturing services

See division 88 for general note.

88775 Food, beverage and tobacco processing machinery manufacturing services

See division 88 for general note.

88776 Textile, apparel and leather production machinery manufacturing services

See division 88 for general note.

88779 Other special-purpose machinery manufacturing services



See division 88 for general note.

888 Transport equipment manufacturing services

8881 Motor vehicle and trailer manufacturing services

88811 Motor vehicle manufacturing services

See division 88 for general note.

88812 Trailers and semi-trailer manufacturing services

See division 88 for general note.

88813 Motor vehicle part and accessory manufacturing services

See division 88 for general note.

8882 Other transport equipment manufacturing services

88821 Ship building services

See division 88 for general note.

88822 Pleasure and sporting boat manufacturing services

See division 88 for general note.

88823 Railway locomotive and rolling stock manufacturing services

See division 88 for general note.

88824 Air and spacecraft manufacturing services

See division 88 for general note.

88825 Military fighting vehicle manufacturing services

See division 88 for general note.

88826 Motorcycle manufacturing services

See division 88 for general note.

88827 Bicycles and invalid carriage manufacturing services

See division 88 for general note.

88829 Other transport equipment manufacturing services n.e.c.

See division 88 for general note.

889 Other manufacturing services

8890 Other manufacturing services

88901 Furniture manufacturing services

See division 88 for general note.

88902 Jewellery manufacturing services

See division 88 for general note.

88903 Imitation jewellery manufacturing services

See division 88 for general note.

88904 Musical instrument manufacturing services

See division 88 for general note.

88905 Sports good manufacturing services

See division 88 for general note.

88906 Game and toy manufacturing services

See division 88 for general note.

88907 Medical and dental instrument and supply manufacturing services

See division 88 for general note.

88909 Other manufacturing services n.e.c.

See division 88 for general note.

89 Other manufacturing services; publishing, printing and reproduction services; materials recovery services

891 Publishing, printing and reproduction services

This group includes:

- transfer of intangible inputs, rather than physical inputs, when outsourcing (parts or all) of the production process. The units providing the service do not own or retain usage rights to the intangible inputs

8911 Publishing, on a fee or contract basis

89110 Publishing, on a fee or contract basis

This subclass includes:

- publishing, on a fee or contract basis, of printed matter, software etc.

8912 Printing and reproduction services of recorded media, on a fee or contract basis

89121 Printing services

This subclass includes:

- newspaper printing services
- book printing services
- printing services directly onto plastic, glass, metal, wood or ceramics
- other printing services n.e.c.

This subclass does not include:

- colour printing of images from film or digital media, cf. 83820

89122 Services related to printing

This subclass includes:

- bookbinding, folding, assembling, stitching, gluing, collating, basting, adhesive-binding, trimming, gold stamping services
- other book finishing services such as folding, cutting, stamping, drilling, punching, perforating, embossing, sticking, gluing and laminating
- services of processing matrices, films, bromide prints or electronic data in order to generate original texts to be reproduced (composition, photo composition, plate-making)
- services combining text and image techniques for making a reproducible original
- production services of other reprographic products such as overhead projection foils, sketches, layouts, dummies
- preparation services of digital data, e.g., enhancement, selection, linkage of digital data stored on EDP data carriers
- other graphic service activities related to printing
- rebinding services

89123 Reproduction services of recorded media, on a fee or contract basis

This subclass includes:

- reproduction services from master copies of gramophone records, compact discs and tapes with music or other sound recordings
- reproduction services from master copies of videotapes, laser discs, DVD or other media with motion pictures and other video recordings
- reproduction services from master copies of software and data on all kind of disks, tapes, cartridges and other media

This subclass does not include:

- audio and video production services, cf. 9612

892 Moulding, pressing, stamping, extruding and similar plastic manufacturing services

8920 Moulding, pressing, stamping, extruding and similar plastic manufacturing services

89200 Moulding, pressing, stamping, extruding and similar plastic manufacturing services

This subclass includes:

- manufacturing services of plastic parts by plasticization processes (whether or not including reinforcing elements of glass fibre, carbon fibre or similar materials) or by working on hard plastics for third parties in accordance with their specifications

Note: The resulting intermediate plastic products are typically not identifiable in the Harmonized Commodity Description and Coding System based on their future use and include:

- moulded or heat-moulded parts of thermoplastic or thermosetting materials
- parts of cellular, stratified or reinforced plastic materials
- moulded plastic parts with fibre core
- plastic parts, rolled, calendered, extruded etc.

This subclass also includes:

- vacuum plating of plastic objects

893 Casting, forging, stamping and similar metal manufacturing services

8931 Iron and steel casting services

89310 Iron and steel casting services

This subclass includes:

- casting services of malleable cast iron
- casting services of spheroidal cast iron
- casting services of grey cast iron
- casting services of steel

8932 Non-ferrous metal casting services

89320 Non-ferrous metal casting services

This subclass includes:

- casting services of light metals
- casting services of other non-ferrous metals

8933 Metal forging, pressing, stamping, roll forming and powder metallurgy services

89330 Metal forging, pressing, stamping, roll forming and powder metallurgy services

This subclass includes:

- metal forging services
- cold extrusion or roll-forming services
- non-ferrous metal stamping services, from drawings
- metal roll-forming services

- cutting and stamping, from drawings
- manufacturing services of metal objects, directly from metal powders, by heat treatment (sintering) or pressure

894 Materials recovery (recycling) services, on a fee or contract basis

8941 Metal waste and scrap recovery (recycling) services, on a fee or contract basis

89410 Metal waste and scrap recovery (recycling) services, on a fee or contract basis

This subclass includes:

- processing services of metal waste and scrap and of metal articles, whether or not used, into secondary raw material. Typical input consists of waste and scrap being sorted or unsorted but always unfit for further direct use in an industrial process, whereas the output is made fit for further processing and is to be considered then as an intermediate good. A process is required, either mechanical or chemical. Examples are:
 - mechanical crushing of metal waste such as used cars, washing machines, bikes, etc., with subsequent sorting and separation
 - mechanical reduction of large iron pieces such as railway wagons
 - stripping of used goods such as cars in order to obtain reusable parts
 - stripping of used goods such as cars or refrigerators to strip them of harmful waste (oil, cooling liquid, fuel, etc.)

This subclass does not include:

- wholesale trade services in waste and scrap including collecting, sorting, packing, dealing, etc. without a transformation process, cf. 61295
- reprocessing services of depleted thorium or uranium, cf. 88421
- recycling on own account

8942 Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis

89420 Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis

This subclass includes:

- processing services of non-metal waste and scrap and of non-metal articles, whether or not used, into secondary raw material. Typical input consists of waste and scrap being sorted or unsorted but always unfit for further direct use in an industrial process, whereas the output is made fit for further processing and is to be considered then as an intermediate good. A process is required, either mechanical or chemical. Examples are:
 - reclaiming of rubber such as used tires to produce secondary raw material
 - sorting and pelletizing of plastics to produce secondary raw material for tubes, flower pots, pallets and the like
 - reclaiming of chemicals from chemical waste
 - crushing, cleaning and sorting of glass
 - crushing, cleaning and sorting of other waste such as demolition waste to obtain secondary raw material

This subclass does not include:

- wholesale trade services in waste and scrap including collecting, sorting, packing, dealing, etc. without an industrial process, cf. 61295



Section**9 Community, social and personal services**

91 Public administration and other services provided to the community as a whole; compulsory social security services

911 Administrative services of the government

9111 Overall government public services

91111 Executive and legislative services

This subclass includes:

- executive and legislative administration services of central, regional and local bodies

91112 Financial and fiscal services

This subclass includes:

- a wide range of public services related to financial and fiscal affairs
- administrative and supervisory services related to financial and fiscal affairs
- operational services related to taxation schemes
- duty and tax collection on goods
- tax violation investigation services
- management of public funds and public debt

91113 Overall economic and social planning and statistical services

This subclass includes:

- administrative and operational services related to overall economic and social planning
- services provided by planning and statistical offices undertaken at the different levels of government
- services by other government offices, bureaux or programme units which formulate, co-ordinate and frequently monitor the implementation of overall economic and social plans and programmes

91114 Government services to research and development

This subclass includes:

- administrative services provided by government offices, bureaux, programme units, etc., involved in the funding or conduct of research and development in the natural sciences, the social sciences and humanities and multidisciplinary research and development

91119 Other overall government public services

This subclass includes:

- administrative, operational and support services related to government (public) affairs that cannot be assigned to one of the four previous categories
- services provided by programme units dealing with non-self-governing and trust territory affairs
- services provided by programme units administering elections

9112 Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security services

91121 Public administrative services related to education

This subclass includes:



- public administrative services related to different educational institutions
- public administrative services related to the management, operation, inspection and support of all types of schools and other educational institutions
- public information services concerning the educational system in general, provided by government departments or special programme units

91122 Public administrative services related to health care

This subclass includes:

- public administrative services related to all kinds of health and social services
- public administrative services related to the management, operation, inspection and support of general and specialized medical or dental hospitals and clinics, as well as nursing and convalescent homes
- public administrative services related to the administration, management, operation and support involving public health matters, such as blood bank operation, disease detection and prevention, management of drug quality programmes, birth control services, etc. These services are frequently provided by special teams or individual health professionals not connected with a hospital, clinic or practitioner.

