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# Central Product Classification (CPC)

## Version 2.1

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# Department of Economic and Social Affairs

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## Preface

The Central Product Classification (CPC) constitutes a complete product classification covering all goods and services<sup>1</sup>. It serves as an international standard for assembling and tabulating all kinds of data requiring product detail, including statistics on industrial production, domestic and foreign commodity trade, international trade in services, balance of payments, consumption and price statistics and other data used within the national accounts. It provides a framework for international comparison and promotes harmonization of various types of statistics related to goods and services.

The first version of the CPC, the *Provisional Central Product Classification*, was published in 1991. This version was superseded by the *Central Product Classification (CPC) Version 1.0*, published in 1998. In that publication particular attention was paid to the elaboration of the services part of the classification. *CPC Version 1.1*, published in 2002, represented a further update to the CPC, incorporating modifications due to recent changes in economies worldwide and sustained technological advancement in the period since the development of CPC Version 1.0. The *CPC Version 2*, released in 2008, again reflected recent changes in the character of outputs, in particular related to fast developing services industries. In addition, extensive detail had been introduced in the CPC to better describe agricultural and related products and information products. A conceptual review of products covered in the CPC has also led to the introduction of a broader concept of goods and services. The current edition, *CPC version 2.1*, is the result of a scheduled review of the CPC structure and detail to ensure the classifications' relevance for describing current products in the economy. The changes in this version are mostly results of further reviews of agricultural products (including fishery, forestry and agricultural inputs), outputs of selected service industries, energy products and necessary adjustments to reflect changes made in the Harmonized Commodity Description and Coding System.

The ongoing revision of this classification is evidence of the commitment to systematize the improvement of the classification over time, keeping it current and making it more responsive to existing economic and technological reality while maintaining conceptual consistency.

The primary purpose of CPC Version 2.1 is to classify the goods and services that are the result of production in any economy. This production is accounted for in the national accounts of countries and can be measured and analyzed using the System of National Accounts (SNA). CPC Version 2.1 is useful in studying transactions in goods and services in detail. It can also be used as a basis for developing lists of goods and services for specific purposes, such as price statistics surveys, tourism statistics surveys or ICT-related surveys, with its primary advantage being that it meets the criteria of an international standard. It has broad acceptance and facilitates the maintenance of systems of categories of products, both with regard to character and definition. It can therefore serve as a framework for international comparison.

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<sup>1</sup> See detailed discussion on goods and services in Part One, chapter II.C of this publication.



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## Historical background

The Central Product Classification originated from initiatives in the early 1970s to harmonize international classifications prepared under the auspices of the United Nations and other international bodies, in economic statistics and other fields. In the follow-up to those initiatives, a standard classification of all products was perceived as a key element.

Based on the recommendations of an expert group convened by the United Nations Secretariat, the Statistical Commission at its nineteenth session in 1976<sup>2</sup> approved a programme to harmonize the existing activity classifications of the United Nations, the European Communities and the Council for Mutual Economic Assistance and to simultaneously develop a system of different, but interrelated, classifications of economic activities and goods and services. The new classification covering both goods and services - the Central Product Classification (CPC) - was intended to provide a basic tool in this programme. This proposed product classification would use the detailed subheadings of the Harmonized System as building blocks for the part dealing with transportable goods and would take into account the basic categories of economic supply and use as specified in the System of National Accounts, such as intermediate consumption, final consumption, capital formation, and imports and exports. The Statistical Commission endorsed the programme and supported its continuation at subsequent sessions.<sup>3</sup>

During the period 1977-1987, the Statistical Office of the United Nations Secretariat and the Statistical Office of the European Communities (EUROSTAT) convened six meetings of the Joint Working Group on World Level Classifications for the purpose of developing an Integrated System of Classification of Activities and Products (SINAP) to serve as an interim classification. The categories of SINAP were intended to be used as building blocks for the second revision of the International Standard Industrial Classification of All Economic Activities (ISIC),<sup>4</sup> the General Industrial Classification of Economic Activities within the European Communities (NACE),<sup>5</sup> and for related classifications of goods and services. The Joint Working Group also contributed proposals on the relationship between the SITC and the CPC. During the period 1983-1988, the Statistical Office of the United Nations Secretariat organized a series of expert group meetings on economic classifications including representatives from national, regional and international statistical offices to review the drafts of the ISIC, Rev.3 and the CPC, which had been prepared by the Statistical Office.<sup>6</sup>

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<sup>2</sup> *Official Records of the Economic and Social Council, Sixty-second Session, Supplement No. 2 (E/5910), para. 128(c).*

<sup>3</sup> *Official Records of the Economic and Social Council, 1981, Supplement No. 2 (E/1981/12), para. 87; Official Records of the Economic and Social Council, 1983, Supplement No. 2 (E/1983/12), para. 75(a); Official Records of the Economic and Social Council, 1985, Supplement No. 6 (E/1985/26), paras. 45 and 57(a); and Official Records of the Economic and Social Council, 1987, Supplement No. 6 (E/1987/19), para. 75(a).*

<sup>4</sup> *International Standard Industrial Classification of All Economic Activities, Statistical Papers Series M, No. 4, Rev.2 (United Nations publication, Sales No. E.68.XVII.8).*

<sup>5</sup> *General Industrial Classification of Economic Activities within the European Communities (Luxembourg, Statistical Office of the European Communities, 1970).*

<sup>6</sup> See the report of the Secretary-General on the Revision and harmonization of international economic classifications (E/CN.3/1989/8), paras. 4, 5 and 7.

The Statistical Commission, at its twenty-fourth session in 1987, reviewed the first complete draft of the CPC.<sup>7</sup> On the recommendation of the Commission, work on the CPC continued in cooperation with a number of international organizations, in particular EUROSTAT and the Organisation for Economic Co-operation and Development (OECD). In addition, the development of service classifications and related explanatory notes for service products was the main item on the agenda at the early meetings of the Voorburg Group on Service Statistics, which provided additional input in the drafting of CPC categories.<sup>8</sup> In 1987 and 1988 the Joint Working Group on World Level Classifications and a United Nations expert group meeting reviewed subsequent drafts of the CPC. The Expert Group on Harmonization of Economic Classifications also recommended that the acronym “CPC” for “Central Product Classification” be included in the title, regardless of language, to facilitate international recognition when referring to the classification.<sup>9</sup>

The Statistical Commission, at its twenty-fifth session in 1989, considered the final draft and approved its publication as a provisional document.<sup>10</sup> The Commission recommended that Member States start testing the *Provisional Central Product Classification* in order to gain experience in obtaining internationally comparable data on goods and services. The classification was subsequently published by the United Nations in 1991.<sup>11</sup>

The experience of national and international users in applying the Provisional CPC and other product classifications provided a sound basis for subsequent revisions of the CPC. The Provisional CPC was revised, updated and finalized, and presented for adoption to the United Nations Statistics Division (UNSD) as the *Central Product Classification (CPC), Version 1.0*, which was published in 1998<sup>12</sup> in response to the need to update and revise parts of the provisional version. Particular attention was paid to the part of the classification concerning services in order to ensure that the structure of the CPC adequately reflected new technologies and growth in the services sector of the economy. In addition, the goods part of the Provisional CPC and the Standard International Trade Classification (SITC, Rev.3)<sup>13</sup> were revised in accordance with the 1996 edition of the Harmonized Commodity Description and Coding System (HS).<sup>14</sup>

The Statistical Commission at its thirtieth session,<sup>15</sup> recommended that the Expert Group on International Economic and Social Classifications should be the central coordinating body for implementing the proposed work programme on statistical classifications, and that its tasks should include classification revisions, practical proposals to bring about convergence of existing

<sup>7</sup> *Official Records of the Economic and Social Council, 1987, Supplement No. 6 (E/1987/19)*, para. 58.

<sup>8</sup> E/1987/19, para. 72; and E/CN.3/1989/8, para. 9.

<sup>9</sup> See *Provisional Central Product Classification*, Statistical Papers Series M, No. 77 (United Nations publication, Sales No. E.91.XVII.7), para. 8.

<sup>10</sup> *Official Records of the Economic and Social Council, 1989, Supplement No. 3 (E/1989/21)*, paras. 95(b) and (f).

<sup>11</sup> *Provisional Central Product Classification*, Statistical Papers Series M, No. 77 (United Nations publication, Sales No. E.91.XVII.7).

<sup>12</sup> *Central Product Classification (CPC) Version 1.0*, Statistical Papers Series M, No. 77, Ver.1.0 (United Nations publication, Sales No. E.98.XVII.5)

<sup>13</sup> *Standard International Trade Classification, Revision 3*, Statistical Papers Series M, No. 34, Rev.3 (United Nations publication, Sales No. E.86.XVII.12 and corrigenda).

<sup>14</sup> World Customs Organization, *The Harmonized Commodity Description and Coding System*, 1996 version (Brussels, 1996) and amendments.

<sup>15</sup> *Official Records of the Economic and Social Council, 1999 (E/1999/24)*, para. 108(b).



international and multinational classifications and a review of the underlying principles. The Expert Group, at its meeting in November 1999, approved the establishment of a Technical Subgroup to the Expert Group. This Technical Subgroup was asked to take action to update CPC, Version 1.0.<sup>16</sup>

The Technical Subgroup was set up to carry out a technical review of the CPC, resulting in the development of the new classification, CPC, Version 1.1. In the process, a selected sectoral review of the CPC was undertaken to ensure that the products defined in the CPC appropriately reflect outputs of fast growing industries. A draft of the revised classification was widely circulated to national, regional and international statistical offices for comment. Recommendations for change were taken into consideration before the classification was completed and submitted to the Statistical Commission at its thirty-third session in 2002.

## **The Version 2 of the CPC**

Ongoing changes in the world's economy, fast changing production patterns and techniques and the emergence of new products are factors that call for frequent reviews of product classifications like the CPC. The revision process for Version 2 of the CPC was therefore started immediately after the publication of CPC Version 1.1. At the core of the revision process were several objectives, namely (a) to reflect in the CPC newly emerging products or products that better reflect changing production patterns; (b) to reflect outputs of newly defined industries of ISIC Revision 4; (c) to take into account the changes in the 2007 edition of the Harmonized Commodity Coding and Description System (HS); (d) to review the product detail necessary for statistics on agriculture, ICT and information products and (e) to review the conceptual basis of CPC, including issues concerning the scope of the classification and the definition of and distinction between goods and services.

The revision process for the CPC Version 2 was strongly tied to the process for the fourth revision of ISIC. Preparatory stages of the process included discussions on whether the CPC structure should follow a strict industry-of-origin approach or a complete demand-based approach, recognizing that both options would completely change the existing CPC structure. Since a CPC-ISIC link exists for all CPC subclasses, it is not imperative to manifest this link in the structure as well and general preference was given to consider a demand-based approach. However, at that time no sufficient national experience with a demand-based product classification (and similar scope as CPC) existed and it was agreed that the international reference classification should not be the first one to test this approach. Consequently, it was agreed to maintain the overall structure of the CPC and focus on the updating of individual sections of the CPC.

The revision process included the administration of three rounds of questionnaires that were sent to all national statistical offices and interested regional and international organizations to solicit input on conceptual issues, specific sector issues and finally comments on the proposed detailed structure and explanatory notes. In addition, a number of workshops were organized on a regional basis, providing countries with updates on the revision process and seeking input from countries at the same time. A number of proposals for changes in the CPC have also been brought forward through discussions in the Voorburg Group on services statistics.

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<sup>16</sup> See Report of the Secretary-General on International Economic and Social Classifications (E/CN.3/2000/17), annex.

The revision process also took into account parallel developments for the revision of the Standard International Trade Classification (SITC), the Extended Balance of Payments Services Classification (EBOPS) and the Classification of Products by Activity (CPA) and benefited from the research undertaken for the North American Product Classification System (NAPCS). Some of these processes were still ongoing at the time of completion of the CPC Version 2 and changes in these classifications have been considered to the extent possible.

## **The update to CPC version 2.1**

At its meeting in 2011, the Expert Group on International Statistical Classifications reviewed a number of different inputs provided by other working groups on specific classifications or other topics that have an impact on the use and/or development of classifications. The Expert Group considered the implications of these developments for the CPC and agreed that an update to the CPC should be undertaken. This was labelled as an update (CPC Ver.2.1) since it was restricted to some areas of the goods part of the CPC only and involved only rearrangements or subdivisions at the lower levels (class, subclass) of the classification.

A Technical Subgroup was established to consider all of the proposed inputs into the CPC, supported by experts for some of the individual components, such as agriculture and energy.

A list of areas to be addressed by the Technical Subgroup was presented to the Statistical Commission at its 43<sup>rd</sup> session in 2012. Most of the points raised in that document have been resolved by the Technical Subgroup and resulted in changes to the structure of the CPC and its explanatory notes. The issues related to energy products could only be partially resolved, since some changes and clarifications in the Standard International Energy Product Classification (SIEC) have to be implemented before the CPC can be changed accordingly.

The draft structure for the CPC Ver.2.1, resulting from the work of the Technical Subgroup, was approved by the Statistical Commission at its 44<sup>th</sup> meeting in 2013.

A summary of major changes to the classification is shown in Part six of this publication.

## Acknowledgements

In carrying out the revision process, the active participation of the Statistical Commission, the Expert Group on International Statistical Classifications and its Technical Subgroup were all vital to the development work that was done.

Further inputs into the revision process were obtained from regional workshops and meetings with international and regional agencies, such as the Food and Agriculture Organization of the United Nations (FAO) or work carried out by other groups, such as the Partnership on Measuring Information and Communication Technology for Development.

The Technical Subgroup that was formed by the Expert Group to carry out the detailed work on the CPC update to Version 2.1 consisted of the following representatives of countries and organizations:

Ralf Becker (UNSD), Alice Born (Statistics Canada), Ana Franco (Eurostat), Thierry Lacroix (INSEE France), John Murphy (Census Bureau, United States of America), Valentina Ramaschiello (Food and Agriculture Organization of the United Nations) and Karen Treanton (International Energy Agency). These experts have been supported in the technical work by other members of their respective offices.

Direct overall responsibility for the different stages of the revision process, including the organization of the classification, the preparation of the text of the explanatory notes; and the organization of meetings and consultation rounds lay with Ralf Becker of the United Nations Statistics Division.

## Support for users of the CPC

The United Nations Statistics Division (UNSD) is responsible for the development and maintenance of the CPC. The developers of national product classifications and other institutions using the CPC may find it in their interest to establish contact with the Statistics Division. Users of the CPC may thus receive notification about plans for updates or revisions, information concerning interpretations, rulings and general technical support in applying the classification. Users are encouraged to bring to the attention of the Statistics Division any difficulties they encounter in the implementation of the CPC. They are also encouraged to request clarifications, share their experience and remarks with regard to the adequacy of the classification, and provide ideas or proposals for enhancing its usefulness.

Updated information on the CPC, indexes, proposals for revisions and the revision process are available in the Classifications Registry on the United Nations international economic and social classifications web site at <http://unstats.un.org/unsd/class>.

Communications should be addressed to:

by mail:

United Nations Statistics Division  
Attention: Industrial and Energy Statistics Section  
2 United Nations Plaza  
Room DC2-1414  
New York, NY 10017  
United States of America

by fax:

1-212-963-0623

or by e-mail to the Classifications Hotline:

[CHL@un.org](mailto:CHL@un.org)

## Acronyms and abbreviations

AC	alternating current
BTN	Brussels Tariff Nomenclature
BEC	Classification by Broad Economic Categories
CCC	Customs Cooperation Council
CCCN	Customs Cooperation Council Nomenclature
cg	centigram
cm	centimeter
CPA	Classification of Products by Activity
CPC	Central Product Classification
CPU	central processing unit
DC	direct current
DVD	digital video disc
EDP	electronic data processing
EUROSTAT	Statistical Office of the European Communities
GATS	General Agreement on Trade in Services
GPS	Global Positioning System
HS	Harmonized Commodity Description and Coding System (Harmonized System)
IMF	International Monetary Fund
IP	Internet protocol
ISIC	International Standard Industrial Classification of All Economic Activities
ISP	Internet service provider
kg	kilogram
MDS	Multipoint Distribution Service
mm	millimeter
MRI	magnetic resonance imaging
n.e.c.	not elsewhere classified
NACE	General Industrial Classification of Economic Activities within the European Communities
OECD	Organisation for Economic Co-operation and Development
SINAP	Integrated System of Classification of Activities and Products
SITC	Standard International Trade Classification
SMS	short message services
TSA	Tourism Satellite Account
UNSD	United Nations Statistics Division
V	volt
VAT	value added tax
vol.	volume
W	watt
WCO	World Customs Organization
WTO	World Trade Organization



# **PART ONE**

## **Introduction**





## Chapter I

# Overview

1. The Central Product Classification (CPC) consists of a coherent and consistent classification structure for products based on a set of internationally agreed concepts, definitions, principles and classification rules. It provides a comprehensive framework within which data on products can be collected and presented in a format that allows for economic analysis supporting decision-taking and policy-making. The classification structure represents a standard format to organize detailed information on products – be it on production, transformation, trade or consumption – according to economic principles and perceptions.

2. In practice, the classification is used for providing a continuing flow of information that is indispensable for the monitoring, analysis and evaluation of the performance of an economy over time. In addition to its primary application in statistics and subsequent economic analysis, the CPC is also used for administrative purposes, such as in contract issuance.

3. This revised version of the CPC enhances the relevance of the classification by better reflecting the current structure of the world economy, recognizing new products that have emerged and facilitating international comparison through increased comparability with existing – general and special-purpose – product classifications.

### **Main features of the classification**

4. The CPC presents categories for all products that can be the object of domestic or international transactions or that can be entered into stocks. It includes products that are an output of economic activity, including, but not limited to, transportable goods, non transportable goods and services. The CPC in general follows the definition of products within the SNA.<sup>17</sup> A few deviations from this standard have been accepted to allow for the maintenance of links to other product classifications and to address needs for statistics in other frameworks. In addition, a broadened understanding of goods and services has been applied to this version of the CPC.

5. 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.

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<sup>17</sup> Statistical Papers, Series F, No.2, Rev.5 (United Nations Publication, Sales No. E.08.XVII.29), para. 1.40ff.

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## **Principles, definitions and classification rules**

6. 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.

7. 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.

8. The physical properties and intrinsic nature of products are distinguishing characteristics that are proper to the products themselves. These include, for example, the raw materials of which goods are made, the stage of production or the way in which goods are produced or services rendered, the purpose or user category for which products are intended and the prices at which they are sold.

9. The importance of the industrial origin of goods and services was underscored by the attempt to group into one CPC subclass mainly the products that are the output of a single industry. Through their linkage to the criterion of industrial origin, the input structure, technology and organization of production characteristics of products are also reflected in the structure of the CPC. However, it had to be recognized that some products can still be the output of several ISIC industries.

10. In addition, efforts have been made to define each subclass in sections 0 to 4 of the CPC as the equivalent of one heading or subheading or the aggregation of several headings or subheadings of the Harmonized Commodity Description and Coding System (HS), owing to the fact that the HS is a detailed classification of transportable goods that is widely accepted for use in international trade statistics by virtually all countries.

## **Harmonization with other statistical classification systems**

11. In its function as a “central” product classification, the CPC has a natural relationship with all classifications that provide a structure for the classification of products – either of all products or a specific subset, such as transportable goods, services, energy products etc.

12. Care has been taken to maximize the harmonization of the CPC with such other product classification to the extent that detailed category definitions are aligned with the definitions in other product classifications or that aggregated levels become more comparable. Limitations may exist due to the different – often specialized – applications of other classifications.

13. Work is ongoing to review the linkages of the CPC to other product classifications, observe how newly emerging products are being addressed in these classifications, and bring the existing classifications closer together in future rounds of revisions.

14. 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

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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.

## Alternative structures

15. The CPC disaggregates the set of all products in the economy into more detailed levels of product divisions, groups, classes and so on. For analytical purposes it is important to implement the CPC at its lower levels of detail to be able to observe the production and various transactions related to products in the economy at a level that allows understanding of the linkages between the different processes within the economy.

16. The categories and aggregation structure of the CPC have become an accepted way of subdividing the overall spectrum of products in an economy into useful coherent categories that are widely recognized and used in economic analysis.

17. While the CPC provides a standard way of grouping products, there is sometimes a need to provide data on other sets of products that may cross the boundaries of existing high-or medium-level CPC categories, but have become of interest to statisticians, economists and policy makers. An example is the interest in products of the information economy, which includes products from a wide range of CPC sections and divisions. In addition to the need for different aggregations of CPC subclasses, specialized data collections often require greater detail than what can be supported in a general-purpose international classification. In these cases, additional categories should be devised in a way that is consistent with the existing CPC categories. An example is the CPC expansion for agricultural statistics, developed by the Food and Agriculture Organization of the United Nations (FAO).

18. As these alternative groupings and breakdowns cannot be built into the existing CPC structure, alternative structures can be created to serve these specific data needs, while providing a standard way of presenting such data. The present publication includes examples of such alternative structures in Part five.

## Structure of this publication

19. The present CPC publication is organized into five parts, as follows:

**Part one** describes the underlying principles that are used in constructing and interpreting the classification. Apart from facilitating the understanding of the current CPC structure, the principles may assist in developing national classifications by applying criteria consistent with those of CPC. Part one also describes the application and interpretation rules that allow for correct and consistent classification of any given product in CPC. It concludes with a description of the relationship between CPC and other classifications.

**Part two** shows the higher levels of the classification structure, up to the division level, with an indication of the number of detailed categories in the sections and divisions shown.

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**Part three** shows the detailed structure of the classification. This complete list of codes is supplemented by listings of headings or subheadings of the Harmonized System, classes of ISIC Rev.4 and subclasses of CPC Ver.2 that are linked to the subclasses of CPC Version 2.1.

**Part four** provides a complete set of detailed explanatory notes for each CPC subclass, which serve as definitions of the content of these categories.

**Part five** discusses alternative structures of CPC subclasses and describes the alternative aggregation for products of the information economy and an extension of the CPC for agricultural statistics.

**Part six** outlines the major changes in CPC Version 2.1 and Version 2, as compared to the previous version (CPC Version 1.1), covering both methodological and major structural changes.

20. While it may be intuitive to immediately use the detailed definitions of part four of this publication, users are strongly encouraged to first familiarize themselves with the application rules set out in Part One so as to correctly understand and use the classification. Users who want to use the CPC in connection with an activity classification, such as ISIC Rev.4, should also familiarize themselves with the links between these classifications, as discussed in Part One of the present publication, to make proper use of the CPC in this context.

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## Chapter II

# The underlying principles of the classification

### A. Purpose and nature of the classification

21. The main purpose of the Central Product Classification is to provide a framework for the international comparison of statistics dealing with products and to serve as a guide for developing or revising existing classification schemes for products in order to make them compatible with international standards. The CPC was developed primarily to enhance harmonization among various fields of economic and related statistics and to strengthen the role of national accounts as an instrument for the coordination of economic statistics. It provides a basis for recompiling basic statistics from their original classifications into a standard classification for analytical use.

22. The CPC constitutes a comprehensive classification of all goods and services. With regard to services, before the development of the CPC, no international classification covering the whole spectrum of outputs of the various service industries and serving the different analytical needs of statistical and other users was available. As a general-purpose classification, the CPC provides less detail than other specific classification systems in areas or applications for which such systems are available, for example the Harmonized System for international commodity trade statistics. However, there are areas where the detailed level provided by the Harmonized System may not be sufficient. This has led to the introduction of more detail in the area of agricultural products, where the needs for production statistics cannot be met by a classification designed for measuring international trade.

23. The CPC presents categories for all products that can be the object of domestic or international transactions or that can be entered into stocks. It includes products that are an output of economic activity, including transportable goods, non-transportable goods and services. The CPC in general follows the definition of products within the SNA. A few deviations from this standard have been accepted to allow for the maintenance of links to other product classifications and to address needs for statistics in other frameworks. In addition, a broadened understanding of goods and services has been applied to this version of the CPC.

24. The CPC is not an asset classification. Assets are classified according to a separate classification within the System of National Accounts. Produced assets are outputs of economic production and therefore constitute products at the time of creation. For that reason, they are included in the scope of the CPC in their capacity as products, not as assets. Inconsistent treatment of some of these products (e.g. constructions) in previous versions of the CPC has been corrected.

25. The CPC, as a standard central product classification, was developed to serve as an instrument for assembling and tabulating all kinds of statistics requiring product detail. Such statistics may cover production, intermediate and final consumption, capital formation, foreign trade or prices. They may refer to commodity flows, stocks or balances and may be compiled in the context of input-output tables, balance-of-payments and other analytical presentations.

26. It is hoped that, in the long run, the CPC will contribute to a reduction in the number of product classifications used internationally. As a general-purpose product classification, it provides guidelines for future product-type classifications for specific areas of the economy. Such

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specific classifications should be compatible with the general framework of the CPC so as to ensure comparability of data.

## **B. Principles used in constructing the CPC**

27. 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.

28. Each subclass in sections 0 to 4 of the CPC is defined as the equivalent of one heading or subheading or the aggregation of several headings or subheadings of the Harmonized Commodity Description and Coding System (HS), a classification of the World Customs Organization. The Harmonized System uses primarily the physical property criterion for classifying goods. With the Harmonized System already in use in many countries for international trade statistics and in some countries for production statistics, the introduction of the CPC in those countries is facilitated. In cases where the definition of a CPC subclass does not use full subheadings of the HS, concise explanatory notes have been provided.

29. The physical properties and intrinsic nature of products are distinguishing characteristics that are proper to the products themselves. These include, for example, the raw materials of which goods are made, the stage of production or the way in which goods are produced or services rendered, the purpose or user category for which products are intended and the prices at which they are sold.

30. The importance of the industrial origin of goods and services was underscored by the attempt to group into one CPC subclass mainly the products that are the output of a single industry. Through their linkage to the criterion of industrial origin, the input structure, technology and organization of production characteristics of products are also reflected in the structure of the CPC. However, it had to be recognized that some products can still be the output of several ISIC industries. The industrial origin of products criterion is one of the classification principles applied by another United Nations classification, the International Standard Industrial Classification of All Economic Activities.

31. The construction of the CPC took into account the nature of the product and the industry of origin. However, practical difficulties had to be resolved. In some cases, the same industry may produce goods of a very different nature. For example, meat and hides are both produced by slaughterhouses. These products are not listed together in one category or even in the same section of the CPC. Unprocessed hides are considered raw animal materials, and they are classified in section 0 (agriculture, forestry and fishery products), whereas meat is classified in section 2, among food products.

32. In some cases, goods of different industrial origins are included in a single CPC category, particularly when the Harmonized System does not follow the industrial origin criterion. For instance, rarely does the Harmonized System distinguish between metal products of cast iron and other metal products. Moreover, many products made by casting are classified in the Harmonized System as parts of machinery or other goods. As a result, the CPC does not provide a link to ISIC group 243 (Casting of metals) for all products that may be an output of that industry.

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33. Similar problems concerning industrial origin arise when industries produce both goods and services. Examples of such services are repair, maintenance and manufacturing on a fee or contract basis. Although the industrial origin of these services is often the same as the origin of the goods themselves, the nature of the services involved might be markedly different from that of the goods, so that the goods and services should be classified under different parts of the CPC.

34. The introduction of a concept of “intangible goods” (see discussion in chapter C below) has added additional complexity to the grouping of goods and services in the CPC. In order to reserve sections 0-4 of the CPC for transportable goods that are classified in the HS, the newly defined intangible goods have been grouped in sections 5-9 close to the services that are outputs of the same ISIC industries as the intangible goods.

### C. Goods, services and other products

35. The 2008 System of National Accounts provides a definition of products. It states that goods and services (products) are the result of production; they are exchanged and used for various purposes, such as for inputs in the production of other goods and services, or as final consumption or for investment. In the 2008 SNA the term “products” is a synonym for goods and services.<sup>18</sup> In order to study transactions in goods and services in detail, the SNA uses the Central Product Classification.<sup>19</sup> Further, the production boundary of the SNA excludes the provision of services by households for own final consumption within the same household (with some exceptions). These SNA definitions are essentially the same as those embodied in the characteristics of CPC categories.

36. The SNA 2008 defines goods and services in the following way:<sup>20</sup>

Goods are physical objects for which a demand exists, over which ownership rights can be established and whose ownership can be transferred from one institutional unit to another by engaging in transactions on markets. They are in demand because they may be used to satisfy the needs or wants of households or the community or used to produce other goods or services. The production and exchange of goods are quite separate activities. Some goods may never be exchanged while others may be bought and sold numerous times. The production of a good can always be separated from its subsequent sale or resale.

Services are the result of a production activity that changes the conditions of the consuming units, or facilitate the exchange of products or financial assets. These types of service may be described as change effecting services and margin services respectively. Change-effecting services are outputs produced to order and typically consist of changes in the conditions of the consuming units realized by the activities of producers at the demand of the consumers. Change-effecting services are not separate entities over which ownership rights can be established. They cannot be traded separately from their production. By the time their production is completed, they must have been provided to the consumers.

<sup>18</sup> Statistical Papers, Series F, No.2, Rev.5 (United Nations Publication, Sales No. E.08.XVII.29), para. 2.27.

<sup>19</sup> *Ibid*, para. 2.37.

<sup>20</sup> *Ibid*, paras. 6.15, 6.17-6.18, 6.21.

The changes that consumers of services engage the producers to bring about can take a variety of different forms as follows:

- a. Changes in the condition of the consumer's goods: the producer works directly on goods owned by the consumer by transporting, cleaning, repairing or otherwise transforming them;
- b. Changes in the physical condition of persons: the producer transports the persons, provides them with accommodation, provides them with medical or surgical treatments, improves their appearance, etc.;
- c. Changes in the mental condition of persons: the producer provides education, information, advice, entertainment or similar services in a face to face manner.

Margin services result when one institutional unit facilitates the change of ownership of goods, knowledge-capturing products, some services or financial assets between two other institutional units. Margin services are provided by wholesalers and retailers and by many types of financial institutions. Margin services resemble change-effecting services in that they are not separate entities over which ownership rights can be established. They cannot be traded separately from their production. By the time their production is completed they must have been provided to the consumers.

37. Although a precise distinction between goods and services may be interesting from a theoretical point of view and may even be relevant for the compilation and analysis of certain economic statistics, there is no need for a classification of products such as the CPC to embody such a distinction. However, since the terminology is frequently used, it is necessary to clarify the scope of the CPC in relation to goods and services.

38. Among the variety of criteria generally used for distinguishing between goods and services (tangible versus intangible, storable versus non-storable or transportable versus non-transportable), none provides a valid, practical and unambiguous distinction between goods and services in all cases. As a result, all criteria used in the definition of goods and services in the SNA need to be applied to make that distinction.

39. While the product content of most CPC subclasses can be clearly identified as being goods or services, in some cases this cannot be resolved easily.

40. One set of examples of borderline cases are photographs, meals or drinks in restaurants or shoe repair. In these and other cases, a bundle, or mixture of products, is sold. More often than not, this bundle consists of both goods and services components. In the case of photographs, a photography service may be provided, but the result is usually a physical object, the photographic picture, that becomes the object of the transaction. Still, nobody would consider this as manufacturing of a picture – it is widely regarded as a service. In the case of meals or drinks consumed in a restaurant, for example, the food and beverages consumed are goods, and the cooking, serving and seating components are services, while the locality of the restaurant constitutes an intangible component. The purchaser of such a "mixed product" usually does not give much thought to whether a good or a service is purchased. The customer in a bookshop wants to buy a good and is probably not aware of the individual services provided by the author, the publisher and the retail salesperson. On the other hand, the person who has a pair of shoes resoled probably regards the transaction as a purchase of a service and does not think of the pieces of repair material involved. In the case of the restaurant meal, the situation is even more ambiguous and varied with respect to the goods portion of the transaction compared with the service portion.

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41. Another set of examples of problem cases includes products where the information embedded in the product is the essential component. This information can be embedded in a physical product, such as software on a storage device or an industrial design concept on a printed form or may be available and distributed without a physical carrier. While the treatment of the former has always been straightforward as a good (although attaching special measurement rules), the latter has been the source of debate on the boundary between goods and services. In this particular case, it becomes clear that the problem lies not only in the boundary between goods and services, but in the fact that the definitions of goods and services in the SNA are not all encompassing and certain products meet neither one of these definitions.

42. In the above examples, it is clear that the software and the industrial design concept are outputs of an economic activity, which can be classified in ISIC. Therefore they should be considered as products. Evaluating the criteria for a good, based on the SNA definition above, it is clear that demand for these products exist, ownership rights can be established and the ownership rights can be transferred. In addition, the sale of the products is separate from their production. Therefore these products fulfill all criteria for a good in the SNA definition, except the first, which requires that goods are physical objects.

43. On the other hand, by evaluating the criteria for services in the SNA definition, it is apparent that these products do not meet any of the criteria for a service.

44. Therefore, in the strict sense of the SNA definitions, these products are neither goods nor services and as a consequence, the universe of all products in the SNA is divided into three categories: “goods”, “services” and “other products”. The 2008 SNA does not explicitly recognize or label the third group of products.<sup>21</sup>

45. Since the CPC covers all outputs of economic production, its scope includes all three of the above product groups, i.e. goods, services and other products.

46. Examples of products in the “other product” group include a number of information products and other originals, also characterized as intellectual property products, which are outputs of economic production, but are neither goods nor services. These products had not been included in previous versions of the CPC.

47. The CPC now groups these products with services that are outputs of the same economic activity, for instance design originals (CPC class 8392) are grouped with design services (CPC group 8391). This convention allows the sections 0-4 of the CPC to remain reserved for transportable goods, which are defined through their link to the Harmonized System. It should be noted that although these “other products” appear in sections of the CPC that are often referred to as “services sections”, these products are not services. Although the CPC now covers the three groups of products (goods, services and other products), its high-level structure is not intended to be aligned with this breakdown.

48. The implicit use of the concept of “other products” has been used in the CPC to allow the scope of CPC to cover all outputs of economic activity. It does not as such imply a separate definition of goods and services and does not prescribe how these products have to be treated in other frameworks, be it the SNA or legal agreements that may refer to goods or services.

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<sup>21</sup> The boundaries of the concept of “knowledge-capturing products”, introduced in the 2008 SNA, are not well defined. Although there may be a strong overlap between the knowledge-capturing products and the group of “other products”, they are not necessarily identical.

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49. It should be noted that the CPC, in covering all outputs of economic production, also covers products that may not carry any value in some frameworks, such as waste products. Although often treated as without value, they are still (unintended) outputs of a production process, are of interest in statistics and may also need to be measured as inputs into certain processes (e.g. waste disposal), often being the only approximation of the volume of the activity. The inclusion of these products also allows the CPC to fulfill its function as a “central” product classification, by covering the full scope of the Harmonized Commodity Description and Coding System and linking to all its subheadings.

## **D. Coding system of the classification**

50. The coding system of the Central Product Classification is hierarchical and purely decimal. The classification consists of sections (identified by the first digit), divisions (identified by the first and second digits), groups (identified by the first three digits), classes (identified by the first four digits) and subclasses (identified by all five digits, taken together). The codes for the sections range from 0 to 9 and each section may be divided into nine divisions. At the third digit of the code each division may, in turn, be divided into nine groups which may then be further divided into nine classes and then again into nine subclasses. In total there are 10 sections, 71 divisions, 329 groups, 1,299 classes and 2,887 subclasses. The code numbers in the CPC consist of five digits without a separation of any kind between digits. This coding system was chosen to avoid possible confusion with code numbers of another United Nations classification, the Standard International Trade Classification, which also has five-digit codes but uses a point to the right of the third digit.

51. Where a given level of classification is not further subdivided, a "0" is used in the position for the next more detailed level. For example, the code for the subclass "Clays" is 15400, since group 154 (Clays) is not divided into classes or subclasses. Similarly, the subclass "Bituminous or oil shale and tar sands" is coded 12030, as division 12 (Crude petroleum and natural gas) is not divided into groups but directly into classes, of which class 1203 (Bituminous or oil shale and tar sands) is not further subdivided.

52. For computerized applications the "0" can also indicate that the code is used for a total of all, more detailed, categories. Thus, the code 2610 could indicate the total of all categories 2611 through 2619, while 34600 could represent the total of all categories 34611 through 34669. Whenever possible, the "9" is reserved to designate residual categories. For example, class 0119 (Other cereals) contains all cereals not elsewhere classified in group 011 (Cereals). However, this approach does not apply to every case in which "9" is used in a code.

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## Chapter III

# Application of the CPC

### A. Rules of interpretation

53. As is often the case with any widely used statistical classification, numerous situations can be expected to arise when it is unclear which CPC category a particular good or service should be assigned to. When classifying and coding products according to the CPC, rules given below shall apply, depending on whether the considered output of a transaction involves transportable goods (see paras. 54-55) or products other than transportable goods (see paras. 56-57).

54. The classification of goods in the categories of sections 0 to 4 shall be determined according to the terms of the corresponding categories in the Harmonized System, which is governed by the rules reproduced in the box below.

#### **General Rules for the Interpretation of the Harmonized System <sup>a</sup>**

Classification of goods in the Nomenclature shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes [of the Harmonized System], classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2.
  - (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
  - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
  - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

- (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
  - (c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
  - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
  - (b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes [of the Harmonized System], the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

<sup>a</sup> World Customs Organization, *The Harmonized Commodity Description and Coding System*, Fifth edition (2012).

55. In cases where an HS subheading is linked to two or more CPC subclasses, the rules in paragraph 54 shall be used to determine first the HS subheading that corresponds to the product in question, then identify the CPC subclasses that are linked to this HS subheading and finally choose the correct CPC subclass based on the explanatory notes for the subclasses chosen in the second step. If the goods cannot be obviously classified based on these explanatory notes, the same rules as set out in paragraph 54 shall be applied to the CPC subclasses chosen in the second step, in lieu of HS subheadings.

56. 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

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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.

57. 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.

58. Products making up a bundle (combination) of goods and services shall be classified according to their main component (value added), insofar as the criterion is applicable.

## **B. Explanatory notes**

59. In addition to the interpretative rules, the explanatory notes of the Harmonized System also apply to sections 0 to 4 of the CPC as the transportable goods in CPC are defined in terms of the Harmonized System. The notes of the Harmonized System are well elaborated and their use reduces the confusion that might result if new reference materials associated with the CPC were drawn up. The explanatory notes of the Harmonized System are not reproduced in the present publication, but they are available in the original source. The title descriptions of CPC categories in sections 0 to 4 are also based on the Harmonized System. Regarding the content of CPC subclasses in sections 0 to 4, the reference to the heading and subheading codes for the Harmonized System, as amended in 2012, and related explanatory notes should provide a clear understanding of their coverage in all cases where a CPC subclass is defined as a complete HS heading or subheading or as a combination of complete HS headings or subheadings. This applies to 1242 of the 1617 subclasses in sections 0 to 4.

60. In those cases where a CPC subclass is linked to only a partial HS subheading, explanatory notes have been provided in Part Four of the present publication to assist with the classification of those goods. The explanatory notes of the CPC are still compatible with explanatory notes of the Harmonized System that then refer to a broader set of products. This applies to 375 of the 1617 subclasses in sections 0 to 4. The explanatory notes for the CPC categories in sections 5 to 9, mainly covering service products, are also included in Part Four of the present publication.

61. The explanatory notes provide descriptions of products that are included in each subclass, as well as examples of similar products that are excluded, for reference purposes. In some cases explanatory notes are also available for categories of higher aggregated levels of the CPC structure. Whenever an exclusion statement is provided, it is accompanied by an exact cross-reference to indicate the code of the subclass where the product in question is actually classified. The exclusions are sorted by cross-referenced CPC code in numerical

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order; they do not indicate a ranking by importance. Although the title description should define the boundary of the subclass, the explanatory notes clarify further the border and content of the subclass.

62. It should be noted that the explanatory notes are not intended to present an exhaustive list of all the products under each heading; they should be regarded only as lists of examples to illustrate the subclass content.

63. The explanatory notes of the CPC were developed for statistical purposes. Although these notes are intended to provide clarification, the lists are not exhaustive. Consequently, users may need further guidance from the United Nations Statistics Division on the interpretation of the exact content of CPC subclasses. It should be noted that if CPC categories are utilized for purposes other than statistical ones - for example as a source for the preparation of legal documents or for such purposes as procurement - those who prepare the legal document in which reference is made to CPC categories, not the developers of the classification, are responsible for explaining the use of those categories in the legal document.