This subclass does not include:

- public administrative services related to sickness, maternity or temporary disablement benefit schemes, cf. 91310
- provision of social services, with or without accommodation, cf. 932, 933, 934, 935

91123 Public administrative services related to housing and community amenities

This subclass includes:

- public administrative services related to housing and overall community development, water supply, sanitation and street lighting
- public administrative services related to the development, monitoring and evaluation of housing and housing standards (other than construction standards)
- public administrative services related to rent control and eligibility standards for state-subsidized housing
- public administrative services related to housing for the general public or for people with special needs
- dissemination of public information about housing
- services provided by government offices, bureaux, departments and programme units involved in developing and administering regulations concerning water supply
- public administrative services related to refuse collection and disposal, sewage system operation and street cleaning
- public administrative services related to pollution standards, including the dissemination of information regarding pollution

This subclass does not include:

- waste collection and disposal services, cf. 942, 943
- sewerage and sewage treatment services, cf. 94110

91124 Public administrative services related to recreation, culture and religion

This subclass includes:

- public administrative services related to cultural facility support and individual artists and organizations engaged in promoting cultural activities
- public administrative services related to national, regional or local festivities and the maintenance and running of religious institutions

This subclass does not include:

- sports events promotion and organization services, cf. 9651
- sports facilities operation services, cf. 96520

- other recreational services, cf. 969.

9113 Public administrative services related to the more efficient operation of business

91131 Public administrative services related to agriculture, forestry, fishing and hunting

This subclass includes:

- public administrative services related to:
 - agricultural land management
 - agrarian reform and land settlement
 - stabilization of agrarian markets
 - veterinary affairs
 - pest control
 - forestry
 - fishing and hunting affairs
 - agricultural research and experimental development
- administrative services provided by government offices, bureaux and programme units concerning:
 - conservation of farmland
 - land reclamation
 - land improvement and expansion
 - supply of veterinary services to farms
 - eradication or control of pests, vermin, plant diseases or other destructive agents
 - crop inspection and grading
- public administrative services related to:
 - regulations governing forest operations
 - issuing of tree-felling licences
 - rationalization of forest resources, exploitation
 - reforestation work
 - operation and support of game preserves and fish hatcheries
 - development and monitoring of regulations, including the licensing of fishing and hunting
- support and information services for all the above-mentioned affairs

91132 Public administrative services related to fuel and energy

This subclass includes:

- administrative services provided by government offices, bureaux and programme units concerning:
 - solid fuel, including regulations concerning their exploitation or conservation
 - petroleum and natural gas
 - mineral fuel
 - nuclear and non-commercial fuel, including such fuels as alcohol, wood and wood waste, etc.
- support and information services for the above-mentioned affairs

91133 Public administrative services related to mining and mineral resources, manufacturing and construction

This subclass includes:

- administrative services provided by government offices, bureaux and programme units concerning:
 - discovery, exploitation, conservation, marketing and other aspects of mineral production, including the development and monitoring of regulations concerning prospecting
 - mining and safety standards
 - activities designed to develop, expand and improve the position of manufacturing establishments
 - development and administration of regulations concerning building standards and issuing of occupation certificates
 - development and monitoring of regulations concerning safety on construction sites
- support and information services for the above-mentioned affairs

This subclass does not include:



- public administrative services related to mineral fuel, cf. 91132

91134 Public administrative services related to transport and communications

This subclass includes:

- public administrative services related to road and water transport, railway and air transport and communications
- administrative services provided by government offices, bureaux and programme units concerning:
 - planning, design, construction, maintenance and improvement of:
 - roads, highways and associated structures
 - roadbeds and associated structures
 - water transport facilities; railways; airport runways, terminals, hangars, air navigation aids; other fixed structures and equipment associated with air transport
 - pipelines and other facilities
 - supervision and regulation of such work and development and administration of operational regulations for all the above-mentioned means of transport and related equipment
 - public administrative services related to communications, i.e. postal, telephone, telegraph, cable and wireless communications systems and communications satellites
 - public administrative services related to planning, development, functioning and improvement of communications systems
 - public administrative services related to the development and administration of regulations for these systems
 - support and information services for the above-mentioned affairs

This subclass does not include:

- police traffic-control services on roads and waterways, cf. 91260

91135 Public administrative services related to the distributive and catering trades, hotels and restaurants

This subclass includes:

- public administrative services related to the distributive trades, storage and warehousing and hotels and restaurants
- administrative services provided by government offices, bureaux and programme units concerning:
 - development and monitoring of regulations concerning wholesale and retail trade, consumer protection, price control and rationing schemes operating through retailers or wholesalers, storage and warehousing, hotel and restaurant operation
 - public administrative services concerning the design and construction of restaurants, hotels and other accommodation
 - support and information services for the above-mentioned affairs

91136 Public administrative services related to tourism affairs

This subclass includes:

- public administrative services related to tourism and tourism promotion
- administrative services provided by government offices, bureaux and programme units concerning:
 - advertising campaigns
 - dissemination of tourism information
 - other tourist support services

This subclass does not include:

- tourism promotion services, cf. 85561
- visitor information services, cf. 85562

91137 Public administrative services related to multipurpose development projects

This subclass includes:

- administrative services provided by government offices, bureaux and programme units concerning

the planning, design, construction, improvement and operation of multipurpose projects. Such projects typically consist of integrated facilities for power generation, flood control, irrigation, navigation and recreation.

- support and information services for the above-mentioned affairs

91138 Public administrative services related to general economic, commercial and labour affairs

This subclass includes:

- administrative services provided by government offices, bureaux and programme units involving:
 - formulation of general economic policies
 - regulation or support of general economic activities, such as export and import trade as a whole, commodity and equity markets
 - overall income controls
 - general trade promotion activities
 - general regulation of monopolies and other restraints on trade and market entry
 - regulation, licensing and inspection of miscellaneous commercial sectors
- public administrative services related to the operation of patent, trademark and copyright offices, weather forecasting institutions, standardization institutions and similar institutions
- public administrative services related to the formulation and implementation of general labour policies and regulations, such as labour conditions; the operation of labour exchanges; the implementation of national and regional development policy measures to reduce unemployment and to stimulate labour mobility

9119 Other administrative services of the government

91191 Administrative services related to government personnel

This subclass includes:

- public administrative and operational services for general personnel affairs, whether or not connected with a specific function
- public administrative services related to the development and implementation of general personnel policies and procedures, concerning selection and promotion, rating methods, job descriptions, evaluation and classification, administration of civil service regulations and similar matters

91199 Other administrative services of the government n.e.c.

This subclass includes:

- other administrative services of the government, other than those specified elsewhere in group 911

912 Public administrative services provided to the community as a whole

9121 Public administrative services related to external affairs, diplomatic and consular services abroad

91210 Public administrative services related to external affairs, diplomatic and consular services abroad

This subclass includes:

- public administrative and operational services related to ministries of foreign affairs and diplomatic and consular missions stationed abroad or to offices of international organizations
- public administrative, operational and support services related to information and cultural services intended for distribution beyond national boundaries, including libraries, reading rooms and reference services located abroad

9122 Services related to foreign economic aid

91220 Services related to foreign economic aid

This subclass includes:

- public administrative services related to economic aid to developing countries, whether or not routed through international organizations
- administrative services provided by government offices, bureaux and programme units for non-military aid programmes to developing countries
- provision of or support for technical assistance and training
- international assistance such as refugee or hunger relief programmes
- economic aid missions accredited to foreign governments

9123 Services related to foreign military aid

91230 Services related to foreign military aid

This subclass includes:

- administrative services by government offices, bureaux and programme units concerning military aid missions accredited to foreign governments or attached to international military organizations or alliances
- public administrative services related to grants and loans for military aid
- public administrative services related to contributions to international peacekeeping forces, including the assignment of manpower

9124 Military defence services

91240 Military defence services

This subclass includes:

- administrative, operational and supervisory services related to:
 - military defence and forces: land, sea, air and space defence forces
 - military engineering, transport, communications
 - military intelligence
 - material, personnel, and other non-combat forces and commands
 - reserve and auxiliary forces attached to the department of defence
- services related to the provision of equipment, structures, supplies, etc., plus health services for military personnel in the field
- administrative and support services related to defence-related applied research and experimental development

This subclass does not include:

- public administrative services of the ministry of defence, cf. 91111
- services related to foreign military aid, cf. 91230
- administrative services related to military tribunals, cf. 91270
- educational services provided by military schools, colleges and academies, cf. the appropriate categories of 92
- military hospital services, cf. 9311

9125 Civil defence services

91250 Civil defence services

This subclass includes:

- administrative, operational and support services related to civil defence forces
- support services related to the drawing up of contingency plans for dealing with national emergencies
- carrying out emergency preparedness exercises involving civilian institutions and populations

This subclass does not include:

- police and fire protection services, cf. 91260

9126 Police and fire protection services

91260 Police and fire protection services

This subclass includes:

- administrative and operational services provided by regular and auxiliary police forces, including harbour police, border police, coast guards and other special police forces
- police services related to traffic regulation, registration of aliens and maintenance of police records
- administrative and operational services related to firefighting and fire prevention by regular and auxiliary fire brigades
- marine fireboat services
- combatting of floods and other natural disasters
- beach surveillance and rescue operations on open water and in mountains
- civil protection services provided by army or police forces

This subclass does not include:

- aircraft firefighting and fire prevention services, cf. 67630
- forest fire fighting services, cf. 86142
- fire extinguishing services for oil and gas wells, cf. 86211
- civil defence services, cf. 91250

9127 Public administrative services related to law courts

91270 Public administrative services related to law courts

This subclass includes:

- public administrative services related to civil and criminal law courts, military tribunals and the judicial system
- legal representation and advisory services on behalf of the government or on behalf of others when provided by the government
- public administrative services related to sentencing and the interpretation of the law, including arbitration of civil suits

This subclass does not include:

- services related to advice and representation in civil, criminal and other cases, cf. 8211, 8212

9128 Administrative services related to the detention or rehabilitation of criminals

91280 Administrative services related to the detention or rehabilitation of criminals

This subclass includes:

- public correctional services
- public administrative services related to corrections
- services related to the operation of prisons and other places for the incarceration and rehabilitation of criminals, such as prison farms, workhouses, reformatories and asylums

This subclass does not include:

- education services provided by prison schools, cf. 92
- prison hospital services, cf. 9311

9129 Public administrative services related to other public order and safety affairs

91290 Public administrative services related to other public order and safety affairs

This subclass includes:

- public administrative services related to the overall administration, regulation and support of activities for the promotion of public order and safety and the development of related overall policy

- public administrative services related to the provision of supplies for domestic emergency use in the event of peacetime disasters and information dissemination services for the above-mentioned affairs

This subclass does not include:

- civil defence services, cf. 91250

913 Administrative services related to compulsory social security schemes

9131 Administrative services related to sickness, maternity or temporary disablement benefit schemes

91310 Administrative services related to sickness, maternity or temporary disablement benefit schemes

This subclass includes:

- administrative and operational services related to social security, involving provision of benefits for loss of income due to sickness, childbirth or temporary disablement

This subclass does not include:

- public administrative services related to healthcare, cf. 91122

9132 Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees

91320 Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees

This subclass includes:

- public administrative services related to government employee pension schemes and for old-age, disability or survivors' benefits other than for government employees
- administrative and operational services related to retirement, pension and disability schemes for government employees and their survivors, including government social assistance schemes to compensate for permanent loss of income due to partial or full disablement

9133 Administrative services related to unemployment compensation benefit schemes

91330 Administrative services related to unemployment compensation benefit schemes

This subclass includes:

- public administrative, operational and support services related to unemployment compensation schemes. Included are payments under social insurance or other government schemes to compensate individuals for loss of income due to unemployment

This subclass does not include:

- welfare services, cf. 93530

9134 Administrative services related to family and child allowance programmes

91340 Administrative services related to family and child allowance programmes

This subclass includes:

- public administrative, operational and support services related to income assistance for households and families with dependent children
- administrative services related to payments to families with dependent children whether or not an income recipient is part of the household
- administrative services related to payment to households on a per-child basis, regardless of needs

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This subclass does not include:

- maternity benefit services, cf. 91310

92 Education services

921 Pre-primary education services

9210 Pre-primary education services

92100 Pre-primary education services

This subclass includes:

- education services usually provided by nursery schools, kindergartens, pre-schools, centres for early childhood education, centres for infant education or special sections attached to primary schools. Pre-primary education (ISCED Level 0) is defined as the initial stage of organized instruction designed primarily to introduce very young children to a school-type environment, that is, to provide a bridge between the home and a school-based atmosphere.

This subclass also includes:

- services related to the provision of special education programmes at this educational level

This subclass does not include:

- recreational and vacation camps for children, cf. 63130
- child day-care services, cf. 93510

922 Primary education services

9220 Primary education services

92200 Primary education services

This subclass includes:

- educational services provided at ISCED Level 1, which includes programmes designed to provide students with an initial basic education in reading, writing and mathematics along with an elementary understanding of other subjects such as history, geography, natural science, social science, art and music

This subclass also includes:

- services related to the provision of special education programmes at this educational level
- services related to the provision of literacy programmes for adults at this educational level

923 Secondary education services

This group includes:

- educational services for secondary programmes that become increasingly specialized as a student moves from one level to the next. These programmes can be general or technical/vocational according to the following definitions:
 - General programmes: Covers education which is not designed explicitly to prepare participants for a specific class of occupations or trades or for entry into further vocational or technical education programmes.
 - Technical/Vocational: Covers education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

9231 Lower secondary education services, general

92310 Lower secondary education services, general

This subclass includes:

- educational services at ISCED Level 2 generally aiming to complete the provision of basic skills and knowledge of the primary level, although teaching is typically more subject-focused, often employing more specialized teachers who conduct classes in their field of specialization. These services cover education which is not designed explicitly to prepare participants for a specific class of occupations or trades or for entry into further vocational or technical education programmes.

This subclass also includes:

- services related to the provision of special education programmes at this educational level
- services related to the provision of literacy programmes for adults at this educational level

9232 Lower secondary education services, technical and vocational

92320 Lower secondary education services, technical and vocational

This subclass includes:

- educational services at ISCED Level 2 generally aiming to complete the provision of basic skills and knowledge of the primary level, although teaching is typically more subject-focused, often employing more specialized teachers who conduct classes in their field of specialization. These services cover education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

This subclass also includes:

- services related to the provision of special education programmes at this educational level

9233 Upper secondary education services, general

92330 Upper secondary education services, general

This subclass includes:

- educational services for programmes (ISCED Level 3), with a higher degree of specialization and where teachers are more qualified and specialized in their subjects when compared to Level 2. Often different streams and types of programmes are available at this level. Generally speaking, completion of Level 3 education is the minimum requirement for entry into tertiary education programmes. Services in this subclass cover education which is not designed explicitly to prepare participants for a specific class of occupations or trades or for entry into further vocational or technical education programmes.

9234 Upper secondary education services, technical and vocational

92340 Upper secondary education services, technical and vocational

This subclass includes:

- educational services for programmes (ISCED Level 3), with a higher degree of specialization and where teachers are more qualified and specialized in their subjects when compared to Level 2. Often different streams and types of programmes are available at this level. Generally speaking, completion of Level 3 education is the minimum requirement for entry into tertiary education programmes. Services in this subclass cover education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.



924 Post-secondary non-tertiary education services

9241 Post-secondary non-tertiary education services, general

92410 Post-secondary non-tertiary education services, general

This subclass includes:

- educational services for programmes (ISCED Level 4) which, while happening after students finish Upper Secondary education, cannot be considered tertiary education because content-wise these programmes are not significantly more advanced than those from Upper Secondary. They are either short vocational programmes that lead students to the labour market or programmes with substantial theoretical background instruction specifically designed to prepare students for entry to tertiary education in cases where they had previously followed a curriculum (in Level 3 above) that lacked elements needed to entitle them to enter tertiary education programmes. Services in this subclass cover education which is not designed explicitly to prepare participants for a specific class of occupations or trades or for entry into further vocational or technical education programmes.