64. 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.

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## Chapter IV

### Other topics

#### A. Using the CPC in establishing national classifications of products

65. Countries that do not have the experience or resources to develop their own national product classifications or that want their national product classifications to be related to relevant international classifications as closely as possible may choose to use the Central Product Classification as their national classification. In such cases the CPC may be used as is. It may also be expanded or contracted, depending on the needs and possibilities of each country.

66. For a national product classification to be compatible with the CPC, the most detailed categories of classification in the national scheme should coincide with, or be aggregations or dissections of the individual subclasses of the CPC. In other words, each of the most detailed categories of the national product classification should have the same scope as a CPC subclass, be dissections of a CPC subclass, or be composed of two or more CPC subclasses, preferably from the same CPC class and group. The first two options are the preferred methods, as they provide the maximum opportunity for correspondence at the detailed level of the CPC, while the third option allows for correspondence at a more aggregated level. Provided these requirements are met, the compatibility of national product classifications with the CPC would not necessarily be affected by their structure or the position of the categories at their most detailed level.

67. It is preferable for additional subdivisions of expanded classifications to be part of the same class of the international classification. If so desired, classifications based on the CPC may be constructed by subdividing each subclass into as many as nine (or more, if needed) subcategories. This may be done by appending one (or more, if needed) decimal place to the CPC five-digit code. Alternatively, the subdivision of classes into subclasses in the CPC may, in some cases, be expanded by replacing the subclasses with a greater number of more detailed categories. Where this approach is employed, the more detailed subclasses may be identified by means of five digits, provided that no more than nine subclasses are required for each class of the CPC. To preserve comparability with subclasses of the CPC, the more detailed subcategories should be so delineated that they can be aggregated back to CPC subclasses.

68. Some countries may need to reduce the level of CPC detail in their national classifications. Some CPC categories may be relatively unimportant in certain countries while data concerning other CPC categories may simply be unavailable. For example, some countries may not find it practical to establish categories in their national classifications similar to the individual categories of divisions 43 to 46 (Machinery). They may find it more appropriate to combine some, or all, of the subclasses or classes in each of these divisions into single categories at the most detailed level of their classification. In so doing, one should take into account the principles described in paragraph 66 above.

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## **B. Use of different levels of the classification**

69. Different uses and types of statistics are best served by presenting statistics in terms of different levels of aggregation. Thus, it may be necessary or desirable to use different CPC levels of detail for different purposes. For example, for national accounting purposes, it may be necessary to classify data at a different level of detail from that required for industrial statistics purposes. Similarly, data on production obtained from establishments can usually be classified in far more detail than data on capital formation obtained from administrative reporting systems. The hierarchical structure of the CPC provides a framework for comparable classifications of data at different levels of detail.

## **C. Relationship of the CPC to other classifications**

### **1. Relationship to the International Standard Industrial Classification of All Economic Activities**

70. The Central Product Classification and the International Standard Industrial Classification of All Economic Activities 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. The predominant ISIC class is shown by listing the corresponding four-digit ISIC, Rev.4 codes next to the relevant CPC subclass in the tables presenting the detailed structure of CPC in Part Three below. 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.

71. It should be noted, however, that there is no intention of establishing a one-to-one correspondence between the CPC and ISIC. Such an effort is considered neither practical nor desirable as it might lead to an inadequate description of CPC categories, especially at the higher levels, and it would also make harmonization with other classifications difficult. 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.

72. There are a number of CPC subclasses for which more than one corresponding ISIC Rev.4 class is shown. Examples are animals that can be raised or hunted, or plants that can be grown or gathered in the wild – the same product being produced by quite different activities. Other examples could be special financial services, such as lending services, that can be offered by specialized institutions or by regular banks.

73. Several CPC subclasses do not show a link to an ISIC Rev.4 class. This applies mostly to waste products, which can be the output of many industries – for example paper waste may be produced by paper manufacturing units as a by-product of their manufacturing process, but also by many other types of units in the form of waste paper from packaging, office use and the like. While for some waste products it may be possible to identify major producers, no links have been shown for any product in CPC division 39 as a convention.

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74. Another example of products that can be produced by many industries are trademarks, copyrights and similar intellectual property products. As a convention, in these cases no ISIC link is shown either, as listing virtually all ISIC classes would be of very little use.

## 2. Relationship to the Harmonized System

75. The Harmonized Commodity Description and Coding System (HS) is an exhaustive nomenclature of internationally traded commodities (goods) classified according to the following criteria: (a) raw or basic material; (b) degree of processing; (c) use or function; and (d) economic activities. These principles have been maintained in all subsequent revisions of the nomenclature. The Customs Cooperation Council, which changed its name to World Customs Organization (WCO) in 1994, also agreed, in principle, to introduce the industrial origin criterion in the construction of the Harmonized System. However, the principle that each subheading of the Harmonized System should contain only goods that are normally produced by a single industry could not be strictly followed for various reasons. In some cases it was not possible for customs authorities to make a distinction concerning industrial origin on the basis of the physical properties of a good. Another reason was that the distinction would lead to categories that were insignificant in international trade. In other cases the historical and legal distinctions inherent in administering customs and trade requirements took precedence over the criterion of industrial origin. In some instances it was not clear where products of a certain industry would fall in the Harmonized System. The fact that countries have different economic industry structures added to the difficulty of adhering to this principle.

76. With regard to transportable goods, a very close relationship exists between the Central Product Classification and the Harmonized System, as CPC subclasses in sections 0 to 4 generally constitute groupings and rearrangements of complete categories of the Harmonized System. As a result, a total of 1,617 CPC subclasses have been defined, using over 5,000 headings and subheadings of the 2012 Harmonized System as building blocks. The corresponding HS 2012 codes are shown next to each CPC subclass of sections 0 to 4 in the tables presenting the detailed structure of the CPC in Part Three below.

77. CPC subclasses for transportable goods (sections 0 to 4) are defined in such a way that each consists of one or more six-digit subheadings of the Harmonized System. In view of its important role in the construction of the CPC, general information on the Harmonized System is provided in paragraphs 54-55 above.

78. There are, however, exceptions to the rule that each CPC subclass in sections 0 to 4 corresponds to one or more headings or subheadings in the Harmonized System. For example, CPC subclass 17300 (Steam and hot water) has no equivalent in the Harmonized System. Other cases exist in which a CPC subclass is more detailed than the corresponding Harmonized System subheading, resulting in a partial link. This usually reflects a situation where a certain product is important in production statistics at the national level, but insignificant in terms of international trade. In general, many agricultural products and information products fall into this category. Whenever a CPC subclass includes a partial link to an HS subheading, an explanatory note is provided.

### 3. Relationship to the Standard International Trade Classification

79. The relationship between the Central Product Classification and the Standard International Trade Classification is similar to that between the CPC and the Harmonized System, since SITC Rev.4 also uses the subheadings of the Harmonized System as building blocks to create commodity groupings that are more suitable for the economic analysis of trade. The commodity groupings of the SITC reflect (a) the materials used in production; (b) the processing stage; (c) market practices and uses of the products; (d) the importance of the commodities in terms of world trade; and (e) technological changes. Regarding the correspondence of SITC Rev.4 with the CPC for transportable goods, attempts have been made to contain all five-digit items of SITC Rev.4 wholly within single CPC subclasses in sections 0 to 4. As such, CPC subclasses consist of one or more items from SITC Rev.4. Some exceptions to this general rule exist, similar to those described in paragraph 78 above. Since SITC Rev.4 is a strict aggregation of HS subheadings, all exceptions regarding the HS link are automatically exceptions in the SITC link. Correspondences between the CPC and SITC Rev.4 are shown in separate correspondence tables, which are available in electronic form. Since the SITC, like the Harmonized System, deals only with transportable goods, no correspondence between the CPC and SITC, or between the CPC and the Harmonized System, exists for CPC categories in sections 5 to 9.

### 4. Relationship to other classifications and standards

80. In addition to the International Standard Industrial Classification of all Economic Activities, the Harmonized System and the Standard International Trade Classification, there are a number of interrelationships between the CPC and other classifications and standards, owing to the role of the CPC as a general-purpose classification of goods and services.

81. The Classification by Broad Economic Categories (BEC)<sup>22</sup> has been developed by the United Nations. BEC is designed to serve as a means for converting external trade data compiled by using HS or SITC - which, as they stand, are not entirely suitable for analysis by end use - to meaningful aggregates for purposes of economic analysis of the use to which goods are put, based on concepts of the SNA (i.e. distinction between capital goods, intermediate goods and consumption goods). It is generally possible to rearrange whole CPC subclasses into BEC categories through the correspondences between CPC and SITC Rev.4 and between SITC and BEC. BEC was revised in 1986, based on the third revision of SITC, and the definition of BEC categories in terms of HS subheadings and SITC basic headings has subsequently been changed to reflect changes made to the HS in 2002 and 2007 and to SITC Rev.4, which was revised in 2007. Currently, a revision of BEC is being carried out that may result in a new structure of the classification. A separate correspondence table between CPC and BEC will be published in electronic form.

82. Since the CPC provides the product dimension to many of the SNA tables, the CPC can be related to the Classifications of Expenditure According to Purpose.<sup>23</sup> This is reflected in the

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<sup>22</sup> *Classification by Broad Economic Categories Defined in Terms of SITC, Rev.3*, Statistical Papers Series M, No. 53, Rev.3 (United Nations publication, Sales No. E.89.XVII.4).

<sup>23</sup> *Classifications of Expenditure According to Purpose: Classification of the Functions of Government (COFOG); Classification of Individual Consumption According to Purpose (COICOP); Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI); Classification of the Outlays of Producers According to Purpose (COPP)*, Statistical Papers Series M, No.84 (United Nations publication,

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publication *Classifications of Expenditure According to Purpose: Classification of the Functions of Government (COFOG); Classification of Individual Consumption According to Purpose (COICOP), Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI); Classification of the Outlays of Producers According to Purpose (COPP)*. Accordingly, correspondences between categories of COICOP and CPC have been elaborated for previous versions of the CPC<sup>24</sup> and will be updated for CPC Ver.2.1.

83. Through the joint efforts of the United Nations and the European Union for the harmonization of economic classifications, the structure and content of the revised General Industrial Classification of Economic Activities within the European Communities (NACE) and the related product classifications of the European Union were developed to be consistent with the ISIC and the CPC. The Classification of Products by Activity (CPA) is based on NACE – and therefore follows a different aggregation structure than the CPC – and detailed categories that are mostly aligned with the CPC. Exceptions exist for areas where the CPC deviates from the Harmonized System, since the CPA maintains a closer link to the Combined Nomenclature, which is the European version of that classification.

84. In the course of the initial development work on the CPC, with regard to the structure and content of the Provisional CPC categories corresponding to subclasses in division 53 (Constructions), use was made of the International Recommendations for Construction Statistics.<sup>25</sup>

85. In 1994 the Uruguay round of trade negotiations was completed by signing the Agreement establishing the World Trade Organization (WTO). Annex 1B to the Agreement contains the General Agreement on Trade in Services known as the GATS. The trade in services was defined in Article I of the GATS as “the supply of a service”. The term “service” is not defined in the Agreement. However, the scope of services with which the GATS is concerned was clarified by the GATT Secretariat in the document MTN.GNS/W/120 entitled “Services Sectoral Classification List” (W/120). The list was based on the consultations with the WTO Members and issued in 1991. W/120 identified relevant sectors and subsectors and enabled members to undertake specific commitments. It should be noted that the WTO Members have tended to avoid any major changes in the list to ensure the stability and comparability of commitments over time, even though related international statistical classifications have been revised. The W/120 list is based on the Provisional CPC. Changes in the subsequent versions of the CPC have not led to a conversion of current commitments under the GATS, which continue to be based on the Provisional CPC.

86. The Extended Balance of Payments Services Classification (EBOPS) was devised for the Manual on Statistics of International Trade in Services (MSITS) 2002, based on the experience gained during the implementation of the Joint OECD-Eurostat Trade in Services Classification at the end of the 1990s. The first version of EBOPS was a disaggregation of the Joint Classification. Similar to this first version, and as recommended in MSITS 2010, EBOPS 2010 is a disaggregated subsystem of the BPM6 services classification. The presentation of the relationship between EBOPS 2010 and CPC Ver. 2 provides greater detail and a necessary, although partial, statistical link between domestic production and trade in services. There is an ongoing need for a convergence of the product classifications of

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Sales No. E.00.XVII.6).

<sup>24</sup> *COICOP-CPC and CPC-COICOP correspondence tables* (OECD, 2001).

<sup>25</sup> *International Recommendations for Construction Statistics*, Statistical Papers Series M, No. 47 (United Nations publication, Sales No. E.68.XVII.11).

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industry and trade for comparative purposes. MSITS 2010 takes account of this developmental work in aligning more closely the structural components of EBOPS and CPC. The correspondence clarifies the conception of EBOPS 2010 through the use of the detailed categories of CPC, Version 2. In MSITS 2010 consideration was given, as far as possible, to CPC, Version 2, as the fundamental building blocks to describe internationally traded service products. The correspondence between EBOPS 2010 and CPC will be updated to reflect the changes in CPC Ver.2.1.

## **D. Correspondence Tables**

87. Part three of the present publication shows the complete structure of CPC Ver.2.1. Also shown in this structure are the corresponding subclasses of the previous version, CPC Ver.2. However, further detailed explanations may be required in certain circumstances. For any given category, the extent of changes between CPC revisions will vary, resulting in full or partial correspondence to one or several categories of the previous version.

88. It should also be noted that, due to space limitations, the correspondence shown in Part Three of the present publication can only indicate the code in the linked classification and whether this is a complete or a partial link. It is not possible here to describe the scope of the link in case of a partial link to a code. This information will, however, be provided in the separate stand-alone versions of the correspondence tables between the CPC Ver. 2.1 and ISIC Rev. 4, the CPC Ver. 2.1 and HS 2012, and the CPC Ver. 2.1 and CPC Ver.2, respectively.

89. A complete set of correspondence tables between the CPC Ver.2.1 and other classifications listed in this chapter will be made available on the Classifications website of the United Nations Statistics Division.

## **E. Alphabetical index to the classification**

90. An alphabetical index provides a practical tool for finding particular products included in the various CPC categories and also for locating goods or services not specifically mentioned in category descriptions. In addition to its search and coding functions, the alphabetical index assists users in applying the classification and helps them to understand its structure.

91. Due to its dynamic nature, the alphabetical index is not shown in the print publication, but will be made available in electronic form. The index currently available on the classifications website covers about 49,500 individual product descriptions, each associated with the corresponding CPC subclass.

## **F. Alternative structures**

92. The present version of the CPC uses an aggregation structure and a level of detail that has been the result of consultations over many years (even before the creation of the Provisional Central Product Classification). However, there are many applications of the CPC (or a general product classification for that matter) and the single structure built into the published version of the CPC may not be the most suitable for all applications. To satisfy different user needs, rearranging the CPC structure to form alternative structures is a possibility.

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93. Such alternative structures can take different forms. They can (a) be rearrangements of the complete CPC into a new structure that still preserve the original detailed categories as building blocks; (b) group and rearrange a subset of CPC categories to reflect a specific concept with limited scope within the CPC; or (c) expand certain areas of interest beyond the detail provided in the published classification.

94. Rearranging the classification into a classification of products by economic activity would be an example of the first type. Examples of the second and third type are shown in Part Five of this publication, namely the set of products of the Information Economy and the Expansion of the CPC for agricultural statistics.

95. Additional alternative structures may be produced over time and, once agreed at the international level, will be posted on the Classifications website of the United Nations.

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## **PART TWO**

### **Broad structure**





Section	Division	Groups	Classes	Subclasses	
<b>0</b>	<b>Agriculture, forestry and fishery products</b>				
	01	Products of agriculture, horticulture and market gardening	9	53	157
	02	Live animals and animal products (excluding meat)	5	18	50
	03	Forestry and logging products	2	8	11
	04	Fish and other fishing products	6	31	62
<b>1</b>	<b>Ores and minerals; electricity, gas and water</b>				
	11	Coal and peat	1	5	5
	12	Crude petroleum and natural gas	1	3	3
	13	Uranium and thorium ores and concentrates	1	1	1
	14	Metal ores	2	6	6
	15	Stone, sand and clay	4	8	8
	16	Other minerals	3	8	8
	17	Electricity, town gas, steam and hot water	4	4	4
	18	Natural water	1	1	1
<b>2</b>	<b>Food products, beverages and tobacco; textiles, apparel and leather products</b>				
	21	Meat, fish, fruits, vegetables, oils and fats	9	44	161
	22	Dairy products and egg products	3	12	22
	23	Grain mill products, starches and starch products; other food products	8	32	54
	24	Beverages	4	9	11
	25	Tobacco products	1	3	3
	26	Yarn and thread; woven and tufted textile fabrics	8	51	53
	27	Textile articles other than apparel	4	18	29
	28	Knitted or crocheted fabrics; wearing apparel	3	11	30
	29	Leather and leather products; footwear	6	17	17
<b>3</b>	<b>Other transportable goods, except metal products, machinery and equipment</b>				
	31	Products of wood, cork, straw and plaiting materials	8	18	34
	32	Pulp, paper and paper products; printed matter and related articles	8	25	51
	33	Coke oven products; refined petroleum products; nuclear fuel	7	20	23
	34	Basic chemicals	8	41	68
	35	Other chemical products; man-made fibres	5	29	35
	36	Rubber and plastics products	5	24	29
	37	Glass and glass products and other non-metallic products n.e.c.	7	34	51
	38	Furniture; other transportable goods n.e.c.	8	41	64
	39	Wastes or scraps	4	31	51
<b>4</b>	<b>Metal products, machinery and equipment</b>				
	41	Basic metals	6	25	90
	42	Fabricated metal products, except machinery and equipment	4	15	36
	43	General-purpose machinery	6	28	60
	44	Special-purpose machinery	9	36	118
	45	Office, accounting and computing machinery	2	15	24
	46	Electrical machinery and apparatus	6	23	37
	47	Radio, television and communication equipment and apparatus	8	24	46

Section	Division	Groups	Classes	Subclasses	
	48	Medical appliances, precision and optical instruments, watches and clocks	4	24	56
	49	Transport equipment	7	22	48
<b>5</b>	<b>Constructions and construction services</b>				
	53	Constructions	2	10	24
	54	Construction services	7	37	61
<b>6</b>	<b>Distributive trade services; accommodation, food and beverage serving services; transport services; and electricity, gas and water distribution services</b>				
	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
<b>7</b>	<b>Financial and related services; real estate services; and rental and leasing services</b>				
	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
<b>8</b>	<b>Business and production services</b>				
	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
<b>9</b>	<b>Community, social and personal services</b>				
	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 and correspondences of  
CPC Version 2.1 subclasses to  
ISIC Rev.4, Harmonized System 2012 and CPC Version 2**



Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
<b>Section 0</b>		<b>Agriculture, forestry and fishery products</b>				
<b>Division 01</b>		<b>Products of agriculture, horticulture and market gardening</b>				
<b>011</b>		<b>Cereals</b>				
	0111		Wheat			
		01111	Wheat, seed	1001.11, .91	01111	0111
		01112	Wheat, other	1001.19, .99	01112	0111
	0112		Maize (corn)			
		01121	Maize (corn), seed	1005.10	01121	0111
		01122	Maize (corn), other	1005.90	01122	0111
	0113		Rice			
		01131	Rice, seed	1006.10*	01131	0112
		01132	Rice paddy, other (not husked)	1006.10*	01132	0112
	0114		Sorghum			
		01141	Sorghum, seed	1007.10	01141	0111
		01142	Sorghum, other	1007.90	01142	0111
	0115		Barley			
		01151	Barley, seed	1003.10	01151	0111
		01152	Barley, other	1003.90	01152	0111
	0116		Rye			
		01161	Rye, seed	1002.10	01161	0111
		01162	Rye, other	1002.90	01162	0111
	0117		Oats			
		01171	Oats, seed	1004.10	01171	0111
		01172	Oats, other	1004.90	01172	0111
	0118		Millet			
		01181	Millet, seed	1008.21	01181	0111
		01182	Millet, other	1008.29	01182	0111
	0119		Other cereals			
		01191	Triticale	1008.60	01190*	0111
		01192	Buckwheat	1008.10	01190*	0111
		01193	Fonio	1008.40	01190*	0111
		01194	Quinoa	1008.50	01190*	0111
		01195	Canary seed	1008.30	01190*	0111
		01199	Other cereals n.e.c.	1008.90	01190*	0111
<b>012</b>		<b>Vegetables</b>				
	0121		Leafy or stem vegetables			
		01211	Asparagus	0709.20	01211	0113
		01212	Cabbages	0704.20, .90	01212	0113
		01213	Cauliflowers and broccoli	0704.10	01213	0113
		01214	Lettuce and chicory	0705	01214	0113
		01215	Spinach	0709.70	01215	0113
		01216	Artichokes	0709.91	01216	0113
		01219	Other leafy or stem vegetables	0709.99*	01219	0113
	0122		Melons			
		01221	Watermelons	0807.11	01221	0113
		01229	Cantaloupes and other melons	0807.19	01229	0113
	0123		Fruit-bearing vegetables			
		01231	Chillies and peppers, green ( <i>Capsicum</i> spp. and <i>Pimenta</i> spp.)	0709.60	01231	0128
		01232	Cucumbers and gherkins	0707	01232	0113
		01233	Eggplants (aubergines)	0709.30	01233	0113
		01234	Tomatoes	0702	01234	0113

Group	Class	Subclass	Description	Corresponding			
				HS 2007	CPC 2	ISIC 4	
013	0124	01235	Pumpkins, squash and gourds	0709.93	01235	0113	
		01239	Other fruit-bearing vegetables	0709.99*	01239	0113	
			Green leguminous vegetables				
		01241	Beans, green	0708.20	01241	0111	
		01242	Peas, green	0708.10	01242	0111	
		01243	Broad beans and horse beans, green	0708.90*	01249*	0111	
		01249	Other green leguminous vegetables	0708.90*	01249*	0111	
		0125		Root, bulb or tuberous vegetables			
			01251	Carrots and turnips	0706.10	01251	0113
			01252	Green garlic	0703.20	01252	0113
			01253	Onions	0703.10	01253	0113
			01254	Leeks and other alliaceous vegetables	0703.90	01254	0113
	01259		Other root, bulb and tuberous vegetables, n.e.c.	0706.90	01259	0113	
	0126	01260	Vegetable seeds, except beet seeds	1209.91	01260	0113	
	0127	01270	Mushrooms and truffles	0709.51 - .59	01270	0113, 0230	
		01290	Vegetables, fresh, n.e.c.	0709.40, .99*	01290	0113	
			<b>Fruits and nuts</b>				
		0131	Tropical and subtropical fruits				
		01311	Avocados	0804.40*	01311	0122	
		01312	Bananas	0803.90*	01312	0122	
		01313	Plantains and cooking bananas	0803.10*	01313	0122	
		01314	Dates	0804.10*	01314	0122	
		01315	Figs	0804.20*	01315	0122	
		01316	Mangoes, guavas and mangosteens	0804.50*	01316	0122	
		01317	Papayas	0807.20	01317	0122	
		01318	Pineapples	0804.30*	01318	0122	
		01319	Other tropical and subtropical fruits, n.e.c.	0810.60, .90*	01319	0122	
		0132	Citrus fruits				
		01321	Pomelos and grapefruits	0805.40*	01321	0123	
		01322	Lemons and limes	0805.50*	01322	0123	
		01323	Oranges	0805.10*	01323	0123	
		01324	Tangerines, mandarins, clementines	0805.20*	01324	0123	
		01329	Other citrus fruit, n.e.c.	0805.90*	01329	0123	
		0133	01330	Grapes	0806.10	01330	0121
		0134	Pome fruits and stone fruits				
		01341	Apples	0808.10	01351	0124	
		01342	Pears and quinces	0808.30, .40	01352	0124	
		01343	Apricots	0809.10	01353	0124	
		01344	Cherries	0809.21, .29	01354	0124	
		01345	Peaches and nectarines	0809.30	01355	0124	
		01346	Plums and sloes	0809.40	01356	0124	
		01349	Other pome fruits and stone fruits	0810.90*	01359	0124	
	0135	Berries and other fruits					
	01351	Currants and gooseberries	0810.30	01341	0125		
	01352	Kiwi fruit	0810.50	01342	0125		
	01353	Raspberries, blackberries, mulberries and loganberries	0810.20	01343	0125		
	01354	Strawberries	0810.10	01344	0125		
	01355	Other berries; fruits of the genus <i>Vaccinium</i>	0810.40, .90*	01349	0125, 0230		
	01356	Locust beans (carobs)	1212.92	01391	0125		
	01359	Other fruits, n.e.c.	0810.70, .90*	01399	0125		
	0136	01360	Fruit seeds	1209.99*	01360*	0125	
	0137		Nuts (excluding wild edible nuts and groundnuts), in shell				

Group	Class	Subclass	Description	Corresponding			
				HS 2007	CPC 2	ISIC 4	
014		01371	Almonds, in shell	0802.11	01371	0125	
		01372	Cashew nuts, in shell	0801.31	01372	0125	
		01373	Chestnuts, in shell	0802.41	01373	0125	
		01374	Hazelnuts, in shell	0802.21	01374	0125	
		01375	Pistachios, in shell	0802.51	01375	0125	
		01376	Walnuts, in shell	0802.31	01376	0125	
		01377	Brazil nuts, in shell	0801.21	01377	0125	
		01379	Other nuts (excluding wild edible nuts and groundnuts), in shell	0802.61, .70*, .80*, .90*	01379	0125	
			<b>Oilseeds and oleaginous fruits</b>				
		0141		Soya beans			
			01411	Soya beans, seed for planting	1201.10	01411	0111
			01412	Soya beans, other	1201.90	01412	0111
		0142		Groundnuts, excluding shelled			
			01421	Groundnuts, seed for planting	1202.30	01421	0111
			01422	Groundnuts, in shell	1202.41	01422	0111
		0143		Cottonseed			
			01431	Cottonseed, seed for planting	1207.21	01431	0111
			01432	Cottonseed, other	1207.29	01432	0111
		0144		Other oilseeds			
			01441	Linseed	1204	01441	0111
			01442	Mustard seed	1207.50	01442	0111
			01443	Rape or colza seed	1205	01443	0111
			01444	Sesame seed	1207.40	01444	0111
			01445	Sunflower seed	1206	01445	0111
			01446	Safflower seed	1207.60	01446	0111
			01447	Castor oil seeds	1207.30	01449*	0111
			01448	Poppy seed	1207.91	01449*	0111
			01449	Other oilseeds, n.e.c.	1207.70, .99*	01449*	0111
		0145	01450	Olives	0709.92	01450	0126
	0146	01460	Coconuts, in shell	0801.12, .19*	01460	0126	
	0149		Other oleaginous fruits				
		01491	Palm nuts and kernels	1207.10	01491	0126	
		01492	Copra	1203.00	01499*	0126	
		01499	Other oleaginous fruits, n.e.c.	1207.99*	01499*	0126	
015		<b>Edible roots and tubers with high starch or inulin content</b>					
		0151	01510	Potatoes	0701	01510	0113
		0152	01520	Cassava	0714.10	01592	0113
		0153	01530	Sweet potatoes	0714.20	01591	0113
		0154	01540	Yams	0714.30	01593	0113
		0155	01550	Taro	0714.40	01599*	0113
		0159		Other edible roots and tubers with high starch or inulin content			
			01591	Yautia	0714.50	01599*	0113
			01599	Other edible roots and tubers with high starch or inulin content, n.e.c.	0714.90	01599*	0113
	016		<b>Stimulant, spice and aromatic crops</b>				
			0161	01610	Coffee, green	0901.11	01610
		0162	01620	Tea leaves	0902.20, .40	01620	0127
		0163	01630	Maté leaves	0903	01630	0127
		0164	01640	Cocoa beans	1801	01640	0127
		0165		Spice and aromatic crops, raw			
			01651	Pepper ( <i>Piper</i> spp.), raw	0904.11	01651	0128
		01652	Chillies and peppers, dry ( <i>Capsicum</i> spp., <i>Pimenta</i> spp.), raw	0904.21	01652	0128	

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		01653	Nutmeg, mace, cardamoms, raw	0908.11, .21, .31	01653	0128
		01654	Anise, badian, coriander, cumin, caraway, fennel and juniper berries, raw	0909.21, .31, .61	01654	0128
		01655	Cinnamon and cinnamon-tree flowers, raw	0906.11, .19	01655	0128
		01656	Cloves (whole stems), raw	0907.10	01656	0128
		01657	Ginger, raw	0910.11	01657	0128
		01658	Vanilla, raw	0905.10	01658	0128
		01659	Hop cones	1210	01659	0128
	0169		Stimulant, spice and aromatic crops, n.e.c.			
		01691	Chicory roots	1212.94	01690*	0128
		01699	Other stimulant, spice and aromatic crops, n.e.c.	0910.20*, .30*, .91*, .99*, 1212.99*	01690*	0128
<b>017</b>			<b>Pulses (dried leguminous vegetables)</b>			
	0170		Pulses (dried leguminous vegetables)			
		01701	Beans, dry	0713.31 - .33, .39	01701	0111
		01702	Broad beans and horse beans, dry	0713.50	01702	0111
		01703	Chick peas, dry	0713.20	01703	0111
		01704	Lentils, dry	0713.40	01704	0111
		01705	Peas, dry	0713.10	01705	0111
		01706	Cow peas, dry	0713.35	01709*	0111
		01707	Pigeon peas, dry	0713.60	01709*	0111
		01708	Bambara beans, dry	0713.34	01709*	0111
		01709	Pulses, n.e.c.	0713.90	01709*	0111
<b>018</b>			<b>Sugar crops</b>			
	0180		Sugar crops			
		01801	Sugar beet	1212.91	01801	0113
		01802	Sugar cane	1212.93	01802	0114
		01803	Sugar beet seeds	1209.10	01803	0113
		01809	Other sugar crops n.e.c.	1212.99*	01809	0125, 0129
<b>019</b>			<b>Forage products; fibre crops; plants used in perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes; beet, forage plant and flower seeds; natural rubber; living plants, cut flowers and flower buds; unmanufactured tobacco; other raw vegetable materials</b>			
	0191		Forage products			
		01911	Maize for forage and silage	1214.90*	01911	0119
		01912	Alfalfa for forage and silage	1214.90*	01912	0119
		01913	Cereal straw, husks, unprepared, ground, pressed, or in the form of pellets	1213	01913	0111
		01919	Forage products, n.e.c.	1214.90*	01919	0119
	0192		Fibre crops			
		01921	Cotton, whether or not ginned	5201	01921	0116
		01922	Jute, kenaf, and other textile bast fibres, raw or retted, except flax, true hemp and ramie	5303.10	01922	0116
		01929	Other fibre crops, raw, n.e.c.	5301.10, 5302.10, 5305.00*	01929	0116
	0193	01930	Plants and parts of plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes	1211, 1302.11	01930	0128
	0194	01940	Beet seeds (excluding sugar beet seeds) and seeds of forage plants	1209.21 - .29	01940	0119
	0195	01950	Natural rubber in primary forms or in plates, sheets or strip	4001.10 - .29	01950	0129, 0230



Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	0196		Living plants; cut flowers and flower buds; flower seeds			
		01961	Live plants; bulbs, tubers and roots; cuttings and slips; mushroom spawn	0601, 0602.10 - .40, .90*	01961	0130
		01962	Cut flowers and flower buds including bouquets, wreaths, floral baskets and similar articles	0603	01962	0119
		01963	Flower seeds	1209.30	01963	0119
	0197	01970	Unmanufactured tobacco	2401.10	01970	0115
	0199	01990	Other raw vegetable materials, n.e.c.	1209.99*, 1212.99*	01360*, 01990	0119, 0129
<b>Division 02</b>			<b>Live animals and animal products (excluding meat)</b>			
<b>021</b>			<b>Live animals</b>			
	0211		Bovine animals, live			
		02111	Cattle	0102.21, .29	02111*	0141
		02112	Buffalo	0102.31, .39	02112*	0141
		02119	Other bovine animals	0102.90	02111*, 02112*	0141
	0212		Other ruminants			
		02121	Camels and camelids	0106.13	02121	0143
		02122	Sheep	0104.10	02122	0144
		02123	Goats	0104.20	02123	0144
		02129	Other ruminants, n.e.c.	0106.19*	02129	0149, 0170
	0213		Horses and other equines			
		02131	Horses	0101.21, .29	02130*	0142
		02132	Asses	0101.30	02130*	0142
		02133	Mules and hinnies	0101.90	02130*	0142
	0214	02140	Swine / pigs	0103	02140	0145
	0215		Poultry			
		02151	Chickens	0105.11, .94	02151	0146
		02152	Turkeys	0105.12, .99*	02152	0146
		02153	Geese	0105.14, .99*	02153	0146
		02154	Ducks	0105.13, .99*	02154	0146, 0170
		02155	Guinea fowls	0105.15, .99*	02155	0146
	0219		Other live animals			
		02191	Rabbits and hares	0106.14	02191	0149, 0170
		02192	Other mammals	0106.11, .12, .19*	02192	0149, 0170
		02193	Ostriches and emus	0106.33	02193	0149
		02194	Other birds	0106.31, .32, .39	02194	0149, 0170
		02195	Reptiles	0106.20	02195	0149
		02196	Bees	0106.41	02196	0149
		02199	Other live animals, n.e.c.	0106.49, .90	02199	0149, 0170, 0322
<b>022</b>			<b>Raw milk</b>			
	0221		Raw milk from bovine animals			
		02211	Raw milk of cattle	0401.20*, .40*, .50*	02211	0141
		02212	Raw milk of buffalo	0401.20*, .40*, .50*	02212	0141
	0229		Other raw milk			

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		02291	Raw milk of sheep	0401.20*, .40*, .50*	02291	0144
		02292	Raw milk of goats	0401.20*, .40*, .50*	02292	0144
		02293	Raw milk of camel	0401.20*, .40*, .50*	02293	0143
		02299	Other raw milk n.e.c.	0401.20*, .40*, .50*	02299	0142, 0149
<b>023</b>			<b>Eggs of hens or other birds in shell, fresh</b>			
	0231		Hen eggs in shell, fresh			
		02311	Hen eggs in shell, fresh, for hatching	0407.11	02330*	0146
		02312	Other hen eggs in shell, fresh	0407.21	02310	0146
	0232		Eggs from other birds in shell, fresh, n.e.c.			
		02321	Eggs from other birds in shell, fresh, for hatching	0407.19	02330*	0146, 0149
		02322	Other eggs from other birds in shell, fresh	0407.29	02320	0146, 0149
<b>024</b>			<b>Reproductive materials of animals</b>			
	0241		Semen			
		02411	Bovine semen	0511.10	02411	0141
		02419	Semen, n.e.c.	0511.99*	02419	0144, 0145, 0149
	0242	02420	Embryos	0511.99*	02420	0141, 0142
<b>029</b>			<b>Other animal products</b>			
	0291	02910	Natural honey	0409	02910	0149
	0292	02920	Snails, fresh, chilled, frozen, dried, salted or in brine, except sea snails	0307.60, 1605.58	02920	0149
	0293	02930	Edible products of animal origin n.e.c.	0410	02930	0149
	0294		Raw animal materials used in textiles			
		02941	Shorn wool, greasy, including fleece-washed shorn wool	5101.11	02941	0144
		02942	Pulled wool, greasy, including fleece-washed pulled wool; coarse animal hair	5101.19, 5102.20	02942	0144
		02943	Fine animal hair, not carded or combed	5102.11, .19	02943	0141, 0143, 0144, 0149, 0170
		02944	Silk-worm cocoons suitable for reeling	5001	02944	0149
	0295		Hides, skins and furskins, raw			
		02951	Raw hides and skins of bovine animals	4101.20*, .50*, .90*	02951	1010
		02952	Raw hides and skins of equine animals	4101.20*, .50*, .90*	02952	1010
		02953	Raw hides and skins of sheep or lambs	4102	02953	1010
		02954	Raw hides and skins of goats or kids	4103.90*	02954	1010
		02955	Raw furskins	4301	02955	1010
		02959	Raw skins of other animals	4103.20, .30, .90*	02959	1010
	0296	02960	Insect waxes and spermaceti, whether or not refined or coloured	1521.90	02960	1040
<b>Division 03</b>			<b>Forestry and logging products</b>			
<b>031</b>			<b>Wood in the rough</b>			
	0311	03110	Logs of coniferous wood	4403.20	03110	0210, 0220
	0312	03120	Logs of non-coniferous wood	4403.41 - .49, .91 - .99	03120	0210, 0220

Group	Class	Subclass	Description	Corresponding			
				HS 2007	CPC 2	ISIC 4	
032	0313		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms				
		03131	Fuel wood of coniferous wood	4401.10*	03130*	0220	
		03132	Fuel wood of non-coniferous wood	4401.10*	03130*	0220	
			<b>Non-wood forest products</b>				
		0321	Natural gums and resins, gums-resins and oleoresins				
			03211	Balata, gutta-percha, guayule, chicle and similar natural gums in primary forms or in plates, sheets or strip	4001.30	03211	0230
			03219	Lac, resins, balsams, natural gums and other resins n.e.c.	1301.20, 1301.90	03219	0230
		0322	03220	Natural cork, raw or simply prepared	4501.10	03220	0230
		0323	03230	Other wild edible products	0802.90*	03230	0230
		0324		Parts of plants, without flowers or flower buds, and grasses, mosses and lichens, suitable for ornamental purposes			
			03241	Christmas trees	0604.20*	03241	0129
			03249	Other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, suitable for ornamental purposes	0604.20*, .90	03249	0230
		0325	03250	Vegetable materials of a kind used primarily for plaiting or as stuffing or padding; raw vegetable materials of a kind used primarily for dyeing or tanning; vegetable products n.e.c.	1401, 1404.90	03250	0129
<b>Division 04</b>			<b>Fish and other fishing products</b>				
<b>041</b>			<b>Fish, live, not for human consumption</b>				
	0411		Ornamental fish				
		04111	Wild ornamental fish	0301.11*, .19*	04111*	0311, 0312	
		04112	Farmed ornamental fish	0301.11*, .19*	04111*	0321, 0322	
	0419		Other live fish, not for human consumption, including seeds and feeds for aquaculture				
		04191	Other wild live fish, not for human consumption, including seeds and feeds for aquaculture	0301.91*, .92*, .93*, .94*, .95*, .99*	04119*	0311, 0312	
		04192	Other farmed live fish, not for human consumption, including seeds and feeds for aquaculture	0301.91*, .92*, .93*, .94*, .95*, .99*	04119*	0321, 0322	
<b>042</b>			<b>Fish live, fresh or chilled for human consumption</b>				
	0421		Freshwater fish, live, fresh or chilled				
		04211	Wild freshwater fish, live, fresh or chilled	0301.92*, .93*, .99*, 0302.71*, .72*, .73*, .74*, .79*, .89*	04119*, 04120*	0312	
		04212	Farmed freshwater fish, live, fresh or chilled	0301.92*, .93*, .99*, 0302.71*, .72*, .73*, .74*, .79*, .89*	04119*, 04120*	0322	
	0422		Salmonidae, live, fresh or chilled				
		04221	Wild salmonidae, live, fresh or chilled	0301.91*, .99*, 0302.11*, .13*, .14*, .19*	04119*, 04120*	0311, 0312	
		04222	Farmed salmonidae, live, fresh or chilled	0301.91*, .99*, 0302.11*, .13*, .14*, .19*	04119*, 04120*	0321, 0322	
	0423		Flatfish, live, fresh or chilled				