9242 Post-secondary non-tertiary education services, technical and vocational

92420 Post-secondary non-tertiary education services, technical and vocational

This subclass includes:

- educational services for programmes (ISCED Level 4) which, while happening after students finish Upper Secondary education, cannot be considered tertiary education because content-wise these programmes are not significantly more advanced than those from Upper Secondary. They are either short vocational programmes that lead students to the labour market or programmes with substantial theoretical background instruction specifically designed to prepare students for entry to tertiary education in cases where they had previously followed a curriculum (in Level 3 above) that lacked elements needed to entitle them to enter tertiary education programmes. Services in this subclass cover education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

925 Tertiary education services

9251 First stage tertiary education services

92510 First stage tertiary education services

This subclass includes:

- education services leading to a university degree or equivalent. Such education services are offered in universities, colleges and similar institutions of higher education.

9252 Second stage tertiary education services

92520 Second stage tertiary education services

This subclass includes:

- education services for tertiary programmes which lead directly to an advanced research qualification, such as a doctoral degree.

929 Other education and training services and educational support services

9291 Other education and training services

92911 Cultural education services



This subclass includes:

- piano and other music instruction
- art instruction
- dance instruction and dance studios
- art instruction except academic
- photography instruction

This subclass does not include:

- formal instruction on the above which leads to a professional diploma or degree, cf. 925

92912 Sports and recreation education services

This subclass includes sports instruction services by sports camps and schools or by professional sports instructors, teachers or coaches to groups of individuals. It does not include the provision of such services by academic schools, colleges and universities.

This subclass includes:

- sports instruction (baseball, basketball, cricket, football, hockey, tennis, figure skating, etc.)
- camps, sports instruction
- gymnastics instruction
- riding instruction
- swimming instruction
- martial arts instruction
- card game instruction (such as bridge)
- yoga instruction

This subclass does not include:

- recreational or vacation camps that include sports training or instruction, cf. 63130
- incidental sports and recreation instruction by academic schools, colleges or universities, cf. 921-925

92919 Other education and training services, n.e.c.

This subclass includes:

- training for car, bus, lorry and motorcycle driving licences
- training for flying certificates and ship licences
- computer training services
- management training services
- services provided by music camps, science camps, computer camps and other instructional camps, except for sports
- education services not definable by level

This subclass does not include:

- services related to literacy programmes for adults, cf. 92200, 92310
- higher education services comparable to the regular education system, cf. 924, 925
- cultural education services other than academic, cf. 92911
- education services provided by instructors, coaches, etc., as part of sporting activities, cf. 92912

92922 Educational support services

92920 Educational support services

This subclass includes:

- non-instructional services that support educational processes or systems, such as:
 - educational consulting
 - educational guidance counselling services
 - educational testing evaluation services

- educational testing services
- organization of student exchange programmes

93 Human health and social care services

931 Human health services

9311 Inpatient services

This class includes:

- services provided by hospitals to in-house patients

93111 Surgical services for inpatients

This subclass includes:

- surgical services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient

This subclass does not include:

- services delivered by hospital outpatient clinics, cf. 93121, 93122
- dental services, cf. 93123

93112 Gynaecological and obstetrical services for inpatients

This subclass includes:

- gynaecological and obstetrical services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient

This subclass does not include:

- consultation services in gynaecology-obstetrics for outpatients, cf. 93122
- childbirth services by qualified practitioners other than medical doctors, cf. 93191

93113 Psychiatric services for inpatients

This subclass includes:

- psychiatric services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient

This subclass does not include:

- consultation services in psychiatry for outpatients, cf. 93122

93119 Other services for inpatients

This subclass includes:

- other hospital services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient. These services comprise medical, pharmaceutical and paramedical services, rehabilitation services, nursing services and laboratory and technical services, including radiological and anaesthesiological services, etc.

This subclass does not include:

- services delivered by hospital outpatient clinics, cf. 93121, 93122
- dental services, cf. 93123
- physiotherapeutic services provided by qualified practitioners other than medical doctors, cf. 93193
- ambulance services, cf. 93194



9312 Medical and dental services

93121 General medical services

This subclass includes:

- general medical services consisting of the prevention, diagnosis and treatment by doctors of medicine of physical and/or mental diseases, such as:
 - consultations
 - physical check-ups, etc.

Note: These services are not limited to specified or particular conditions, diseases or anatomical regions. They can be provided in general practitioners' practices and also delivered by outpatient clinics, at home, in firms, schools etc. or by phone, Internet or other means.

This subclass does not include:

- services provided by hospitals to in-house patients, cf. 9311

93122 Specialized medical services

This subclass includes:

- consultation services in paediatrics, gynaecology-obstetrics, neurology and psychiatry, and various medical services
- surgical consultation services
- treatment services in outpatients clinics, such as dialysis, chemotherapy, insulin therapy, respiratory treatment, radiation treatment and the like
- analysis and interpretation of medical images (x-ray, electrocardiograms, endoscopies and the like)

Note: These services can be provided in specialized practitioners' practices and also delivered by outpatient clinics, at home, in firms, schools etc. or by phone, Internet or other means.

This subclass does not include:

- services provided by hospitals to in-house patients, cf. 9311
- childbirth services by qualified practitioners other than medical doctors, cf. 93191
- services of medical laboratories, cf. 93195

93123 Dental services

This subclass includes:

- orthodontic services, e.g., treatment of protruding teeth, crossbite, overbite, etc., including dental surgery even when given in hospitals to inpatients
- services in the field of oral surgery
- other specialized dental services, e.g., in the field of periodontics, paedodontics, endodontics and reconstruction
- diagnosis and treatment services of diseases affecting the patient or aberrations in the cavity of the mouth, and services aimed at the prevention of dental diseases

Note: These dental services can be delivered in health clinics, such as those attached to schools, firms, homes for the aged, etc., as well as in own consulting rooms. They cover services in the field of general dentistry, such as routine dental examinations, preventive dental care, treatment of caries, etc.

9319 Other human health services

93191 Childbirth and related services

This subclass includes:

- services such as supervision during pregnancy and childbirth
- supervision of the mother after birth

Note: These services are provided by qualified practitioners, other than medical doctors. This subclass does not include:

- gynaecological and obstetrical services provided by hospitals to in-house patients, cf. 93112
- consultation services in gynaecology-obstetrics for outpatients, cf. 93122

93192 Nursing services

This subclass includes:

- services in the field of nursing care (without admission), advice and prevention for patients at home, the provision of maternity care, children's hygiene, etc.

Note: These services are provided by qualified practitioners, other than medical doctors.

93193 Physiotherapeutic services

This subclass includes:

- services in the field of physiotherapy, ergotherapy, occupational therapy etc.

Note: These services are provided by qualified practitioners, other than medical doctors.

93194 Ambulance services

This subclass includes:

- services involving the transport of patients by ambulance, with or without resuscitation equipment or medical personnel

93195 Medical laboratory services

This subclass includes:

- analysis and testing services provided by medical laboratories

This subclass does not include:

- medical laboratory services for pet animals, cf. 83510
- medical laboratory services for livestock, cf. 83520

93196 Diagnostic-imaging services

This subclass includes:

- diagnostic-imaging services without analysis or interpretation, e.g., x-ray, ultrasound, magnetic resonance imaging (MRI), etc.

93197 Blood, sperm and organ bank services

This subclass includes:

- services provided by blood, semen, embryo, tissue and transplant organ banks, including storing and cataloguing of available specimen, matching of donated specimen and potential recipients etc.

93199 Other human health services n.e.c.

This subclass includes:

- other paramedical human health services not elsewhere classified, such as acupuncture, aroma therapy, speech therapy, homeopathy, nutrition therapy etc.

Note: These services are provided by qualified practitioners, other than medical doctors.

932 Residential care services for the elderly and disabled

9321 Residential health-care services other than by hospitals

93210 Residential health-care services other than by hospitals

This subclass includes:

- combined accommodation and medical services provided without the supervision of a medical doctor located on the premises

9322 Residential care services for the elderly and persons with disabilities

93221 Residential care services for the elderly

This subclass includes:

- round-the-clock care services by residential institutions for elderly persons

This subclass does not include:

- combined accommodation and medical services, under the direction of medical doctors, cf. 9311
- combined accommodation and medical services, without supervision by a medical doctor, cf. 93210

93222 Residential care services for young disabled persons

This subclass includes:

- round-the-clock care services by residential institutions for young persons with physical or intellectual disabilities, including those having disabilities in seeing, hearing or speaking

This subclass does not include:

- education services, cf. 92
- combined accommodation and medical services, under the direction of medical doctors, cf. 9311
- combined accommodation and medical services, without supervision by a medical doctor, cf. 93210

93223 Residential care services for disabled adults

This subclass includes:

- round-the-clock care services by residential institutions for adults with physical or intellectual disabilities, including those having disabilities in seeing, hearing or speaking

This subclass does not include:

- education services, cf. 92
- combined accommodation and medical services, under the direction of medical doctors, cf. 9311
- combined accommodation and medical services, without supervision by a medical doctor, cf. 93210

933 Other social services with accommodation

9330 Other social services with accommodation

93301 Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse

This subclass includes:

- services provided to children by facilities for alcoholism or drug addiction treatment, psychiatric convalescent homes for the emotionally disturbed, mental retardation facilities or mental health halfway houses

93302 Other social services with accommodation for children

This subclass includes:

- residential social assistance services involving round-the-clock care services to children and

youths, e.g., social services provided by orphanages, homes for children in need of protection, homes for children with emotional impairments, juvenile correction homes etc.

93303 Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse

This subclass includes:

- services provided to adults by facilities for alcoholism or drug addiction treatment, psychiatric convalescent homes for the emotionally disturbed, mental retardation facilities or mental health halfway houses

93304 Other social services with accommodation for adults

This subclass includes:

- residential social assistance services involving round-the-clock care services to adults, e.g., social services provided by homes for single mothers
- other social rehabilitation services

934 Social services without accommodation for the elderly and disabled

9341 Vocational rehabilitation services

93411 Vocational rehabilitation services for persons with disabilities

This subclass includes:

- vocational rehabilitation services for persons with disabilities, where the social assistance component is predominant

This subclass does not include:

- vocational rehabilitation services where the education component is predominant, cf. 92

93412 Vocational rehabilitation services for unemployed persons

This subclass includes:

- vocational rehabilitation services for unemployed persons, where the social assistance component is predominant

This subclass does not include:

- vocational rehabilitation services where the education component is predominant, cf. 92

9349 Other social services without accommodation for the elderly and disabled

93491 Other social services without accommodation for the elderly

This subclass includes:

- old-age visiting and assistance services

93492 Other social services without accommodation for disabled children

This subclass includes:

- non-residential social services, such as the provision of daytime shelter and elementary play-related teaching to children and young people with disabilities

93493 Other social services without accommodation for disabled adults

This subclass includes:

- invalid visiting and assistance services



935 **Other social services without accommodation**

9351 **Child day-care services**

93510 **Child day-care services**

This subclass includes:
- provision of daytime shelter and elementary play-related teaching to small children (day-care services) in nursery school

This subclass does not include:
- day camps for children, cf. 63130

9352 **Guidance and counselling services n.e.c. related to children**

93520 **Guidance and counselling services n.e.c. related to children**

This subclass includes:
- guidance and counselling services not elsewhere classified delivered to individuals and families, generally the children's parents, in their homes or elsewhere

Note: Such services may deal with behavioural, and other problems related to children, e.g., broken-home problems, school problems, development problems, prevention of cruelty to children, crisis intervention services, adoption services, etc.

This subclass does not include:
- education-related guidance counselling for children, cf. 92920

9353 **Welfare services without accommodation**

93530 **Welfare services without accommodation**

This subclass includes:
- welfare services that do not include accommodation services, such as:
 · eligibility-determination services in connection with welfare aid, rent supplements and food stamps
 · household budget counselling services

This subclass does not include:
- public administration services related to welfare benefit schemes, cf. 913

9359 **Other social services without accommodation, n.e.c.**

93590 **Other social services without accommodation, n.e.c.**

This subclass includes:
- other social services not including accommodation services, such as:
 · marriage guidance services
 · guidance services delivered to persons on parole or probation
 · social assistance services to disaster victims, refugees and immigrants, including temporary shelter services

94 **Sewage and waste collection, treatment and disposal and other environmental protection services**

941 **Sewerage, sewage treatment and septic tank cleaning services**

9411 **Sewerage and sewage treatment services**

94110 Sewerage and sewage treatment services

This subclass includes:

- sewage removal services usually provided using equipment such as waste pipes, sewers or drains
- sewage treatment services using dilution, screening and filtering, sedimentation, chemical precipitation, etc.

This subclass does not include:

- collection or purification of water, cf. 18000
- construction, repair and alteration services of sewers and sewer pipelines, cf. 54241, 54251
- distribution of water through mains on own account, cf. 69210
- distribution of water through mains on a fee or contract basis, cf. 86330

9412 Septic tank emptying and cleaning services

94120 Septic tank emptying and cleaning services

This subclass includes:

- emptying and cleaning of cesspools and septic tanks
- servicing of chemical toilets

942 Waste collection services

9421 Collection services of hazardous waste

94211 Collection services of hazardous medical and other biohazardous waste

This subclass includes:

- waste collection specifically designed for the collection of:
 - pathological wastes such as anatomical wastes, non-anatomical wastes, sharp wastes, such as syringes and scalpels
 - other biological-infectious wastes from hospitals, medical practices, dental practices, medical laboratories
 - other biohazardous wastes from non-residential locations

94212 Collection services of industrial hazardous waste (except medical and other biohazardous waste)

This subclass includes:

- waste collection from industrial locations specifically designed for the collection of:
 - hazardous wastes (except medical and biological) including materials that may be hazardous to human health or the environment and that require special handling techniques specified by legislation or regulation

94219 Collection services of other hazardous waste

This subclass includes:

- waste collection from non-industrial locations specifically designed for the collection of:
 - hazardous waste including materials that may be hazardous to human health or the environment that require special handling techniques specified by legislation or regulation

9422 Collection services of non-hazardous recyclable materials

94221 Collection services of non-hazardous recyclable materials, residential

This subclass includes:

- waste collection specifically designed for the collection of non-hazardous recyclable materials:

- whether presorted or commingled waste, such as cardboard, paper, plastic, glass, aluminium, steel and organic yard waste from residential locations, including curbside collection, back door collection or automated collection on a flexible or regular schedule

94229 Collection services of non-hazardous recyclable materials, other

This subclass includes:

- waste collection specifically designed for the collection of non-hazardous recyclable materials:
 - whether presorted or commingled, such as cardboard, paper, plastic, glass, aluminium, steel, and other recyclable materials from non-residential locations, on a regular or flexible schedule

9423 General waste collection services

94231 General waste collection services, residential

This subclass includes:

- general collection of waste, garbage, rubbish, refuse, trash, and commingled materials from residential locations, including curbside collection, back door collection, or automated collection on a flexible or regular schedule

94239 General waste collection services, other

This subclass includes:

- general collection of waste, garbage, rubbish, refuse, trash, and commingled materials from non-residential locations, on a regular or flexible schedule

943 Waste treatment and disposal services

9431 Waste preparation, consolidation and storage services

94311 Hazardous waste preparation, consolidation and storage services

This subclass includes:

- consolidation, temporary storage, and preparation of hazardous waste
- consolidation and preparation of hazardous waste for transportation to an appropriate facility that processes waste
- services of drop-off centres, transfer stations and container stations

94312 Ship-breaking and other dismantling of wrecks services

This subclass includes:

- ship-breaking
- dismantling of wrecks, such as cars, computers etc., in order to obtain and separate recoverable materials

This subclass does not include:

- dismantling of wrecks, such as cars etc., to obtain items for sale, cf. corresponding subclass in division 61 or 62

94313 Non-hazardous recyclable materials preparation, consolidation and storage services

This subclass includes:

- consolidation, temporary storage and preparation of non-hazardous recyclable materials
- transfer facility services of non-hazardous recyclable materials
- recovery and preparation of non-hazardous recyclable materials, such as bailing, cleaning, sorting, volume reduction and similar preparation and consolidation of recyclable materials, for transportation to an appropriate facility that processes recyclable materials

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94319 Other non-hazardous waste preparation, consolidation and storage services

This subclass includes:

- consolidation, temporary storage and preparation of non-hazardous waste
- transfer facility services for non-hazardous waste
- consolidation and preparation of non-hazardous waste for transportation to an appropriate facility that processes waste

9432 Hazardous waste treatment and disposal services

94321 Hazardous waste treatment services

This subclass includes:

- treatment to reduce, eliminate, or transform hazardous waste

Note: Processes include biological, chemical, and/or physical procedures or incineration. These procedures may lead to a disposable residual or result in the recovery of a recyclable material.

94322 Hazardous waste disposal services

This subclass includes:

- disposal services for hazardous waste at a facility that meets legal standards for the disposal of hazardous waste, such as at approved controlled containment facilities or landfills

9433 Non-hazardous waste treatment and disposal services

94331 Sanitary landfill services, non-hazardous waste

This subclass includes:

- disposal of non-hazardous waste on or in a sanitary landfill which meets the sanitary landfill criteria specified by legislation or regulation, i.e. designed to prevent leaking etc.