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		04231	Wild flatfish, live, fresh or chilled	0301.99*, 0302.21*, .22*, .23*, .24*, .29*	04119*, 04120*	0311
		04232	Farmed flatfish, live, fresh or chilled	0301.99*, 0302.21*, .22*, .23*, .24*, .29*	04119*, 04120*	0321
	0424		Fish of Gadiformes, live, fresh or chilled			
		04241	Wild fish of Gadiformes, live, fresh or chilled	0301.99*, 0302.51*, .52*, .53*, .54*, .55*, .56*, .59*	04119*, 04120*	0311
		04242	Farmed fish of Gadiformes, live, fresh or chilled	0301.99*, 0302.51*, .52*, .53*, .54*, .55*, .56*, .59*	04119*, 04120*	0321
	0425		Tunas, skipjack or stripe-bellied bonito, live, fresh or chilled			
		04251	Wild tunas, skipjack or stripe-bellied bonito, live, fresh or chilled	0301.94*, .95*, .99*, 0302.31*, .32*, .33*, .34*, .35*, .36*, .39*	04119*, 04120*	0311
		04252	Farmed tunas, skipjack or stripe-bellied bonito, live, fresh or chilled	0301.94*, .95*, .99*, 0302.31*, .32*, .33*, .34*, .35*, .36*, .39*	04119*, 04120*	0321
	0426		Other pelagic fish, live, fresh or chilled			
		04261	Other wild pelagic fish, live, fresh or chilled	0301.99*, 0302.41*, .42*, .43*, .44*, .45*, .46*, .47*, .89*	04119*, 04120*	0311
		04262	Other farmed pelagic fish, live, fresh or chilled	0301.99*, 0302.41*, .42*, .43*, .44*, .45*, .46*, .47*, .89*	04119*, 04120*	0321
	0429		Other fish, live, fresh or chilled			
		04291	Other wild fish, live, fresh or chilled	0301.99*, 0302.81*, .82*, .83*, .84*, .85*, .89*	04119*, 04120*	0311, 0312
		04292	Other farmed fish, live, fresh or chilled	0301.99*, 0302.81*, .82*, .83*, .84*, .85*, .89*	04119*, 04120*	0321, 0322
<b>043</b>			<b>Crustaceans, live, fresh or chilled</b>			
	0431		Crabs, live, fresh or chilled			
		04311	Wild crabs, live, fresh or chilled	0306.24*	04210*	0311, 0312
		04312	Farmed crabs, live, fresh or chilled	0306.24*	04210*	0321, 0322
	0432		Rock lobster and other sea crawfish, live, fresh or chilled			
		04321	Wild rock lobster and other sea crawfish, live, fresh or chilled	0306.21*	04210*	0311
		04322	Farmed rock lobster and other sea crawfish, live, fresh or chilled	0306.21*	04210*	0321
	0433		Lobsters ( <i>Homarus spp.</i> ), live, fresh or chilled			
		04331	Wild lobsters ( <i>Homarus spp.</i> ), live, fresh or chilled	0306.22*	04210*	0311
		04332	Farmed lobsters ( <i>Homarus spp.</i> ), live, fresh or chilled	0306.22*	04210*	0321
	0434		Norway lobsters, live, fresh or chilled			

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		04341	Wild Norway lobsters, live, fresh or chilled	0306.25*	04210*	0311
		04342	Farmed Norway lobsters, live, fresh or chilled	0306.25*	04210*	0321
	0435		Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> ), live, fresh or chilled			
		04351	Wild cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> ), live, fresh or chilled	0306.26*	04210*	0311
		04352	Farmed cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> ), live, fresh or chilled	0306.26*	04210*	0321
	0436		Other shrimps and prawns, live, fresh or chilled			
		04361	Other wild shrimps and prawns, live, fresh or chilled	0306.27*	04210*	0311, 0312
		04362	Other farmed shrimps and prawns, live, fresh or chilled	0306.27*	04210*	0321, 0322
	0439		Other crustaceans, live, fresh or chilled			
		04391	Other wild crustaceans, live, fresh or chilled	0306.29*	04210*	0311, 0312
		04392	Other farmed crustaceans, live, fresh or chilled	0306.29*	04210*	0321, 0322
<b>044</b>			<b>Molluscs live, fresh or chilled</b>			
	0441		Abalone, live, fresh or chilled			
		04411	Wild abalone, live, fresh or chilled	0307.81*	04291*	0311
		04412	Farmed abalone, live, fresh or chilled	0307.81*	04291*	0321
	0442		Oysters, live, fresh or chilled			
		04421	Wild oysters, live, fresh or chilled	0307.11*	04220*	0311
		04422	Farmed oysters, live, fresh or chilled	0307.11*	04220*	0321
	0443		Mussels, live, fresh or chilled			
		04431	Wild mussels, live, fresh or chilled	0307.31*	04291*	0311
		04432	Farmed mussels, live, fresh or chilled	0307.31*	04291*	0321
	0444		Scallops, live, fresh or chilled			
		04441	Wild scallops, live, fresh or chilled	0307.21*	04291*	0311
		04442	Farmed scallops, live, fresh or chilled	0307.21*	04291*	0321
	0445		Clams, cockles and ark shells, live, fresh or chilled			
		04451	Wild clams, cockles and ark shells, live, fresh or chilled	0307.71*	04291*	0311
		04452	Farmed clams, cockles and ark shells, live, fresh or chilled	0307.71*	04291*	0312
	0446		Cuttle fish and squid, live, fresh or chilled			
		04461	Wild cuttle fish and squid, live, fresh or chilled	0307.41*	04291*	0321
		04462	Farmed cuttle fish and squid, live, fresh or chilled	0307.41*	04291*	0322
	0447		Octopus, live, fresh or chilled			
		04471	Wild octopus, live, fresh or chilled	0307.51*	04291*	0311
		04472	Farmed octopus, live, fresh or chilled	0307.51*	04291*	0321
	0449		Other molluscs, live, fresh or chilled			
		04491	Other wild molluscs, live, fresh or chilled	0307.91*	04291*	0311, 0312
		04492	Other farmed molluscs, live, fresh or chilled	0307.91*	04291*	0321, 0322
<b>045</b>			<b>Other aquatic invertebrates, live, fresh or chilled</b>			
	0451		Sea cucumbers, live, fresh or chilled			
		04511	Wild sea cucumbers, live, fresh or chilled	0308.11*	04299*	0311
		04512	Farmed sea cucumbers, live, fresh or chilled	0308.11*	04299*	0321
	0452		Sea urchins, live, fresh or chilled			
		04521	Wild sea urchins, live, fresh or chilled	0308.21*	04299*	0311
		04522	Farmed sea urchins, live, fresh or chilled	0308.21*	04299*	0321
	0453	04530	Jellyfish, live, fresh or chilled	0308.30*	04299*	0311

Group	Class	Subclass	Description	HS 2007	Corresponding CPC 2	ISIC 4
	0459	04590	Other aquatic invertebrates, live, fresh or chilled, n.e.c.	0308.90*	04299*	0311, 0312, 0321, 0322
<b>049</b>			<b>Other aquatic plants and animals</b>			
	0491		Coral and similar products, shells of molluscs, crustaceans or echinoderms and cuttle-bone; live aquatic plants and animals for ornamental purpose			
		04911	Coral and similar products, shells of molluscs, crustaceans or echinoderms and cuttle-bone	0508	04910	0311, 0312, 0321, 0322
		04912	Wild live aquatic plants and animals for ornamental purpose	0602.90*	04291*, 04299*, 04930*	0311, 0312
		04913	Farmed live aquatic plants and animals for ornamental purpose	0602.90*	04291*, 04299*, 04930*	0321, 0322
	0492	04920	Natural sponges of aquatic animal origin	0511.99*	04920	0311
	0493		Seaweeds and other algae, fresh, frozen or dried, whether or not ground			
		04931	Wild seaweeds and other algae, fresh, frozen or dried, whether or not ground, fit for human consumption	1212.21*	04930*	0311, 0312
		04932	Farmed seaweeds and other algae, fresh, frozen or dried, whether or not ground, fit for human consumption	1212.21*	04930*	0321, 0322
		04933	Wild seaweeds and other algae, fresh, frozen or dried, whether or not ground, unfit for human consumption	1212.29*, 1302.31*	04930*	0311, 0312
		04934	Farmed seaweeds and other algae, fresh, frozen or dried, whether or not ground, unfit for human consumption	1212.29*, 1302.31*	04930*	0321, 0322
<b>Section 1</b>			<b>Ores and minerals; electricity, gas and water</b>			
<b>Division 11</b>			<b>Coal and peat</b>			
<b>110</b>			<b>Coal and peat</b>			
	1101	11010	Hard coal	2701.11, .12, .19	11010	0510
	1102	11020	Patent fuel and similar solid fuels manufactured from hard coal	2701.20	11020	1920
	1103	11030	Brown coal	2702.10	11030	0520
	1104	11040	Brown coal briquettes and similar solid fuels manufactured from brown coal	2702.20	11040	1920
	1105	11050	Peat	2703	11050	0892
<b>Division 12</b>			<b>Crude petroleum and natural gas</b>			
<b>120</b>			<b>Crude petroleum and natural gas</b>			
	1201	12010	Petroleum oils and oils obtained from bituminous minerals, crude	2709	12010	0610
	1202	12020	Natural gas, liquefied or in the gaseous state	2711.11, .21	12020	0620
	1203	12030	Bituminous or oil shale and tar sands	2714.10	12030	0610
<b>Division 13</b>			<b>Uranium and thorium ores and concentrates</b>			
<b>130</b>			<b>Uranium and thorium ores and concentrates</b>			
	1300	13000	Uranium and thorium ores and concentrates	2612	13000	0721
<b>Division 14</b>			<b>Metal ores</b>			
<b>141</b>			<b>Iron ores and concentrates, other than roasted iron pyrites</b>			

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
142	1410	14100	Iron ores and concentrates, other than roasted iron pyrites	2601.11, .12	14100	0710
			<b>Non-ferrous metal ores and concentrates (other than uranium or thorium ores and concentrates)</b>			
	1421	14210	Copper, ores and concentrates	2603	14210	0729
	1422	14220	Nickel ores and concentrates	2604	14220	0729
	1423	14230	Aluminium ores and concentrates	2606	14230	0729
	1424	14240	Precious metal ores and concentrates	2616	14240	0729
	1429	14290	Other non-ferrous metal ores and concentrates (other than uranium or thorium ores and concentrates)	2602, 2605, 2607 - 14290 2611, 2613 - 2615, 2617		0729
<b>Division 15</b>			<b>Stone, sand and clay</b>			
<b>151</b>			<b>Monumental or building stone</b>			
	1511	15110	Slate	2514	15110	0810
	1512	15120	Marble and other calcareous monumental or building stone	2515	15120	0810
	1513	15130	Granite, sandstone and other monumental or building stone	2506.20, 2516	15130	0810
152			Gypsum; anhydrite; limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement			
	1520	15200	Gypsum; anhydrite; limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	2520.10, 2521	15200	0810
153			Sands, pebbles, gravel, broken or crushed stone, natural bitumen and asphalt			
	1531	15310	Natural sands	2505	15310	0810
	1532	15320	Pebbles, gravel, broken or crushed stone, macadam; granules, chippings and powder of stone	2517.10, .20, .41, .49	15320	0810
	1533	15330	Bitumen and asphalt, natural; asphaltites and asphaltic rock	2714.90	15330	0899
154			Clays			
	1540	15400	Clays	2507, 2508	15400	0810
<b>Division 16</b>			<b>Other minerals</b>			
<b>161</b>			<b>Chemical and fertilizer minerals</b>			
	1611	16110	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk	2510	16110	0891
	1612	16120	Unroasted iron pyrites	2502	16120	0891
	1619	16190	Other chemical minerals	2511, 2528, 2529.21, .22, 2530.20, .90	16190	0891
162			Salt and pure sodium chloride; sea water			
	1620	16200	Salt and pure sodium chloride; sea water	2501	16200	0893, 1079
163			Precious and semi-precious stones; pumice stone; emery; natural abrasives; other minerals			
	1631	16310	Precious stones (including diamonds, but not industrial diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped	7102.10, .31, 7103.10	16310	0899
	1632	16320	Industrial diamonds, unworked or simply sawn, cleaved or bruted; pumice stone; emery; natural corundum, natural garnet and other natural abrasives	2513, 7102.21	16320	0899
	1633	16330	Chalk and dolomite	2509, 2518.10	16330	0810

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	1639	16390	Other minerals n.e.c.	2504, 2506.10, 2512, 2519, 2524, 2525.10, .20, 2526, 2529.10, .30, 2530.10	16390	0899
<b>Division 17</b>			<b>Electricity, town gas, steam and hot water</b>			
<b>171</b>			<b>Electrical energy</b>			
	1710	17100	Electrical energy	2716	17100	3510
172			Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons			
	1720	17200	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	2705	17200	3520
173			Steam and hot water			
	1730	17300	Steam and hot water	2201.90*	17300	3530
174			Ice and snow			
	1740	17400	Ice and snow	2201.90*	17400	3530
<b>Division 18</b>			<b>Natural water</b>			
<b>180</b>			<b>Natural water</b>			
	1800	18000	Natural water	2201.90*	18000	3600
<b>Section 2</b>			<b>Food products, beverages and tobacco; textiles, apparel and leather products</b>			
<b>Division 21</b>			<b>Meat, fish, fruits, vegetables, oils and fats</b>			
<b>211</b>			<b>Meat and meat products</b>			
	2111		Meat of mammals, fresh or chilled			
		21111	Meat of cattle, fresh or chilled	0201.10*, .20*, .30*	21111	1010
		21112	Meat of buffalo, fresh or chilled	0201.10*, .20*, .30*	21112	1010
		21113	Meat of pigs, fresh or chilled	0203.11 - .19	21113	1010
		21114	Meat of rabbits and hares, fresh or chilled	0208.10*	21114	1010
		21115	Meat of sheep, fresh or chilled	0204.10 - .23	21115	1010
		21116	Meat of goat, fresh or chilled	0204.50*	21116	1010
		21117	Meat of camels and camelids, fresh or chilled	0208.60*	21117	1010
		21118	Meat of horses and other equines, fresh or chilled	0205.00*	21118	1010
		21119	Other meat of mammals, fresh or chilled	0208.30*, .40*, .90*	21119	1010
	2112		Meat of poultry, fresh or chilled			
		21121	Meat of chickens, fresh or chilled	0207.11, .13*	21121	1010
		21122	Meat of ducks, fresh or chilled	0207.41, .44*	21122	1010
		21123	Meat of geese, fresh or chilled	0207.51, .54*	21123	1010
		21124	Meat of turkeys, fresh or chilled	0207.24, .26*	21124	1010
		21125	Meat of guinea fowl, fresh or chilled	0207.60*	21125	1010
	2113		Meat of mammals, frozen			
		21131	Meat of cattle, frozen	0202.10*, .20*, .30*	21131	1010
		21132	Meat of buffalo, frozen	0202.10*, .20*, .30*	21132	1010
		21133	Meat of pigs, frozen	0203.21, .22, .29	21133	1010
		21134	Meat of rabbits and hares, frozen	0208.10*	21134	1010
		21135	Meat of sheep, frozen	0204.30 - .43	21135	1010
		21136	Meat of goat, frozen	0204.50*	21136	1010
		21137	Meat of camels and camelids, frozen	0208.60*	21137	1010



Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		21138	Meat of horses and other equines, frozen	0205.00*	21138	1010
		21139	Other meat of mammals, frozen	0208.30*, .40*, .90*	21139	1010
	2114		Meat of poultry, frozen			
		21141	Meat of chickens, frozen	0207.12, .14*	21141	1010
		21142	Meat of ducks, frozen	0207.42, .45*	21142	1010
		21143	Meat of geese, frozen	0207.52, .55*	21143	1010
		21144	Meat of turkeys, frozen	0207.25, .27*	21144	1010
		21145	Meat of guinea fowl, frozen	0207.60*	21145	1010
	2115		Edible offal of mammals, fresh, chilled or frozen			
		21151	Edible offal of cattle, fresh, chilled or frozen	0206.10*, .21*, .22*, .29*, 0504.00*	21151	1010
		21152	Edible offal of buffalo, fresh, chilled or frozen	0206.10*, .21*, .22*, .29*, 0504.00*	21152	1010
		21153	Edible offal of pigs, fresh, chilled or frozen	0206.30, .41, .49, 0504.00*	21153	1010
		21155	Edible offal of sheep, fresh, chilled or frozen	0206.80*, .90*, 0504.00*	21155	1010
		21156	Edible offal of goat, fresh, chilled or frozen	0206.80*, .90*, 0504.00*	21156	1010
		21159	Edible offal of mammals, fresh, chilled or frozen, n.e.c.	0206.80*, .90*, 0208.10*, .30*, .40*, .60*, .90*	21159	1010
	2116	21160	Edible offal of poultry, fresh, chilled or frozen	0207.13*, .14*, .26*, .27*, .43, .44*, .45*, .53, .54*, .55*, .60*	21160	1010
	2117	21170	Other meat and edible offal, fresh, chilled or frozen	0208.50, .90*	21190	1010
	2118		Preserves and preparations of meat, meat offal or blood			
		21181	Pig meat, cuts, salted, dried or smoked (bacon and ham)	0210.11 - .19	21171	1010
		21182	Bovine meat, salted, dried or smoked	0210.20	21172	1010
		21183	Other meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	0210.91 - .99	21173	1010
		21184	Sausages and similar products of meat, offal or blood	1601.00*	21174	1010
		21185	Extracts and juices of meat, fish, crustaceans, molluscs or other aquatic invertebrates	1603	21175	1079
		21186	Prepared dishes and meals based on meat	1601.00*, 1602.20*, .31*, .32*, .39*, .41*, .42*, .49*, .50*, .90*	21176	1075
		21189	Other prepared or preserved meat, meat offal or blood	1602.20*, .31*, .32*, .39*, .41*, .42*, .49*, .50*, .90*	21179	1010
	2119	21190	Flours, meals and pellets of meat or meat offal, inedible; greaves	2301.10	21180	1010
<b>212</b>			<b>Prepared and preserved fish, crustaceans, molluscs and other aquatic invertebrates</b>			
	2121		Fish, frozen (excluding fish fillets and fish meat)			
		21211	Freshwater fish, frozen	0303.23 - .29, 0303.89*	21210*	1020

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		21212	Salmonidae, frozen	0303.11 - .19	21210*	1020
		21213	Flatfish, frozen	0303.31 - .39	21210*	1020
		21214	Fish of Gadiformes, frozen	0303.63 - .69	21210*	1020
		21215	Tunas, skipjack or stripe-bellied bonito, frozen	0303.41 - .49	21210*	1020
		21216	Other pelagic fish, frozen	0303.51 - .57, 0303.89*	21210*	1020
		21219	Other fish, frozen	0303.81 - .84, .89*	21210*	1020
	2122		Fish fillets and meat; fish livers and roes			
		21221	Fish fillets and fish meat (whether or not minced), fresh or chilled	0304.31 - .59	21221	1020
		21222	Fish fillets, frozen	0304.61 - .89	21222	1020
		21223	Fish meat, whether or not minced, frozen	0304.91 - .99	21223	1020
		21224	Fish fillets, dried, salted or in brine, but not smoked	0305.31 - .39	21224	1020
		21225	Fish livers and roes, fresh or chilled	0302.90	21225	1020
		21226	Fish livers and roes, frozen	0303.90	21226	1020
		21227	Fish livers and roes dried, smoked, salted or in brine	0305.20	21227	1020
	2123		Fish, dried, whether or not salted, or in brine; smoked incl. fillets; edible fish meal			
		21231	Fish, dried, but not smoked; salted, but not dried or smoked; or in brine	0305.51 - .69	21231*	1020
		21232	Fish including fillets, smoked	0305.41 - .49	21232*	1020
		21233	Edible fish meal	0305.10	21233*	1020
		21234	Edible fish offal ; fish fins, heads, tails, maws and other edible fish offal	0305.71 - .79	21231*, 21232*, 21233*	1020
	2124		Fish, otherwise prepared or preserved; caviar and caviar substitutes			
		21241	Prepared dishes and meals based on fish, molluscs and crustaceans	1604.11*, .12*, .13*, .14*, .15*, .16*, .17*, .19*, .20*, 1605.10*, .21*, .29*, .30*, .40*, .51*, .52*, .53*, .54*, .55*, .56*, .57*, .59*, .61*, .62*, .63*, .69*	21241	1075
		21242	Fish, otherwise prepared or preserved	1604.11*, .12*, .13*, .14*, .15*, .16*, .17*, .19*, .20*	21242	1020
		21243	Caviar and caviar substitutes	1604.31, .32	21243	1020
	2125		Crustaceans, frozen, dried, salted or in brine			
		21251	Crabs, frozen, dried, salted or in brine	0306.14, .24*	04210*, 21250*	1020
		21252	Rock lobster and other sea crawfish, frozen, dried, salted or in brine	0306.11, .21*	04210*, 21250*	1020
		21253	Lobsters, frozen, dried, salted or in brine	0306.12, .22*	04210*, 21250*	1020
		21254	Norway lobsters, frozen, dried, salted or in brine	0306.15, .25*	04210*, 21250*	1020
		21255	Cold-water shrimps and prawns, frozen, dried, salted or in brine	0306.16, .26*	04210*, 21250*	1020
		21256	Other shrimps and prawns, frozen, dried, salted or in brine	0306.17, .27*	04210*, 21250*	1020
		21259	Other crustaceans, frozen, dried, salted or in brine	0306.19, .29*	04210*, 21250*	1020

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	2126		Molluscs and other aquatic invertebrates, frozen, smoked, dried, salted or in brine			
		21261	Abalone, frozen, smoked, dried, salted or in brine	0307.89	21261*	1020
		21262	Oysters, frozen, smoked, dried, salted or in brine	0307.19	04220*	1020
		21263	Mussels, frozen, smoked, dried, salted or in brine	0307.39	21261*	1020
		21264	Scallops, frozen, smoked, dried, salted or in brine	0307.29	21261*	1020
		21265	Clams, cockles and ark shells, frozen, smoked, dried, salted or in brine	0307.79	21261*	1020
		21266	Cuttle fish and squid, frozen, smoked, dried, salted or in brine	0307.49	21261*	1020
		21267	Octopus, frozen, smoked, dried, salted or in brine	0307.59	21261*	1020
		21268	Other molluscs, frozen, smoked, dried, salted or in brine	0307.99	21261*	1020
		21269	Other aquatic invertebrates, frozen, smoked, dried, salted or in brine	0308.19, .29, .30*, .90*	04299*, 21269	1020
	2127	21270	Crustaceans, otherwise prepared or preserved	1605.10*, .21*, .29*, .30*, .40*	21270	1020
	2128	21280	Molluscs and other aquatic invertebrates, otherwise prepared or preserved	1605.51*, .52*, .53*, .54*, .55*, .56*, .57*, .59*, .61*, .62*, .63*, .69*	21280	1020
	2129		Flours, meals and pellets, inedible, and other products n.e.c., of fish or of crustaceans, molluscs or other aquatic invertebrates; dead fish, crustaceans, molluscs or other aquatic invertebrates unfit for human consumption			
		21291	Flours, meals and pellets, inedible, of fish, crustaceans, molluscs or other aquatic invertebrates	2301.20	21291	1020
		21299	Products n.e.c. of fish, crustaceans, molluscs or other aquatic invertebrates; dead fish, crustaceans, molluscs or other aquatic invertebrates unfit for human consumption	0511.91	21299	1020
<b>213</b>			<b>Prepared and preserved vegetables, pulses and potatoes</b>			
	2131		Frozen vegetables, pulses and potatoes			
		21311	Beans, frozen	0710.22	21311	1030
		21312	Peas, frozen	0710.21	21312	1030
		21313	Potatoes, frozen	0710.10	21313	1030
		21319	Other vegetables and pulses, frozen	0710.29 - .90	21319	1030
	2132		Vegetable juices			
		21321	Tomato juice	2009.50	21321	1030
		21329	Other vegetable juices	2009.89*, .90*	21329	1030
	2133	21330	Vegetables provisionally preserved	0711	21330	1030
	2134	21340	Vegetables, pulses and potatoes, preserved by vinegar or acetic acid	2001.10, .90*	21340	1030
	2139		Other prepared and preserved vegetables, pulses and potatoes			
		21391	Prepared dishes and meals based on vegetables, pulses and potatoes	2004.90*	21391	1075
		21392	Flour, meal, powder, flakes, granules and pellets of potatoes	1105	21392	1030
		21393	Dried potatoes and other dried vegetables	0712	21393	1030
		21394	Potatoes, otherwise prepared or preserved	2004.10, 2005.20	21394	1030
		21395	Beans, otherwise prepared or preserved, not frozen	2005.51, .59	21395	1030
		21396	Peas, otherwise prepared or preserved, not frozen	2005.40	21396	1030
		21397	Mushrooms and truffles, otherwise prepared or preserved	2003	21397	1030

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		21399	Other vegetables and pulses, preserved other than by vinegar, acetic acid or sugar, n.e.c.	2002.10, .90, 2004.90*, 2005.60 - .99	21399	1030
<b>214</b>			<b>Prepared and preserved fruits and nuts</b>			
	2141		Dried fruit			
		21411	Raisins	0806.20	21411	1030
		21412	Plums, dried	0813.20	21412	1030
		21419	Other dried fruit, n.e.c.	0803.10*, .90*, 0804.10*, .20*, .30*, .40*, .50*, 0805.10*, .20*, .40*, .50*, .90*, 0813.10, .30 - .50	21419	1030
	2142		Shelled nuts			
		21421	Groundnuts, shelled	1202.42	21421	1030
		21422	Almonds, shelled	0802.12	21422	1030
		21423	Hazelnuts, shelled	0802.22	21423	1030
		21424	Cashew nuts, shelled	0801.32	21424	1030
		21429	Other shelled nuts	0801.11, .19*, .22, 0802.32, .42, .52, .62, .70*, .80*, .90*	21429	1030
	2143		Fruit juices			
		21431	Orange juice	2009.11, .12, .19	21431	1030
		21432	Grapefruit juice	2009.21, .29	21432	1030
		21433	Pineapple juice	2009.41, .49	21433	1030
		21434	Grape juice	2009.61, .69	21434	1030
		21435	Apple juice	2009.71, .79	21435	1030
		21439	Other fruit juices, n.e.c.	2009.31, .39, .81, .89*, .90*	21439	1030
	2149		Other prepared and preserved fruits and nuts (except by sugar)			
		21491	Pineapples, otherwise prepared or preserved	2008.20	21491	1030
		21492	Peaches, otherwise prepared or preserved	2008.70	21492	1030
		21493	Fruits and nuts, uncooked or cooked, frozen	0811	21493	1030
		21494	Jams, fruit jellies, marmalades, fruit or nut purree and fruit or nut pastes	2007.91, .99	21494	1030
		21495	Nuts, groundnuts and other seeds, roasted, salted or otherwise prepared n.e.c.	2008.11, .19	21495	1030
		21496	Fruits and nuts, provisionally preserved, not for immediate consumption	0812, 0814	21496	1030
		21499	Other prepared and preserved fruits and nuts, n.e.c.	1212.99*, 2001.90*, 2008.30 - .60, .80 - .99	21499	1030
<b>215</b>			<b>Animal fats</b>			
	2151		Animal fats, unrendered			
		21511	Fats, of pig and poultry, unrendered	0209.10, .90	21511	1010
		21512	Cattle fat, unrendered	1502.90*	21512	1010
		21513	Buffalo fat, unrendered	1502.90*	21513	1010
		21514	Sheep fat, unrendered	1502.90*	21514	1010
		21515	Goat fat, unrendered	1502.90*	21515	1010
		21519	Other animal fats, unrendered, n.e.c.	1505.00*, 1506.00*	21519	1010
	2152		Animal fats, rendered			
		21521	Pig fat, rendered	1501.10, .20	21521	1010
		21522	Poultry fat, rendered	1501.90	21522	1010
		21523	Tallow	1502.10	21523	1040
		21524	Fish-liver oils and their fractions	1504.10	21524	1040

Group	Class	Subclass	Description	Corresponding			
				HS 2007	CPC 2	ISIC 4	
216		21525	Fats and oils and their fractions, of fish, other than liver oils	1504.20	21525	1040	
		21526	Fats and oils and their fractions, of marine mammals	1504.30	21526	1040	
		21529	Other animal fats, rendered	1503, 1505.00*, 1506.00*	21529	1040	
		2159	21590	Animal fats and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10	21590*	1040
				<b>Vegetable oils</b>			
		2161		Soya bean oil			
			21611	Soya bean oil, crude	1507.10	21531	1040
			21612	Soya bean oil, refined	1507.90	21541	1040
		2162		Groundnut oil			
			21621	Groundnut oil, crude	1508.10	21532	1040
			21622	Groundnut oil, refined	1508.90	21542	1040
		2163		Sunflower-seed and safflower-seed oil			
			21631	Sunflower-seed and safflower-seed oil, crude	1512.11	21533	1040
			21632	Sunflower-seed and safflower-seed oil, refined	1512.19	21543	1040
		2164		Rape, colza and mustard oil			
			21641	Rape, colza and mustard oil, crude	1514.11, .91	21534	1040
			21642	Rape, colza and mustard oil, refined	1514.19, .99	21544	1040
		2165		Palm oil			
			21651	Palm oil, crude	1511.10	21535	1040
			21652	Palm oil, refined	1511.90	21545	1040
		2166		Coconut oil			
			21661	Coconut oil, crude	1513.11	21536	1040
			21662	Coconut oil, refined	1513.19	21546	1040
		2167		Olive oil			
			21671	Olive oil, crude	1509.10	21537*	1040
			21672	Olive oil, refined	1509.90	21547*	1040
			21673	Oil of olive residues	1510.00	21537*, 21547*	1040
	2168		Cottonseed oil				
		21681	Cottonseed oil, crude	1512.21	21538	1040	
		21682	Cottonseed oil, refined	1512.29	21548	1040	
	2169		Other vegetable oils, n.e.c.				
		21691	Other vegetable oils, crude or refined, n.e.c.	1513.21, .29, 1515	21539, 21549	1040, 1062	
		21693	Vegetable oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.20	21590*	1040	
217			<b>Margarine and similar preparations</b>				
	2170	21700	Margarine and similar preparations	1517.10, .90	21550	1040	
218			<b>Cotton linters</b>				
	2180	21800	Cotton linters	1404.20	21600	1040	
219			<b>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; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes</b>				
	2191	21910	Oil-cake and other solid residues, of vegetable fats or oils	2304 - 2306	21710	1040	

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	2192	21920	Flours and meals of oil seeds or oleaginous fruits, except those of mustard	1208.10, .90	21720	1040
	2193		Vegetable waxes (other than triglycerides), whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes			
		21931	Vegetable waxes (other than triglycerides), whether or not refined or coloured	1521.10	21731	1040
		21932	Degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes	1522.00	21732	1040
<b>Division 22</b>			<b>Dairy products and egg products</b>			
<b>221</b>			<b>Processed liquid milk, cream and whey</b>			
	2211	22110	Processed liquid milk	0401.10, .20*	22110	1050
	2212	22120	Cream, fresh	0401.40*, .50*	22120	1050
	2213	22130	Whey	0404.10	22130	1050
<b>222</b>			<b>Other dairy products</b>			
	2221		Milk and cream in solid forms			
		22211	Whole milk powder	0402.21, .29	22211	1050
		22212	Skim milk and whey powder	0402.10	22212	1050
		22219	Other milk and cream in solid forms, n.e.c.	0404.90*	22219	1050
	2222		Milk and cream, concentrated or containing added sugar or other sweetening matter, other than in solid forms			
		22221	Evaporated milk	0402.91*	22221	1050
		22222	Condensed milk	0402.99*	22222	1050
		22229	Milk and cream, n.e.c.	0402.91*, 0402.99*	22229	1050
	2223	22230	Yoghurt and other fermented or acidified milk and cream	0403	22230	1050
	2224		Butter and other fats and oils derived from milk			
		22241	Butter and other fats and oils derived from milk of cattle	0405.10*, .20*, .90*	22241	1050
		22242	Butter and other fats and oils derived from milk of buffalo	0405.10*, .20*, .90*	22242	1050
		22249	Butter and other fats and oils derived from milk of other animals	0405.10*, .20*, .90*	22249	1050
	2225		Cheese, fresh or processed			
		22251	Cheese from milk of cattle, fresh or processed	0406.10*, .20*, .30*, .40*, .90*	22251	1050
		22252	Cheese from milk of buffalo, fresh or processed	0406.10*, .20*, .30*, .40*, .90*	22252	1050
		22253	Cheese from milk of sheep, fresh or processed	0406.10*, .20*, .30*, .40*, .90*	22253	1050
		22254	Cheese from milk of goats, fresh or processed	0406.10*, .20*, .30*, .40*, .90*	22254	1050
		22259	Cheese, fresh or processed, n.e.c.	0406.10*, .20*, .30*, .40*, .90*	22259	1050
	2226	22260	Casein	3501.10	22260	1050
	2227	22270	Ice cream and other edible ice	2105	22270	1050
	2229	22290	Dairy products n.e.c.	0404.90*	22290	1050
<b>223</b>			<b>Eggs, in shell, preserved or cooked</b>			
	2230	22300	Eggs, in shell, preserved or cooked	0407.90	22300	1079
<b>Division 23</b>			<b>Grain mill products, starches and starch products; other food products</b>			
<b>231</b>			<b>Grain mill products</b>			
	2311	23110	Wheat and meslin flour	1101	23110	1061
	2312	23120	Other cereal flours	1102	23120	1061
	2313	23130	Groats, meal and pellets of wheat and other cereals	1103.11 - .20	23130	1061

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	2314	23140	Other cereal grain products (including corn flakes)	1104, 1904.10 - .30, .90*	23140	1061
	2316		Rice, semi- or wholly milled, or husked			
		23161	Rice, semi- or wholly milled	1006.30, .40	23161	1061
		23162	Husked rice	1006.20	23162	1061
	2317	23170	Other vegetable flours and meals	1106	23170	1061
	2318	23180	Mixes and doughs for the preparation of bakers' wares	1901.20	23180	1061
<b>232</b>			<b>Starches and starch products; sugars and sugar syrups n.e.c.</b>			
	2321	23210	Glucose and glucose syrup; fructose and fructose syrup; lactose and lactose syrup; invert sugar; sugars and sugar syrups n.e.c.; artificial honey; caramel	1702.11, .19, .30 - .90	23210	1050, 1062, 1079
	2322	23220	Starches; inulin; wheat gluten; dextrans and other modified starches	1108, 1109, 3505.10	23220	1062
	2323	23230	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, siftings or similar forms	1903	23230	1062
<b>233</b>			<b>Preparations used in animal feeding; lucerne (alfalfa) meal and pellets</b>			
	2331		Preparations used in animal feeding			
		23311	Dog or cat food, put up for retail sale	2309.10	23311	1080
		23319	Preparations used in animal feeding n.e.c.	2309.90	23319	1080
	2332	23320	Lucerne (alfalfa) meal and pellets	1214.10	23320	1080
<b>234</b>			<b>Bakery products</b>			
	2341	23410	Crispbread; rusks, toasted bread and similar toasted products	1905.10, .40	23410	1071
	2342	23420	Gingerbread and the like; sweet biscuits; waffles and wafers	1905.20, .31, .32	23420	1071
	2343	23430	Pastry goods and cakes	1905.90*	23430	1071
	2349	23490	Bread and other bakers' wares	1905.90*	23490	1071
<b>235</b>			<b>Sugar and molasses</b>			
	2351		Raw cane or beet sugar			
		23511	Cane sugar	1701.13, .14	23511	1072
		23512	Beet sugar	1701.12	23512	1072
	2352	23520	Refined sugar	1701.99	23520	1072
	2353	23530	Refined cane or beet sugar, in solid form, containing added flavouring or colouring matter; maple sugar and maple syrup	1701.91, 1702.20	23530	1072
	2354	23540	Molasses	1703	23540	1072
<b>236</b>			<b>Cocoa, chocolate and sugar confectionery</b>			
	2361	23610	Cocoa paste, whether or not defatted	1803	23610	1073
	2362	23620	Cocoa butter, fat and oil	1804	23620	1073
	2363	23630	Cocoa powder, not sweetened	1805	23630	1073
	2364	23640	Cocoa powder, sweetened	1806.10	23640	1073
	2365	23650	Chocolate and other food preparations containing cocoa (except sweetened cocoa powder), in bulk forms	1806.20	23650	1073
	2366	23660	Chocolate and other food preparations containing cocoa (except sweetened cocoa powder), other than in bulk forms	1806.31 - .90	23660	1073
	2367	23670	Sugar confectionery (including white chocolate), not containing cocoa; vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar	1704, 2006	23670	1073
<b>237</b>			<b>Macaroni, noodles, couscous and similar farinaceous products</b>			
	2371	23710	Uncooked pasta, not stuffed or otherwise prepared	1902.11, .19	23710	1074

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
239	2372		Pasta, cooked, stuffed or otherwise prepared; couscous			
	23721		Pasta, cooked, stuffed or otherwise prepared (but not as a complete dish); couscous, except as a complete dish	1902.20*, .30*, .40*	23721	1074
	23722		Prepared dishes containing stuffed pasta; prepared couscous dishes	1902.20*, .30*, .40*	23722	1075
			<b>Food products n.e.c.</b>			
	2391		Coffee and tea			
	23911		Coffee, decaffeinated or roasted	0901.12, .21, .22	23911	1079
	23912		Coffee substitutes containing coffee; extracts, essences and concentrates of coffee, and preparations with a basis thereof or with a basis of coffee; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	0901.90*, 2101.11, .12, .30	23912	1079
	23913		Green tea (not fermented), black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	0902.10, .30	23913	1079
	23914		Extracts, essences and concentrates of tea or maté, and preparations with a basis thereof or with a basis of tea or maté	2101.20	23914	1079
	2392		Spices and aromatics, processed			
	23921		Pepper (piper spp.), processed	0904.12	23921	1079
	23922		Chillies and peppers, dry (capsicum spp., pimenta), processed	0904.22	23922	1079
	23923		Nutmeg, mace, cardamoms, processed	0908.12, .22, .32	23923	1079
	23924		Anise, badian, coriander, cumin, caraway, fennel and juniper berries, processed	0909.22, .32, .62	23924	1079
	23925		Cinnamon (canella), processed	0906.20	23925	1079
	23926		Cloves (whole stems), processed	0907.20	23926	1079
	23927		Ginger, processed	0910.12	23927	1079
	23928		Vanilla, processed	0905.20	23928	1079
	23929		Other spices and aromatics, processed	0910.20*, .30*, .91*, .99*	01690*	1079
	2399		Other food products			
	23991		Homogenized preparations of meat, vegetables, fruits or nuts; preparations of milk, flour, meal, starch or malt extract, for infant use n.e.c.; homogenized composite food preparations	1602.10, 1901.10, 2005.10, 2007.10, 2104.20	23991	1079
	23992		Soups and broths and preparations thereof	2104.10	23992	1079
	23993		Eggs, not in shell, and egg yolks, fresh or preserved; egg albumin	0408, 3502.11 - .19	23993	1079
23994		Vinegar and substitutes therefor obtained from acetic acid	2209	23994	1079	
23995		Sauces; mixed condiments; mustard flour and meal; prepared mustard	2103	23995	1079	
23996		Yeasts (active or inactive); other single-cell micro-organisms, dead; prepared baking powders	2102	23996	1079	
23997		Other prepared dishes and meals	1904.90*, 1905.90*	23997	1075	
23999		Other food products n.e.c.	1302.12 - .20, .31*, .32, .39, 1901.90, 2106	23999	1079	
<b>Division 24</b>						
<b>241</b>			<b>Beverages</b>			
			<b>Ethyl alcohol; spirits, liqueurs and other spirituous beverages</b>			
2411	24110		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	2207.10	24110	2011



Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	2413		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages			
		24131	Spirits, liqueurs and other spirituous beverages of an alcoholic strength by volume of about 40% vol	2208.20 - .70	24131	1101
		24139	Other spirituous beverages and undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol	2208.90	24139	1101
<b>242</b>			<b>Wines</b>			
	2421		Wine of fresh grapes, whether or not flavoured; grape must			
		24211	Sparkling wine of fresh grapes	2204.10	24211	1102
		24212	Wine of fresh grapes, except sparkling wine; grape must	2204.21 - .30	24212	1102
	2422	24220	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	2205	24220	1102
	2423	24230	Cider, perry, mead and other fermented beverages, except wine of fresh grapes and beer made from malt	2206	24230	1102
<b>243</b>			<b>Malt liquors and malt</b>			
	2431	24310	Beer made from malt	2203	24310	1103
	2432	24320	Malt, whether or not roasted	1107	24320	1103
<b>244</b>			<b>Soft drinks; bottled mineral waters</b>			
	2441	24410	Bottled waters, not sweetened or flavoured	2201.10, .90*	24410	1104
	2449	24490	Other non-alcoholic caloric beverages	2202	24490	1104
<b>Division 25</b>			<b>Tobacco products</b>			
<b>250</b>			<b>Tobacco products</b>			
	2501	25010	Cured stemmed/stripped tobacco leaves	2401.20	25010	1200
	2502	25020	Cigars, cheroots, cigarillos and cigarettes of tobacco or tobacco substitutes	2402	25020	1200
	2509	25090	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences	2403	25090	1200
<b>Division 26</b>			<b>Yarn and thread; woven and tufted textile fabrics</b>			
<b>261</b>			<b>Natural textile fibres prepared for spinning</b>			
	2611	26110	Raw silk (not thrown)	5002	26110	1311
	2613	26130	Wool, degreased or carbonized, not carded or combed	5101.21, .29, .30	26130	1311
	2614	26140	Noils of wool or of fine animal hair	5103.10	26140	1311
	2615	26150	Wool and fine or coarse animal hair, carded or combed	5105	26150	1311
	2616	26160	Cotton, carded or combed	5203	26160	1311
	2617	26170	Jute and other textile bast fibres (except flax, true hemp and ramie), processed but not spun; tow and waste of these fibres	5303.90	26170	1311
	2619	26190	Other vegetable textile fibres, processed but not spun; tow and waste of these fibres	5301.21, .29, .30, 5302.90, 5305.00*	26190	1311
<b>262</b>			<b>Man-made textile staple fibres processed for spinning</b>			
	2621	26210	Synthetic staple fibres, carded, combed or otherwise processed for spinning	5506	26210	1311
	2622	26220	Artificial staple fibres, carded, combed or otherwise processed for spinning	5507	26220	1311
<b>263</b>			<b>Textile yarn and thread of natural fibres</b>			
	2631	26310	Silk yarn and yarn spun from silk waste; silk-worm gut	5004 - 5006	26310	1311

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	2632	26320	Yarn of wool, containing 85% or more by weight of wool, not put up for retail sale	5106.10, 5107.10	26320	1311
	2633	26330	Yarn of wool, containing less than 85% by weight of wool, not put up for retail sale	5106.20, 5107.20	26330	1311
	2634	26340	Yarn of wool, not put up for retail sale; yarn of fine or coarse animal hair or of horse hair (including gimped horsehair yarn), whether or not put up for retail sale	5108 - 5110	26340	1311
	2635	26350	Cotton sewing thread	5204	26350	1311
	2636	26360	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton	5205, 5207.10	26360	1311
	2637	26370	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton	5206, 5207.90	26370	1311
	2638	26380	Yarn of vegetable textile fibres other than cotton (including flax, jute, coir and true hemp); paper yarn	5306 - 5308	26380	1311
<b>264</b>			<b>Textile yarn and thread of man-made filaments or staple fibres</b>			
	2641	26410	Sewing thread of man-made filaments or staple fibres	5401, 5508	26410	1311
	2642		Yarn of man-made filaments, multiple or cabled (other than sewing thread, high tenacity yarn of polyamides, polyesters or viscose rayon), not put up for retail sale; man-made filament yarn (other than sewing thread), put up for retail sale			
		26421	Yarn of man-made filaments, multiple or cabled (other than sewing thread, high tenacity yarn of polyamides, polyesters or viscose rayon), not put up for retail sale	5402.61 - .69, 5403.41 - .49	26420*	1311
		26422	Man-made filament yarn (other than sewing thread), put up for retail sale	5406	26420*	1311
	2643	26430	Yarn (other than sewing thread) of synthetic staple fibres, containing 85% or more by weight of such fibres	5509.11 - .42, 5511.10	26430	1311
	2644	26440	Yarn (other than sewing thread) of synthetic staple fibres, containing less than 85% by weight of such fibres	5509.51 - .99, 5511.20	26440	1311
	2645	26450	Yarn (other than sewing thread) of artificial staple fibres, containing 85% or more by weight of such fibres, not put up for retail sale	5510.11, .12	26450	1311
	2646		Yarn (other than sewing thread) of artificial staple fibres, containing less than 85% by weight of such fibres, not put up for retail sale; yarn (other than sewing thread) of artificial staple fibres, put up for retail sale			
		26461	Yarn (other than sewing thread) of artificial staple fibres, containing less than 85% by weight of such fibres, not put up for retail sale	5510.20 - .90	26460*	1311
		26462	Yarn (other than sewing thread) of artificial staple fibres, put up for retail sale	5511.30	26460*	1311
<b>265</b>			<b>Woven fabrics (except special fabrics) of natural fibres other than cotton</b>			
	2651	26510	Woven fabrics of silk or of silk waste	5007	26510	1312
	2652	26520	Woven fabrics of carded wool or of carded fine animal hair, containing 85% or more by weight of wool or fine animal hair	5111.11, .19	26520	1312
	2653	26530	Woven fabrics of combed wool or of combed fine animal hair, containing 85% or more by weight of wool or fine animal hair	5112.11, .19	26530	1312

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
266	2654	26540	Woven fabrics of wool or fine animal hair, containing less than 85% by weight of wool or fine animal hair	5111.20 - .90, 5112.20 - .90	26540	1312
	2655	26550	Woven fabrics of coarse animal hair or of horsehair	5113	26550	1312
	2656	26560	Woven fabrics of flax	5309	26560	1312
	2657	26570	Woven fabrics of jute and other textile bast fibres (except flax, true hemp and ramie)	5310	26570	1312
	2659	26590	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	5311	26590	1312
			<b>Woven fabrics (except special fabrics) of cotton</b>			
	2661	26610	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2	5208	26610	1312
	2662	26620	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2	5209	26620	1312
	2663	26630	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres	5210, 5211	26630	1312
	2669	26690	Other woven fabrics of cotton	5212	26690	1312
267		<b>Woven fabrics (except special fabrics) of man-made filaments and staple fibres</b>				
	2671	26710	Woven fabrics of man-made filament yarn, obtained from high tenacity yarn of nylon or other polyamides, of polyesters or of viscose rayon; woven fabrics of synthetic filament yarn, obtained from strip or the like; woven fabrics of synthetic filament yarn, consisting of layers of parallel yarns superimposed on each other at angles, the layers being bonded at the intersections of the yarns (including mesh scrim)	5407.10 - .30, 5408.10	26710	1312
	2672	26720	Other woven fabrics of man-made filament yarn, containing 85% or more by weight of such filaments	5407.41 - .74, 5408.21 - .24	26720	1312
	2673	26730	Other woven fabrics of man-made filament yarn	5407.81 - .94, 5408.31 - .34	26730	1312
	2674	26740	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	5512	26740	1312
	2675	26750	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres	5516.11 - .14	26750	1312
	2676	26760	Woven fabrics of man-made staple fibres, containing less than 85% of such fibres, mixed mainly or solely with cotton	5513, 5514, 5516.41 - .44	26760	1312
	2677	26770	Woven fabrics of man-made staple fibres, containing less than 85% of such fibres, mixed mainly or solely with wool or fine animal hair	5515.13, .22, 5516.31 - .34	26770	1312
	2679	26790	Other woven fabrics of man-made staple fibres	5515.11, .12, .19, .21, .29, .91, .99, 5516.21 - .24, .91 - .94	26790	1312
268			<b>Special fabrics</b>			
	2681	26810	Woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics) of cotton	5801.21 - .27	26810	1312
	2682	26820	Woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics) of man-made fibres	5801.31 - .37	26820	1312
	2683	26830	Other woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics)	5801.10, .90	26830	1312

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	2684	26840	Terry towelling and similar woven terry fabrics (other than narrow fabrics) of cotton	5802.11, .19	26840	1312
	2685	26850	Other terry towelling and similar woven terry fabrics (other than narrow fabrics)	5802.20	26850	1312
	2686	26860	Gauze (other than narrow fabrics)	5803	26860	1312
	2688	26880	Tufted textile fabrics, other than carpets	5802.30	26880	1312
	2689	26890	Woven fabrics (including narrow fabrics) of glass fibres	7019.40 - .59	26890	1312
<b>Division 27</b>			<b>Textile articles other than apparel</b>			
<b>271</b>			<b>Made-up textile articles</b>			
	2711	27110	Blankets and travelling rugs (except electric blankets)	6301.20 - .90	27110	1392
	2712	27120	Bed linen, table linen, toilet linen and kitchen linen	6302	27120	1392
	2713	27130	Curtains (including drapes) and interior blinds; curtain or bed valances	6303	27130	1392
	2714	27140	Other furnishing articles n.e.c.; sets of woven fabric and yarn for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	5805, 6304, 6308	27140	1392
	2715	27150	Sacks and bags, of a kind used for the packing of goods	6305	27150	1392
	2716	27160	Tarpaulins, sails for boats etc., awnings, sunblinds, tents and camping goods (including pneumatic mattresses)	6306	27160	1392
	2717	27170	Parachutes	8804	27170	1392
	2718	27180	Quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags and the like, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics	9404.30, .90	27180	1392
	2719	27190	Other made-up textile articles (including floor-cloths, dish-cloths, dusters and similar cleaning cloths, life-jackets and life-belts)	6307	27190*	1392
<b>272</b>			<b>Carpets and other textile floor coverings</b>			
	2721	27210	Carpets and other textile floor coverings, knotted	5701	27210	1393
	2722	27220	Carpets and other textile floor coverings, woven, not tufted or flocked	5702	27220	1393
	2723	27230	Carpets and other textile floor coverings, tufted	5703	27230	1393
	2729	27290	Other carpets and textile floor coverings (including those of felt)	5704, 5705	27290	1393
<b>273</b>			<b>Twine, cordage, ropes and cables and articles thereof (including netting)</b>			
	2731	27310	Twine, cordage, rope and cables	5607	27310	1394
	2732	27320	Knotted netting of twine, cordage or rope; made up nets of textile materials; articles of yarn, strip, twine, cordage, rope or cables n.e.c.	5608, 5609	27320	1394
<b>279</b>			<b>Textiles n.e.c.</b>			
	2791		Tulles, lace, narrow woven fabrics, trimmings and embroidery			
		27911	Narrow woven fabrics; narrow fabrics of warp without weft assembled by adhesive (bolducs); labels, badges and similar articles of textile materials, not embroidered; braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	5806 - 5808	27911	1399
		27912	Tulles and other net fabrics, except woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs	5804	27912	1399
		27913	Embroidery in the piece, in strips or in motifs	5810	27913	1399

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	2792		Felt and nonwovens			
		27921	Felt	5602	27921	1399
		27922	Nonwovens	5603	27922	1399
	2799		Other textile articles			
		27991	Wadding of textile materials and articles thereof; textile fibres not exceeding 5 mm in length (flock), textile dust and mill neps	5601	27991*	1399, 1709
		27992	Rubber thread and cord, textile covered; textile yarn and strip, impregnated or covered with rubber or plastics	5604	27992	1399
		27993	Metallized yarn	5605	27993	1399
		27994	Woven fabrics of metal thread or metallized yarn n.e.c.	5809	27994	1399
		27995	Gimped yarn and strip; chenille yarn; loop wale-yarn	5606	27995	1399
		27996	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	5902	27996	1399
		27997	Textile fabrics, impregnated, coated or covered n.e.c.	5901, 5903, 5907	27997	1399
		27998	Textile products and articles for technical uses (including wicks, gas mantles, hosepiping, transmission or conveyor belts, bolting cloth and straining cloth)	5908 - 5911	27998	1399
		27999	Quilted textile products in the piece n.e.c.	5811	27999	1399
<b>Division 28</b>			<b>Knitted or crocheted fabrics; wearing apparel</b>			
<b>281</b>			<b>Knitted or crocheted fabrics</b>			
	2811	28110	Pile fabrics and terry fabrics, knitted or crocheted	6001	28110	1391
	2819	28190	Other knitted or crocheted fabrics	6002, 6003, 6004, 6005, 6006	28190	1391
<b>282</b>			<b>Wearing apparel, except fur apparel</b>			
	2821	28210	Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted	6115	28210	1430
	2822		Wearing apparel, knitted or crocheted			
		28221	Men's or boys' suits, coats, jackets, trousers, shorts and the like, knitted or crocheted	6101, 6103	28221	1410
		28222	Men's or boys' shirts, underpants, pyjamas, dressing gowns and similar articles, knitted or crocheted	6105, 6107	28222	1410
		28223	Women's or girls' suits, coats, jackets, dresses, skirts, trousers, shorts and the like, knitted or crocheted	6102, 6104	28223	1410
		28224	Women's or girls' blouses, shirts, petticoats, panties, nightdresses, dressing gowns and similar articles, knitted or crocheted	6106, 6108	28224*	1410
		28225	T-shirts, singlets and other vests, knitted or crocheted	6109	28225	1410, 1430
		28226	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted	6110	28226	1430
		28227	Babies' garments and clothing accessories, knitted or crocheted	6111	28227*	1410
		28228	Track suits, ski suits, swimwear and other garments, knitted or crocheted n.e.c.	6112, 6114	28228	1410
		28229	Gloves, shawls, scarves, veils, ties, cravats and other made-up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories	6116, 6117	28229	1410
	2823		Wearing apparel, of textile fabric, not knitted or crocheted; brassieres, corsets, suspenders and similar articles, whether or not knitted or crocheted			

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		28231	Men's or boys' suits, coats, jackets, trousers, shorts and the like, of textile fabric, not knitted or crocheted	6201, 6203	28231	1410
		28232	Men's or boys' shirts, singlets, underpants, pyjamas, dressing gowns and similar articles, of textile fabric, not knitted or crocheted	6205, 6207	28232	1410
		28233	Women's or girls' suits, coats, jackets, dresses, skirts, trousers, shorts and the like, of textile fabric, not knitted or crocheted	6202, 6204	28233	1410
		28234	Women's or girls' blouses, shirts, singlets, petticoats, panties, nightdresses, dressing gowns and similar articles, of textile fabric, not knitted or crocheted	6206, 6208	28234*	1410
		28235	Babies' garments and clothing accessories, of textile fabric, not knitted or crocheted	6209	28235*	1410
		28236	Track suits, ski suits, swimwear and other garments, of textile fabric, not knitted or crocheted n.e.c.	6211	28236	1410
		28237	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted	6212	28237	1410
		28238	Handkerchiefs, shawls, scarves, veils, ties, cravats, gloves and other made-up clothing accessories, of textile fabric, not knitted or crocheted; parts of garments or of clothing accessories, of textile fabric, not knitted or crocheted n.e.c.	6213 - 6217	28238	1410
	2824		Apparel and clothing accessories, of leather, composition leather or plastics			
		28241	Apparel of leather or of composition leather	4203.10	28241	1410
		28242	Clothing accessories of leather or of composition leather, except sports gloves	4203.29 - .40	28242	1410
		28243	Apparel and clothing accessories of plastics (incl. gloves)	3926.20	28243*	1410, 2220
	2825	28250	Garments made up of felt or nonwovens; garments made up of textile fabrics impregnated or coated with plastics, rubber or other materials	6113, 6210	28250*	1410
	2826		Hats and headgear			
		28261	Hat-forms, hat bodies and hoods of felt; plateaux and manchons of felt; hat-shapes, plaited or made by assembling strips of any material	6501, 6502	28261	1410
		28262	Hats and other headgear, of felt, or plaited or made by assembling strips of any material, or knitted or crocheted or made up from lace or other textile fabric in the piece; hair-nets	6504, 6505	28262	1410
		28269	Other headgear except headgear of rubber or of plastics, safety headgear and asbestos headgear; head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	6506.99, 6507	28269	1410
<b>283</b>			<b>Tanned or dressed furskins and artificial fur; articles thereof (except headgear)</b>			
		2831	28310 Tanned or dressed furskins	4302	28310	1511
		2832	28320 Articles of apparel, clothing accessories and other articles of furskin (except headgear)	4303	28320	1420
		2833	28330 Artificial fur and articles thereof (except headgear)	4304	28330	1420
<b>Division 29</b>			<b>Leather and leather products; footwear</b>			
<b>291</b>			<b>Tanned or dressed leather; composition leather</b>			
		2911	29110 Chamois leather; patent leather and patent laminated leather; metallized leather	4114	29110	1511
		2912	29120 Other leather, of bovine or equine animals, without hair on	4104, 4107	29120	1511

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
292	2913	29130	Other leather, without hair on (including sheep, lamb, goat or kid skin leather); composition leather with a basis of leather or leather fibre	4105, 4106, 4112, 4113, 4115.10	29130	1511
			<b>Luggage, handbags and the like; saddlery and harness; other articles of leather</b>			
	2921	29210	Saddlery and harness, for any animal, of any material	4201	29210	1512
	2922	29220	Luggage, handbags and the like, of leather, composition leather, plastic sheeting, textile materials, vulcanized fibre or paperboard; travel sets for personal toilet, sewing or shoe or clothes cleaning	4202, 9605	29220	1512
	2923	29230	Watch straps, except of metal	9113.90	29230	1512
293	2929	29290	Other articles of leather or composition leather (including articles of a kind used in machinery or mechanical appliances or for other technical uses) n.e.c.	4205	29290	1512
			<b>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</b>			
	2931	29310	Waterproof footwear, with outer soles and uppers of rubber or plastics, other than footwear incorporating a protective metal toe-cap	6401.92 - .99	29310	1520
	2932	29320	Footwear with outer soles and uppers of rubber or plastics, other than waterproof footwear or sports footwear	6402.20 - .99	29320	1520
	2933	29330	Footwear with uppers of leather, other than sports footwear, footwear incorporating a protective metal toe-cap and miscellaneous special footwear	6403.51 - .99, 6405.10	29330	1520
294	2934	29340	Footwear with uppers of textile materials, other than sports footwear	6404.19, .20, 6405.20	29340	1520
			<b>Sports footwear, except skating boots</b>			
	2941	29410	Ski-boots, snowboard boots and cross-country ski footwear	6402.12, 6403.12	29410	3230
	2942	29420	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	6404.11	29420	1520
295	2949	29490	Other sports footwear, except skating boots	6402.19, 6403.19	29490	1520
			<b>Other footwear, except asbestos footwear, orthopaedic footwear and skating boots</b>			
	2951	29510	Footwear incorporating a protective metal toe-cap, except those covered in subclass 29320	6401.10, 6403.40	29510	1520
296	2952	29520	Wooden footwear, miscellaneous special footwear and other footwear n.e.c.	6403.20, 6405.90	29520	1520
			<b>Parts of footwear; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof</b>			
	2960	29600	Parts of footwear; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	6406	29600	1520, 1629, 2219, 2220
<b>Section 3</b>			<b>Other transportable goods, except metal products, machinery and equipment</b>			
<b>Division 31</b>			<b>Products of wood, cork, straw and plaiting materials</b>			

Group	Class	Subclass	Description	Corresponding			
				HS 2007	CPC 2	ISIC 4	
311	3110		<b>Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm; railway or tramway sleepers (cross-ties) of wood, not impregnated</b>				
		31101	Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, of coniferous wood	4407.10	31100*	1610	
		31102	Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, of non-coniferous wood	4407.21 - .99	31100*	1610	
		31109	Railway or tramway sleepers (cross-ties) of wood, not impregnated	4406.10	31100*	1610	
312	3121		<b>Wood continuously shaped along any of its edges or faces; wood wool; wood flour; wood in chips or particles</b>				
		31211	Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings) of coniferous wood	4409.10	31210*	1610	
		31212	Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings) of bamboo	4409.21	31210*	1610	
		31219	Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings) of other wood	4409.29	31210*	1610	
		3122	31220	Wood wool; wood flour	4405	31220	1610
		3123	31230	Wood in chips or particles	4401.21, .22	31230	1610
313	3131		<b>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</b>				
		31310	Wood in the rough, weather or not stripped of bark or sapwood, or roughly squared treated with paint, stains, creosote or other preservatives	4403.10	31310	1610	
		3132	31320	Railway or tramway sleepers (cross-ties) of wood, impregnated	4406.90	31320	1610
		3133	31330	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like	4404	31330	1610
314	3141		<b>Boards and panels</b>				
		31411	Plywood consisting solely of sheets, of coniferous wood	4412.39	31410*	1621	
		31412	Plywood consisting solely of sheets, of non-coniferous wood	4412.31, .32	31410*	1621	



Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	3142		Other plywood, veneered panels and similar laminated wood, except of bamboo			
		31421	Other plywood, veneered panels and similar laminated wood, of coniferous wood	4412.94*, .99*	31420*	1621
		31422	Other plywood, veneered panels and similar laminated wood, of non-coniferous wood	4412.94*, .99*	31420*	1621
	3143		Particle board and similar board of wood or other ligneous materials			
		31431	Particle board	4410.11	31430*	1621
		31432	Oriented strand board (OSB)	4410.12	31430*	1621
		31439	Other board of wood or other ligneous materials	4410.19, .90	31430*	1621
	3144		Fibreboard of wood or other ligneous materials			
		31441	Medium density fibreboard (MDF)	4411.12 - .14	31440*	1621
		31442	Hardboard	4411.92	31440*	1621
		31449	Other fibreboard	4411.93, .94	31440*	1621
	3145	31450	Plywood, veneer panels and similar laminated wood of bamboo	4412.10	31450	1621
<b>315</b>			<b>Veneer sheets; sheets for plywood; densified wood</b>			
	3151		Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm			
		31511	Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, of coniferous wood	4408.10	31510*	1621
		31512	Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, of non-coniferous wood	4408.31 - .90	31510*	1621
	3152	31520	Densified wood	4413	31520	1621
<b>316</b>			<b>Builders' joinery and carpentry of wood (including cellular wood panels, assembled parquet panels, shingles and shakes)</b>			
	3160	31600	Builders' joinery and carpentry of wood (including cellular wood panels, assembled parquet panels, shingles and shakes)	4418	31600	1622
<b>317</b>			<b>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)</b>			
	3170	31700	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)	4415, 4416	31700	1623
<b>319</b>			<b>Other products of wood; articles of cork, plaiting materials and straw</b>			
	3191		Other products of wood			
		31911	Tools, tool bodies, tool handles, broom or brush bodies and handles, boot or shoe lasts and trees, of wood	4417	31911	1629
		31912	Tableware and kitchenware, of wood	4419	31912	1629
		31913	Wood marquetry and inlaid wood; cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood	4420	31913	1629
		31914	Wooden frames for paintings, photographs, mirrors or similar objects, and other articles of wood	4414, 4421	31914	1629

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	3192		Articles of cork and straw or other plaiting materials; basketware and wickerwork			
		31921	Natural cork, debarked or roughly squared, or in blocks, plates, sheets or strip; crushed, granulated or ground cork; waste cork	4501.90, 4502	31921	1629
		31922	Articles of natural cork; agglomerated cork and articles thereof	4503, 4504	31922	1629
		31923	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	4601, 4602	31923	1629
<b>Division 32</b>			<b>Pulp, paper and paper products; printed matter and related articles</b>			
<b>321</b>			<b>Pulp, paper and paperboard</b>			
	3211		Pulps of wood or other fibrous cellulosic material			
		32111	Chemical wood pulp, dissolving grades	4702	32111	1701
		32112	Chemical wood pulp, other than dissolving grades	4703, 4704	32112	1701
		32113	Mechanical wood pulp; semi-chemical wood pulp; pulps of fibrous cellulosic material other than wood	4701, 4705, 4706	32113	1701
	3212		Newsprint, hand-made paper and other uncoated paper and paperboard of a kind used for graphic purposes, and punch card stock and punch tape paper			
		32121	Newsprint	4801	32121	1701
		32122	Hand-made paper and paperboard	4802.10	32122	1701
		32129	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper	4802.20 - .69	32129	1701
	3213		Toilet tissue stock, uncoated kraftliner and other uncoated paper and paperboard; miscellaneous other papers			
		32131	Toilet or facial tissue stock, towel or napkin stock and similar paper, cellulose wadding and webs of cellulose fibres	4803	32131	1701
		32132	Kraftliner, uncoated	4804.11, .19	32132	1701
		32133	Other uncoated kraft paper and paperboard; sack kraft paper, creped or crinkled	4804.21 - .59, 4808.40	32133, 32142*	1701
		32134	Fluting paper, including straw and semi-chemical	4805.11 - .19	32134	1701
		32135	Testliner (recycled liner board)	4805.24, .25	32135	1701
		32136	Sulphite wrapping paper, filter paper and paperboard, felt paper and other paper and paperboard; cigarette paper not cut to size or in the form of booklets or tubes	4805.30 - .93, 4813.90	32136	1701
		32137	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers	4806	32137	1701
	3214		Processed paper and paperboard			
		32141	Composite paper and paperboard, not surface-coated or impregnated	4807	32141	1701
		32142	Paper and paperboard, creped, crinkled, embossed or perforated n.e.c.	4808.90	32142*	1701
		32143	Paper and paperboard coated with kaolin or with other inorganic substances	4810	32143	1701
		32149	Other paper and paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, gummed or adhesive, covered, surface-coloured, surface-decorated or printed, in rolls or sheets	4809, 4811	32149	1701
	3215		Corrugated paper and paperboard and containers of paper and paperboard			

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		32151	Corrugated paper and paperboard	4808.10	32151	1702
		32152	Sacks and bags of paper	4819.30, .40	32152	1702
		32153	Cartons, boxes, cases, record sleeves and other packing containers (except bags) of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like	4819.10, .20, .50, .60	32153	1702
	3219		Other paper and paperboard products			
		32191	Carbon paper, self-copy paper and other copying or transfer papers, not in bulk sizes; duplicator stencils and offset plates, of paper	4816	32191	1709
		32192	Envelopes, letter cards, plain postcards and correspondence cards of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing paper stationery	4817	32192	1709
		32193	Toilet paper, handkerchiefs, towels, serviettes, napkins for babies, tampons, and similar household, sanitary or hospital articles, and articles of apparel, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	4818	32193*	1709
		32194	Wallpaper and similar wall coverings; window transparencies of paper	4814	32194	1709
		32195	Textile wall coverings	5905	32195	1709
		32196	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material	9619	27190*, 27991*, 28224*, 28227*, 28234*, 28235*, 28243*, 28250*, 32193*, 36990*	1709
		32197	Labels of paper or paperboard	4821	32197	1709
		32198	Filter blocks, slabs and plates, of paper pulp	4812	32198	1709
		32199	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; cigarette paper, in booklets or tubes, or in rolls of a width not exceeding 5 cm; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres	4813.10, .20, 4822, 4823.20 -	32199	1709
<b>322</b>			<b>Books, in print</b>			
		3221	Educational textbooks, in print	4901.10*, .99*	32210	5811
		3222	General reference books, in print	4901.10*, .91, .99*, 4905.91	32220	5811
		3223	Directories, in print	4901.10*, .99*	32230	5812
		3229	Other books, in print			
		32291	Professional, technical and scholarly books, in print	4901.10*, .99*	32291	5811
		32292	Children's books, in print	4901.10*, .99*, 4903	32292	5811
		32299	Other books n.e.c., in print	4901.10*, .99*	32299	5811
<b>323</b>			<b>Newspapers and periodicals, daily, in print</b>			
		3230	Newspapers and periodicals, daily, in print	4902.10	32300	5813
<b>324</b>			<b>Newspapers and periodicals, other than daily, in print</b>			
		3241	General interest newspapers and periodicals, other than daily, in print	4902.90*	32410	5813

Group	Class	Subclass	Description	HS 2007	Corresponding	
					CPC 2	ISIC 4
	3242	32420	Business, professional or academic newspapers and periodicals, other than daily, in print	4902.90*	32420	5813
	3249	32490	Other newspapers and periodicals, other than daily, in print	4902.90*	32490	5813
<b>325</b>			<b>Printed maps; music, printed or in manuscript; postcards, greeting cards, pictures and plans</b>			
	3251		Maps and hydrographic or similar charts (including wall maps, topographical plans and globes), printed, other than in book-form			
		32511	Maps and hydrographic or similar charts (including wall maps, topographical plans and maps for globes), printed, other than in book-form	4905.99	32511	5811
		32512	Globes	4905.10	32512	3290
	3252	32520	Music, printed or in manuscript	4904	32520	5920
	3253	32530	Printed or illustrated postcards; printed cards bearing personal greetings or messages, with or without envelopes or trimmings	4909	32530	5819
	3254	32540	Printed pictures, designs and photographs	4911.91	32540	5819
	3255	32550	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions and carbon copies of the foregoing	4906	32550	7110
<b>326</b>			<b>Stamps, cheque forms, banknotes, stock certificates, brochures and leaflets, advertising material and other printed matter</b>			
	3261	32610	Unused postage, revenue or similar stamps; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and similar documents of title	4907	32610	5310, 6411
	3262	32620	Trade advertising material, commercial catalogues and the like	4911.10	32620	5819
	3263	32630	Transfers (decalcomanias) and printed calendars	4908, 4910	32630	5819
	3269	32690	Other printed matter	4911.99	32690	1811
<b>327</b>			<b>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</b>			
	3270	32700	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	4820	32700	1709
<b>328</b>			<b>Composed type, prepared printing plates or cylinders, impressed lithographic stones or other impressed media for use in printing</b>			
	3280	32800	Composed type, prepared printing plates or cylinders, impressed lithographic stones or other impressed media for use in printing	8442.50	32800	1812
<b>Division 33</b>			<b>Coke oven products; refined petroleum products; nuclear fuel</b>			
<b>331</b>			<b>Coke and semi-coke of coal, of lignite or of peat; retort carbon</b>			
	3310	33100	Coke and semi-coke of coal, of lignite or of peat; retort carbon	2704	33100	1910
<b>332</b>			<b>Tar distilled from coal, from lignite or from peat, and other mineral tars</b>			
	3320	33200	Tar distilled from coal, from lignite or from peat, and other mineral tars	2706	33200	1910

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
333			<b>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</b>			
		3331	Motor gasoline and aviation gasoline			
			33311 Motor gasoline	2710.12*	33310*	1920
			33312 Aviation gasoline	2710.12*	33310*	1920
		3332	33320 Gasolene-type jet fuel	2710.12*	33320	1920
		3333	33330 Naphtha	2710.12*, .19*	33330*, 33350*	1920
		3334	Kerosenes			
			33342 Kerosene-type jet fuel	2710.19*	33342	1920
			33349 Other kerosene	2710.19*	33341	1920
		3335	33350 White spirit and special boiling point industrial spirits	2710.19*	33350*	1920
		3336	33360 Gas oil	2710.19*, 2710.20, 3826.00*	33360	1920
		3337	33370 Fuel oils n.e.c.	2710.19*	33370	1920
		3338	33380 Lubricants	2710.19*	33380*	1920
		3339	33390 Other petroleum oils n.e.c.	2710.12*, .19*	33330*, 33350*, 33380*	1920
334			<b>Petroleum gases and other gaseous hydrocarbons, except natural gas</b>			
		3341	33410 Propane and butanes, liquefied	2711.12, .13	33410	1920
		3342	Ethylene, propylene, butylene, butadiene and other petroleum gases or gaseous hydrocarbons, except natural gas			
			33421 Ethylene, propylene, butylene, butadiene	2711.14	33420*	1920
			33429 Other petroleum gases or gaseous hydrocarbons, except natural gas	2711.19, .29	33420*	1920
335			<b>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</b>			
		3350	33500 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	2712, 2713	33500	1920
336			<b>Radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues</b>			
		3361	33610 Natural uranium and its compounds; alloys, dispersions, ceramic products and mixtures containing natural uranium and its compounds	2844.10	33610	2011
		3362	33620 Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions, ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	2844.20	33620	2011

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
337	3363	33630	Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions, ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	2844.30	33630	2011
	3369	33690	Other radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	2844.40	33690	2011
			<b>Fuel elements (cartridges), for or of nuclear reactors</b>			
	3371	33710	Fuel elements (cartridges), non-irradiated, for nuclear reactors	8401.30	33710	2011
	3372	33720	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	2844.50	33720	3510
<b>Division 34</b>			<b>Basic chemicals</b>			
<b>341</b>			<b>Basic organic chemicals</b>			
	3411	34110	Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives	2901 - 2904	34110	2011
	3412	34120	Industrial monocarboxylic fatty acids; acid oils from refining	3823.11 - .19	34120	2011
	3413		Alcohols, phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives; industrial fatty alcohols			
		34131	Ethyl alcohol and other spirits, denatured, of any strength	2207.20	34131	2011
		34139	Other alcohols, phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives; industrial fatty alcohols	2905.11 - .44, 2905.49 - .59, 2906 - 2908, 3823.70	34139	2011
	3414	34140	Carboxylic acids and their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives, except salicylic acid and its salts and esters and their salts	2915 - 2917, 2918.11 - .19, .29 - .99	34140	2011
	3415	34150	Amine-function compounds; oxygen-function amino-compounds, except lysine and its esters and salts thereof and glutamic acid and its salts; ureines and their derivatives and salts thereof; carboxyimide-function compounds and imine-compounds; nitrile-function compounds; diazo-, azo- or azoxy-compounds; organic derivatives of hydrazine or of hydroxylamine; compounds with other nitrogen function	2921, 2922.11 - .39, .43, .44, .49, .50, 2924.21, 2925 - 2929, 3102.50	34150	2011
	3416	34160	Organo-sulphur compounds and other organo-inorganic compounds; heterocyclic compounds n.e.c.; nucleic acids and their salts	2930, 2931, 2932.11 - .19, .91 - .99, 2933.29 - .49, .61, .71 - .99, 2934.10, .20, .91 - .99	34160*	2011
	3417	34170	Ethers, alcohol peroxides, ether peroxides, epoxides, acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives; aldehyde-function compounds; ketone-function compounds and quinone-function compounds; enzymes; prepared enzymes n.e.c.; organic compounds n.e.c.	2909 - 2914, 2942, 34170 3507		2011
	3418	34180	Phosphoric esters and their salts or esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; and their halogenated, sulphonated, nitrated or nitrosated derivatives	2919, 2920	34180	2011

Group	Class	Subclass	Description	Corresponding			
				HS 2007	CPC 2	ISIC 4	
342			<b>Basic inorganic chemicals n.e.c.</b>				
	3421	34210	Hydrogen, nitrogen, oxygen, carbon dioxide and rare gases; inorganic oxygen compounds of non-metals n.e.c.	2804.10 - .40, 2811.21, .29	34210	2011	
	3422	34220	Zinc oxide; zinc peroxide; chromium oxides and hydroxides; manganese oxides; iron oxides and hydroxides; earth colours; cobalt oxides and hydroxides; titanium oxides; lead oxides; red lead and orange lead; inorganic bases n.e.c.; metal oxides, hydroxides and peroxides n.e.c., except of mercury	2817, 2819 - 2824, 2825.20 - .90	34220	2011	
	3423		Chemical elements n.e.c.; inorganic acids; inorganic oxygen compounds of boron, silicon and carbon; halogen or sulphur compounds of non-metals; sodium hydroxide; hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium; aluminium hydroxide; hydrozine and hydroxylamine and their inorganic salts				
		34231	Chemical elements n.e.c.; inorganic acids except phosphoric, nitric and sulphonitric; inorganic oxygen compounds of boron, silicon and carbon; halogen or sulphur compounds of non-metals; sodium hydroxide; hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium; aluminium hydroxide; hydrozine and hydroxylamine and their inorganic salts	2801 - 2803, 2804.50 - .90, 2805 - 2807, 2809.10, 2810, 2811.11, .19, .22, 2812, 2813, 2815, 2816, 2818.30, 2825.10	34231	2011	
		34232	Phosphoric acid	2809.20	34232	2011	
		34233	Nitric acid, sulphonitric acids	2808	34233	2012	
	3424	34240	Phosphates of triammonium; salts and peroxy salts of inorganic acids and metals n.e.c.	2826, 2827.20 - .60, 2828 - 2833, 2834.29, 2835.10, .22 - .39, 2836	34240*	2011	
	3425	34250	Salts of oxometallic or peroxometallic acids; colloidal precious metals and compounds thereof; inorganic and organic compounds of mercury; other inorganic chemicals n.e.c.; compressed air; amalgams	2841, 2843, 2852, 2853	34160*, 34240*, 34250, 34270*, 34280*, 34320*, 35420*, 35490*	2011	
	3426	34260	Isotopes n.e.c. and compounds thereof (including heavy water)	2845	34260	2011	
	3427	34270	Cyanides, cyanide oxides and complex cyanides; fulminates, cyanates and thiocyanates; silicates; borates; perborates	2837 - 2840, 2842	34270*	2011	
	3428	34280	Hydrogen peroxide; phosphides; carbides; hydrides, nitrides, azides, silicides and borides	2847 - 2850	34280*	2011	
	3429	34290	Compounds of rare earth metals, of yttrium or of scandium	2846	34290	2011	
	343			<b>Tanning or dyeing extracts; tannins and their derivatives; colouring matter n.e.c.</b>			
		3431	34310	Synthetic organic colouring matter and preparations based thereon; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores; colour lakes and preparations based thereon	3204, 3205	34310	2011

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
344	3432	34320	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives; colouring matter of vegetable or animal origin, except animal black; preparations based on colouring matter of vegetable or animal origin	3201, 3203	34320*	2011
	3433	34330	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations; enzymatic preparations for pre-tanning	3202	34330	2011
	3434	34340	Colouring matter n.e.c.; inorganic products of a kind used as luminophores	3206	34340	2011
345			<b>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</b>			
	3440	34400	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	3802.90, 3803, 3805 - 3807	34400	2011
			<b>Miscellaneous basic chemical products</b>			
346	3451	34510	Wood charcoal	4402	34510	0220, 2011
	3452	34520	Sulphur, except sublimed sulphur, precipitated sulphur and colloidal sulphur	2503.00	34520	2011
	3453	34530	Roasted iron pyrites	2601.20	34530	2011
	3454	34540	Oils and other products of the distillation of high temperature coal tar, and similar products; pitch and pitch coke, obtained from mineral tars	2707, 2708	34540	2011
	3455	34550	Animal or vegetable fats and oils and their fractions, chemically modified, except those hydrogenated, inter-esterified, re-esterified or elaidinized; inedible mixtures or preparations of animal or vegetable fats or oils	1518	34550	2029
	3456	34560	Synthetic or reconstructed precious or semi-precious stones, unworked	7104.10, .20	34560	2399
	3457	34570	Glycerol	1520, 2905.45	34570	2011, 2023
346			<b>Fertilizers and pesticides</b>			
	3461		Mineral or chemical fertilizers, nitrogenous			
		34611	Urea	3102.10	34611	2012
		34612	Ammonium sulphate	3102.21	34612	2012
		34613	Ammonium nitrate	3102.30	34613	2012
		34614	Double salts and mixtures of calcium nitrate and ammonium nitrate	3102.60	34614	2012
		34615	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	3102.40	34615	2012
		34616	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	3102.80	34619*	2012
		34619	Other nitrogenous fertilizers and mixtures, n.e.c.	3102.29, 3102.90	34619*	2012
	3462		Mineral or chemical fertilizers, phosphatic			
	34621	Superphosphate	3103.10	34621	2012	
	34629	Other phosphatic fertilizers, n.e.c.	3103.90	34629	2012	
3463		Mineral or chemical fertilizers, potassic				



Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		34631	Potassium chloride (muriate of potash)	3104.20	34631	2012
		34632	Potassium sulphate (sulphate of potash)	3104.30	34632	2012
		34639	Carnallite, sylvite and other potassic fertilizers, n.e.c.	3104.90	34639	0891, 2012
	3464		Mineral or chemical fertilizers containing at least two nutrients of nitrogen, phosphate and potash			
		34641	Fertilizers containing three nutrients: nitrogen, phosphorus and potassium	3105.20	34641	2012
		34642	Diammonium hydrogenorthophosphate (diammonium phosphate)	3105.30	34642	2012
		34643	Monoammonium phosphate	3105.40	34643	2012
		34644	Fertilizers containing two nutrients: nitrogen and phosphorus	3105.51, .59	34644	2012
		34645	Fertilizers containing two nutrients: phosphorus and potassium	3105.60	34645	2012
		34646	Potassium nitrate	2834.21	34646	2012
		34649	Other mineral or chemical fertilizers containing at least two nutrients (nitrogen, phosphate, potash), n.e.c.	3105.90	34649	2012
	3465		Other fertilizers			
		34651	Ammonia, anhydrous	2814.10	34651	2012
		34652	Ammonia, in aqueous solution	2814.20	34652	2012
		34653	Ammonium chloride; nitrites	2827.10, 2834.10	34653	2012
		34654	Excreta of animals useful for manure/fertilizer and fuel preparation	3101	34654	0141, 0142, 0143, 0144, 0145, 0146, 0149, 0891
		34659	Fertilizers n.e.c.	3105.10	34659	2012
	3466		Insecticides, fungicides, herbicides and disinfectants			
		34661	Insecticides	3808.91	34661*	2021
		34662	Fungicides	3808.92	34662*	2021
		34663	Herbicides, anti-sprouting products and plant-growth regulators	3808.93	34663*	2021
		34664	Disinfectants	3808.94	34664*	2021
		34666	Hazardous pesticides	3808.50	34661*, 34662*, 34663*, 34664*, 34666, 34669*	2021
		34669	Other insecticides, fungicides, herbicides and disinfectants	3808.99	34669*	2021
<b>347</b>			<b>Plastics in primary forms</b>			
		3471	34710 Polymers of ethylene, in primary forms	3901	34710	2013
		3472	34720 Polymers of styrene, in primary forms	3903	34720	2013
		3473	34730 Polymers of vinyl chloride or other halogenated olefins, in primary forms	3904	34730	2013
		3474	34740 Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	3907	34740	2013
		3479	34790 Other plastics in primary forms; ion exchangers	3902, 3905, 3906, 3908 - 3914	34790	2013