94332 Other landfill services, non-hazardous waste

This subclass includes:

- disposal of non-hazardous waste on or in landfills other than a sanitary one

94333 Incineration of non-hazardous waste

This subclass includes:

- incineration of non-hazardous waste in a facility that meets legal standard and requirements for incineration of non-hazardous waste

94339 Other non-hazardous waste treatment and disposal services

This subclass includes:

- other non-hazardous waste disposal services, such as:
 - services of chemical or biological reduction of agricultural waste and similar treatment services

944 Remediation services

This group includes remediation services, i.e. services dealing with the effects of contamination caused by operation of facilities or by accidents. These services aim to eliminate or contain any existing contamination of the soil, water or air and have to be performed on site.

9441 Site remediation and clean-up services

94411 Site remediation and clean-up services, air

This subclass includes:

- services involved in implementing approved plans for the remediation of air on a contaminated site, that meet requirements specified by legislation or regulation

94412 Site remediation and clean-up services, surface water

This subclass includes:

- services involved in implementing approved plans for the remediation of surface water on a contaminated site, that meet requirements specified by legislation or regulation

94413 Site remediation and clean-up services, soil and groundwater

This subclass includes:

- services involved in implementing approved plans for the remediation of soil and groundwater on a contaminated site, that meet requirements specified by legislation or regulation

9442 Containment, control and monitoring services and other site remediation services n.e.c.

94420 Containment, control and monitoring services and other site remediation services n.e.c.

This subclass includes:

- services involved in preventing additional or wider contamination on the site
- preventing the movement of uncontrolled contaminates from the site
- monitoring the site to determine the effectiveness of remediation activities
- controlling access to the contaminated site
- other site remediation services, n.e.c.

9443 Building remediation services

94430 Building remediation services

This subclass includes:

- development and implementation of a remediation plan that removes, destroys, contains or otherwise reduces contaminants in buildings, such as asbestos, lead, radon etc.

9449 Other remediation services n.e.c.

94490 Other remediation services n.e.c.

This subclass includes:

- environmental emergency response services
- other remediation services, n.e.c.

945 Sanitation and similar services

9451 Sweeping and snow removal services

94510 Sweeping and snow removal services

This subclass includes:

- street sweeping and cleaning services
- gritting and salting of roads
- snow ploughing and removal
- runway sweeping and snow removal services
- runway vacuuming services



9459 Other sanitation services

94590 Other sanitation services

This subclass includes:

- beach cleaning services
- drain unblocking services

This subclass does not include:

- disinfection and extermination services for buildings and other non-agricultural structures, cf. 85310
- pest control services in connection with agriculture, cf. 86119

949 Other environmental protection services n.e.c.

9490 Other environmental protection services n.e.c.

94900 Other environmental protection services n.e.c.

This subclass includes:

- acidifying deposition (i.e., acid rain) monitoring, controlling and damage assessment services
- other environmental protection services not elsewhere classified

95 Services of membership organizations

This division includes services related to:

- organizing and promoting religious activities
- advocating various social and political causes
- promoting and defending the interests of members of the organization

This division does not include:

- accommodation services provided by such organizations, except where mentioned, cf. 631
- education services provided by such organizations, cf. 92
- health and social services provided by such organizations, cf. 93
- cultural, recreational and sports services provided by such organizations, cf. 96

951 Services furnished by business, employers and professional organizations

9511 Services furnished by business and employers organizations

95110 Services furnished by business and employers organizations

This subclass includes:

- representation, negotiation, information dissemination, and similar services provided by business and employers membership organizations whose member interests centre on the development and welfare of business or trade in general or of a particular line, including chambers of commerce

This subclass does not include:

- public relations services rendered by others on behalf of the association, cf. 83121

9512 Services furnished by professional organizations

95120 Services furnished by professional organizations

This subclass includes:

- representation, negotiation, information dissemination, and similar services provided by professional organizations, whose member interests centre on scholarly disciplines or

| | |
|--------------|--|
| | professional practices of technical fields in general or of a particular field |
| 952 | Services furnished by trade unions |
| 9520 | Services furnished by trade unions |
| 95200 | Services furnished by trade unions |
| | This subclass includes: |
| | - representation, negotiation, and information dissemination services of members' views concerning the work situation and organizational services for concerted action, provided by associations whose members are mainly employees |
| 959 | Services furnished by other membership organizations |
| 9591 | Religious services |
| 95910 | Religious services |
| | This subclass includes: |
| | - religious worship, training and study services |
| | - specialized religious services such as marriage services, masses and prayers for the dead, baptisms, etc. |
| | - retreat services provided by houses of religious orders |
| | - missionary services |
| 9592 | Services furnished by political organizations |
| 95920 | Services furnished by political organizations |
| | This subclass includes: |
| | - information dissemination, public relations, fund-raising and similar services provided by political parties and similar organizations, engaged in placing their members or those sympathetic to the party in political offices |
| 9599 | Services furnished by other membership organizations n.e.c. |
| 95991 | Services furnished by human rights organizations |
| | This subclass includes: |
| | - services provided by membership organizations for the purpose of furthering human rights, such as citizen initiative or protest movements, by means of information dissemination, political influence, fund-raising etc. |
| 95992 | Services furnished by environmental advocacy groups |
| | This subclass includes: |
| | - services provided by membership organizations for the purpose of furthering environmental protection, by means of information dissemination, political influence, fund-raising etc., such as by environmental, conservation or wildlife organizations |
| 95993 | Other special group advocacy services |
| | This subclass includes: |
| | - services provided by associations for the protection and betterment of special groups, such as disability, ethnic and minority groups by means of public education, political influence, the support of community and social activities and facilities, etc. |

95994 Other civic betterment and community facility support services

This subclass includes:

- other services provided by membership organizations for the purpose of furthering a public cause or issue by means of public education, political influence, etc.
- services provided by patriotic associations, including war veterans' associations
- other services provided by organizations in support of community, social and educational activities and facilities

95995 Services provided by youth associations

This subclass includes:

- services provided by associations of young people and children
- services provided by student associations, clubs and fraternities
- services provided by associations, such as boy or girl scouts etc.

This subclass does not include:

- accommodation services of student dormitories and student fraternities, cf. 63210

95996 Grant-giving services

This subclass includes:

- grant-giving services by membership organizations or foundations, typically to fund activities for education, research or general community or social interest

This subclass does not include:

- credit granting, cf. 7113

95997 Cultural and recreational associations (other than sports or games)

This subclass includes:

- associations for the pursuit of a cultural or recreational activity or hobby (other than sports or games), e.g., poetry, literature and book clubs, historical clubs, gardening clubs, film and photo clubs, music and art clubs, craft and collectors' clubs, social clubs, carnival clubs etc.

This subclass does not include:

- services of professional artistic organizations, cf. 962
- services of sports clubs, cf. 96512

95998 Other civic and social organizations

This subclass includes:

- services provided by consumer associations
- services provided by automobile associations
- services provided by associations for the purpose of social acquaintanceship, such as rotary clubs, lodges etc.

95999 Other services provided by membership organizations n.e.c.

This subclass includes:

- services provided by homeowners' associations and tenants' associations (other than advocacy)
- services provided by membership organizations n.e.c.

96 Recreational, cultural and sporting services

961 Audiovisual and related services

9611 Sound recording services



9611 Sound recording services, except live recording services

This subclass includes:

- services rendered in the process of converting sounds, words, and music to a permanent physical format using the specialized technical equipment of a sound recording studio

This subclass does not include:

- reproduction of audio recordings, on a fee or contract basis, cf. 89123
- live recordings done outside a studio, such as at a concert hall, stadium, outdoor stage, or conference centre, cf. 96112
- providing a sound recording studio or sound recording equipment where the client provides the primary technicians and operators of the equipment, cf. 73129

96112 Live recording services

This subclass includes:

- all recording services performed on location of a live, public event, such as a conference, seminar, meeting, or concert, etc.
- recording of live radio broadcasts done within a sound recording studio

This subclass does not include:

- sound recording services performed in a studio, cf. 96111

96113 Sound recording originals

This subclass includes:

- original recordings of sounds, words and music converted to a digital or analogue format

9612 Motion picture, videotape, television and radio programme production services

96121 Motion picture, videotape and television programme production services

This subclass includes:

- production and realization of motion pictures including animated cartoons primarily designed for showing in movie theatres
- production and realization of motion pictures of all types (e.g., series, telefilms, including animated cartoons) primarily designed for showing on television
- production and realization of promotional or advertising motion pictures
- production of television programmes, live or recorded

This subclass does not include:

- production services of still and slide films, cf. 8381

96122 Radio programme production services

This subclass includes:

- production of radio programmes, live or recorded

96123 Motion picture, videotape, television and radio programme originals

This subclass includes:

- copyrighted motion picture, videotape, television and radio programmes produced without contract for outright sale (i.e. with all-attendant property rights)