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
<b>348</b>			<b>Synthetic rubber and factice derived from oils, and mixtures thereof with natural rubber and similar natural gums, in primary forms or in plates, sheets or strip</b>			
	3480	34800	Synthetic rubber and factice derived from oils, and mixtures thereof with natural rubber and similar natural gums, in primary forms or in plates, sheets or strip	4002	34800	2013
<b>Division 35</b>			<b>Other chemical products; man-made fibres</b>			
<b>351</b>			<b>Paints and varnishes and related products; artists' colours; ink</b>			
	3511	35110	Paints and varnishes and related products	3207 - 3212, 3214, 35110 3814		2022
	3512	35120	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like	3213	35120	2022
	3513	35130	Printing ink	3215.11, .19	35130	2022
	3514	35140	Writing or drawing ink and other inks	3215.90	35140	2029
<b>352</b>			<b>Pharmaceutical products</b>			
	3521	35210	Salicylic acid and its salts and esters	2918.21 - .23	35210	2100
	3522	35220	Lysine and its esters and salts thereof; glutamic acid and its salts; quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids; acyclic amides and their derivatives and salts thereof; cyclic amides (except ureines) and their derivatives and salts	2922.41, .42, 2923, 2924.11 - .19, .23 - .29	35220	2100
	3523	35230	Lactones n.e.c., heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring, a pyrimidine ring, a piperazine ring, an unfused triazine ring or a phenothiazine ring system not further fused; hydantoin and its derivatives; sulphonamides	2932.20, 2933.11, .19, .21, .52 - .59, .69, 2934.30, 2935	35230	2100
	3524	35240	Sugars, chemically pure n.e.c.; sugar ethers and sugar esters and their salts n.e.c.	2940	35240	2100
	3525	35250	Provitamins, vitamins and hormones; glycosides and vegetable alkaloids and their salts, ethers, esters and other derivatives; antibiotics	2936 - 2939, 2941	35250	2100
	3526	35260	Medicaments, for therapeutic or prophylactic uses	3003, 3004	35260	2100
	3527	35270	Other pharmaceutical products	3001, 3002, 3005, 3006.20, .30, .60	35270	2100
	3529	35290	Other articles for medical or surgical purposes	3006.10, .40, .50, .70	35290	3250
<b>353</b>			<b>Soap, cleaning preparations, perfumes and toilet preparations</b>			
	3531	35310	Organic surface active agents, except soap	3402.11 - .19	35310	2023
	3532		Soap and detergents, perfume and toilet preparations			
		35321	Soap; organic surface-active products and preparations for use as soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	3401	35321	2023
		35322	Detergents and washing preparations	3402.20, .90	35322	2023
		35323	Perfume and toilet preparations	3303 - 3306, 3307.10 - .30, .90	35323	2023
	3533		Cleaning and polishing preparations			
		35331	Preparations for perfuming or deodorizing rooms	3307.41, .49	35331	2023
		35332	Artificial waxes and prepared waxes	3404	35332	2023
		35333	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal	3405.10 - .30, .90	35333	2023

Group	Class	Subclass	Description	HS 2007	Corresponding CPC 2	ISIC 4	
354		35334	Scouring pastes and powders and other scouring preparations	3405.40	35334	2023	
			<b>Chemical products n.e.c.</b>				
		3541	35410	Essential oils and concentrates, aqueous distillates and aqueous solutions thereof; resinoids; terpenic by-products of the deterpenation of essential oils; mixtures of odoriferous substances of a kind used as raw materials in industry	3301, 3302	35410	2029
		3542	35420	Glues and gelatine, peptones and their derivatives, and related products; caseinates and other casein derivatives; albuminates and other albumin derivatives	3501.90, 3502.20, .90, 3503, 3504, 3505.20, 3506	35420*	2029
		3543	35430	Lubricating preparations and preparations of a kind used for the oil or grease treatment of materials, except of petroleum; prepared additives for mineral oils; prepared liquids for hydraulic transmission, except of petroleum; anti-freezing preparations and prepared de-icing fluids	3403, 3811, 3819, 3820	35430	2029
		3544	35440	Modelling pastes; "dental wax" or "dental impression compounds"; other preparations for use in dentistry with a basis of plaster; preparations and charges for fire-extinguishers; charged fire-extinguishing grenades; prepared culture media for development and maintenance of micro-organisms and plant, human or animal cells; composite diagnostic or laboratory reagents n.e.c.	3407, 3813, 3821, 3822	35440	2029, 3250
		3545	35450	Prepared explosives; safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	3601 - 3603	35450	2029
		3546	35460	Pyrotechnic articles	3604	35460	2029
		3547	35470	Chemical elements and compounds doped for use in electronics	3818	35470	2029
		3549		Other chemical products			
			35491	Biodiesel	3826.00*	35490*	2029
			35499	Other chemical products n.e.c.	3802.10, 3809, 3810, 3812, 3815, 3817, 3824.10 - .40, .60 - .90	35490*	2029
	355			<b>Man-made fibres</b>			
		3551	35510	Synthetic filament tow and staple fibres, not carded or combed	5501, 5503	35510	2030
	3552	35520	Synthetic filament yarn (except sewing thread and multiple or cabled yarn), not put up for retail sale	5402.11 - .59	35520	2030	
	3553	35530	Synthetic monofilament and strip	5404	35530	2030	
	3554	35540	Artificial filament tow and staple fibres, not carded or combed	5502, 5504	35540	2030	
	3555	35550	Artificial filament yarn (except sewing thread and multiple or cabled yarn), not put up for retail sale	5403.10 - .39	35550	2030	
	3556	35560	Artificial monofilament and strip	5405	35560	2030	
Division 36			<b>Rubber and plastics products</b>				
361			<b>Rubber tyres and tubes</b>				
	3611		New pneumatic tyres, inner tubes, solid or cushion tyres, interchangeable tyre treads, tyre flaps and "camel-back", of rubber				
		36111	New pneumatic tyres, of rubber, of a kind used on motor cars	4011.10	36111	2211	
		36112	New pneumatic tyres, of rubber, of a kind used on motorcycles or bicycles	4011.40, .50	36112	2211	
		36113	Other new pneumatic tyres, of rubber	4011.20, .30, .61 - .99	36113	2211	

Group	Class	Subclass	Description	Corresponding			
				HS 2007	CPC 2	ISIC 4	
362		36114	Inner tubes, solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber	4012.90, 4013	36114	2211	
		36115	"Camel-back" strips for retreading rubber tyres	4006.10	36115	2211	
		36120	Retreaded pneumatic tyres, of rubber	4012.11 - .19	36120	2211	
			<b>Other rubber products</b>				
		3621	36210	Reclaimed rubber	4003	36210	3830
		3622	36220	Unvulcanized compounded rubber, in primary forms or in plates, sheets or strip; unvulcanized rubber in forms other than primary forms or plates, sheets or strip (except "camel-back" strips for retreading rubber tyres); articles of unvulcanized rubber; thread, cord, plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber	4005, 4006.90, 4007, 4008	36220	2219
		3623	36230	Tubes, pipes and hoses of vulcanized rubber other than hard rubber	4009	36230	2219
		3624	36240	Conveyor or transmission belts or belting, of vulcanized rubber	4010	36240	2219
		3625	36250	Rubberized textile fabrics, except tyre cord fabric	5906	36250	2219
		3626	36260	Articles of apparel and clothing accessories (including gloves) of vulcanized rubber other than hard rubber	4015	36260	2219
363		3627	36270	Articles of vulcanized rubber n.e.c.; hard rubber; articles of hard rubber	4014, 4016, 4017	36270	2219
			<b>Semi-manufactures of plastics</b>				
		3631	36310	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, of plastics	3916	36310	2220
		3632	36320	Tubes, pipes and hoses, and fittings therefor, of plastics	3917	36320	2220
		3633	36330	Plates, sheets, film, foil and strip, of plastics, not self-adhesive, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	3920	36330	2220
364		3639	36390	Other plates, sheets, film, foil and strip, of plastics	3921	36390	2220
			<b>Packaging products of plastics</b>				
		3641	36410	Sacks and bags, of plastics	3923.21, .29	36410	2220
369		3649	36490	Other articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	3923.10, .30 - .90	36490	2220
			<b>Other plastics products</b>				
		3691	36910	Floor coverings of plastics, in rolls or in the form of tiles; wall or ceiling coverings of plastics	3918	36910	2220
		3692	36920	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics	3919	36920	2220
		3693	36930	Baths, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary ware, of plastics	3922	36930	2220
		3694	36940	Tableware, kitchenware, other household articles and toilet articles, of plastics	3924	36940	2220
		3695	36950	Builders' ware of plastics n.e.c.	3925	36950	2220
		3696	36960	Parts n.e.c. of lamps, lighting fittings, illuminated signs, illuminated name-plates and the like, of plastics	9405.92	36960	2220
		3697		Safety headgear; other headgear of rubber or plastics			
			36971	Safety headgear	6506.10	36971	3290
		36972	Other headgear of rubber or plastics	6506.91	36972	2219, 2220	

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	3698	36980	Electrical insulating fittings of plastics	8547.20	36980	2220
	3699	36990	Articles of plastics n.e.c.	3006.91, 3926.10, .30 - .90	36990*	2220
<b>Division 37</b>			<b>Glass and glass products and other non-metallic products n.e.c.</b>			
<b>371</b>			<b>Glass and glass products</b>			
	3711		Unworked glass, flat glass and pressed or moulded glass for construction; glass mirrors			
		37111	Glass in the mass, in balls (except microspheres), rods or tubes, unworked; waste and scrap of glass	7001, 7002	37111	2310
		37112	Unworked cast, rolled, drawn or blown glass, in sheets	7003, 7004	37112	2310
		37113	Float glass and surface ground or polished glass, in sheets	7005	37113	2310
		37114	Glass in sheets, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed, etc.	7006	37114	2310
		37115	Safety glass	7007	37115	2310
		37116	Glass mirrors; multiple walled insulating units of glass	7008, 7009	37116	2310
		37117	Paving blocks, bricks, tiles and other articles of pressed or moulded glass, of a kind used for building or construction purposes; leaded lights and the like; multicellular or foam glass in blocks, plates or similar forms	7016.90	37117	2310
	3712		Glass fibres and articles thereof, except woven fabrics			
		37121	Slivers, rovings, yarn and chopped strands, of glass	7019.11 - .19	37121	2310
		37129	Voiles, webs, mats, mattresses, boards and other articles of glass fibres, except woven fabrics	7019.31 - .39, .90	37129	2310
	3719		Other glass articles			
		37191	Bottles, jars, phials and other containers, of glass, of a kind used for the conveyance or packing of goods, except ampoules; stoppers, lids and other closures, of glass	7010.20, .90	37191	2310
		37192	Glass envelopes, open, and glass parts thereof, for electric lamps, cathode-ray tubes or the like	7011	37192	2310
		37193	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (except bottles, jars and the like, of glass, and ornaments of lamp-worked glass)	7013	37193	2310
		37194	Clock or watch glasses and similar glasses; glasses for spectacles, not optically worked; hollow glass spheres and their segments for the manufacture of such glasses	7015	37194	2310
		37195	Laboratory, hygienic or pharmaceutical glassware; ampoules of glass	7010.10, 7017	37195	2310
		37196	Parts n.e.c. of lamps, lighting fittings, illuminated signs, illuminated name-plates and the like, of glass	9405.91	37196	2310
		37197	Electrical insulators of glass	8546.10	37197	2310
		37199	Articles of glass n.e.c. (including glass inners for vacuum flasks, signalling glassware, glass cubes for mosaics, glass beads, glass microspheres and ornaments of lamp-worked glass)	7014, 7016.10, 7018, 7020	37199	2310
<b>372</b>			<b>Non-structural ceramic ware</b>			
	3721	37210	Ceramic sinks, baths, water closet pans, flushing cisterns and similar sanitary fixtures	6910	37210	2392
	3722		Ceramic household and ornamental articles			

Group	Class	Subclass	Description	Corresponding			
				HS 2007	CPC 2	ISIC 4	
373	3729	37221	Ceramic tableware, kitchenware, other household articles and toilet articles	6911, 6912	37221	2393	
		37222	Statuettes and other ornamental ceramic articles	6913	37222	2393	
		37291	Other non-structural ceramic wares				
		37291	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	6909	37291	2393	
		37292	Electrical insulators of ceramics; insulating fittings, for electrical machines, appliances or equipment, of ceramics	8546.20, 8547.10	37292	2393	
	37299	Other non-structural ceramic articles n.e.c.	6914	37299	2393		
			<b>Refractory products and structural non-refractory clay products</b>				
	3731	37310	Bricks, blocks, tiles and other ceramic goods of siliceous earths	6901	37310	2392	
	3732	37320	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous earths	6902	37320	2391	
	3733	37330	Refractory cements, mortars, concretes and similar compositions n.e.c.	3816	37330	2391	
	3734	37340	Unfired refractory products; other refractory ceramic goods	6815.91, 6903	37340	2391	
	3735	37350	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	6904, 6905	37350	2392	
	3736	37360	Non-refractory ceramic pipes, conduits, guttering and pipe fittings	6906	37360	2392	
	3737	37370	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like	6907, 6908	37370	2392	
374		<b>Plaster, lime and cement</b>					
	3741	37410	Plasters	2520.20	37410	2394	
	3742	37420	Quicklime, slaked lime and hydraulic lime	2522	37420	2394	
	3743	37430	Cement clinkers	2523.10	37430	2394	
3744	37440	Portland cement, aluminous cement, slag cement and similar hydraulic cements, except in the form of clinkers	2523.21 - .90	37440	2394		
375	3745	37450	Calcinated or agglomerated dolomite	2518.20, .30	37450	2394	
		<b>Articles of concrete, cement and plaster</b>					
	3751	37510	Non-refractory mortars and concretes	3824.50	37510	2395	
	3752	37520	Boards, blocks and similar articles of vegetable fibre, straw or wood waste agglomerated with mineral binders	6808	37520	2395	
	3753	37530	Articles of plaster or of compositions based on plaster	6809	37530	2395	
	3754	37540	Tiles, flagstones, bricks and similar articles, of cement, concrete or artificial stone	6810.11, .19	37540	2395	
	3755	37550	Prefabricated structural components for building or civil engineering, of cement, concrete or artificial stone	6810.91	37550	2395	
	3756	37560	Other articles of cement, concrete or artificial stone	6810.99	37560	2395	
	3757	37570	Articles of asbestos-cement, cellulose fibre-cement or the like	6811	37570	2395	
	376		<b>Monumental or building stone and articles thereof</b>				

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
379	3761	37610	Marble, travertine and alabaster, worked, and articles thereof (except setts, curbstones, flagstones, tiles, cubes and similar articles); artificially coloured granules, chippings and powder of marble, travertine and alabaster	6802.21, .91	37610	2396
	3769	37690	Other worked monumental or building stone and articles thereof; other artificially coloured granules, chippings and powder of natural stone; articles of agglomerated slate	6801, 6802.10, .23 - .29, .92 - .99, 6803	37690	2396
	3791	37910	<b>Other non-metallic mineral products n.e.c.</b> Millstones, grindstones, grinding wheels and the like, without frameworks, for working stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics; natural or artificial abrasive powder or grain, on a base of textile, paper or other material	6804, 6805	37910	2399
	3792	37920	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures, or of asbestos	6812, 6813	37920	2399
	3793	37930	Articles of asphalt or of similar material	6807	37930	2399
	3794	37940	Bituminous mixtures based on natural and artificial stone materials and bitumen, natural asphalt or related substances as a binder	2517.30, 2715	37940	2399
	3795	37950	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of semi-manufactures	3801	37950	2399
	3796	37960	Artificial corundum	2818.10	37960	2399
	3799	37990	Non-metallic mineral products n.e.c. (including mineral wool, expanded mineral materials, worked mica, articles of mica, non-electrical articles of graphite or other carbon and articles of peat)	6806, 6814, 6815.10, .20, .99	37990	2399
	<b>Division 38</b>			<b>Furniture; other transportable goods n.e.c.</b>		
<b>381</b>			<b>Furniture</b>			
	3811		Seats			
		38111	Seats, primarily with metal frames	9401.10, .20, .30, .71, .79	38111	2930, 3020, 3030, 3100
		38112	Seats, primarily with wooden frames	9401.40 - .69	38112	3100
		38119	Other seats	9401.80	38119	3100
	3812		Other furniture, of a kind used in offices			
		38121	Other metal furniture, of a kind used in offices	9403.10	38121	3100
		38122	Other wooden furniture, of a kind used in offices	9403.30	38122	3100
	3813	38130	Other wooden furniture, of a kind used in the kitchen	9403.40	38130	3100
	3814	38140	Other furniture n.e.c.	9403.20, .50 - .89, 9610	38140	3100
	3815	38150	Mattress supports; mattresses, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered	9404.10 - .29	38150	3100
<b>382</b>			<b>Jewellery and related articles</b>			
	3816	38160	Parts of furniture	9401.90, 9403.90	38160	3100
	3821	38210	Pearls, natural or cultured and unworked	7101.10, .21	38210	0311, 0321

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	3822	38220	Cultured pearls, precious or semi-precious stones, and synthetic or reconstructed precious or semi-precious stones (except industrial diamonds and piezo-electric quartz), worked (except simply sawn, cleaved, bruted or roughly shaped), but not strung, mounted or set	7101.22, 7102.39, 7103.91, .99, 7104.90	38220	3211
	3823	38230	Industrial diamonds, worked; dust and powder of natural or synthetic precious or semi-precious stones	7102.29, 7105	38230	3211
	3824	38240	Jewellery and other articles of precious metal or of metal clad with precious metal; articles of natural or cultured pearls or precious or semi-precious stones (natural, synthetic or reconstructed)	7113, 7114, 7115.90, 7116	38240	3211
	3825	38250	Coin	7118	38250	3211
<b>383</b>			<b>Musical instruments</b>			
	3831	38310	Pianos and other keyboard stringed musical instruments	9201	38310	3220
	3832	38320	Other string musical instruments	9202	38320	3220
	3833	38330	Wind musical instruments (including pipe organs, accordians and brass-wind instruments)	9205	38330	3220
	3834	38340	Musical instruments, the sound of which is produced, or must be amplified, electrically	9207	38340	3220
	3835	38350	Other musical instruments (including percussion instruments, musical boxes and fairground organs); decoy calls; whistles, call horns and other mouth-blown sound signalling instruments	9206, 9208	38350	3220
	3836	38360	Parts and accessories of musical instruments; metronomes, tuning forks and pitch pipes	9209	38360	3220
<b>384</b>			<b>Sports goods</b>			
	3841	38410	Snow-skis and other snow-ski equipment; ice-skates and roller-skates	9506.11 - .19, .70	38410	3230
	3842	38420	Water-skis, surf-boards, sailboards and other water-sport equipment	9506.21, .29	38420	3230
	3843	38430	Gymnasium or athletics articles and equipment	9506.91	38430	3230
	3844	38440	Other articles and equipment for sports or outdoor games	4203.21, 9506.31 - .39, .40 - .69, .99	38440	3230
	3845	38450	Fishing rods and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" and similar hunting or shooting requisites	9507	38450	3230
<b>385</b>			<b>Games and toys</b>			
	3851	38510	Dolls' carriages; wheeled toys designed to be ridden by children	9503.00*	38510	3240
	3852	38520	Dolls representing human beings; toys representing animals or non-human creatures	9503.00*	38520	3240
	3853	38530	Parts and accessories of dolls representing human beings	9503.00*	38530	3240
	3854	38540	Toy electric trains and tracks, signals and other accessories therefor; reduced-size ("scale") model assembly kits and other construction sets and constructional toys	9503.00*	38540	3240
	3855	38550	Puzzles	9503.00*	38550	3240
	3856	38560	Other toys (including toy musical instruments)	9503.00*	38560	3240
	3857	38570	Playing cards	9504.40	38570	3240
	3858		Video games of a kind used with a television receiver			
		38581	Video game consoles	9504.50*	38581, 38590*	2640
		38582	Software cartridges for video game consoles	9504.50*	38582, 38590*	5820



Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
386	3859	38590	Other articles for funfair, table or parlour games (including articles for billiards, pintables, special tables for casino games and automatic bowling alley equipment), except video games of a kind used with a television receiver	9504.20, .30, .90	38590*	3240
			<b>Roundabouts, swings, shooting galleries and other fairground amusements</b>			
387	3860	38600	Roundabouts, swings, shooting galleries and other fairground amusements	9508	38600	2829
			<b>Prefabricated buildings</b>			
	3870		Prefabricated buildings			
		38701	Prefabricated buildings, of wood	9406.00*	38701	1622
		38702	Prefabricated buildings, of metal	9406.00*	38702	2511
389		38703	Prefabricated buildings, of plastics	9406.00*	38703	2220
		38704	Prefabricated buildings, of concrete	9406.00*	38704	2395
			<b>Other manufactured articles n.e.c.</b>			
		3891	Pens, pencils, stamps, typewriter or similar ribbons, ink-pads and similar articles			
		38911	Pens, duplicating stylos, pencils, pen-holders, pencil-holders and similar holders, and parts thereof; crayons, pencil leads, pastels, drawing charcoals and chalks	9608, 9609	38911	3290
		38912	Date, sealing or numbering stamps, and the like, designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such sticks; typewriter or similar ribbons, prepared for giving impressions; ink-pads	9611 - 9612	38912	3290
		3892	Umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops, buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners and parts thereof; button blanks			
		38921	Umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops and the like	6601, 6602	38921	1512, 3290
		38922	Parts, trimmings and accessories of umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops and the like	6603	38922	3290
		38923	Press-fasteners, snap-fasteners, press-studs and parts thereof; buttons; slide fasteners	9606.10 - .29, 9607.11, .19	38923	3290
		38924	Button moulds and other parts of buttons; button blanks; parts of slide fasteners	9606.30, 9607.20	38924	3290
		3893	38930	Linoleum	5904	38930
	3894		Photographic plates, film, paper, paperboard and textiles, exposed			
		38941	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	3704	38941	7420
		38942	Photographic plates and film, exposed and developed, other than cinematographic film	3705	38942	7420
	3895	38950	Motion picture film, exposed and developed, whether or not incorporating sound track or consisting only of sound track	3706	38950	5911
	3896		Paintings, drawings and pastels; original engravings, prints and lithographs; original sculptures and statuary, in any material; postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like; collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, ethnographic or numismatic interest; antiques			

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		38961	Paintings, drawings and pastels; original engravings, prints and lithographs; original sculptures and statuary, in any material	9701 - 9703	38961	9000
		38962	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like	9704	38962	5310
		38963	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, ethnographic or numismatic interest; antiques	9705 - 9706	38963	9102
	3897		Human hair; wool or other animal hair or other textile materials; wigs, false beards, eyebrows and eyelashes, switches and the like; articles of human hair n.e.c.; horsehair			
		38971	Human hair, unworked, whether or not washed or scoured; waste of human hair	0501	38971	3290
		38972	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like; wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair n.e.c.	6703, 6704	38972	3290
	3899		Other articles			
		38991	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	9505	38991	3290
		38992	Baby carriages and parts thereof	8715	38992	3092
		38993	Brooms, brushes, hand-operated mechanical floor sweepers (not motorized), mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)	9603	38993	3290
		38994	Cigarette lighters and other lighters; smoking pipes and cigar or cigarette holders, and parts thereof; combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like (except electro-thermic apparatus), and parts thereof; scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations	9613.10 - .80, 9614 - 9616	38994	3290
		38995	Parts of cigarette lighters and other lighters (except flints and wicks); pyrophoric alloys; articles of combustible materials n.e.c.	3606.90, 9613.90	38995	3290
		38996	Instruments, apparatus and models, designed for demonstrational purposes, unsuitable for other uses	9023	38996	3290
		38997	Imitation jewellery	7117	38997	3212
		38998	Matches	3605	38998	2029
		38999	Articles n.e.c. (including candles, tapers, skins of birds with their feathers, artificial flowers, entertainment articles, hand sieves, hand riddles, vacuum flasks, tailors dummies, animated displays used for shop window dressing, and parts n.e.c.)	3406, 3606.10, 4206, 6701, 6702, 9601, 9602, 9604, 9617, 9618	38999	3290
<b>Division 39</b>			<b>Wastes or scraps</b>			
<b>391</b>			<b>Wastes from food and tobacco industry</b>			
		3911	39110 Raw offal, inedible (including pigs' bristles, horse hair, animal guts, bird skins, feathers, bones and ivory)	0502, 0504.00*, 0505 - 0507, 0510, 0511.99*	39110	n/a
		3912	39120 Bran and other residues from the working of cereals or legumes; vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding n.e.c.	2302, 2308	39120	n/a

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	3913	39130	Residues of starch manufacture and similar residues	2303.10	39130	n/a
	3914		Beet-pulp, bagasse and other waste of sugar manufacture			
		39141	Bagasse	2303.20*	39140*	n/a
		39149	Beet-pulp and other waste of sugar manufacture	2303.20*	39140*	n/a
	3915	39150	Cocoa shells, husks, skins and other cocoa waste; coffee husks and skins	0901.90*, 1802	39150	n/a
	3916	39160	Brewing or distilling dregs and waste	2303.30	39160	n/a
	3917	39170	Wine lees; argol	2307	39170	n/a
	3918	39180	Tobacco refuse	2401.30	39180	n/a
<b>392</b>			<b>Non-metal wastes or scraps</b>			
	3921		Miscellaneous textile wastes			
		39211	Silk waste	5003	39211	n/a
		39212	Waste of wool or of fine or coarse animal hair	5103.20, .30	39212	n/a
		39213	Garnetted stock of wool or of fine or coarse animal hair	5104	39213	n/a
		39214	Cotton waste, except garnetted stock	5202.10	39214	n/a
		39215	Other cotton waste; garnetted stock	5202.91, .99	39215	n/a
		39216	Waste of man-made fibres	5505	39216	n/a
		39217	Worn clothing and other worn textile articles	6309	39217	n/a
		39218	Rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials	6310	39218	n/a
	3922	39220	Waste of leather, leather dust, powder and flour	4115.20	39220	n/a
	3923	39230	Residual lyes from the manufacture of wood pulp, including lignin sulphonates, but excluding tall oil	3804	39230	n/a
	3924	39240	Waste and scrap of paper or paperboard	4707	39240	n/a
	3925	39250	Waste, parings and scrap of rubber (except hard rubber) and powders and granules obtained therefrom	4004	39250	n/a
	3926	39260	Used pneumatic tyres of rubber	4012.20	39260	n/a
	3927	39270	Waste, parings and scrap of plastics	3915	39270	n/a
	3928		Sawdust and wood waste and scrap			
		39281	Wood pellets	4401.31	39280*	n/a
		39282	Agglomerated wood waste and scrap in forms other than pellets	4401.39*	39280*	n/a
		39283	Non-agglomerated wood waste and scrap	4401.39*	39280*	n/a
	3929	39290	Other non-metal waste or scrap	2525.30, 2621	39290	n/a
<b>393</b>			<b>Metal wastes or scraps</b>			
	3931	39310	Slag, dross, scalings and other waste from the manufacture of iron or steel	2618, 2619	39310	n/a
	3932	39320	Ash and residue (except from the manufacture of iron or steel), containing metals or metallic compounds, except precious metals	2620	39320	n/a
	3933		Waste and scrap of precious metal			
		39331	Waste and scrap of gold or of metal clad with gold	7112.91	39331	n/a
		39332	Waste and scrap of precious metal (except gold) or of metal clad with precious metal (except gold)	7112.92, .99	39332	n/a
		39333	Ash containing precious metal or precious metal compounds	7112.30	39333	n/a
	3934	39340	Ferrous waste and scrap	7204.10 - .49	39340	n/a
	3935	39350	Remelting scrap ingots of iron or steel	7204.50	39350	n/a
	3936		Waste and scrap of other metals			
		39361	Waste and scrap of copper	7404	39361	n/a
		39362	Waste and scrap of nickel	7503	39362	n/a
		39363	Waste and scrap of aluminium	7602	39363	n/a

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		39364	Waste and scrap of lead	7802	39364	n/a
		39365	Waste and scrap of zinc	7902	39365	n/a
		39366	Waste and scrap of tin	8002	39366	n/a
		39367	Waste and scrap of tungsten, molybdenum, tantalum, magnesium, cobalt, cadmium, titanium, zirconium, beryllium and thallium	8101.97, 8102.97, 8103.30, 8104.20, 8105.30, 8107.30, 8108.30, 8109.30, 8112.13, .52	39367	n/a
		39368	Waste and scrap of antimony and chromium	8110.20, 8112.22	39368	n/a
	3937	39370	Vessels and other floating structures for breaking up	8908	39370	n/a
	3938	39380	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, primary batteries and electric accumulators	8548.10	39380	n/a
<b>399</b>			<b>Other wastes and scraps</b>			
		3991	Municipal waste	3825.10	39910	n/a
		3992	Sewage sludge	3825.20	39920	n/a
		3993	Clinical waste, including pharmaceutical waste			
		39931	Pharmaceutical waste	3006.92	39931	n/a
		39939	Other clinical waste	3825.30	39939	n/a
		3994	Waste organic solvents	3825.41, .49	39940	n/a
		3995	Wastes from chemical or allied industries	2710.91, .99, 3825.50 - .69	39950	n/a
		3999	Other wastes n.e.c.	3825.90	39990	n/a

#### Section 4 Metal products, machinery and equipment

<b>Division 41</b>			<b>Basic metals</b>			
<b>411</b>			<b>Basic iron and steel</b>			
	4111		Primary materials of the iron and steel industry			
		41111	Pig iron and spiegeleisen in pigs, blocks or other primary forms	7201	41111	2410
		41112	Ferro-manganese	7202.11, .19	41112	2410
		41113	Ferro-chromium	7202.41, .49	41113	2410
		41114	Ferro-nickel	7202.60	41114	2410
		41115	Other ferro-alloys	7202.21 - .30, .50, .70 - .99	41115	2410
		41116	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms	7203	41116	2410
		41117	Granules and powders, of pig iron and spiegeleisen, or steel	7205	41117	2410
	4112		Crude steel			
		41121	Non-alloy steel in ingots or other primary forms, and semi-finished products of non-alloy steel	7206, 7207	41121	2410
		41122	Alloy steel in ingots or other primary forms and semi-finished products of alloy steel	7218, 7224	41122	2410
<b>412</b>			<b>Products of iron or steel</b>			
	4121		Flat-rolled products of steel, not further worked than hot-rolled			
		41211	Flat-rolled products of non-alloy steel, not further worked than hot-rolled, of a width of 600 mm or more	7208.10 - .54	41211	2410

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		41212	Flat-rolled products of non-alloy steel, not further worked than hot-rolled, of a width of less than 600 mm	7211.13 - .19	41212	2410
		41213	Flat-rolled products of alloy steel (except of silicon-electrical steel), not further worked than hot-rolled, of a width of 600 mm or more	7219.11 - .24, 7225.30, .40	41213	2410
		41214	Flat-rolled products of alloy steel (except of silicon-electrical or high-speed steel), not further worked than hot-rolled, of a width of less than 600 mm	7220.11, .12, 7226.91	41214	2410
	4122		Flat-rolled products of steel, not further worked than cold-rolled			
		41221	Flat-rolled products of non-alloy steel, not further worked than cold-rolled, of a width of 600 mm or more	7209.15 - .28	41221	2410
		41222	Flat-rolled products of non-alloy steel, not further worked than cold-rolled, of a width of less than 600 mm	7211.23 - .29	41222	2410
		41223	Flat-rolled products of alloy steel (except of silicon-electrical steel), not further worked than cold-rolled, of a width of 600 mm or more	7219.31 - .35, 7225.50	41223	2410
		41224	Flat-rolled products of alloy steel (except of silicon-electrical or high-speed steel), not further worked than cold-rolled, of a width of less than 600 mm	7220.20, 7226.92	41224	2410
	4123		Flat-rolled products of steel, further worked than hot-rolled or cold-rolled; flat-rolled products of silicon-electrical and high-speed steel, whether or not further worked			
		41231	Flat-rolled products of non-alloy steel, clad, plated, coated or otherwise further worked	7208.90, 7209.90, 7210, 7211.90, 7212	41231	2410
		41232	Flat-rolled products of stainless steel, further worked	7219.90, 7220.90	41232	2410
		41233	Flat-rolled products of silicon-electrical steel	7225.11, .19, 7226.11, .19	41233	2410
		41234	Flat-rolled products of high-speed steel of a width of less than 600 mm, not further worked than hot- or cold-rolled	7226.20	41234	2410
		41239	Flat-rolled products of alloy steel, n.e.c., further worked	7225.91, .92, .99, 7226.99	41239	2410
	4124		Bars and rods, hot-rolled, of iron or steel			
		41241	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	7213	41241	2410
		41242	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or extruded, but including those twisted after rolling	7214	41242	2410
		41243	Bars and rods, hot-rolled, in irregularly wound coils, of alloy steel	7221, 7227	41243	2410
		41244	Bars and rods of alloy steel, not further worked than forged, hot-rolled, hot-drawn or extruded (except bars or rods of high-speed steel or silico-manganese steel)	7222.11, .19, 7228.30, .40	41244	2410
	4125		Angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded, of iron or non-alloy steel; sheet piling of steel; welded angles, shapes and sections, of steel; railway or tramway track construction material of steel			

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		41251	Angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded, of iron or non-alloy steel	7216.10 - .50	41251	2410
		41252	Sheet piling of iron or steel and welded angles, shapes and sections of iron or steel	7301	41252	2410
		41253	Railway or tramway track construction material of iron or steel	7302	41253	2410
	4126		Bars, rods, angles, shapes and sections, cold-processed or further worked, of iron or steel; angles, shapes and sections, hot-rolled, hot-drawn or extruded, of alloy steel; steel wire			
		41261	Bars and rods, cold-formed, cold-finished or further worked, of iron or non-alloy steel	7215	41261	2410
		41262	Angles, shapes and sections, cold-formed, cold-finished or further worked, of iron or non-alloy steel	7216.61 - .99	41262	2410
		41263	Wire of iron or non-alloy steel	7217	41263	2410
		41264	Bars and rods, cold-formed or cold-finished, of alloy steel (except bars or rods of high-speed steel or silico-manganese steel)	7222.20, 7228.50	41264	2410
		41265	Bars and rods of alloy steel, further worked than hot- or cold-processed	7222.30, 7228.60	41265	2410
		41266	Angles, shapes and sections, of alloy steel	7222.40, 7228.70	41266	2410
		41267	Wire of alloy steel	7223, 7229	41267	2410
	4127		Bars and rods of high-speed steel and silico-manganese steel; hollow drill bars and rods of steel			
		41271	Bars and rods of high-speed steel	7228.10	41271	2410
		41272	Bars and rods of silico-manganese steel	7228.20	41272	2410
		41273	Hollow drill bars and rods, of steel	7228.80	41273	2410
	4128		Tubes, pipes and hollow profiles, of steel			
		41281	Line pipe of a kind used for oil or gas pipelines, seamless, of steel	7304.11 - .19	41281	2431
		41282	Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas, seamless, of steel	7304.22 - .29	41282	2431
		41283	Other tubes and pipes, of circular cross-section, seamless	7304.31 - .59	41283	2431
		41284	Tubes and pipes, of non-circular cross-section and hollow profiles, seamless, of steel	7304.90	41284	2431
		41285	Line pipe of a kind used for oil or gas pipelines, welded, of steel	7305.11 - .19, 7306.11 - .19	41285	2410
		41286	Casing and tubing, of a kind used in the drilling for oil or gas, welded, of steel	7305.20, 7306.21 - .29	41286	2410
		41287	Other tubes and pipes, of circular cross-section, welded, of steel	7305.31 - .39, 7306.30 - .50	41287	2410
		41288	Tubes and pipes, of non-circular cross-section, welded, of steel	7306.61, .69	41288	2410
		41289	Other tubes and pipes, such as open seam, riveted or similarly closed	7305.90, 7306.90	41289	2410
	4129		Tubes, pipes and hollow profiles of cast-iron and cast-steel and related fittings; tube or pipe fittings of steel other than cast			
		41291	Tubes, pipes and hollow profiles of cast-iron; tubes and pipes of centrifugally cast-steel	7303	41291	2431
		41292	Tube or pipe fittings, of cast-iron or of cast-steel	7307.11, .19	41292	2431
		41293	Tube or pipe fittings, of steel other than cast-steel	7307.21 - .99	41293	2431
<b>413</b>			<b>Basic precious metals and metals clad with precious metals</b>			

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	4131	41310	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	7106	41310	2420
	4132	41320	Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form	7108	41320	2420
	4133	41330	Platinum, unwrought or in semi-manufactured forms, or in powder form	7110, 7115.10	41330	2420
	4134	41340	Base metals or silver, clad with gold, not further worked than semi-manufactured	7109	41340	2420
	4135	41350	Base metals clad with silver, and base metals, silver or gold clad with platinum, not further worked than semi-manufactured	7107, 7111	41350	2420
<b>414</b>			<b>Copper, nickel, aluminium, alumina, lead, zinc and tin, unwrought</b>			
	4141		Copper, unwrought; copper mattes; cement copper			
		41411	Copper mattes; cement copper	7401	41411	2420
		41412	Unrefined copper; copper anodes for electrolytic refining	7402	41412	2420
		41413	Refined copper and copper alloys, unwrought; master alloys of copper	7403, 7405	41413	2420
	4142		Nickel, unwrought; intermediate products of nickel metallurgy			
		41421	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	7501	41421	2420
		41422	Unwrought nickel	7502	41422	2420
	4143		Aluminium, unwrought; alumina			
		41431	Unwrought aluminium	7601	41431	2420
		41432	Alumina (aluminium oxide), except artificial corundum	2818.20	41432	2420
	4144		Lead, zinc and tin, unwrought			
		41441	Lead, unwrought	7801	41441	2420
		41442	Zinc, unwrought	7901	41442	2420
		41443	Tin, unwrought	8001	41443	2420
<b>415</b>			<b>Semi-finished products of copper, nickel, aluminium, lead, zinc and tin or their alloys</b>			
	4151		Semi-finished products of copper or copper alloys			
		41511	Powders and flakes of copper	7406	41511	2420
		41512	Bars, rods and profiles, of copper	7407	41512	2420
		41513	Wire of copper	7408	41513	2420
		41514	Plates, sheets and strip, of copper, of a thickness exceeding 0.15 mm	7409	41514	2420
		41515	Foil, of copper, of a thickness not exceeding 0.15 mm	7410	41515	2420
		41516	Tubes, pipes and tube or pipe fittings, of copper	7411, 7412	41516	2420
	4152		Semi-finished products of nickel or nickel alloys			
		41521	Powders and flakes of nickel	7504	41521	2420
		41522	Bars, rods, profiles and wire, of nickel	7505	41522	2420
		41523	Plates, sheet, strip and foil, of nickel	7506	41523	2420
		41524	Tubes, pipes and tube or pipe fittings, of nickel	7507	41524	2420
	4153		Semi-finished products of aluminium or aluminium alloys			
		41531	Powders and flakes of aluminium	7603	41531	2420
		41532	Bars, rods and profiles, of aluminium	7604	41532	2420
		41533	Wire of aluminium	7605	41533	2420
		41534	Plates, sheets and strip, of aluminium, of a thickness exceeding 0.2 mm	7606	41534	2420

Group	Class	Subclass	Description	Corresponding			
				HS 2007	CPC 2	ISIC 4	
416	4154	41535	Foil, of aluminium, of a thickness not exceeding 0.2 mm	7607	41535	2420	
		41536	Tubes, pipes and tube or pipe fittings, of aluminium	7608, 7609	41536	2420	
		41542	Semi-finished products of lead, zinc and tin or their alloys	7804	41542	2420	
		41544	Lead plates, sheets, strip and foil; lead powders and flakes	7903	41544	2420	
		41545	Zinc dust, powders and flakes	7904, 7905	41545	2420	
		41547	Zinc bars, rods, profiles and wire; zinc plates, sheets, strip and foil	8003	41547	2420	
				Tin bars, rods, profiles and wire			
				<b>Other non-ferrous metals and articles thereof (including waste and scrap of some metals); cermets and articles thereof</b>			
		4160		Other non-ferrous metals and articles thereof (including waste and scrap of some metals); cermets and articles thereof			
				41601	Tungsten, molybdenum, tantalum, magnesium, cobalt, cadmium, titanium, zirconium, beryllium, gallium, hafnium, indium, niobium, rhenium and thallium, germanium and vanadium, unwrought, and powders thereof, except powders of magnesium; waste and scrap of gallium, hafnium, indium, niobium, rhenium, germanium and vanadium; cobalt mattes and other intermediate products of cobalt metallurgy	8101.10, .94, 8102.10, .94, 8103.20, 8104.11 - .19, 8105.20, 8107.20, 8108.20, 8109.20, 8112.12, .51, .92	41601
		41602	Tungsten, molybdenum, tantalum, magnesium, cobalt, cadmium, titanium, zirconium, beryllium, gallium, hafnium, indium, niobium, rhenium and thallium, germanium and vanadium, wrought, and articles thereof; powders of magnesium	8101.96, .99, 8102.95, .96, .99, 8103.90, 8104.30, .90, 8105.90, 8107.90, 8108.90, 8109.90, 8112.19, .59, .99	41602	2420	
		41603	Bismuth, antimony, manganese, chromium and articles thereof; including waste and scrap of bismuth or manganese	8106, 8110.10, .90, 8111, 8112.21, .29	41603	2420	
		41604	Cermets and articles thereof	8113	41604	2420	
<b>Division 42</b>			<b>Fabricated metal products, except machinery and equipment</b>				
<b>421</b>			<b>Structural metal products and parts thereof</b>				
	4211	42110	Bridges, bridge sections, towers and lattice masts, of iron or steel	7308.10, .20	42110	2511	
	4212	42120	Doors, windows and their frames and thresholds for doors, of iron, steel or aluminium	7308.30, 7610.10	42120	2511	
	4219	42190	Other structures (except prefabricated buildings) and parts of structures, of iron, steel or aluminium; plates, rods, angles, shapes, sections, profiles, tubes and the like, prepared for use in structures, of iron, steel or aluminium; props and similar equipment for scaffolding, shuttering or pitpropping	7308.40, .90, 7610.90	42190	2511	
<b>422</b>			<b>Tanks, reservoirs and containers of iron, steel or aluminium</b>				
	4221	42210	Reservoirs, tanks, vats and similar containers (other than for compressed or liquefied gas), of iron, steel or aluminium, of a capacity exceeding 300 litres, not fitted with mechanical or thermal equipment	7309, 7611	42210	2512	



Group	Class	Subclass	Description	Corresponding			
				HS 2007	CPC 2	ISIC 4	
423	4222	42220	Containers for compressed or liquefied gas, of iron, steel or aluminium	7311, 7613	42220	2512	
			<b>Steam generators, (except central heating boilers) and parts thereof</b>				
	4231	42310	Nuclear reactors	8401.10	42310	2513	
	4232	42320	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	8402.11 - .20	42320	2513	
	4233	42330	Auxiliary plant for use with boilers; condensers for steam or other vapour power units	8404.10, .20	42330	2513	
429	4234		Parts for the goods of classes 4231 to 4233				
		42341	Parts of the goods of subclass 42310	8401.40	42341	2513	
		42342	Parts of the goods of subclasses 42320 and 42330	8402.90, 8404.90	42342	2513	
			<b>Other fabricated metal products</b>				
		4291		Domestic metal products			
		42911		Sinks, wash-basins, baths and other sanitary ware and parts thereof, of iron, steel, copper or aluminium	7324, 7418.20, 7615.20	42911	2599
		42912		Table, kitchen or other household articles and parts thereof, of iron, steel, copper or aluminium; cooking or heating apparatus of a kind used for domestic purposes, non-electric, of copper; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel, copper or aluminium; iron or steel wool; hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	7323, 7418.10, 7615.10, 8210	42912	2599, 2750
		42913		Knives (except for machines) and scissors, and blades therefor	8211, 8213	42913	2593
		42914		Razors and razor blades (including razor blade blanks in strips)	8212	42914	2593
		42915		Other articles of cutlery; manicure or pedicure sets and instruments	8214	42915	2593
		42916		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or table ware	8215	42916	2593
		4292		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			
	42921		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)	8201 - 8206	42921	2593	
	42922		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	8207 - 8209	42922	2593	

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	4293		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			
		42931	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	7310, 7612	42931	2599
		42932	Stoppers, caps and lids (including crown corks), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal	8309	42932	2599
	4294		Metal fasteners, springs and miscellaneous articles made from metal wire			
		42941	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	7312	42941	2599
		42942	Stranded wire, cables, plaited bands and the like, of copper or aluminium, not electrically insulated	7413, 7614	42942	2599
		42943	Cloth, grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	7314	42943	2599
		42944	Nails, tacks, staples (except staples in strips), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles, of iron, steel, copper or aluminium	7317, 7318, 7415, 7616.10	42944	2599
		42945	Springs and leaves for springs, of iron or steel	7320	42945	2599
		42946	Barbed wire of iron or steel; twisted hoop or single flat wire, and loosely twisted double wire, of a kind used for fencing, of iron or steel	7313	42946	2599
	4295	42950	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	8311	42950	2599
	4299		Other metal goods			
		42991	Chain (except articulated link chain) and parts thereof, of iron or steel; chain and parts thereof, of copper	7315.20 - .90, 7419.10	42991	2599
		42992	Padlocks and locks, of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys and parts thereof, of base metal; base metal fittings for furniture, doors, saddlery and the like	8301, 8302	42992	2593
		42993	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	8303	42993	2599
		42994	Paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture	8304	42994	2599
		42995	Fittings for loose-leaf binders or files; letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips, of base metal	8305	42995	2599

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		42996	Statuettes and other ornaments of base metal; photograph, picture or similar frames of base metal; mirrors of base metal	8306.21 - .30	42996	2599
		42997	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel n.e.c.; clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made-up articles; tubular or bifurcated rivets, of base metal; beads and spangles of base metal	7319, 8308	42997	2599
		42998	Ships' propellers and blades therefor	8487.10	42998	2599
		42999	Metal goods n.e.c.	7316, 7325, 7326, 7419.91, .99, 7508, 7616.91, .99, 7806, 7907, 8007, 8306.10, 8307, 8310	42999	2599
<b>Division 43</b>			<b>General-purpose machinery</b>			
<b>431</b>			<b>Engines and turbines and parts thereof</b>			
	4311	43110	Internal combustion piston engines, other than for motor vehicles and aircraft	8407.21, .29, .90, 8408.10, .90	43110	2811
	4312		Internal combustion engines of a kind used for motor vehicles			
		43121	Spark-ignition reciprocating internal combustion piston engines, of a cylinder capacity not exceeding 1000 cc	8407.31 - .33	43121	2910
		43122	Spark-ignition reciprocating internal combustion piston engines, of a cylinder capacity exceeding 1000 cc	8407.34	43122	2910
		43123	Compression-ignition internal combustion piston engines, of a kind used for the propulsion of vehicles other than railway or tramway rolling stock	8408.20	43123	2910
	4313		Motors and engines for aircraft and spacecraft; aircraft launching gear, deck-arrestor or similar gear, and ground flying trainers			
		43131	Spark-ignition reciprocating or rotary internal combustion piston engines for aircraft	8407.10	43131	3030
		43132	Turbo-jets and turbo-propellers	8411.11 - .22	43132	3030
		43133	Reaction engines other than turbo-jets	8412.10	43133	3030
		43134	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers	8805	43134	2829
	4314		Steam turbines and other vapour turbines; hydraulic turbines and water wheels; gas turbines other than turbo-jets and turbo-propellers			
		43141	Steam turbines and other vapour turbines	8406.10, .81, .82	43141	2811
		43142	Hydraulic turbines and water wheels	8410.11 - .13	43142	2811
		43143	Gas turbines other than turbo-jets and turbo-propellers	8411.81, .82	43143	2811
	4315		Parts for the goods of classes 4311 to 4314			
		43151	Parts of spark-ignition reciprocating, compression ignition or rotary internal combustion piston engines	8409.91, .99	43151	2930
		43152	Parts of spark-ignition reciprocating or rotary internal combustion piston engines for aircraft	8409.10	43152	3030
		43153	Parts for the goods of subclass 43141	8406.90	43153	2811

Group	Class	Subclass	Description	Corresponding			
				HS 2007	CPC 2	ISIC 4	
432		43154	Parts for the goods of subclass 43142, including regulators	8410.90	43154	2811	
		43155	Parts of turbo-jets and turbo-propellers	8411.91	43155	3030	
		43156	Parts for the goods of subclass 43143	8411.99	43156	2811	
			<b>Pumps, compressors, hydraulic and pneumatic power engines, and valves, and parts thereof</b>				
		4321	Hydraulic and pneumatic power engines and motors				
		43211	Linear acting (cylinders) hydraulic and pneumatic power engines and motors	8412.21, .31	43211	2812	
		43219	Other hydraulic and pneumatic power engines and motors	8412.29, .39, .80	43219	2812	
		4322	43220	Pumps for liquids; liquid elevators	8413.11 - .82	43220	2813
		4323	43230	Air or vacuum pumps; air or other gas compressors	8414.10 - .40, .80	43230	2813
		4324	43240	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like	8481.10 - .80	43240	2813
		4325		Parts for the goods of classes 4321 to 4324			
			43251	Parts for the goods of subclasses 43211 and 43219; parts of reaction engines other than turbo-jets	8412.90	43251	2812
			43252	Parts for the goods of subclass 43220	8413.91, .92	43252	2813
			43253	Parts for the goods of subclass 43230; parts of fans and ventilating or recycling hoods incorporating a fan	8414.90	43253	2813
433		43254	Parts for the goods of subclass 43240	8481.90	43254	2813	
			<b>Bearings, gears, gearing and driving elements, and parts thereof</b>				
		4331	43310	Ball or roller bearings	8482.10 - .80	43310	2814
		4332	43320	Transmission shafts and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws, gear boxes and other speed changers; flywheels and pulleys; clutches and shaft couplings; articulated link chain	7315.11, .12, 8483.10 - .60	43320	2814
		4333		Parts for the goods of classes 4331 and 4332			
			43331	Parts for the goods of subclass 43310	8482.91, .99	43331	2814
434		43332	Parts for the goods of subclass 43320	7315.19, 8483.90	43332	2814	
			<b>Ovens and furnace burners and parts thereof</b>				
		4341	43410	Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	8416.10 - .30	43410	2815
		4342	43420	Industrial or laboratory furnaces and ovens, except non-electric bakery ovens; other industrial or laboratory induction or dielectric heating equipment	8417.10, .80, 8514.10 - .40	43420	2815, 3250
435		4343	43430	Parts for the goods of subclasses 43410 and 43420; parts of non-electric bakery ovens	8416.90, 8417.90, 8514.90	43430	2815
			<b>Lifting and handling equipment and parts thereof</b>				
		4351	43510	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	8425	43510	2816
		4352	43520	Derricks; cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	8426	43520	2816
		4353	43530	Fork-lift trucks; other works trucks whether or not fitted with lifting or handling equipment; tractors of the type used on railway station platforms	8427, 8709.11, .19	43530	2816
		4354	43540	Lifts, skip hoists, escalators and moving walkways	8428.10, .40	43540	2816
		4355	43550	Pneumatic and other continuous action elevators and conveyors, for goods or materials	8428.20, .32 - .39	43550	2816

Group	Class	Subclass	Description	Corresponding			
				HS 2007	CPC 2	ISIC 4	
		4356	43560	Other lifting, handling, loading or unloading machinery	8428.60 - .90	43560	2816
		4357	43570	Parts for the goods of subclasses 43510 to 43560	8431.10 - .39, 8709.90	43570	2816
		4358	43580	Buckets, shovels, grabs and grips for cranes, excavators and the like	8431.41	43580	2816
<b>439</b>				<b>Other general-purpose machinery and parts thereof</b>			
		4391		Gas generators; distilling plant; air-conditioning and refrigerating equipment; filtering machinery			
			43911	Producer gas or water gas generators; acetylene gas generators and similar water process gas generators; distilling or rectifying plant; heat exchange units; machinery for liquefying air or gas	8405.10, 8419.40 - .60	43911	2819
			43912	Air-conditioning machines	8415.10 - .83	43912	2819
			43913	Refrigerating and freezing equipment and heat pumps, except household type equipment	8418.50 - .69	43913	2819
			43914	Filtering or purifying machinery and apparatus, for liquids or gases, except oil filters, petrol filters and air intake filters for internal combustion engines	8421.21, .22, .29, .39	43914	2819
			43915	Oil filters, petrol filters and air intake filters for internal combustion engines	8421.23, .31	43915	2819
		4392		Machinery for cleaning bottles, packing, and weighing; spraying machinery			
			43921	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages; other packing or wrapping machinery	8422.20 - .40	43921	2819
			43922	Weighing machinery (excluding balances of a sensitivity of 5 cg or better)	8423.10 - .89	43922	2819
			43923	Fire extinguishers; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines; mechanical appliances for projecting, dispersing or spraying liquids or powders, except agricultural or horticultural appliances	8424.10 - .30, .89	43923	2819
			43924	Gaskets of metal sheeting	8484	43924	2819
		4393		General-purpose machinery n.e.c.			
			43931	Fans, except domestic type; centrifuges, except cream separators and clothes dryers	8414.59, 8421.19	43931	2819
			43932	Machinery n.e.c. for the treatment of materials by a process involving a change of temperature	8419.89	43932	2819
			43933	Calandering or other rolling machines, except for metals or glass	8420.10	43933	2819
			43934	Automatic goods vending machines	8476.21, .29, .81, .89	43934	2819
			43935	Dishwashing machines, except household type	8422.19	43935	2819
		4394		Parts for the goods of classes 4391 to 4393			
			43941	Parts of producer gas or water gas generators; parts of acetylene gas generators and similar water process gas generators; parts for the goods of subclass 43912; parts of refrigerating and freezing equipment and heat pumps; parts of machinery for the treatment of materials by a process involving a change of temperature	8405.90, 8415.90, 8418.91, .99, 8419.90	43941	2819
			43942	Parts of centrifuges, including centrifugal dryers; parts of filtering or purifying machinery and apparatus for liquids or gases	8421.91, .99	43942	2819

Group	Class	Subclass	Description	Corresponding			
				HS 2007	CPC 2	ISIC 4	
Division 44 441		43943	Parts for the goods of subclasses 43922, 43923 and 43933; weighing machine weights; parts of agricultural or horticultural mechanical appliances for projecting, dispersing or spraying liquids or powders	8420.91, .99, 8423.90, 8424.90, 8476.90	43943	2819	
		43944	Parts n.e.c. of dish washing machines; parts of machinery for cleaning or drying bottles or other containers; parts of machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers and of machinery for aerating beverages; parts of other packing or wrapping machinery	8422.90	43944	2819	
		43949	Machinery parts, non-electrical n.e.c.	8487.90	43949	2819	
			<b>Special-purpose machinery</b>				
			<b>Agricultural or forestry machinery and parts thereof</b>				
		4411	Soil machinery (Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers)				
			44111	Ploughs	8432.10	44111	2821
			44112	Harrows, scarifiers, cultivators, weeders and hoes	8432.21, .29	44112	2821
			44113	Seeders, planters and transplanters	8432.30	44113	2821
			44114	Manure spreaders and fertilizer distributors	8432.40	44114	2821
			44115	Parts of soil machinery	8432.90	44115	2821
			44119	Other soil machinery, n.e.c.	8432.80	44119	2821
		4412	Harvester and threshers; machines for cleaning, sorting or grading agricultural products				
			44121	Mowers for lawns, parks or sportsgrounds	8433.11, .19	44121	2821
			44122	Combine harvester / threshers	8433.51	44122	2821
			44123	Other mowers, including cutter bars for tractor mounting	8433.20	44123	2821
			44124	Other haymaking machinery	8433.30	44124	2821
			44125	Straw or fodder balers, including pickup balers	8433.40	44125	2821
			44126	Root or tuber harvesting machines	8433.53	44126	2821
			44127	Machines for cleaning, sorting or grading eggs, fruits or other agricultural produce	8433.60	44127	2821
			44128	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	8437.10	44128	2825
			44129	Other harvesting and threshing machinery, n.e.c.; parts for harvesting, threshing and grading machinery	8433.52, 8433.59, 8433.90	44129	2821
		4413	Milking and dairy machines				
			44131	Milking machines	8434.10	44131	2821
			44132	Dairy machinery	8434.20	44132	2825
			44139	Parts of milking and dairy machines, n.e.c.	8434.90	44139	2821, 2825
		4414	Agricultural tractors				
		44141	Pedestrian controlled tractors	8701.10	44141	2821	
		44142	Track-laying tractors	8701.30	44142	2824	
		44149	Other agricultural tractors	8701.90	44149	2821	
	4415	44150	Mechanical appliances for projecting, dispersing or spraying liquids or powders for agriculture or horticulture	8424.81	44150	2821	
	4416	44160	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	8716.20	44160	2821	
	4419	Other agricultural machinery					
		44191	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	8435.10	44191	2825	

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		44192	Machinery for preparing animal feeding stuffs	8436.10	44192	2821
		44193	Poultry incubators and brooders	8436.21	44193	2821
		44194	Poultry-keeping machinery	8436.29	44194	2821
		44198	Other agricultural machinery n.e.c.	8436.80	44198	2821
		44199	Parts of agricultural machinery	8435.90, 8436.91, 8436.99	44199	2821
<b>442</b>			<b>Machine-tools and parts and accessories thereof</b>			
	4421		Machine-tools for working metal; machine-tools for working any material by laser or similar process			
		44211	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultra-sonic, electro-discharge, electro-chemical, electron beam, ionic beam or plasma arc processes, water-jet cutting machines	8456	44211, 44919*	2822
		44212	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	8457	44212	2822
		44213	Lathes for removing metal	8458	44213	2822
		44214	Machine-tools for drilling, boring or milling metal	8459.10 - .69	44214	2822
		44215	Machine-tools for threading or tapping by removing metal, except lathes and way-type unit head machines	8459.70	44215	2822
		44216	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products; machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets n.e.c.	8460, 8461	44216	2822
		44217	Machine-tools for working metal by forging, hammering or die-stamping; machine-tools for working metal by bending, folding, straightening, flattening, shearing, punching or notching; other presses for working metal or metal carbides	8462	44217	2822
		44218	Machine-tools n.e.c. for working metal, sintered metal carbides or cermets, without removing material	8463	44218	2822
	4422		Machine-tools for working stone, ceramics and the like, and for working wood, bone, hard plastics and the like; presses for the manufacture of particle board and the like			
		44221	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	8464	44221	2822
		44222	Machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	8465, 8479.30	44222	2822
	4423		Tools for working in the hand, powered			
		44231	Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor	8467.11, .19, .81, .89	44231	2818
		44232	Electromechanical tools for working in the hand, with self-contained electric motor	8467.21, .22, .29	44232	2818

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	4424		Machinery and apparatus for soldering, brazing or welding; gas-operated surface tempering machines and appliances; electric machines and apparatus for hot spraying of metals or sintered metal carbides			
		44241	Electrical machinery and apparatus for soldering, brazing or welding; electric machines and apparatus for hot spraying of metals or sintered metal carbides	8515.11 - .80	44241	2790, 2822
		44242	Non-electrical machinery and apparatus for soldering, brazing or welding; gas-operated surface tempering machines and appliances	8468.10 - .80	44242	2819
	4425		Tool holders; parts and accessories for the goods of classes 4421 to 4424			
		44251	Tool holders, self-opening dieheads, work holders, dividing heads and other special attachments for machine-tools; tool-holders for any type of tool for working in the hand; other parts and accessories for the goods of class 4421	8466.10 - .30, .93, .94	44251, 44929*	2822
		44252	Parts and accessories for the goods of subclass 44221; parts and accessories of machine tools for working wood, bone, hard plastics and the like	8466.91, .92	44252	2822
		44253	Parts for the goods of subclasses 44231 and 44232	8467.91, .92, .99	44253	2818
		44255	Parts for the goods of subclass 44241	8515.90	44255	2790, 2822
		44256	Parts for the goods of subclass 44242	8468.90	44256	2819
<b>443</b>			<b>Machinery for metallurgy and parts thereof</b>			
	4431	44310	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries; metal-rolling mills	8454.10 - .30, 8455.10 - .22	44310	2823
	4432	44320	Parts for the goods of subclass 44310 (including rolls for rolling mills)	8454.90, 8455.30, .90	44320	2823
<b>444</b>			<b>Machinery for mining, quarrying and construction, and parts thereof</b>			
	4441		Continuous-action elevators and conveyors, for goods or materials, specially designed for underground use; coal or rock cutters and tunnelling machinery; other boring and sinking machinery			
		44411	Continuous-action elevators and conveyors, for goods or materials, specially designed for underground use	8428.31	44411	2824
		44412	Coal or rock cutters and tunnelling machinery; other boring and sinking machinery	8430.31 - .49	44412	2824
	4442		Other moving, grading, levelling, scraping, excavating, tamping, compacting or extracting machinery, self-propelled, for earth, minerals or ores (including bulldozers, mechanical shovels and road rollers)			
		44421	Bulldozers and angledozers, self-propelled	8429.11, .19	44421	2824
		44422	Graders and levellers, self-propelled	8429.20	44422	2824
		44423	Scrapers, self-propelled	8429.30	44423	2824
		44424	Tamping machines and road rollers, self-propelled	8429.40	44424	2824
		44425	Front-end shovel loaders, self-propelled	8429.51	44425	2824
		44426	Mechanical shovels, excavators and shovel loaders, self-propelled, with a 360-degree revolving superstructure, except front-end shovel loaders	8429.52	44426	2824



Group	Class	Subclass	Description	Corresponding			
				HS 2007	CPC 2	ISIC 4	
445	4443	44427	Mechanical shovels, excavators and shovel loaders, except front-end shovel loaders and machinery with a 360-degree revolving superstructure; moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery n.e.c., self-propelled, for earth, minerals or ores	8429.59, 8430.50	44427	2824	
		44428	Dumpers designed for off-highway use	8704.10	44428	2824	
		44429	Bulldozer or angledozer blades	8431.42	44429	2824	
		44430	Pile-drivers and pile-extractors; snow-ploughs and snow-blowers; other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, not self-propelled, for earth, minerals or ores; machinery n.e.c. for public works, building or the like	8430.10, .20, .61, .69, 8479.10	44430	2824	
		4444	44440	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	8474.10 - .80	44440	2824
		4446	44461	Parts for the goods of classes 4441 to 4444			
		44461	Parts n.e.c. of boring or sinking machinery and of derricks, cranes, mobile lifting frames, straddle carriers and works trucks fitted with a crane; parts n.e.c. of moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery for earth, minerals or ores; parts of pile-drivers and pile-extractors; parts of snow-ploughs and snow-blowers	8431.43, .49	44461	2824	
		44462	Parts for the goods of subclass 44440	8474.90	44462	2824	
		<b>Machinery for food, beverage and tobacco processing, and parts thereof</b>					
		4451		Machinery for the food, beverage and tobacco industries			
	44511		Cream separators	8421.11	44511	2825	
	44513		Machinery used in the milling industry or for the working of cereals or dried leguminous vegetables other than farm-type machinery	8437.80	44513	2825	
	44515		Bakery ovens, non-electric; machinery for making hot drinks or for cooking or heating food, except domestic type machines	8417.20, 8419.81	44515	2825	
	44516		Machinery n.e.c. for the industrial preparation or manufacture of food or drink (including fats or oils)	8438.10 - .80, 8479.20	44516	2825	
	44517		Machinery n.e.c. for processing tobacco	8478.10	44517	2825	
	44518		Dryers for agricultural products	8419.31	44518	2825	
	4452		Parts for the goods of class 4451				
446	44522	Parts of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; parts n.e.c. for the goods of subclasses 44513 and 44516	8437.90, 8438.90	44522	2825		
	44523	Parts n.e.c. of machinery for processing tobacco	8478.90	44523	2825		
	<b>Machinery for textile, apparel and leather production, and parts thereof</b>						
4461		Machinery for preparing, spinning, weaving and knitting textiles					

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		44611	Machines for extruding, drawing, texturing or cutting man-made textile materials; machines for preparing textile fibres or producing textile yarns; textile reeling or winding machines and machines for preparing textile yarns for use on machines for weaving, knitting and the like	8444, 8445	44611	2826
		44612	Weaving machines (looms)	8446	44612	2826
		44613	Knitting machines, stitch-bonding machines, machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	8447	44613	2826
		44614	Auxiliary machinery for use with machines for textile extruding, preparing, spinning, weaving, knitting or the like	8448.11, .19	44614	2826
	4462		Other machinery for textile and apparel production (including sewing machines)			
		44621	Sewing machines, except book sewing machines and household sewing machines	8452.21, .29	44621	2826
		44622	Laundry-type washing machines, each of a dry linen capacity exceeding 10 kg; dry-cleaning machines; drying machines for textile fabrics or articles, each of a dry linen capacity exceeding 10 kg	8450.20, 8451.10, .29	44622	2826
		44629	Other machinery for textile and apparel production n.e.c.	8443.19*, 8449, 8451.30 - .80	44629	2826
	4463	44630	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines	8453.10 - .80	44630	2826
	4464	44640	Parts for the goods of class 4461; parts for the goods of subclass 44621 (including sewing machine needles and furniture, bases and covers for sewing machines); parts for the goods of subclass 44622; parts for the goods of subclass 44629, except parts of machinery for the manufacture or finishing of felt or nonwovens and blocks for making hats; parts for the goods of subclass 44630; parts of household or laundry-type washing machines and textile drying machines, each of a dry linen capacity not exceeding 10 kg	8448.20 - .59, 8450.90, 8451.90, 8452.30 - .90, 8453.90	44640	2826
<b>447</b>			<b>Weapons and ammunition and parts thereof</b>			
	4471	44710	Tanks and other armoured fighting vehicles, motorized, and parts thereof	8710	44710	3040
	4472	44720	Military weapons, other than revolvers, pistols and swords and the like	9301	44720	2520
	4473	44730	Revolvers, pistols, other firearms and similar devices; other arms	9302 - 9304	44730	2520
	4474	44740	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	9306	44740	2520
	4475	44750	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	9307	44750	2593
	4476	44760	Parts of military weapons and other arms	9305	44760	2520
<b>448</b>			<b>Domestic appliances and parts thereof</b>			
	4481		Domestic electric appliances; non-electric refrigerators and clothes drying machines			
		44811	Refrigerators and freezers, household type, electric or non-electric	8418.10 - .40	44811	2750

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		44812	Dishwashing machines and clothes or linen washing or drying machines, household type, electric or non-electric	8422.11, 8450.11 - 44812 .19, 8451.21		2750
		44813	Electric blankets	6301.10	44813	2750
		44814	Household sewing machines	8452.10	44814	2826
		44815	Fans and ventilating or recycling hoods of the domestic type	8414.51, .60	44815	2750
		44816	Other small electric domestic appliances (including vacuum cleaners, kitchen waste disposers, food mixers, shavers, hair dryers, smoothing irons, coffee makers and toasters)	8508.11, 8509.40 - 44816 .80, 8510.10, .20, .30, 8516.31 - .40, .71 - .79		2750
		44817	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; ovens; cookers, cooking plates, boiling rings, grillers and roasters	8516.10 - .29, .50, 44817 .60	44817	2750
	4482	44818	Electric heating resistors, except of carbon	8516.80	44818	2750
			Domestic cooking and heating equipment, non-electric			
		44821	Cooking appliances and plate warmers, non-electric, domestic, of iron or steel	7321.11 - .19	44821	2750
		44822	Stoves, grates, braziers and similar non-electric domestic appliances (other than cooking appliances and plate warmers) of iron or steel	7321.81 - .89	44822	2750
		44823	Radiators for central heating, not electrically heated, of iron or steel	7322.11, .19	44823	2512
		44824	Air heaters and hot air distributors, not electrically heated, incorporating a motor-driven fan or blower, of iron or steel	7322.90	44824	2750
		44825	Central heating boilers, for producing hot water or low pressure steam	8403.10	44825	2512
		44826	Water heaters, instantaneous or storage, non-electric	8419.11, .19	44826	2819
	4483		Parts for the goods of classes 4481 and 4482 (except subclass 44814)			
		44831	Parts of the following appliances: electromechanical domestic appliances, shavers and hairclippers, with self-contained electric motor; electric instantaneous or storage water heaters, immersion heaters, space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes	8508.70, 8509.90, 8510.90, 8516.90	44831	2750
		44832	Parts of stoves, ranges, grates, cookers, barbecues, braziers, gas-rings, plate-warmers and similar non-electric domestic appliances, of iron or steel	7321.90	44832	2750
		44833	Parts of central heating boilers for producing hot water or low pressure steam	8403.90	44833	2512
<b>449</b>			<b>Other special-purpose machinery and parts thereof</b>			
	4491		Other special-purpose machinery			
		44911	Centrifugal clothes driers	8421.12	44911	2826
		44912	Dryers for wood, paper pulp, paper or paperboard and for other materials except agriculture products	8419.32, .39	44912	2829
		44913	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard; machinery (except bookbinding machinery) for making up paper pulp, paper or paperboard	8439.10 - .30, 8441.10 - .80	44913	2829

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		44914	Bookbinding machinery; machinery for type-setting and the like; printing machinery and machines for uses ancillary to printing (except office type sheet-fed offset printing machinery)	8440.10, 8442.30, 8443.11, .13 - .17, .19*	44914	2829
		44915	Machinery n.e.c. for working rubber or plastics or for the manufacture of products from these materials	8477.10 - .80	44915	2829
		44916	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (except ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	8480	44916	2593
		44917	Stand-alone photocopiers, printers and facsimile machines	8443.32*, .39	44917	2817
		44918	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays	8486.10 - .40	44918	2829
		44919	Special-purpose machinery n.e.c. (including machinery for isotopic separation, machines for assembling electric lamps in glass envelopes, machines for manufacturing glassware and rope making machines)	8401.20, 8475.10, .21, .29, 8479.40 - .89, 8508.19, .60	44919*	2829
	4492		Parts n.e.c. for special-purpose machinery			
		44921	Parts for the goods of subclass 44913	8439.91, .99, 8441.90	44921	2829
		44922	Parts for the goods of subclasses 44914, 44917 and 45150	8440.90, 8442.40, 8443.91 - .99	44922	2817, 2829
		44923	Parts for the goods of subclass 44918	8486.90	44923	2829
		44929	Parts for the goods of subclass 44915; other parts n.e.c. of special-purpose machinery	8475.90, 8477.90, 8479.90	44929*	2829
<b>Division 45</b>			<b>Office, accounting and computing machinery</b>			
<b>451</b>			<b>Office and accounting machinery, and parts and accessories thereof</b>			
	4511	45110	Typewriters and word-processing machines	8469	45110	2817
	4513	45130	Electronic calculators and pocket-size data recording, reproducing and displaying machines with calculating functions	8470.10 - .29	45130	2817
	4514		Accounting machines, cash registers, automated teller machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device			
		45141	Accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device (except point-of-sale terminals, ATMs and similar machines)	8470.30, .50*, .90	45141	2817
		45142	Point-of-sale terminals, ATMs and similar machines	8470.50*, 8472.90*	45142	2620
	4515	45150	Office type sheet-fed offset printing machinery	8443.12	45150	2817
	4516	45160	Other office machines	8472.10, .30, .90*	45160	2817
	4517	45170	Parts and accessories for the goods of subclasses 45110 and 45130 (except covers, carrying cases and the like)	8473.10, .21	45170	2817
	4518	45180	Parts and accessories for the goods of subclasses 45141, 45142 and 45160 (except covers, carrying cases and the like)	8473.29, .40	45180	2620, 2817
<b>452</b>			<b>Computing machinery and parts and accessories thereof</b>			

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	4522	45220	Portable automatic data processing machines weighing not more than 10 kg, such as laptops, notebooks and sub-notebooks	8471.30	45221, 45222	2620
	4523	45230	Automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	8471.41	45230	2620
	4524	45240	Automatic data processing machines presented in the form of systems	8471.49	45240	2620
	4525	45250	Other automatic data processing machines whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units	8471.50	45250	2620
	4526		Input or output units, whether or not containing storage units in the same housing, except monitors or projectors			
		45261	Input peripherals (keyboard, joystick, mouse etc.)	8471.60*	45261	2620
		45262	Scanners (except combination of printer, scanner, copier and/or fax)	8471.60*	45262	2620
		45263	Inkjet printers used with data processing machines	8443.32*	45263	2620
		45264	Laser printers used with data processing machines	8443.32*	45264	2620
		45265	Other printers used with data processing machines	8443.32*	45265	2620
		45266	Units performing two or more of the following functions: printing, scanning, copying, faxing	8443.31	45266	2620
		45269	Other input or output peripheral devices	8471.60*, .90*	45269	2620
	4527		Storage units			
		45271	Fixed media storage units	8471.70*	45271	2620
		45272	Removable media storage units	8471.70*	45272	2620
	4528		Other units of automatic data processing machines n.e.c.			
		45281	Sound, video, network and similar cards for automatic data processing machines	8471.80*, 8517.69*	45281	2610
		45289	Other units of automatic data processing machines	8471.80*, .90*	45289	2620
	4529	45290	Parts and accessories of computing machines	8473.30, .50	45290	2620
<b>Division 46</b>			<b>Electrical machinery and apparatus</b>			
<b>461</b>			<b>Electric motors, generators and transformers, and parts thereof</b>			
	4611		Electric motors, generators and the like			
		46111	Motors of an output not exceeding 37.5 W; other DC motors; DC generators	8501.10, .31 - .34	46111	2710
		46112	Universal AC/DC motors of an output exceeding 37.5 W; other AC motors; AC generators (alternators)	8501.20, .40 - .53, .61 - .64	46112	2710
		46113	Electric generating sets and rotary converters	8502	46113	2710
	4612		Electrical transformers, static converters and inductors			
		46121	Electrical transformers	8504.21 - .34	46121	2710
		46122	Ballasts for discharge lamps or tubes; static converters; other inductors	8504.10, .40, .50	46122	2710, 2790
	4613		Parts for the goods of classes 4611 and 4612			
		46131	Parts of electric motors, generators and the like	8503	46131	2710
		46132	Parts of electrical transformers, static converters and inductors	8504.90	46132	2710
<b>462</b>			<b>Electricity distribution and control apparatus, and parts thereof</b>			
	4621		Electricity distribution or control apparatus			

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		46211	Electrical apparatus for switching or protecting electrical circuits, or for making connexions to or in electrical circuits, for a voltage exceeding 1000 V	8535	46211	2710
		46212	Electrical apparatus for switching or protecting electrical circuits, for making connexions to or in electrical circuits, for a voltage not exceeding 1000 V	8536.10 - .69, .90	46212	2710
		46213	Boards, consoles, cabinets and other bases, equipped with electrical switching etc. apparatus, for electric control or the distribution of electricity, for a voltage not exceeding 1000 V	8537.10	46213	2710
		46214	Boards, consoles, cabinets and other bases, equipped with electrical switching etc. apparatus, for electric control or the distribution of electricity, for a voltage exceeding 1000 V	8537.20	46214	2710
		46215	Connectors for optical fibres, optical fibre bundles or cables	8536.70	46215	2610
	4622	46220	Parts of electricity distribution or control apparatus	8538	46220	2710
<b>463</b>			<b>Insulated wire and cable; optical fibre cables</b>			
	4631	46310	Insulated winding wire	8544.11, .19	46310	2732
	4632	46320	Coaxial cable and other coaxial electric conductors	8544.20	46320	2732
	4633	46330	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	8544.30	46330	2732, 2930
	4634	46340	Other electric conductors, for a voltage not exceeding 1000 V	8544.42 - .49	46340	2732
	4635	46350	Other electric conductors, for a voltage exceeding 1000 V	8544.60	46350	2732
	4636	46360	Optical fibre cables made up of individually sheathed fibres	8544.70	46360	2731
<b>464</b>			<b>Accumulators, primary cells and primary batteries, and parts thereof</b>			
	4641	46410	Primary cells and primary batteries	8506.10 - .80	46410	2720
	4642	46420	Electric accumulators	8507.10 - .80	46420	2720
	4643	46430	Parts of primary cells, primary batteries and electric accumulators (including separators)	8506.90, 8507.90	46430	2720
<b>465</b>			<b>Electric filament or discharge lamps; arc lamps; lighting equipment; parts thereof</b>			
	4651	46510	Electric filament or discharge lamps; arc lamps	8539.10 - .49	46510	2740
	4653		Lighting equipment			
		46531	Portable electric lamps designed to function by their own source of energy (except those for cycles or motor vehicles); electric ceiling or wall lighting fittings (except those for lighting public open spaces or thorough-fares); electric table, desk, bedside or floor-standing lamps; non-electrical lamps and lighting fittings; illuminated signs, illuminated name-plates and the like	8513.10, 9405.10, .20, .50, .60	46531	2740
		46532	Lighting sets of a kind used for Christmas trees	9405.30	46532	2740
		46539	Other electric lamps and lighting fittings (including lamps and lighting fittings of a kind used for lighting public open spaces or thorough-fares)	9405.40	46539	2740
	4654		Parts for the goods of classes 4651 and 4653			
		46541	Parts of electric filament or discharge lamps; parts of arc lamps	8539.90	46541	2740

Group	Class	Subclass	Description	Corresponding			
				HS 2007	CPC 2	ISIC 4	
469		46542	Parts of portable electric lamps designed to function by their own source of energy (except those of cycles or motor vehicles); parts n.e.c. of lamps and lighting fittings; parts n.e.c. of illuminated signs, illuminated name-plates and the like	8513.90, 9405.99	46542	2740	
			<b>Other electrical equipment and parts thereof</b>				
		4691	46910	Electrical ignition or starting equipment of a kind used for internal combustion engines; generators and cut-outs of a kind used in conjunction with internal combustion engines; electrical lighting or signalling equipment (except filament or discharge lamps), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	8511.10 - .80, 8512.10 - .40	46910	2740, 2930
		4692		Electric sound or visual signalling apparatus, except for cycles or motor vehicles, and except electromechanical traffic control equipment for transport facilities			
			46921	Burglar or fire alarms and similar apparatus	8531.10	46921	2630
			46929	Other electric sound or visual signalling apparatus, except for cycles or motor vehicles, and except electromechanical traffic control equipment for transport facilities	8530.10, .80, 8531.20 - .80	46929	2790
		4693		Electrical equipment n.e.c. (including electro-magnets; permanent magnets; electro-magnetic couplings; clutches and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators; and apparatus for electro-plating, electrolysis or electrophoresis)			
			46931	Permanent metallic magnets	8505.11	46931	2599
			46932	Permanent ceramic or ferrite magnets	8505.19	46932	2393
			46939	Other electrical equipment n.e.c. (including electro-magnets; electro-magnetic couplings; clutches and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators and apparatus for electro-plating, electrolysis or electrophoresis)	8505.20 - .90, 8543.10 - .70	46939	2790
		4694	46940	Electrical insulators, except of glass or ceramics; insulating fittings for electrical machines or equipment, except of ceramics or plastics; electrical conduit tubing and joints therefor, of base metal lined with insulating material	8546.90, 8547.90	46940	2733, 2790
		4695	46950	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon of a kind used for electrical purposes	8545	46950	2790
		4696	46960	Parts for the goods of subclasses 46910, 46921 and 46929; electrical parts n.e.c. of machinery or apparatus	8511.90, 8512.90, 8530.90, 8531.90, 8543.90, 8548.90	46960	2630, 2740, 2790, 2930
<b>Division 47</b>			<b>Radio, television and communication equipment and apparatus</b>				
<b>471</b>			<b>Electronic valves and tubes; electronic components; parts thereof</b>				
	4711	47110	Electrical capacitors	8532.10 - .30	47110	2610, 2790	
	4712	47120	Electrical resistors (except heating resistors)	8533.10 - .40	47120	2610, 2790	
	4713	47130	Printed circuits	8534	47130	2610	