Note: These originals are produced for sale that is implicitly or explicitly protected by copyright. This subclass does not include:

- production of motion pictures, television and radio programmes under contract for others, cf. 96121, 96122



9613 Audiovisual post-production services

This class includes:

- providing computerized and electronic image and sound processing services for audiovisual works (produced on film, video, or digital media, etc.), such as editing, transfer, colour correction, digital restoration, visual effects, animation, format conversion, compression and digital encoding, captioning, titling, subtitling, sound editing and design services

96131 Audiovisual editing services

This subclass includes:

- organizing and arranging the visual and audio aspects of an audiovisual work (produced on film, video, digital media, etc.) by analyzing, evaluating, and selecting scenes in terms of story continuity and dramatic and entertainment value, using equipment such as viewers, projectors, and digital video editing devices and techniques
- incorporating stock shots selected from film and video libraries into film or video

96132 Transfers and duplication of masters services

This subclass includes:

- transfers services, i.e. transferring an audiovisual work (produced on motion picture film, video, digital media, etc.) from one format to another with the purpose of adapting the production to a format selected for its presentation or preservation characteristics (e.g., creating backup masters or copies because the original is deteriorating). Examples include transfer of film to tape, tape to film, digital media to film, digital media to tape, diapositive to video, photo to video, etc.
- duplication and copying services for audiovisual works, except film, i.e. creating large-run and small-run reproductions of audiovisual works (video, digital media, etc.) for a variety of uses.

The reproductions may be produced in a variety of formats, including VHS, DVD, streaming video, etc.

96133 Colour correction and digital restoration services

This subclass includes:

- colour correction services, i.e. adding, modifying, or excluding colour of audiovisual works (produced on film, video, or digital media, etc.) electronically, using digital techniques
- digital restoration services for audiovisual works, i.e. removing scratches from audiovisual works (produced on film, video, or digital media, etc.) by using digital techniques to get the film ready for the transfer process

96134 Visual effects services

This subclass includes:

- introducing visual effects to audiovisual works (produced on film, video, or digital media, etc.) by applying photographic or digital technology to the work after the principal photography or main shooting has occurred, such as miniatures, optical and digital effects, matte paintings, double printing, fades, and vignetting

96135 Animation services

This subclass includes:

- creating pictures, abstract designs and similar elements for an audiovisual work using animation techniques, such as computerized animation, sequences of drawings, or claymation (animation of personages and objects created with clay)

96136 Captioning, titling and subtitling services

This subclass includes:

- captioning services for audiovisual works, i.e. adding text to an audiovisual work (produced on film, video, or digital media, etc.), using a character generator or a captioning data generation system, including:
 - open captioning services, which create text always visible on screen
 - closed captioning services, which create text made visible on screen at the option of the user
- titling services for audiovisual works, i.e. adding typesetter and graphical elements that serve to identify and enhance the audiovisual work (film, video, or digital media, etc.) through texts, including beginning titles, credits, and words
- subtitling services for audiovisual works, i.e. inserting text in the screen that translates the dialogues and titles of the original audiovisual work (produced on film, video, or digital media, etc.) to the language of the country in which the films or video is exhibited

96137 Sound editing and design services

This subclass includes:

- creating, adding and recording the sound elements (dialogue, music, sounds and silences) of an audiovisual work (produced on film, video, digital media etc.) for a soundtrack that synchronizes the audio with the visual portion of the work:
 - composing, recording, mixing, and integrating original music and sound into the soundtrack of an audiovisual work
 - recording of music that is timed to the sequence of an audiovisual work
 - mixing and recording licensed and client-supplied music and sound for integration into the soundtrack of an audiovisual work
 - integrating licensed and client-supplied music and sound into the soundtrack of an audiovisual work and synchronizing the sound elements with visual elements of the work
- licensing and/or agent services for licensing of music and sound bundled with mixing or integration services

96139 Other post-production services

This subclass includes:

- other postproduction services for audiovisual works (produced on film, video, digital media etc.), including format conversion services, compression services etc.

9614 Motion picture, videotape and television programme distribution services

96140 Motion picture, videotape and television programme distribution services

This subclass includes:

- distribution of audiovisual works, including granting permission to exhibit, broadcast and rent audiovisual works that are implicitly or explicitly protected by a copyright owned or controlled by the licensor, usually intended for theatres, television, home video market etc., such as:
 - live action or animated films
 - videos
 - digital media, etc.
- management services for motion picture rights

Note: This product is transacted between the distributor and the exhibitor, television network, television station, video rental store etc.

This subclass does not include:

- licensing services (by the copyright holder) for the right to reproduce, distribute or incorporate audiovisual originals, cf. 73320

9615 Motion picture projection services

96150 Motion picture projection services

This subclass includes:

- motion picture, videotape and similar projection services (analogue or digital) in movie theatres, in open air or in cine-clubs, in private screening rooms or other projection facilities

962 Performing arts and other live entertainment event presentation and promotion services

9621 Performing arts event promotion and organization services

96210 Performing arts event promotion and organization services

This subclass includes:

- promotion and organization services for:
 - theatre, opera, ballet, musical and concert performances
 - "sound and light" performances
 - puppet shows
 - fireworks
 - circus performances

9622 Performing arts event production and presentation services

96220 Performing arts event production and presentation services

This subclass includes:

- production and presentation services for:
 - theatre, opera, ballet, musical and concert performances
 - puppet shows
 - circus performances

This subclass does not include:

- production and presentation services for "sound and light" performances or fireworks, cf. 96990

9623 Performing arts facility operation services

96230 Performing arts facility operation services

This subclass includes:

- operation of concert halls, theatres, opera houses, music halls
- operation of multipurpose centres and of similar facilities with a cultural predominance

This subclass does not include:

- services of operating stadiums and arenas used for a variety of purposes, cf. 96520

9629 Other performing arts and live entertainment services

96290 Other performing arts and live entertainment services

This subclass includes:

- management services for rights attached to artistic, literary, musical works, except cinematographic and audiovisual works
- services ancillary to entertainment not elsewhere classified, such as:
 - operation of scenery and backdrops
 - operation of lighting and sound equipment for the performing arts

This subclass does not include:

- services of personal theatrical or artistic agents, cf. 85999

963 Services of performing and other artists

9631 Services of performing artists

96310 Services of performing artists



This subclass includes:

- services of actors, readers, singers, musicians, dancers, stunt people, television personality hosts/presenters and other performing artists
- services of independent models

9632 Services of authors, composers, sculptors and other artists, except performing artists

96320 Services of authors, composers, sculptors and other artists, except performing artists

This subclass includes:

- services of authors, composers, sculptors
- services of stage designers, set designers, lighting designers, costume designers
- restoration services for works of art

9633 Original works of authors, composers and other artists except performing artists, painters and sculptors

96330 Original works of authors, composers and other artists except performing artists, painters and sculptors

This subclass includes:

- original works of:
 - authors, i.e. book manuscripts
 - composers, i.e. the original score of music, not the copyrighted master recording produced from it
 - other artists other than performing artists, painters and sculptors

Note: The creation of these original works is done on own account, i.e. their production is intended for sale without either a contract or known buyer in mind.

This subclass does not include:

- original works of painters and sculptors, cf. 38961

964 Museum and preservation services

9641 Museum and preservation services of historical sites and buildings

96411 Museum services except for historical sites and buildings

This subclass includes:

- display services of collections of all kinds (art, science and technology, history)
- management and conservation services for such collections
- organization of travelling exhibitions for such collections

This subclass does not include:

- sale and display services furnished by commercial art galleries, cf. 62299
- services of historical sites and buildings, cf. 96412
- services of botanical and zoological gardens, cf. 96421

96412 Preservation services of historical sites and buildings

This subclass includes:

- operation of historical sites, monuments and buildings, including access and visiting services
- preservation services for historical sites, monuments and buildings

9642 Botanical, zoological and nature reserve services

96421 Botanical and zoological garden services



This subclass includes:

- operation of botanical and zoological gardens, including access and visiting services
- conservation and maintenance services of botanical and zoological gardens

This subclass does not include:

- services of nature reserves, cf. 96422

96422 Nature reserve services including wildlife preservation services

This subclass includes:

- operation of national parks, nature parks and reserves, including supervision, access and visiting services
- conservation and maintenance services of national parks, nature parks and reserves

965 Sports and recreational sports services

9651 Sports and recreational sports event promotion and organization services

96511 Sports and recreational sports event promotion services

This subclass includes:

- services provided by producers or promoters of sports events, with or without facilities

96512 Services of sports clubs

This subclass includes:

- organization and management of sports events by sports clubs offering the opportunity for sports, e.g., football clubs, bowling clubs, swimming clubs, golf clubs, boxing clubs, body-building clubs, winter sports clubs, chess clubs, track and field clubs, etc.

9652 Sports and recreational sports facility operation services

96520 Sports and recreational sports facility operation services

This subclass includes:

- operation of and access to indoor and outdoor sports and recreational sports facilities, such as stadiums, arenas, rinks, swimming pools, sports fields, tracks, golf courses, bowling alleys, tennis courts, etc.
- services of riding academies

This subclass does not include:

- non-residential property management services on a fee or contract basis, cf. 72212

9659 Other sports and recreational sports services

96590 Other sports and recreational sports services

This subclass includes:

- skydiving services
- hang-gliding services
- scuba-diving services

966 Services of athletes and related support services

9661 Services of athletes

96610 Services of athletes



This subclass includes:

- services provided by individual own-account sportsmen and athletes

9662 Support services related to sports and recreation

96620 Support services related to sports and recreation

This subclass includes:

- services provided by sport judges and timekeepers
- services of mountain guides
- services of hunting guides
- services of fishing guides
- services related to the training of sporting and entertainment animals
- other sporting and recreation services, not elsewhere classified

This subclass does not include:

- rental services for sporting equipment, cf. 73240
- services of tourist guides, cf. 85550

969 Other amusement and recreational services

9691 Amusement park and similar attraction services

96910 Amusement park and similar attraction services

This subclass includes:

- amusement park services
- attractions and fun fair services
- operation of preserved railways

9692 Gambling and betting services

96921 On-line gambling services

This subclass includes:

- on-line gambling services

96929 Other gambling and betting services

This subclass includes:

- organization and selling services of lotteries, lottos, off-track betting
- casino and gambling house services
- gambling slot machine services

9693 Coin-operated amusement machine services

96930 Coin-operated amusement machine services

This subclass includes:

- providing services of coin-operated amusement machines:
 - table soccer games
 - air hockey games
 - pinball games
 - video games
- providing services of coin-operated recreational games and rides:
 - coin-operated children's rides



This subclass does not include:

- renting of space to others to place rides or game machines, cf. 72112
- providing rides, games and attractions bundled with admission to an amusement arcade or theme park, cf. 96910
- gambling using electronic and mechanical gambling machines, such as slot machines and video lottery terminals, cf. 96929

9699 Other recreation and amusement services n.e.c.

96990 Other recreation and amusement services n.e.c.

This subclass includes:

- operation of, and access services to ballrooms, dance halls and other recreational facilities
- operation of ski hills
- recreation park and beach services
- production and presentation services for:
 - "sound and light" performances
 - fireworks

This subclass does not include:

- non-residential property management services on a fee or contract basis, cf. 72212
- personal theatrical or artistic agency services, cf. 85999
- motion picture, television and other theatrical casting services, cf. 85999
- services of operation of and access to sports and recreational sports facilities, cf. 96520

97 Other services

971 Washing, cleaning and dyeing services

9711 Coin-operated laundry services

97110 Coin-operated laundry services

This subclass includes:

- textile cleaning services by coin-operated self-service machines

9712 Dry-cleaning services (including fur product cleaning services)

97120 Dry-cleaning services (including fur product cleaning services)

This subclass includes:

- dry-cleaning services of apparel and other textile, fur and leather articles

9713 Other textile cleaning services

97130 Other textile cleaning services

This subclass includes:

- washing, cleaning and ironing of textile clothes and apparel for collectives and enterprises
- washing, cleaning and ironing for laundry depots
- washing, cleaning and ironing for households
- cleaning of textiles, furniture and carpets on customers' premises
- cleaning of carpets, upholstery fabric, wall hangings, etc.
- renting of work uniforms etc., including cleaning on a regular schedule

This subclass does not include:

- rental services of wearing apparel, cf. 73260



- dry-cleaning services, cf. 97120

9714 Pressing services

97140 Pressing services

This subclass includes:

- pressing of apparel and other textile articles

9715 Dyeing and colouring services

97150 Dyeing and colouring services

This subclass includes:

- dyeing and colouring of apparel and other textile articles not in connection with production of such items

This subclass does not include:

- dyeing and colouring services of yarns and cloth, cf. 88213

972 Beauty and physical well-being services

9721 Hairdressing and barbers' services

97210 Hairdressing and barbers' services

This subclass includes:

- hair washing, trimming and cutting services
- shaving and beard trimming services
- hair colouring and tinting services

9722 Cosmetic treatment, manicuring and pedicuring services

97220 Cosmetic treatment, manicuring and pedicuring services

This subclass includes:

- face and beauty treatment, including cosmetic treatment
- manicure and pedicure services
- counselling services on beauty, face care and make-up

This subclass does not include:

- health-care services such as facelifts, cf. 931

9723 Physical well-being services

97230 Physical well-being services

This subclass includes:

- services provided by Turkish baths, sauna and steam baths, solaria, spas, reducing and slimming salons, fitness centres, massage parlours (excluding therapeutic massage), etc.

This subclass does not include:

- medical treatment services, cf. 931

9729 Other beauty treatment services n.e.c.

97290 Other beauty treatment services n.e.c.



This subclass includes:

- personal hygiene, body care, depilation, treatment with ultraviolet rays and infrared rays and other hygiene services

This subclass does not include:

- medical treatment services, cf. 931

973 Funeral, cremation and undertaking services

9731 Cemeteries and cremation services

97310 Cemeteries and cremation services

This subclass includes:

- management and maintenance services of cemeteries, care of graves and graveyards
- cremation services

This subclass does not include:

- gardening services provided to cemeteries, cf. 85970

9732 Undertaking services

97320 Undertaking services

This subclass includes:

- arrangement of funeral and cremation ceremonies
- interment and disinterment (exhumation) of human remains
- funeral parlour services, including embalming
- carriage of corpses

979 Other miscellaneous services

9791 Escort services

97910 Escort services

This subclass includes:

- escort services, e.g., to a social event or for entertainment

9799 Other miscellaneous services n.e.c.

97990 Other miscellaneous services n.e.c.

This subclass includes:

- services of marriage agencies
- graphologic or genealogic research services
- astrological, chiromancers' and spiritualists' services
- public writers' services
- tattooist services
- body piercing services
- red cap, shoeshining and car parking services
- public washroom services
- services provided by coin-operated personal machines, such as machines for measuring blood pressure, weigh scales, lockers, shoeshining machines, photographic booths, telescopes/ binoculars etc.
- other services n.e.c.



This subclass does not include:

- legal documentation drafting services, cf. 82130
- services of authors, cf. 96320
- parking lot services, cf. 67430

98 Domestic services

980 Domestic services

9800 Domestic services

98000 Domestic services

This subclass includes:

- services provided by private households in their capacity of employing household personnel, such as maids, cooks, nannies and governesses

This subclass does not include:

- services of independent units (including individuals) providing services to households, cf. their principal product

99 Services provided by extraterritorial organizations and bodies

990 Services provided by extraterritorial organizations and bodies

9900 Services provided by extraterritorial organizations and bodies

99000 Services provided by extraterritorial organizations and bodies

This subclass includes:

- services provided by embassies and representations from other countries
- services provided by international organizations such as the United Nations and its specialized agencies or regional bodies, etc., the Organization of American States, the European Union, the African Union, the League of Arab States, the Organisation for Economic Co-operation and Development, the World Customs Organization, the Organization of Petroleum Exporting Countries and other international bodies or extraterritorial units.



Segment II

1. Where CPC code is described by Division, Group, or Class of CPC Code, it shall cover all 5-digit CPC codes under that Division, Group, or Class, as the case may be.
2. The CPC code “54540” includes the services of Ready-mix concrete.
3. The CPC codes “61” and “62” include the services of Ship chandlers, Indenters and Online marketplace for trade in goods.
4. The CPC code “63” includes related services provided by Clubs.
5. The CPC codes “64115” and “85514” include Cab aggregator services.
6. The CPC code “675” includes the services provided by Port operators and Terminal operators.
7. The CPC code “67910” includes the services of Customs agents and Truck aggregators.
8. The CPC code “83919” includes the services of Fashion designers.
9. The CPC code “85961” includes the services provided by Marriage halls, Marriage lawns and Banquets.
10. The CPC code “85999” includes the services of co-working space facility and of online marketplace for transactions other than trade in goods.
11. The CPC code “8822” includes the services of tailoring, sewing and stitching as provided by tailors.

2. This notification shall take effect on and from the 1st day of July, 2025.



(EHTISHAM-UL-HAQ)
Member Operations -II
(Legal Policy & Other Taxes)
Balochistan Revenue Authority