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	4714	47140	Thermionic, cold cathode or photo-cathode valves and tubes (including cathode ray tubes)	8540.11 - .89	47140	2610
	4715	47150	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light emitting diodes; mounted piezo-electric crystals	8541.10 - .60	47150	2610
	4716	47160	Electronic integrated circuits	8542.31 - .39	47160	2610
	4717		Parts for the goods of classes 4711, 4712 and 4714 to 4716			
		47171	Parts for the goods of subclass 47110	8532.90	47171	2610, 2790
		47172	Parts for the goods of subclass 47120	8533.90	47172	2610, 2790
		47173	Parts for the goods of subclasses 47140 to 47160	8540.91, .99, 8541.90, 8542.90	47173	2610
<b>472</b>			<b>Television and radio transmitters; television, video and digital cameras; telephone sets</b>			
	4721		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			
		47211	Transmission apparatus incorporating reception apparatus	8525.60	47211	2630
		47212	Transmission apparatus not incorporating reception apparatus	8525.50	47212	2630
		47213	Television cameras	8525.80*	47213	2630
		47214	Video camera recorders	8525.80*	47214	2640
		47215	Digital cameras	8525.80*	47215	2670
	4722		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)			
		47221	Line telephone sets with cordless handsets	8517.11	47221	2630
		47222	Telephones for cellular networks or for other wireless networks	8517.12	47222	2630
		47223	Other telephone sets and apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)	8517.18, .61 - .62, .69*	47223	2610, 2630
<b>473</b>			<b>Radio broadcast and television receivers; apparatus for sound and video recording and reproducing; microphones, loudspeakers, amplifiers, etc.</b>			
	4731		Radio broadcast and television receivers			
		47311	Radio broadcast receivers (except of a kind used in motor vehicles), whether or not combined with sound recording or reproducing apparatus or a clock	8527.12 - .19, .91 - .99	47311	2640
		47312	Radio broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles	8527.21, .29	47312	2640
		47313	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproducing apparatus	8528.71 - .73	47313	2640



Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		47314	Monitors and projectors, not incorporating television reception apparatus and not principally used in an automatic data processing system	8528.49, .59, .69	47314	2640
		47315	Monitors and projectors, principally used in an automatic data processing system	8528.41, .51, .61	47315	2620
	4732		Apparatus for sound and video recording and reproducing			
		47321	Sound recording or reproducing apparatus	8519	47321	2640
		47323	Video recording or reproducing apparatus	8521	47323	2640
	4733	47330	Microphones and stands therefor; loudspeakers; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets	8518.10 - .50	47330	2640
<b>474</b>			<b>Parts for the goods of classes 4721 to 4733 and 4822</b>			
		4740	Parts for the goods of classes 4721 to 4733 and 4822			
		47401	Parts for the goods of subclasses 47221 to 47223	8517.70	47401	2630
		47402	Parts for the goods of subclasses 47321, 47323 and 47330	8518.90, 8522	47402	2640
		47403	Parts for the goods of subclasses 47211 to 47213, 47311 to 47315 and 48220	8529	47403	2630, 2640, 2651
<b>475</b>			<b>Disks, tapes, solid-state non-volatile storage devices and other media, not recorded</b>			
	4753	47530	Magnetic media, not recorded, except cards with a magnetic stripe	8523.29*	47530	2680
	4754	47540	Optical media, not recorded	8523.41	47540	2680
	4755	47550	Solid-state non-volatile storage devices	8523.51	47550	2620
	4759	47590	Other recording media, including matrices and masters for the production of disks	8523.59, .80*	47590	3290
<b>476</b>			<b>Audio, video and other disks, tapes and other physical media, recorded</b>			
	4761	47610	Musical audio disks, tapes or other physical media	8523.29*, .49*, .80*	47610	5920
	4762	47620	Films and other video content on disks, tape or other physical media	8523.29*, .49*	47620	5911
	4769		Other recorded disks, tapes or other physical media			
		47691	Audio books on disk, tape or other physical media	8523.29*, .49*	47691	5811
		47692	Text-based disks, tapes or other physical media	8523.29*, .49*	47692	5811, 5812, 5813
		47699	Other non-musical audio disks and tapes	8523.29*, .49*	47699	5920
<b>478</b>			<b>Packaged software</b>			
	4781		Systems software, packaged			
		47811	Operating systems, packaged	8523.29*, .49*	47811	5820
		47812	Network software, packaged	8523.29*, .49*	47812	5820
		47813	Database management software, packaged	8523.29*, .49*	47813	5820
		47814	Development tools and programming languages software, packaged	8523.29*, .49*	47814	5820
	4782		Application software, packaged			
		47821	General business productivity and home use applications, packaged	8523.29*, .49*	47821	5820
		47822	Computer game software, packaged	8523.29*, .49*	47822	5820
		47829	Other application software, packaged	8523.29*, .49*	47829	5820
<b>479</b>			<b>Cards with magnetic strips or chip</b>			
	4791	47910	Cards with a magnetic stripe	8523.21	47910	2680
	4792	47920	"Smart cards"	8523.52	47920	2610

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
<b>Division 48</b>			<b>Medical appliances, precision and optical instruments, watches and clocks</b>			
<b>481</b>			<b>Medical and surgical equipment and orthopaedic appliances</b>			
	4811	48110	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations	9022	48110	2660
	4812		Electro-diagnostic apparatus, and ultra-violet or infra-red ray apparatus, used in medical, surgical, dental or veterinary sciences			
		48121	Electro-diagnostic apparatus, used in medical, surgical, dental or veterinary sciences	9018.11 - .19	48121	2660
		48122	Ultra-violet or infra-red ray apparatus, used in medical, surgical, dental or veterinary sciences	9018.20	48122	2660
	4813	48130	Other instruments and appliances (except syringes, needles and the like), used in dental sciences	9018.41, .49	48130	3250
	4814	48140	Medical, surgical or laboratory sterilizers	8419.20	48140	3250
	4815	48150	Other instruments and appliances used in medical, surgical or veterinary sciences (including syringes, needles, catheters, cannulae, ophthalmic instruments and appliances n.e.c. and electro-medical apparatus n.e.c.)	9018.31 - .39, .50, .90	48150	3250
	4816	48160	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus; other breathing appliances and gas masks (excluding protective masks having neither mechanical parts nor replaceable filters)	9019, 9020	48160	3250
	4817		Orthopaedic appliances; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability			
		48171	Orthopaedic appliances; splints and other fracture appliances; artificial parts of the body	9021.10 - .39	48171	3250
		48172	Hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	9021.40 - .90	48172	2660
	4818	48180	Medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements	9402	48180	3250
<b>482</b>			<b>Instruments and appliances for measuring, checking, testing, navigating and other purposes, except optical instruments; industrial process control equipment; parts and accessories thereof</b>			
	4821		Navigational, meteorological, geophysical and similar instruments and appliances			
		48211	Direction finding compasses; other navigational instruments and appliances	9014.10 - .80	48211	2651
		48212	Rangefinders, theodolites and tachymeters (tacheometers) and levels	9015.10 - .30	48212	2651
		48219	Other surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances	9015.40, .80	48219	2651
	4822	48220	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	8526	48220	2651
	4823		Precision balances; instruments for drawing, calculating, measuring length, etc.			
		48231	Balances with a sensitivity of 5 cg or better	9016	48231	2651

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		48232	Drafting tables and machines, and other drawing, marking-out or mathematical calculating instruments	9017.10, .20	48232	2819
		48233	Instruments for measuring length, for use in the hand (including measuring rods and tapes, micrometers and callipers) n.e.c.	9017.30, .80	48233	2651
	4824		Instruments and apparatus for measuring or checking electrical quantities, except electricity production or supply meters; instruments and apparatus for measuring or detecting ionizing radiations			
		48241	Instruments and apparatus for measuring or detecting ionizing radiations	9030.10	48241	2651
		48242	Cathode-ray oscilloscopes and cathode-ray oscillographs	9030.20	48242	2651
		48243	Instruments and apparatus (except cathode-ray oscilloscopes and oscillographs) for measuring or checking voltage, current, resistance or power, without a recording device (except electricity production or supply meters)	9030.31, .33	48243	2651
		48244	Instruments and apparatus (except cathode-ray oscilloscopes and oscillographs) for telecommunications	9030.40	48244	2651
		48249	Instruments and apparatus for measuring or checking electrical quantities n.e.c.	9030.32, .39, .82 - .89	48249	2651
	4825		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases except navigational, hydrological or meteorological instruments and appliances, gas or liquid supply meters, and automatic regulating or controlling instruments and apparatus for physical or chemical analysis, for measuring or checking viscosity, porosity, expansion, surface tension or the like, or for measuring or checking quantities of heat, sound or light			
		48251	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers	9025.11 - .80	48251	2651
		48252	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases, except navigational, hydrological or meteorological instruments and appliances, gas or liquid supply meters and automatic regulating or controlling instruments and apparatus	9026.10 - .80	48252	2651
		48253	Instruments and apparatus for physical or chemical analysis, for measuring or checking viscosity, porosity, expansion, surface tension or the like, or for measuring or checking quantities of heat, sound or light	9027.10 - .80	48253	2651
	4826		Other measuring, checking and testing instruments and appliances			
		48261	Microscopes (except optical microscopes) and diffraction apparatus	9012.10	48261	2651
		48262	Machines and appliances for testing the mechanical properties of materials	9024.10, .80	48262	2651
		48263	Gas, liquid or electricity supply or production meters	9028.10 - .30	48263	2651

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		48264	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, except hydrographic and meteorological instruments; stroboscopes	9029.10, .20	48264	2651
		48266	Automatic regulating or controlling instruments and apparatus, hydraulic or pneumatic	9032.81	48266	2651
		48269	Measuring, checking, regulating or controlling instruments, appliances and machines n.e.c.	9031.10 - .80, 9032.10 - .20, .89	48269	2651
	4828		Parts and accessories for the goods of classes 4821 and 4823 to 4826			
		48281	Parts and accessories for the goods of subclasses 48211, 48212, 48232 and 48233, 48241 to 48249, 48251 to 48253; microtomes; parts and accessories n.e.c., for optical, photographic, cinematographic, precision, medical or surgical machines, instruments, apparatus and appliances	9014.90, 9015.90, 9017.90, 9025.90, 9026.90, 9027.90, 9030.90, 9033	48281	2651
		48282	Parts and accessories for the goods of subclass 48261	9012.90	48282	2651
		48283	Parts and accessories for the goods of subclasses 48263 and 48264	9028.90, 9029.90	48283	2651
		48284	Parts and accessories for the goods of subclasses 48266 and 48269	9031.90, 9032.90	48284	2651
		48285	Parts and accessories for the goods of subclass 48262	9024.90	48285	2651
<b>483</b>			<b>Optical instruments and photographic equipment, and parts and accessories thereof</b>			
	4831		Optical instruments			
		48311	Optical fibres and optical fibre bundles; optical fibre cables (except those made up of individually sheathed fibres); sheets and plates of polarizing material; lenses, prisms, mirrors and other optical elements (except of glass not optically worked), whether or not mounted, other than for cameras, projectors or photographic enlargers or reducers	9001, 9002.19, .20, .90	48311	2670, 2731
		48312	Spectacles, goggles and the like, corrective, protective or other	9004	48312	3250
		48313	Frames and mountings for spectacles, goggles or the like	9003.11, .19	48313	3250
		48314	Binoculars, monoculars and other optical telescopes; other astronomical instruments, except instruments for radio-astronomy; compound optical microscopes	9005.10, .80, 9011.10 - .80	48314	2670
		48315	Liquid crystal devices n.e.c.; lasers, except laser diodes; other optical appliances and instruments n.e.c.	9013.10 - .80	48315	2610, 2670
	4832		Photographic equipment			
		48321	Objective lenses for cameras, projectors or photographic enlargers or reducers	9002.11	48321	2670
		48322	Photographic (including cinematographic) cameras	9006.10 - .59, 9007.10	48322	2670
		48323	Cinematographic projectors	9007.20	48323*	2670
		48329	Other photographic equipment	9006.61, .69, 9008.50, 9010.10 - .60	48323*, 48324, 48330	2670
	4834		Photographic plates and film and instant print film, sensitized, unexposed; chemical products for photographic uses, except varnishes, adhesives and the like			

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		48341	Photographic plates and film and instant print film, sensitized, unexposed	3701 - 3703	48341	2029
		48342	Chemical preparations for photographic uses, except varnishes, adhesives and the like; unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use	3707	48342	2029
	4835		Parts for the goods of classes 4831 to 4833			
		48351	Parts and accessories for the goods of subclass 48314	9005.90, 9011.90	48351	2670
		48352	Parts of goods of subclass 48313	9003.90	48352	3250
		48353	Parts and accessories for the goods of subclass 48322; parts and accessories of cinematographic projectors; parts and accessories of photographic flashlight apparatus; parts and accessories of image projectors (except cinematographic) and photographic (except cinematographic) enlargers and reducers; parts and accessories n.e.c. of apparatus and equipment for photographic laboratories; parts and accessories of negatoscopes and projection screens	9006.91, .99, 9007.91, .92, 9008.90, 9010.90	48353	2670
		48354	Parts and accessories for the goods of subclass 48315	9013.90	48354	2610, 2670
<b>484</b>			<b>Watches and clocks, and parts thereof</b>			
	4841	48410	Watches	9101, 9102	48410	2652
	4842	48420	Clocks	9103 - 9105	48420	2652
	4843	48430	Time of day recording apparatus, apparatus for measuring, recording or otherwise indicating intervals of time, and time switches, with clock or watch movement or with synchronous motor	9106, 9107	48430	2652
	4844	48440	Watch or clock movements	9108 - 9110	48440	2652
	4849	48490	Other watch or clock parts (including jewels, cases and metal watch bands)	9111, 9112, 9113.10, .20, 9114	48490	2652, 3211, 3212
<b>Division 49</b>			<b>Transport equipment</b>			
<b>491</b>			<b>Motor vehicles, trailers and semi-trailers; parts and accessories thereof</b>			
	4911		Motor vehicles			
		49111	Road tractors for semi-trailers	8701.20	49111	2910
		49112	Public-transport type passenger motor vehicles	8702	49112	2910
		49113	Motor cars and other motor vehicles principally designed for the transport of persons (except public-transport type vehicles, vehicles specially designed for travelling on snow, and golf cars and similar vehicles)	8703.21 - .90	49113	2910
		49114	Motor vehicles n.e.c. for the transport of goods	8704.21 - .90	49114	2910
		49115	Crane lorries	8705.10	49115	2910
		49116	Motor vehicles, for the transport of persons, specially designed for travelling on snow; golf cars and similar vehicles	8703.10	49116	2910
		49119	Special-purpose motor vehicles n.e.c.	8705.20 - .90	49119	2910
	4912		Parts and accessories n.e.c. of motor vehicles			
		49121	Chassis fitted with engines, for motor vehicles	8706	49121	2910
		49129	Other parts and accessories n.e.c. of motor vehicles (including brakes, gear boxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, clutches, steering wheels, steering columns, steering boxes, and parts thereof)	8708.10, .30 - .99	49129	2930
<b>492</b>			<b>Bodies (coachwork) for motor vehicles; trailers and semi-trailers; parts and accessories thereof</b>			

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
493	4921	49210	Bodies for motor vehicles	8707	49210	2920
	4922		Trailers and semi-trailers; containers			
		49221	Containers specially designed and equipped for carriage by one or more modes of transport	8609	49221	2920
		49222	Trailers and semi-trailers of the caravan type, for housing or camping	8716.10	49222	2920
		49229	Other trailers and semi-trailers (including trailers and semi-trailers for the transport of goods), except self-loading or self-unloading trailers or semi-trailers for agricultural purposes	8716.31 - .40	49229	2920
		4923				
		49231	Parts and accessories for the goods of subclass 49210	8708.21, .29	49231	2930
		49232	Parts of trailers and semi-trailers; parts of other vehicles, not mechanically propelled	8716.90	49232	2821, 2930
			<b>Ships</b>			
		4931				
		49311	Commercial ships and warships			
			Cruise ships, excursion boats and similar vessels, principally designed for the transport of persons; ferry boats of all kinds	8901.10	49311	3011
			Tankers (ships)	8901.20	49312	3011
			Refrigerator vessels (ships), except tankers	8901.30	49313	3011
			Other vessels for the transport of goods and other vessels for the transport of both persons and goods	8901.90	49314	3011
			Fishing vessels; factory ships and other vessels for processing or preserving fishery products	8902	49315	3011
			Tugs and pusher craft	8904	49316	3011
			Other vessels (including light-vessels, fire-floats, dredgers, floating cranes, floating docks, warships and lifeboats other than rowing boats), except floating or submersible drilling or production platforms	8905.10, .90, 8906	49319	3011
		4932	49320	Floating or submersible drilling or production platforms	8905.20	49320
	4939	49390	Other floating structures	8907	49390	3011
494			<b>Pleasure and sporting boats</b>			
	4941	49410	Sailboats (except inflatable), with or without auxiliary motor	8903.91	49410	3012
	4949	49490	Other vessels for pleasure or sports; rowing boats and canoes	8903.10, .92, .99	49490	3012
495			<b>Railway and tramway locomotives and rolling stock, and parts thereof</b>			
	4951		Rail locomotives and locomotive tenders			
		49511	Rail locomotives powered from an external source of electricity	8601.10	49511	3020
		49512	Diesel-electric locomotives	8602.10	49512	3020
		49519	Other rail locomotives; locomotive tenders	8601.20, 8602.90	49519	3020
	4952	49520	Self-propelled railway or tramway coaches, vans and trucks (except maintenance or service vehicles)	8603	49520	3020
	4953		Other rolling stock; railway or tramway track fixtures and fittings; mechanical traffic control equipment for transport facilities			
		49531	Railway or tramway maintenance or service vehicles, whether or not self-propelled	8604	49531	3020

Group	Class	Subclass	Description	Corresponding					
				HS 2007	CPC 2	ISIC 4			
496	4954	49532	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special-purpose railway or tramway coaches, not self-propelled (except maintenance or service vehicles)	8605	49532	3020			
		49533	Railway or tramway goods vans and wagons, not self-propelled	8606	49533	3020			
		49540	Parts of railway or tramway locomotives or rolling stock; railway or tramway track fixtures and fittings, and parts thereof; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields, and parts thereof	8607, 8608	49540	2599, 3020			
	4961	49610	<b>Aircraft and spacecraft, and parts thereof</b>						
			Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	8801	49610	3030			
			Aeroplanes and helicopters						
			49621	Helicopters	8802.11, .12	49621	3030		
			49622	Aeroplanes and other powered aircraft of an unladen weight not exceeding 2000 kg	8802.20	49622	3030		
			49623	Aeroplanes and other powered aircraft of an unladen weight exceeding 2000 kg	8802.30, .40	49623	3030		
			4963	49630	Spacecraft and spacecraft launch vehicles	8802.60	49630	3030	
			4964	49640	Parts of aircraft and spacecraft	8803	49640	3030	
			499	4991	<b>Other transport equipment and parts thereof</b>				
					Motorcycles and side-cars				
	49911	Motorcycles and cycles fitted with an auxiliary motor, with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc			8711.10	49911	3091		
49912	Motorcycles and cycles fitted with an auxiliary motor, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc	8711.20 - .50			49912	3091			
49913	Motorcycles and cycles fitted with an auxiliary motor, other than those with reciprocating internal combustion piston engines; side-cars	8711.90			49913	3091			
4992	Bicycles and invalid carriages								
	49921	Bicycles and other cycles, not motorized			8712	49921	3092		
49922	Invalid carriages	8713			49922	3092			
4993	49930	Vehicles n.e.c., not mechanically propelled			8716.80	49930	3099, 2816		
4994	Parts for the goods of classes 4991 and 4992								
	49941	Parts and accessories of motorcycles and side-cars	8714.10	49941	3091				
	49942	Parts and accessories of bicycles and other cycles, not motorized, and of invalid carriages	8714.20 - .99	49942	3092				

**Section 5** **Constructions and construction services**

**Division 53**  
**531**

**Constructions**  
**Buildings**

5311		Residential buildings		
	53111	One- and two-dwelling residential buildings		53111 4100
	53112	Multi-dwelling residential buildings		53112 4100
5312		Non-residential buildings		
	53121	Industrial buildings		53121 4100

Group	Class	Subclass	Description	Corresponding			
				HS 2007	CPC 2	ISIC 4	
532		53122	Commercial buildings		53122	4100	
		53129	Other non-residential buildings		53129	4100	
			<b>Civil engineering works</b>				
		5321	Highways (except elevated highways), streets, roads, railways and airfield runways				
			53211	Highways (except elevated highways), streets and roads		53211	4210
			53212	Railways		53212	4210
			53213	Airfield runways		53213	4210
		5322	Bridges, elevated highways and tunnels				
			53221	Bridges and elevated highways		53221	4210
			53222	Tunnels		53222	4210
		5323	Harbours, waterways, dams, irrigation and other waterworks				
			53231	Aqueducts and other water supply conduits, except pipelines		53231	4220
			53232	Harbours, waterways and related facilities		53232	4290
			53233	Dams		53233	4290
			53234	Irrigation and flood control waterworks		53234	4220
		5324	Long-distance pipelines, communication and power lines (cables)				
			53241	Long-distance pipelines		53241	4220
			53242	Long-distance communication and power lines (cables)		53242	4220
		5325	Local pipelines and cables and related works				
			53251	Local pipelines		53251	4220
			53252	Local cables and related works		53252	4220
			53253	Sewage and water treatment plants		53253	4220
		5326	Mines and industrial plants				
		53261	Mining constructions		53261	4290	
		53262	Power plants		53262	4220	
		53269	Other constructions for manufacturing		53269	4290	
	5327	Outdoor sport and recreation facilities			53270	4290	
	5329	Other civil engineering works			53290	4290	
<b>Division 54</b>			<b>Construction services</b>				
<b>541</b>			<b>General construction services of buildings</b>				
	5411		General construction services of residential buildings				
		54111	General construction services of one- and two-dwelling residential buildings		54111	4100	
		54112	General construction services of multi-dwelling residential buildings		54112	4100	
	5412		General construction services of non-residential buildings				
		54121	General construction services of industrial buildings		54121	4100	
		54122	General construction services of commercial buildings		54122	4100	
		54129	General construction services of other non-residential buildings		54129	4100	
<b>542</b>			<b>General construction services of civil engineering works</b>				
	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		54211	4210	
		54212	General construction services of railways		54212	4210	



Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		54213	General construction services of airfield runways		54213	4210
	5422		General construction services of bridges, elevated highways and tunnels			
		54221	General construction services of bridges and elevated highways		54221	4210
		54222	General construction services of tunnels		54222	4210
	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		54231	4220
		54232	General construction services of harbours and similar waterworks		54232	4290
		54233	General construction services of dams		54233	4290
		54234	General construction services of irrigation and flood control waterworks		54234	4220
	5424		General construction services of long-distance pipelines, communication and power lines (cables)			
		54241	General construction services of long-distance pipelines		54241	4220
		54242	General construction services of long-distance communication and power lines (cables)		54242	4220
	5425		General construction services of local pipelines and cables and related works			
		54251	General construction services of local pipelines		54251	4220
		54252	General construction services of local cables and related works		54252	4220
		54253	General construction services of sewage and water treatment plants		54253	4220
	5426		General construction services of mines and industrial plants			
		54261	General construction services of mines		54261	4290
		54262	General construction services of power plants		54262	4220
		54269	General construction services of other industrial plants		54269	4290
	5427	54270	General construction services of outdoor sport and recreation facilities		54270	4290
	5429	54290	General construction services of other civil engineering works		54290	4290
<b>543</b>			<b>Site preparation services</b>			
	5431	54310	Demolition services		54310	4311
	5432	54320	Site formation and clearance services		54320	4312
	5433	54330	Excavating and earthmoving services		54330	4312
	5434		Water well drilling and septic system installation services			
		54341	Water well drilling services		54341	4220
		54342	Septic system installation services		54342	4220
<b>544</b>			<b>Assembly and erection of prefabricated constructions</b>			
	5440	54400	Assembly and erection of prefabricated constructions		54400	4100
<b>545</b>			<b>Special trade construction services</b>			
	5451		Pile driving and foundation services			
		54511	Pile driving services		54511	4390
		54512	Foundation services		54512	4390
	5452		Construction framing services			
		54521	Building framing services		54521	4390
		54522	Roof framing services		54522	4390

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	5453	54530	Roofing and waterproofing services		54530	4390
	5454	54540	Concrete services		54540	4390
	5455	54550	Structural steel erection services		54550	4390
	5456	54560	Masonry services		54560	4390
	5457	54570	Scaffolding services		54570	4390
	5459	54590	Other special trade construction services		54590	4390
<b>546</b>			<b>Installation services</b>			
	5461		Electrical installation services			
		54611	Electrical wiring and fitting services		54611	4321
		54612	Fire alarm installation services		54612	4321
		54613	Burglar alarm system installation services		54613	4321
		54614	Residential antenna installation services		54614	4321
		54619	Other electrical installation services		54619	3320, 4321
	5462		Water plumbing and drain laying services			
		54621	Water plumbing services		54621	4322
		54622	Drain laying services		54622	4322
	5463		Heating, ventilation and air-conditioning equipment installation services			
		54631	Heating equipment installation services		54631	4322
		54632	Ventilation and air-conditioning equipment installation services		54632	4322
	5464	54640	Gas fitting installation services		54640	4322
	5465	54650	Insulation services		54650	4329
	5469		Other installation services			
		54691	Lift and escalator installation services		54691	4329
		54699	Other installation services n.e.c.		54699	4330
<b>547</b>			<b>Building completion and finishing services</b>			
	5471	54710	Glazing services		54710	4330
	5472	54720	Plastering services		54720	4330
	5473	54730	Painting services		54730	4330
	5474	54740	Floor and wall tiling services		54740	4330
	5475	54750	Other floor laying, wall covering and wall papering services		54750	4330
	5476	54760	Joinery and carpentry services		54760	4330
	5477	54770	Fencing and railing services		54770	4330
	5479	54790	Other building completion and finishing services		54790	4330
<b>Section 6</b>			<b>Distributive trade services; accommodation, food and beverage serving services; transport services; and electricity, gas and water distribution services</b>			
<b>Division 61</b>			<b>Wholesale trade services</b>			
<b>611</b>			<b>Wholesale trade services, except on a fee or contract basis</b>			
<b>612</b>			<b>Wholesale trade services on a fee or contract basis</b>			
<b>62</b>			<b>Retail trade services</b>			
<b>621</b>			<b>Non-specialized store retail trade services</b>			
<b>622</b>			<b>Specialized store retail trade services</b>			
<b>623</b>			<b>Mail order or Internet retail trade services</b>			
<b>624</b>			<b>Other non-store retail trade services</b>			
<b>625</b>			<b>Retail trade services on a fee or contract basis</b>			

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	***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			
		***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 lacquers			
		***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			

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.

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		***74	Medical and orthopaedic goods			
		***75	Perfumery articles, cosmetic articles and toilet soaps			
		***76	Cleaning materials			
	***8		Machinery, equipment and supplies			
		***81	Motor vehicles, motorcycles, snowmobiles and related parts and accessories			
		***82	Other transport equipment, except bicycles			
		***83	Office machinery and equipment including office furniture			
		***84	Computers and packaged software			
		***85	Electronic and telecommunications equipment and parts			
		***86	Agricultural lawn and garden machinery and equipment, including tractors			
		***87	Mining, construction and civil engineering machinery and equipment			
		***88	Other industry-specific machinery and equipment and related operating supplies			
		***89	Other machinery and equipment n.e.c.			
	***9		Other products			
		***91	Solid, liquid and gaseous fuels and related products			
		***92	Metal ores and metal in primary forms			
		***93	Wood in the rough			
		***94	Paper and paperboard			
		***95	Waste and scrap and materials for recycling			
		***97	Electricity			
		***98	Water			
		***99	Non-metallic minerals and other products n.e.c.			
<b>Division 63</b>			<b>Accommodation, food and beverage services</b>			
<b>631</b>			<b>Accommodation services for visitors</b>			
	6311		Room or unit accommodation services for visitors			
		63111	Room or unit accommodation services for visitors, with daily housekeeping services		63111	5510
		63112	Room or unit accommodation services for visitors, without daily housekeeping services		63112	5510
		63113	Room or unit accommodation services for visitors, in time-share properties		63113	5510
		63114	Accommodation services for visitors, in rooms for multiple occupancy		63114	5510
	6312	63120	Camp site services		63120	5520
	6313	63130	Recreational and vacation camp services		63130	5520
<b>632</b>			<b>Other accommodation services for visitors and others</b>			
	6321	63210	Room or unit accommodation services for students in student residences		63210	5590
	6322	63220	Room or unit accommodation services for workers in workers hostels or camps		63220	5590
	6329	63290	Other room or unit accommodation services n.e.c.		63290	5590
<b>633</b>			<b>Food serving services</b>			
	6331	63310	Meal serving services with full restaurant services		63310	5610
	6332	63320	Meal serving services with limited services		63320	5610
	6339		Event catering and other food serving services			
		63391	Event catering services		63391	5621
		63392	Contract food services for transportation operators		63392	5629
		63393	Other contract food services		63393	5629

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
634		63399	Other food serving services		63399	5610
			<b>Beverage serving services</b>			
	6340	63400	Beverage serving services		63400	5630
<b>Division 64</b>			<b>Passenger transport services</b>			
<b>641</b>			<b>Local transport and sightseeing transportation services of passengers</b>			
	6411		Urban and suburban land transport services of passengers			
		64111	Urban and suburban railway transport services of passengers		64111	4921
		64112	Urban and suburban scheduled road transport services of passengers		64112	4921
		64113	Mixed mode urban and suburban transportation services of passengers		64113	4921
		64114	Local special-purpose scheduled road transport services of passengers		64114	4922
		64115	Taxi services		64115	4922
		64116	Rental services of passenger cars with operator		64116	4922
		64117	Road transport services of passengers by man- or animal-drawn vehicles		64117	4922
		64118	Local bus and coach charter services		64118	4922
		64119	Other land transportation services of passengers, n.e.c.		64119	4922
	6412		Local water transport services of passengers			
		64121	Inland water transport services of passengers by ferries		64121	5021
		64122	Inland water transport services of passengers on cruises		64122	5021
		64129	Other inland water transport services of passengers		64129	5021
	6413		Sightseeing transportation services			
		64131	Sightseeing services by rail		64131	4911
		64132	Sightseeing services by land, except rail		64132	4922
		64133	Sightseeing services by water		64133	5011, 5021
		64134	Sightseeing services by air		64134	5110
<b>642</b>			<b>Long-distance transport services of passengers</b>			
	6421	64210	Interurban railway transport services of passengers		64210	4911
	6422		Interurban road transport services of passengers			
		64221	Interurban scheduled road transport services of passengers		64221	4922
		64222	Interurban special-purpose scheduled road transport services of passengers		64222	4922
		64223	Long-distance bus and coach charter services		64223	4922
	6423		Long-distance water transport services of passengers			
		64231	Coastal and transoceanic water transport services of passengers by ferries		64231	5011
		64232	Coastal and transoceanic water transport services of passengers on cruise ships		64232	5011
		64239	Other coastal and transoceanic water transport services of passengers		64239	5011
	6424		Air transport services of passengers			
		64241	Domestic scheduled air transport services of passengers		64241	5110
		64242	Domestic non-scheduled air transport services of passengers		64242	5110
		64243	International scheduled air transport services of passengers		64243	5110

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		64244	International non-scheduled air transport services of passengers		64244	5110
	6425	64250	Space transport services of passengers		64250	5110
<b>Division 65</b>			<b>Freight transport services</b>			
<b>651</b>			<b>Land transport services of freight</b>			
	6511		Road transport services of freight			
		65111	Road transport services of freight by refrigerator vehicles		65111	4923
		65112	Road transport services of freight by tank trucks or semi-trailers		65112	4923
		65113	Road transport services of intermodal containers		65113	4923
		65114	Road transport services of freight by man- or animal-drawn vehicles		65114	4923
		65115	Moving services of household furniture and household goods		65115*	4923
		65116	Road transport services of letters and parcels		65116	4923
		65117	Road transport services of dry bulk		65117	4923
		65118	Road transport services of live animals		65118	4923
		65119	Other road transport services of freight		65115*, 65119	4923
	6512		Railway transport services of freight			
		65121	Railway transport services of freight by refrigerator cars		65121	4912
		65122	Railway transport services of freight by tanker cars		65122	4912
		65123	Railway transport services of intermodal containers		65123	4912
		65124	Railway transport services of letters and parcels		65124	4912
		65125	Railway transport services of dry bulk goods		65125	4912
		65126	Railway transport services of live animals		65126	4912
		65129	Other railway transport services of freight		65129	4912
	6513		Transport services via pipeline			
		65131	Transport services via pipeline of petroleum and natural gas		65131	4930
		65139	Transport services via pipeline of other goods		65139	4930
<b>652</b>			<b>Water transport services of freight</b>			
	6521		Coastal and transoceanic water transport services of freight			
		65211	Coastal and transoceanic water transport services of freight by refrigerator vessels		65211	5012
		65212	Coastal and transoceanic water transport services of freight by tankers		65212	5012
		65213	Coastal and transoceanic water transport services of intermodal containers by container ships		65213	5012
		65219	Other coastal and transoceanic water transport services of other freight		65219	5012
	6522		Inland water transport services of freight			
		65221	Inland water transport services of freight by refrigerator vessels		65221	5022
		65222	Inland water transport services of freight by tankers		65222	5022
		65229	Other inland water transport services of freight		65229	5022
<b>653</b>			<b>Air and space transport services of freight</b>			
	6531		Air transport services of freight			
		65311	Air transport services of letters and parcels		65311	5120
		65319	Air transport services of other freight		65319	5120
	6532	65320	Space transport services of freight		65320	5120

Group	Class	Subclass	Description	HS 2007	Corresponding CPC 2	ISIC 4
<b>Division 66</b>			<b>Rental services of transport vehicles with operators</b>			
<b>660</b>			<b>Rental services of transport vehicles with operators</b>			
	6601		Rental services of road vehicles with operators			
		66011	Rental services of buses and coaches with operator		66011	4922
		66012	Rental services of trucks with operator		66012	4923
	6602		Rental services of water vessels with operator			
		66021	Rental services of passenger vessels for coastal and transoceanic water transport with operator		66021	5011
		66022	Rental services of freight vessels for coastal and transoceanic water transport with operator		66022	5012
		66023	Rental services of passenger vessels for inland water transport with operator		66023	5021
		66024	Rental services of freight vessels for inland water transport with operator		66024	5022
	6603		Rental services of aircraft with operator			
		66031	Rental services of passenger aircraft with operator		66031	5110
		66032	Rental services of freight aircraft with operator		66032	5120
<b>Division 67</b>			<b>Supporting transport services</b>			
<b>671</b>			<b>Cargo handling services</b>			
	6711	67110	Container handling services		67110	5224
	6719	67190	Other cargo and baggage handling services		67190	5224
<b>672</b>			<b>Storage and warehousing services</b>			
	6721	67210	Refrigerated storage services		67210	5210
	6722	67220	Bulk liquid or gas storage services		67220	5210
	6729	67290	Other storage and warehousing services		67290	5210
<b>673</b>			<b>Supporting services for railway transport</b>			
	6731	67310	Railway pushing or towing services		67310	5221
	6739	67390	Other supporting services for railway transport		67390	5221
<b>674</b>			<b>Supporting services for road transport</b>			
	6741	67410	Bus station services		67410	5221
	6742	67420	Highway, bridge and tunnel operation services		67420	5221
	6743	67430	Parking lot services		67430	5221
	6744	67440	Towing services for commercial and private vehicles		67440	5221
	6749	67490	Other supporting services for road transport		67490	5221
<b>675</b>			<b>Supporting services for water transport</b>			
	6751		Port and waterway operation services (excl. cargo handling)			
		67511	Port and waterway operation services (excl. cargo handling), on coastal and transoceanic waters		67511	5222
		67512	Inland waterway operation services (excl. cargo handling)		67512	5222
	6752		Pilotage and berthing services			
		67521	Pilotage and berthing services on coastal and transoceanic waters		67521	5222
		67522	Pilotage and berthing services in inland waters		67522	5222
	6753		Vessel salvage and refloating services			
		67531	Vessel salvage and refloating services on coastal and transoceanic waters		67531	5222
		67532	Vessel salvage and refloating services in inland waters		67532	5222
	6759	67590	Other supporting services for water transport		67590	5222
<b>676</b>			<b>Supporting services for air or space transport</b>			
	6761	67610	Airport operation services (excl. cargo handling)		67610	5223
	6762	67620	Air traffic control services		67620	5223
	6763	67630	Other supporting services for air transport		67630	5223

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
679	6764	67640	Supporting services for space transport		67640	5223
			<b>Other supporting transport services</b>			
	6791	67910	Freight transport agency services and other freight transport services		67910	5229
	6799	67990	Other supporting transport services n.e.c.		67990	5221, 5229, 8522
<b>Division 68</b>			<b>Postal and courier services</b>			
<b>680</b>			<b>Postal and courier services</b>			
	6801		Postal services			
		68011	Postal services related to letters		68111	5310
		68012	Postal services related to parcels		68112	5310
		68013	Post office counter services		68113	5310
		68019	Other postal services		68119	5310
	6802		Courier services			
		68021	Domestic courier services		68120*	5320
		68022	International courier services		68120*	5320
	6803	68030	Local delivery services		68130	5320
<b>Division 69</b>			<b>Electricity, gas and water distribution (on own account)</b>			
<b>691</b>			<b>Electricity and gas distribution (on own account)</b>			
	6911		Electricity transmission and distribution (on own account)			
		69111	Transmission of electricity (on own account)		69111	3510
		69112	Distribution of electricity (on own account)		69112	3510
	6912	69120	Gas distribution through mains (on own account)		69120	3520
<b>692</b>			<b>Water distribution (on own account)</b>			
	6921	69210	Water distribution through mains, except steam and hot water (on own account)		69210	3600
	6922	69220	Distribution of steam, hot water and air-conditioning supply through mains (on own account)		69220	3530
	6923	69230	Water distribution, except through mains (on own account)		69230	3600
<b>Section 7</b>			<b>Financial and related services; real estate services; and rental and leasing services</b>			
<b>Division 71</b>			<b>Financial and related services</b>			
<b>711</b>			<b>Financial services, except investment banking, insurance services and pension services</b>			
	7111	71110	Central banking services		71110	6411
	7112		Deposit services			
		71121	Deposit services to corporate and institutional depositors		71121	6419
		71122	Deposit services to other depositors		71122	6419
	7113		Credit-granting services			
		71131	Residential mortgage loan services		71131	6419, 6492
		71132	Non-residential mortgage loan services		71132	6419, 6492
		71133	Personal non-mortgage loan services for non-business purposes		71133	6419, 6492
		71134	Credit card loan services		71134	6419, 6492



Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		71135	Non-mortgage loan services for business purposes		71135	6419, 6492
		71139	Other credit-granting services		71139	6419, 6492
	7114	71140	Financial leasing services		71140	6491
	7119	71190	Other financial services, except investment banking, insurance services and pension services		71190	6499
<b>712</b>			<b>Investment banking services</b>			
<b>713</b>		71200	Investment banking services		71200	6499
			<b>Insurance and pension services (excluding reinsurance services), except compulsory social security services</b>			
		7131	Life insurance and pension services (excluding reinsurance services)			
		71311	Life insurance services		71311	6511
		71312	Individual pension services		71312	6530
		71313	Group pension services		71313	6530
	7132		Accident and health insurance services			
		71321	Accidental death and dismemberment insurance services		71321	6511
		71322	Health insurance services		71322	6511, 6512
	7133		Other non-life insurance services (excluding reinsurance services)			
		71331	Motor vehicle insurance services		71331	6512
		71332	Marine, aviation, and other transport insurance services		71332	6512
		71333	Freight insurance services		71333	6512
		71334	Other property insurance services		71334	6512
		71335	General liability insurance services		71335	6512
		71336	Credit and surety insurance services		71336	6512
		71337	Travel insurance services		71337	6512
		71339	Other non-life insurance services		71339	6512
<b>714</b>			<b>Reinsurance services</b>			
		7141	Life reinsurance services		71410	6520
		7142	Accident and health reinsurance services		71420	6520
		7143	Other non-life reinsurance services			
		71431	Motor vehicle reinsurance services		71431	6520
		71432	Marine, aviation and other transport reinsurance services		71432	6520
		71433	Freight reinsurance services		71433	6520
		71434	Other property reinsurance services		71434	6520
		71435	General liability reinsurance services		71435	6520
		71436	Credit and surety reinsurance services		71436	6520
		71439	Other non-life reinsurance services, n.e.c.		71439	6520
<b>715</b>			<b>Services auxiliary to financial services other than to insurance and pensions</b>			
		7151	Services related to investment banking			
		71511	Mergers and acquisition services		71511	6619
		71512	Corporate finance and venture capital services		71512	6619
		71519	Other services related to investment banking		71519	6619
	7152		Brokerage and related securities and commodities services			
		71521	Securities brokerage services		71521	6612
		71522	Commodity brokerage services		71522	6612
		71523	Processing and clearing services of securities transactions		71523	6619

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	7153	71530	Portfolio management services except pension funds		71530	6630
	7154		Trust and custody services			
		71541	Trust services		71541	6619
		71542	Custody services		71542	6619
	7155		Services related to the administration of financial markets			
		71551	Financial market operational services		71551	6611
		71552	Financial market regulatory services		71552	6611
		71559	Other financial market administration services		71559	6611
	7159		Other services auxiliary to financial services			
		71591	Financial consultancy services		71591	6619
		71592	Foreign exchange services		71592	6612
		71593	Financial transactions processing and clearinghouse services		71593	6619
		71599	Other services auxiliary to financial services n.e.c.		71599	6619
<b>716</b>			<b>Services auxiliary to insurance and pensions</b>			
	7161	71610	Insurance brokerage and agency services		71610	6622
	7162	71620	Insurance claims adjustment services		71620	6621
	7163	71630	Actuarial services		71630	6629
	7164	71640	Pension fund management services		71640	6630
	7169	71690	Other services auxiliary to insurance and pensions		71690	6629
<b>717</b>			<b>Services of holding financial assets</b>			
	7170		Services of holding financial assets			
		71701	Services of holding equity of subsidiary companies		71701	6420
		71702	Services of holding securities and other assets of trusts and funds and similar financial entities		71702	6430
<b>Division 72</b>			<b>Real estate services</b>			
<b>721</b>			<b>Real estate services involving own or leased property</b>			
	7211		Rental or leasing services involving own or leased property			
		72111	Rental or leasing services involving own or leased residential property		72111	6810
		72112	Rental or leasing services involving own or leased non-residential property		72112	6810
	7212		Trade services of buildings			
		72121	Trade services of residential buildings		72121	6810
		72122	Trade services of non-residential buildings		72122	6810
		72123	Trade services of time-share properties		72123	6810
	7213	72130	Trade services of vacant and subdivided land		72130	6810
<b>722</b>			<b>Real estate services on a fee or contract basis</b>			
	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		72211	6820
		72212	Non-residential property management services on a fee or contract basis		72212	6820
		72213	Time-share property management services on a fee or contract basis		72213	6820
	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		72221	6820
		72222	Non-residential building sales on a fee or contract basis		72222	6820

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		72223	Sale of time-share properties on a fee or contract basis		72223	6820
	7223	72230	Land sales on a fee or contract basis		72230	6820
	7224	72240	Real estate appraisal services on a fee or contract basis		72240	6820
<b>Division 73</b>			<b>Leasing or rental services without operator</b>			
<b>731</b>			<b>Leasing or rental services concerning machinery and equipment without operator</b>			
	7311		Leasing or rental services concerning transport equipment without operator			
		73111	Leasing or rental services concerning cars and light vans without operator		73111	7710
		73112	Leasing or rental services concerning goods transport motor vehicles without operator		73112	7710
		73113	Leasing or rental services concerning railroad vehicles without operator		73113	7730
		73114	Leasing or rental services concerning other land transport equipment without operator		73114	7710, 7730
		73115	Leasing or rental services concerning vessels without operator		73115	7730
		73116	Leasing or rental services concerning aircraft without operator		73116	7730
		73117	Leasing or rental services concerning containers		73117	7730
	7312		Leasing or rental services concerning other machinery and equipment without operator			
		73121	Leasing or rental services concerning agricultural machinery and equipment without operator		73121	7730
		73122	Leasing or rental services concerning construction machinery and equipment without operator		73122	7730
		73123	Leasing or rental services concerning office machinery and equipment (except computers) without operator		73123	7730
		73124	Leasing or rental services concerning computers without operator		73124	7730
		73125	Leasing or rental services concerning telecommunications equipment without operator		73125	7730
		73129	Leasing or rental services concerning other machinery and equipment without operator n.e.c.		73129	7730
<b>732</b>			<b>Leasing or rental services concerning other goods</b>			
	7321	73210	Leasing or rental services concerning televisions, radios, video cassette recorders and related equipment and accessories		73210	7729
	7322	73220	Leasing or rental services concerning videotapes and disks		73220	7722
	7323	73230	Leasing or rental services concerning furniture and other household appliances		73230	7729
	7324	73240	Leasing or rental services concerning pleasure and leisure equipment		73240	7721
	7325	73250	Leasing or rental services concerning household linen		73250	7729
	7326	73260	Leasing or rental services concerning textiles, clothing and footwear		73260	7729
	7327	73270	Leasing or rental services concerning do-it-yourself machinery and equipment		73270	7729
	7329	73290	Leasing or rental services concerning other goods n.e.c.		73290	7729
<b>733</b>			<b>Licensing services for the right to use intellectual property and similar products</b>			

<b>Group</b>	<b>Class</b>	<b>Subclass</b>	<b>Description</b>	<b>HS 2007</b>	<b>Corresponding CPC 2</b>	<b>ISIC 4</b>
	7331		Licensing services for the right to use computer software and databases			
		73311	Licensing services for the right to use computer software		73311	5820
		73312	Licensing services for the right to use databases		73312	5812
	7332	73320	Licensing services for the right to use entertainment, literary or artistic originals		73320	5811, 5813, 5911, 5912, 5913, 5920, 9000
	7333	73330	Licensing services for the right to use R&D products		73330	7740
	7334	73340	Licensing services for the right to use trademarks and franchises		73340	7740
	7335	73350	Licensing services for the right to use mineral exploration and evaluation		73350	7740
	7339	73390	Licensing services for the right to use other intellectual property products		73390	7740
<b>Section 8</b>			<b>Business and production services</b>			
<b>Division 81</b>			<b>Research and development services</b>			
<b>811</b>			<b>Research and experimental development services in natural sciences and engineering</b>			
	8111		Basic research services in natural sciences and engineering			
		81111	Basic research services in physical sciences		81111*	7210
		81112	Basic research services in chemistry and biology		81112*	7210
		81113	Basic research services in biotechnology		81121*	7210
		81114	Basic research services in engineering and technology		81129*	7210
		81115	Basic research services in medical sciences and pharmacy		81130*	7210
		81116	Basic research services in agricultural sciences		81140*	7210
		81119	Basic research services in other natural sciences		81119*	7210
	8112		Applied research services in natural sciences and engineering			
		81121	Applied research services in physical sciences		81111*	7210
		81122	Applied research services in chemistry and biology		81112*	7210
		81123	Applied research services in biotechnology		81121*	7210
		81124	Applied research services in engineering and technology		81129*	7210
		81125	Applied research services in medical sciences and pharmacy		81130*	7210
		81126	Applied research services in agricultural sciences		81140*	7210
		81129	Applied research services in other natural sciences		81119*	7210
	8113		Experimental development services in natural sciences and engineering			
		81131	Experimental development services in physical sciences		81111*	7210
		81132	Experimental development services in chemistry and biology		81112*	7210
		81133	Experimental development services in biotechnology		81121*	7210

Group	Class	Subclass	Description	HS 2007	Corresponding CPC 2	ISIC 4	
812		81134	Experimental development services in engineering and technology		81129*	7210	
		81135	Experimental development services in medical sciences and pharmacy		81130*	7210	
		81136	Experimental development services in agricultural sciences		81140*	7210	
		81139	Experimental development services in other natural sciences		81119*	7210	
			<b>Research and experimental development services in social sciences and humanities</b>				
		8121	Basic research services in social sciences and humanities				
			81211	Basic research services in psychology		81211*	7220
			81212	Basic research services in economics		81212*	7220
			81213	Basic research services in law		81213*	7220
			81214	Basic research services in languages and literature		81221*	7220
			81219	Basic research services in other social sciences and humanities		81219*, 81229*	7220
		8122	Applied research services in social sciences and humanities				
			81221	Applied research services in psychology		81211*	7220
			81222	Applied research services in economics		81212*	7220
			81223	Applied research services in law		81213*	7220
			81224	Applied research services in language and literature		81221*	7220
			81229	Applied research services on other social sciences and humanities		81219*, 81229*	7220
		8123	Experimental development services in social sciences and humanities				
			81231	Experimental development services in psychology		81211*	7220
			81232	Experimental development services in economics		81212*	7220
			81233	Experimental development services in law		81213*	7220
			81234	Experimental development services in languages and literature		81221*	7220
			81239	Experimental development services in other social sciences and humanities		81219*, 81229*	7220
	813			<b>Interdisciplinary research and experimental development services</b>			
	8130		Interdisciplinary research and experimental development services				
		81301	Interdisciplinary basic research services		81300*	7210, 7220	
		81302	Interdisciplinary applied research services		81300*	7210, 7220	
		81303	Interdisciplinary experimental development services		81300*	7210, 7220	
814			<b>Research and development originals</b>				
	8140	81400	Research and development originals		81400	7210, 7220	
<b>Division 82</b>			<b>Legal and accounting services</b>				
<b>821</b>			<b>Legal services</b>				
	8211	82110	Legal advisory and representation services concerning criminal law		82110	6910	
	8212	82120	Legal advisory and representation services concerning other fields of law		82120	6910	
	8213	82130	Legal documentation and certification services		82130	6910	
	8219		Other legal services				
		82191	Arbitration and conciliation services		82191	6910	

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
822		82199	Other legal services n.e.c.		82199	6910
			<b>Accounting, auditing and bookkeeping services</b>			
	8221	82210	Financial auditing services		82210	6920
	8222		Accounting and bookkeeping services			
		82221	Accounting services		82221	6920
		82222	Bookkeeping services		82222	6920
823		82223	Payroll services		82223	6920
			<b>Tax consultancy and preparation services</b>			
	8231	82310	Corporate tax consulting and preparation services		82310	6920
824	8232	82320	Individual tax preparation and planning services		82320	6920
			<b>Insolvency and receivership services</b>			
	8240	82400	Insolvency and receivership services		82400	7020
<b>Division 83</b>			<b>Professional, technical and business services (except research, development, legal and accounting services)</b>			
831			<b>Management consulting and management services; information technology services</b>			
		8311	Management consulting and management services			
		83111	Strategic management consulting services		83111	7020
		83112	Financial management consulting services		83112	7020
		83113	Human resources management consulting services		83113	7020
		83114	Marketing management consulting services		83114	7020
		83115	Operations management consulting services		83115	7020
		83116	Supply chain and other management consulting services		83116	7020
		83117	Business process management services		83117	7020
		83118	Head office services		83118	7010
		8312	Business consulting services			
		83121	Public relations services		83121	7020
		83129	Other business consulting services		83129	7020
		8313	Information technology (IT) consulting and support services			
		83131	IT consulting services		83131	6202
		83132	IT support services		83132	6202
		8314	Information technology (IT) design and development services			
		83141	IT design and development services for applications		83141	6201
		83142	IT design and development services for networks and systems		83142	6202
		83143	Software originals		83143	5820
		8315	Hosting and information technology (IT) infrastructure provisioning services			
		83151	Website hosting services		83151	6311
		83152	Application service provisioning		83152	6311
		83159	Other hosting and IT infrastructure provisioning services		83159	6311
		8316	IT infrastructure and network management services			
		83161	Network management services		83161	6202
		83162	Computer systems management services		83162	6202
	8319	83190	Other management services, except construction project management services		83190	7020
832			<b>Architectural services, urban and land planning and landscape architectural services</b>			
		8321	Architectural services and advisory services			
		83211	Architectural advisory services		83211	7110

Group	Class	Subclass	Description	Corresponding			
				HS 2007	CPC 2	ISIC 4	
833	8322	83212	Architectural services for residential building projects		83212	7110	
		83213	Architectural services for non-residential building projects		83213	7110	
		83214	Historical restoration architectural services		83214	7110	
			Urban and land planning services				
		83221	Urban planning services		83221	7110	
		83222	Rural land planning services		83222	7110	
		83223	Project site master planning services		83223	7110	
		8323		Landscape architectural services and advisory services			
			83231	Landscape architectural advisory services		83231	7110
			83232	Landscape architectural services		83232	7110
			<b>Engineering services</b>				
	8331	83310	Engineering advisory services		83310	7110	
	8332		Engineering services for specific projects				
		83321	Engineering services for building projects		83321	7110	
		83322	Engineering services for industrial and manufacturing projects		83322	7110	
		83323	Engineering services for transportation projects		83323	7110	
		83324	Engineering services for power projects		83324	7110	
		83325	Engineering services for telecommunications and broadcasting projects		83325	7110	
		83326	Engineering services for waste management projects (hazardous and non-hazardous)		83326	7110	
		83327	Engineering services for water, sewerage and drainage projects		83327	7110	
		83329	Engineering services for other projects		83329	7110	
	8333	83330	Project management services for construction projects		83330	7110	
	834		<b>Scientific and other technical services</b>				
8341		Geological, geophysical and other prospecting services					
		83411	Geological and geophysical consulting services		83411	7110	
		83412	Geophysical services		83412	7110	
		83413	Mineral exploration and evaluation		83413	7110	
8342			Surface surveying and map-making services				
		83421	Surface surveying services		83421	7110	
		83422	Map-making services		83422	7110	
8343		83430	Weather forecasting and meteorological services		83430	7490	
8344			Technical testing and analysis services				
		83441	Composition and purity testing and analysis services		83441	7120	
		83442	Testing and analysis services of physical properties		83442	7120	
		83443	Testing and analysis services of integrated mechanical and electrical systems		83443	7120	
		83444	Technical inspection services of road transport vehicles		83444	7120	
	83449	Other technical testing and analysis services		83449	7120		
835		<b>Veterinary services</b>					
	8351	83510	Veterinary services for pet animals		83510	7500	
	8352	83520	Veterinary services for livestock		83520	7500	
	8359	83590	Other veterinary services		83590	7500	
836		<b>Advertising services and provision of advertising space or time</b>					
	8361		Advertising services				
		83611	Full service advertising		83611	7310	

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		83612	Direct marketing and direct mail services		83612	7310
		83619	Other advertising services		83619	7310
	8362	83620	Purchase or sale of advertising space or time, on commission		83620	7310
	8363		Sale of advertising space or time (except on commission)			
		83631	Sale of advertising space in print media (except on commission)		83631	5812, 5813
		83632	Sale of TV/radio advertising time (except on commission)		83632	6010, 6020
		83633	Sale of Internet advertising space (except on commission)		83633	5813, 5819, 6311, 6312
		83639	Sale of other advertising space or time (except on commission)		83639	5811, 5812, 7310
<b>837</b>			<b>Market research and public opinion polling services</b>			
	8370	83700	Market research and public opinion polling services		83700	7320
<b>838</b>			<b>Photography services and photographic processing services</b>			
	8381		Photography services and event videography services			
		83811	Portrait photography services		83811	7420
		83812	Advertising and related photography services		83812	7420
		83813	Event photography and event videography services		83813	7420
		83814	Specialty photography services		83814	7420
		83815	Restoration and retouching services of photography		83815	7420
		83819	Other photography services		83819	7420
	8382	83820	Photographic processing services		83820	7420
<b>839</b>			<b>Other professional, technical and business services</b>			
	8391		Specialty design services			
		83911	Interior design services		83911	7410
		83912	Industrial design services		83912	7410
		83919	Other specialty design services		83919	7410
	8392	83920	Design originals		83920	7410
	8393		Scientific and technical consulting services n.e.c.			
		83931	Environmental consulting services		83931	7490
		83939	Other scientific and technical consulting services n.e.c.		83939	7490
	8394	83940	Original compilations of facts/information		83940	5812
	8395	83950	Translation and interpretation services		83950	7490
	8396	83960	Trademarks and franchises		83960	n/a
	8399	83990	Other professional, technical and business services, n.e.c.		83990	7490
<b>Division 84</b>			<b>Telecommunications, broadcasting and information supply services</b>			
<b>841</b>			<b>Telephony and other telecommunications services</b>			
	8411	84110	Carrier services		84110	6110, 6120
	8412	84120	Fixed telephony services		84121, 84122	6110
	8413		Mobile telecommunications services			



Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		84131	Mobile voice services		84131*, 84132	6120
		84132	Mobile text services		84131*	6120
		84133	Mobile data services, except text services		84131*	6120
	8414	84140	Private network services		84140	6110, 6120, 6130, 6190
	8415	84150	Data transmission services		84150	6110, 6120, 6130, 6190
	8419	84190	Other telecommunications services		84190	6110, 6120, 6130, 6190
<b>842</b>			<b>Internet telecommunications services</b>			
	8421	84210	Internet backbone services		84210	6110
	8422		Internet access services			
		84221	Narrowband Internet access services		84221	6110, 6120, 6130, 6190
		84222	Broadband Internet access services		84222	6110, 6120, 6130, 6190
	8429	84290	Other Internet telecommunications services		84290	6110, 6120, 6130, 6190
<b>843</b>			<b>On-line content</b>			
	8431		On-line text based information			
		84311	On-line books		84311	5811
		84312	On-line newspapers and periodicals		84312	5813
		84313	On-line directories and mailing lists		84313	5812
	8432		On-line audio content			
		84321	Musical audio downloads		84321	5920
		84322	Streamed audio content		84322	5920
	8433		On-line video content			
		84331	Films and other video downloads		84331	5911
		84332	Streamed video content		84332	5911
	8434		Software downloads			
		84341	System software downloads		84341	5820
		84342	Application software downloads		84342	5820
	8439		Other on-line content			
		84391	On-line games		84391	5820
		84392	On-line software		84392	5820
		84393	On-line adult content		84393	5819
		84394	Web search portal content		84394	6312
		84399	Other on-line content n.e.c.		84399	5819
<b>844</b>			<b>News agency services</b>			
	8441	84410	News agency services to newspapers and periodicals		84410	6391
	8442	84420	News agency services to audiovisual media		84420	6391
<b>845</b>			<b>Library and archive services</b>			
	8451	84510	Library services		84510	9101
	8452	84520	Archive services		84520	9101

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
<b>846</b>			<b>Broadcasting, programming and programme distribution services</b>			
	8461		Radio and television broadcast originals			
		84611	Radio broadcast originals		84611	6010
		84612	Television broadcast originals		84612	6020
	8462		Radio and television channel programmes			
		84621	Radio channel programmes		84621	6010
		84622	Television channel programmes		84622	6020
	8463		Broadcasting services and multi-channel programme distribution services			
		84631	Broadcasting services		84631	6010, 6020
		84632	Home programme distribution services, basic programming package		84632	6110, 6120, 6130
		84633	Home programme distribution services, discretionary programming package		84633	6110, 6120, 6130
		84634	Home programme distribution services, pay-per-view		84634	6110, 6120, 6130
<b>Division 85</b>			<b>Support services</b>			
<b>851</b>			<b>Employment services</b>			
	8511		Personnel search and referral services			
		85111	Executive/retained search services		85111	7810
		85112	Permanent placement services, other than executive search services		85112	7810
	8512		Labour supply services			
		85121	Contract staffing services		85121	7810
		85122	Temporary staffing services		85122	7820
		85123	Long-term staffing (payrolling) services		85123	7830
		85124	Temporary staffing-to-permanent placement services		85124	7820
		85125	Co-employment staffing services		85125	7830
<b>852</b>			<b>Investigation and security services</b>			
	8521	85210	Investigation services		85210	8030
	8522	85220	Security consulting services		85220	7490
	8523	85230	Security systems services		85230	8020
	8524	85240	Armoured car services		85240	8010
	8525	85250	Guard services		85250	8010
	8529	85290	Other security services		85290	8010
<b>853</b>			<b>Cleaning services</b>			
	8531	85310	Disinfecting and exterminating services		85310	8129
	8532	85320	Window cleaning services		85320	8129
	8533	85330	General cleaning services		85330	8121
	8534	85340	Specialized cleaning services		85340	8129
<b>854</b>			<b>Packaging services</b>			
	8540	85400	Packaging services		85400	8292
<b>855</b>			<b>Travel arrangement, tour operator and related services</b>			
	8551		Reservation services for transportation			
		85511	Reservation services for air transportation		85511	7911
		85512	Reservation services for rail transportation		85512	7990
		85513	Reservation services for bus transportation		85513	7990
		85514	Reservation services for vehicle rental		85514	7990
		85519	Other transportation arrangement and reservation services n.e.c.		85519	7990

Group	Class	Subclass	Description	HS 2007	Corresponding CPC 2	ISIC 4
	8552		Reservation services for accommodation, cruises and package tours			
		85521	Reservation services for accommodation		85521	7911, 7990
		85522	Time-share exchange services		85522	7990
		85523	Reservation services for cruises		85523	7911
		85524	Reservation services for package tours		85524	7911
	8553		Other reservation services			
		85531	Reservation services for convention centres, congress centres and exhibition halls		85531	7990
		85539	Reservation services for event tickets, entertainment and recreational services and other reservation services		85539	7990
	8554	85540	Tour operator services		85540	7912
	8555	85550	Tourist guide services		85550	7990
	8556		Tourism promotion and visitor information services			
		85561	Tourism promotion services		85561	7990
		85562	Visitor information services		85562	7990
<b>859</b>			<b>Other support services</b>			
	8591	85910	Credit reporting services		85910	8291
	8592	85920	Collection agency services		85920	8291
	8593		Telephone-based support services			
		85931	Telephone call centre services		85931	8220
		85939	Other telephone-based support services		85939	8220
	8594	85940	Combined office administrative services		85940	8211
	8595		Specialized office support services			
		85951	Duplicating services		85951	8219
		85952	Mailing list compilation services		85952	8299
		85953	Mailing services		85953	8219
		85954	Document preparation and other specialized office support services		85954	8219
	8596		Convention and trade show assistance and organization services			
		85961	Convention assistance and organization services		85961	8230
		85962	Trade show assistance and organization services		85962	8230
	8597	85970	Landscape care and maintenance services		85970	8130
	8599		Other information and support services n.e.c.			
		85991	Other information services		85991	6399
		85999	Other support services n.e.c.		85999	7490, 8299
<b>Division 86</b>			<b>Support and operation services to agriculture, hunting, forestry, fishing, mining and utilities</b>			
<b>861</b>			<b>Support and operation services to agriculture, hunting, forestry and fishing</b>			
	8611		Support and operation services to crop production			
		86111	Post-harvest crop services		86111	0163
		86112	Seed processing services		86112	0164
		86113	Crop production services on inputs owned by others		86119*	011, 012, 013
		86119	Other support services to crop production		86119*	0161
	8612		Animal husbandry services			
		86121	Farm animal husbandry services on inputs owned by others		86121*	014
		86122	Support services to farm animal husbandry		86121*	0162
		86129	Other animal husbandry services		86129	9609

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	8613		Support and operation services to hunting			
		86131	Hunting services on resources owned by others		86130*	017
		86132	Support services to hunting		86130*	0170, 9319
	8614		Support and operation services to forestry and logging			
		86141	Forestry and logging services on inputs owned by others		86140*	0210, 0220, 0240
		86142	Support services to forestry and logging		86140*	0240
	8615		Support and operation services to fishing			
		86151	Fishing services on resources owned by others		86150*	0311, 0312
		86152	Aquaculture services on inputs owned by others		86150*	0321, 0322
		86153	Support services to fishing		86150*	0311, 0312
		86154	Support services to aquaculture		86150*	0321, 0322
<b>862</b>			<b>Support and operation services to mining</b>			
	8621		Support services to mining			
		86211	Support services to oil and gas extraction		86211*	0910
		86219	Support services to other mining		86219*	0990
	8622		Mining services on resources owned by others			
		86221	Oil and gas extraction services on resources owned by others		86211*	0610, 0620
		86229	Other mining services on resources owned by others		86219*	05, 07, 08
<b>863</b>			<b>Support and operation services to electricity, gas and water distribution</b>			
	8631		Support services to electricity transmission and distribution			
		86311	Electricity transmission services (on a fee or contract basis)		86311	3510
		86312	Electricity distribution services (on a fee or contract basis)		86312	3510
	8632	86320	Gas distribution services through mains (on a fee or contract basis)		86320	3520
	8633	86330	Water distribution services through mains (on a fee or contract basis)		86330	3600
	8634	86340	Distribution services of steam, hot water and air-conditioning supply through mains (on a fee or contract basis)		86340	3530
	8635	86350	Water distribution services, except through mains (on a fee or contract basis)		86350	3600
<b>Division 87</b>			<b>Maintenance, repair and installation (except construction) services</b>			
<b>871</b>			<b>Maintenance and repair services of fabricated metal products, machinery and equipment</b>			
	8711	87110	Maintenance and repair services of fabricated metal products, except machinery and equipment		87110	3311
	8712	87120	Maintenance and repair services of office and accounting machinery		87120	3312
	8713	87130	Maintenance and repair services of computers and peripheral equipment		87130	9511
	8714		Maintenance and repair of transport machinery and equipment			
		87141	Maintenance and repair services of motor vehicles		87141	4520
		87142	Maintenance and repair services of motorcycles		87142	4540

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		87143	Maintenance and repair services of trailers, semi-trailers and other motor vehicles n.e.c.		87143	4520
		87149	Maintenance and repair services of other transport equipment		87149	3315
	8715		Maintenance and repair services of other machinery and equipment			
		87151	Maintenance and repair services of electrical household appliances		87151	9522
		87152	Maintenance and repair services of electrical machinery and apparatus n.e.c.		87152	3314
		87153	Maintenance and repair services of telecommunication equipment and apparatus		87153	9512
		87154	Maintenance and repair services of medical, precision and optical instruments		87154	3313
		87155	Maintenance and repair services of consumer electronics		87155	9521
		87156	Maintenance and repair services of commercial and industrial machinery		87156	3312
		87157	Maintenance and repair services of elevators and escalators		87157	4329
		87159	Maintenance and repair services of other equipment		87159	3319
<b>872</b>			<b>Repair services of other goods</b>			
	8721	87210	Repair services of footwear and leather goods		87210	9523
	8722	87220	Repair services of watches, clocks and jewellery		87220	9529
	8723	87230	Repair services of garments and household textiles		87230	9529
	8724	87240	Repair services of furniture		87240	9524
	8729	87290	Maintenance and repair services of other goods n.e.c.		87290	3313, 9529
<b>873</b>			<b>Installation services (other than construction)</b>			
	8731	87310	Installation services of fabricated metal products, except machinery and equipment		87310	3320
	8732	87320	Installation services of industrial, manufacturing and service industry machinery and equipment		87320	3320
	8733		Installation services of office and accounting machinery and computers			
		87331	Installation services of mainframe computers		87331	3320
		87332	Installation services of personal computers and peripheral equipment		87332	6209
		87333	Installation services of office and accounting machinery		87333	3320
	8734	87340	Installation services of radio, television and communications equipment and apparatus		87340	3320
	8735	87350	Installation services of professional medical machinery and equipment, and precision and optical instruments		87350	3320
	8736	87360	Installation services of electrical machinery and apparatus n.e.c.		87360	3320
	8739	87390	Installation services of other goods n.e.c.		87390	3320, 9521
<b>Division 88</b>			<b>Manufacturing services on physical inputs owned by others</b>			
<b>881</b>			<b>Food, beverage and tobacco manufacturing services</b>			
	8811	88110	Meat processing services		88110	1010
	8812	88120	Fish processing services		88120	1020
	8813	88130	Fruit and vegetables processing services		88130	1030
	8814	88140	Vegetable and animal oil and fat manufacturing services		88140	1040

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	8815	88150	Dairy product manufacturing services		88150	1050
	8816		Other food product manufacturing services			
		88161	Grain mill product manufacturing services		88161	1061
		88162	Starch and starch product manufacturing services		88162	1062
		88163	Bakery product manufacturing services		88163	1071
		88164	Sugar manufacturing services		88164	1072
		88165	Cocoa, chocolate and sugar confectionery manufacturing services		88165	1073
		88166	Macaroni, noodles, couscous and similar farinaceous products manufacturing services		88166	1074
		88167	Prepared meals and dishes manufacturing services		88167	1075
		88169	Other food product manufacturing services n.e.c.		88169	1079
	8817	88170	Prepared animal feeds manufacturing services		88170	1080
	8818		Beverage manufacturing services			
		88181	Distilled alcoholic beverage manufacturing services		88181	1101
		88182	Wine manufacturing services		88182	1102
		88183	Malt and malt liquor manufacturing services		88183	1103
		88184	Soft drink manufacturing services		88184	1104
	8819	88190	Tobacco manufacturing services		88190	1200
<b>882</b>			<b>Textile, wearing apparel and leather manufacturing services</b>			
	8821		Textile manufacturing services			
		88211	Textile fibre manufacturing services		88211	1311
		88212	Textile weaving services		88212	1312
		88213	Textile finishing services		88213	1313
		88214	Knitted and crocheted fabric manufacturing services		88214	1391
		88215	Made-up textile article manufacturing services		88215	1392
		88216	Carpet and rug manufacturing services		88216	1393
		88217	Cordage, rope, twine and netting manufacturing services		88217	1394
		88219	Other textile manufacturing services n.e.c.		88219	1399
	8822		Wearing apparel manufacturing services			
		88221	Wearing apparel manufacturing services, except fur apparel		88221	1410
		88222	Fur apparel manufacturing services		88222	1420
		88223	Knitted and crocheted apparel manufacturing services		88223	1430
	8823		Leather and leather product manufacturing services			
		88231	Leather tanning and dressing services; fur dressing and dyeing services		88231	1511
		88232	Luggage manufacturing services		88232	1512
		88233	Footwear manufacturing services		88233	1520
<b>883</b>			<b>Wood and paper manufacturing services</b>			
	8831		Wood and wood product manufacturing services			
		88311	Wood manufacturing services		88311	1610
		88312	Veneer sheet and wood panel manufacturing services		88312	1621
		88313	Carpentry manufacturing services		88313	1622
		88314	Wooden containers manufacturing services		88314	1623
		88319	Other wood product manufacturing services		88319	1629
	8832		Paper and paper product manufacturing services			
		88321	Pulp, paper and paperboard manufacturing services		88321	1701
		88322	Corrugated paper and paperboard manufacturing services		88322	1702
		88329	Other paper article manufacturing services		88329	1709

Group	Class	Subclass	Description	HS 2007	Corresponding CPC 2	ISIC 4
<b>884</b>			<b>Petroleum, chemical and pharmaceutical product manufacturing services</b>			
	8841		Coke and refined petroleum product manufacturing services			
		88411	Coke oven products manufacturing services		88411	1910
		88412	Refined petroleum products manufacturing services		88412	1920
	8842		Chemical product manufacturing services			
		88421	Basic chemicals manufacturing services		88421	2011
		88422	Fertilizer manufacturing services		88422	2012
		88423	Plastics and rubber manufacturing services		88423	2013
		88424	Agrochemical product manufacturing services		88424	2021
		88425	Paint manufacturing services		88425	2022
		88426	Soap, detergents, cleaning preparation and perfume manufacturing services		88426	2023
		88427	Other chemical products manufacturing services n.e.c.		88427	2029
		88429	Man-made fibre manufacturing services		88429	2030
	8843	88430	Pharmaceutical product manufacturing services		88430	2100
<b>885</b>			<b>Rubber, plastic and other non-metallic mineral product manufacturing services</b>			
	8851		Rubber product manufacturing services			
		88511	Tyre manufacturing services		88511	2211
		88512	Other rubber product manufacturing services		88512	2219
	8852	88520	Plastic product manufacturing services		88520	2220
	8853		Other non-metallic mineral product manufacturing services			
		88531	Glass manufacturing services		88531	2310
		88532	Refractory product manufacturing services		88532	2391
		88533	Clay building material manufacturing services		88533	2392
		88534	Other porcelain and ceramic product manufacturing services		88534	2393
		88535	Cement, lime and plaster manufacturing services		88535	2394
		88536	Concrete, cement and plaster article manufacturing services		88536	2395
		88537	Stone cutting, shaping and finishing services		88537	2396
		88539	Other non-metallic mineral product manufacturing services n.e.c.		88539	2399
<b>886</b>			<b>Basic metal manufacturing services</b>			
	8860		Basic metal manufacturing services			
		88601	Basic iron and steel manufacturing services		88601	2410
		88602	Basic precious and other non-ferrous metal manufacturing services		88602	2420
<b>887</b>			<b>Fabricated metal product, machinery and equipment manufacturing services</b>			
	8871		Structural metal product, tank, reservoir and steam generator manufacturing services			
		88711	Structural metal product manufacturing services		88711	2511
		88712	Tank, reservoir and metal container manufacturing services		88712	2512
		88713	Steam generator manufacturing services		88713	2513
	8872	88720	Weapon and ammunition manufacturing services		88720	2520
	8873		Other fabricated metal product manufacturing and metal treatment services			
		88731	Metal treatment and coating services		88731	2592
		88732	General machining services		88732	2592

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		88733	Cutlery, hand tool and general hardware manufacturing services		88733	2593
		88739	Other fabricated metal product manufacturing services n.e.c.		88739	2599
	8874		Computer, electronic and optical product manufacturing services			
		88741	Electronic component and board manufacturing services		88741	2610
		88742	Computer and peripheral equipment manufacturing services		88742	2620
		88743	Communication equipment manufacturing services		88743	2630
		88744	Consumer electronics manufacturing services		88744	2640
		88745	Measuring, testing, navigating and control equipment manufacturing services		88745	2651
		88746	Watch and clock manufacturing services		88746	2652
		88747	Irradiation, electromedical and electrotherapeutic equipment manufacturing services		88747	2660
		88748	Optical instrument and photographic equipment manufacturing services		88748	2670
		88749	Magnetic and optical media manufacturing services		88749	2680
	8875		Electrical equipment manufacturing services			
		88751	Electric motor, generator, transformer and electricity distribution and control apparatus manufacturing services		88751	2710
		88752	Battery and accumulator manufacturing services		88752	2720
		88753	Fibre optic cable manufacturing services		88753	2731
		88754	Other electronic and electric wire and cable manufacturing services		88754	2732
		88755	Wiring device manufacturing services		88755	2733
		88756	Electric lighting equipment manufacturing services		88756	2740
		88757	Domestic appliance manufacturing services		88757	2750
		88759	Other electrical equipment manufacturing services		88759	2790
	8876		General-purpose machinery manufacturing services			
		88761	Engines and turbine manufacturing services		88761	2811
		88762	Fluid power equipment manufacturing services		88762	2812
		88763	Other pump, compressor, tap and valve manufacturing services		88763	2813
		88764	Bearing, gear, gearing and driving element manufacturing services		88764	2814
		88765	Oven, furnace and furnace burner manufacturing services		88765	2815
		88766	Lifting and handling equipment manufacturing services		88766	2816
		88767	Office machinery and equipment (except computers and peripheral equipment) manufacturing services		88767	2817
		88768	Power-driven hand tool manufacturing services		88768	2818
		88769	Other general-purpose machinery manufacturing services		88769	2819
	8877		Special-purpose machinery manufacturing services			
		88771	Agricultural and forestry machinery manufacturing services		88771	2821
		88772	Metal-forming machinery and machine tools manufacturing services		88772	2822
		88773	Metallurgy machinery manufacturing services		88773	2823



Group	Class	Subclass	Description	Corresponding				
				HS 2007	CPC 2	ISIC 4		
888		88774	Mining, quarrying and construction machinery manufacturing services		88774	2824		
		88775	Food, beverage and tobacco processing machinery manufacturing services		88775	2825		
		88776	Textile, apparel and leather production machinery manufacturing services		88776	2826		
		88779	Other special-purpose machinery manufacturing services		88779	2829		
			<b>Transport equipment manufacturing services</b>					
		8881	Motor vehicle and trailer manufacturing services					
			88811	Motor vehicle manufacturing services		88811	2910	
			88812	Trailers and semi-trailer manufacturing services		88812	2920	
			88813	Motor vehicle part and accessory manufacturing services		88813	2930	
		8882	Other transport equipment manufacturing services					
			88821	Ship building services		88821	3011	
			88822	Pleasure and sporting boat manufacturing services		88822	3012	
			88823	Railway locomotive and rolling stock manufacturing services		88823	3020	
			88824	Air and spacecraft manufacturing services		88824	3030	
			88825	Military fighting vehicle manufacturing services		88825	3040	
			88826	Motorcycle manufacturing services		88826	3091	
			88827	Bicycles and invalid carriage manufacturing services		88827	3092	
			88829	Other transport equipment manufacturing services n.e.c.		88829	3099	
	889			<b>Other manufacturing services</b>				
		8890	Other manufacturing services					
			88901	Furniture manufacturing services		88901	3100	
			88902	Jewellery manufacturing services		88902	3211	
			88903	Imitation jewellery manufacturing services		88903	3212	
			88904	Musical instrument manufacturing services		88904	3220	
			88905	Sports good manufacturing services		88905	3230	
			88906	Game and toy manufacturing services		88906	3240	
			88907	Medical and dental instrument and supply manufacturing services		88907	3250	
			88909	Other manufacturing services n.e.c.		88909	3290	
Division 89			<b>Other manufacturing services; publishing, printing and reproduction services; materials recovery services</b>					
			<b>Publishing, printing and reproduction services</b>					
891		8911	89110	Publishing, on a fee or contract basis		89110	5811, 5812, 5813, 5819, 5820, 5920	
			8912	Printing and reproduction services of recorded media, on a fee or contract basis				
				89121	Printing services		89121	1811
				89122	Services related to printing		89122	1812
				89123	Reproduction services of recorded media, on a fee or contract basis		89123	1820
892			<b>Moulding, pressing, stamping, extruding and similar plastic manufacturing services</b>					
		8920	89200	Moulding, pressing, stamping, extruding and similar plastic manufacturing services		89200	2220	

Group	Class	Subclass	Description	HS 2007	Corresponding CPC 2	ISIC 4
<b>893</b>			<b>Casting, forging, stamping and similar metal manufacturing services</b>			
	8931	89310	Iron and steel casting services		89310	2431
	8932	89320	Non-ferrous metal casting services		89320	2432
	8933	89330	Metal forging, pressing, stamping, roll forming and powder metallurgy services		89330	2591
<b>894</b>			<b>Materials recovery (recycling) services, on a fee or contract basis</b>			
	8941	89410	Metal waste and scrap recovery (recycling) services, on a fee or contract basis		89410	3830
	8942	89420	Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis		89420	3830
<b>Section 9</b>			<b>Community, social and personal services</b>			
<b>Division 91</b>			<b>Public administration and other services provided to the community as a whole; compulsory social security services</b>			
<b>911</b>			<b>Administrative services of the government</b>			
	9111		Overall government public services			
		91111	Executive and legislative services		91111	8411
		91112	Financial and fiscal services		91112	8411
		91113	Overall economic and social planning and statistical services		91113	8411
		91114	Government services to research and development		91114	8411
		91119	Other overall government public services		91119	8411
	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		91121	8412
		91122	Public administrative services related to health care		91122	8412
		91123	Public administrative services related to housing and community amenities		91123	8412
		91124	Public administrative services related to recreation, culture and religion		91124	8412
	9113		Public administrative services related to the more efficient operation of business			
		91131	Public administrative services related to agriculture, forestry, fishing and hunting		91131	8413
		91132	Public administrative services related to fuel and energy		91132	8413
		91133	Public administrative services related to mining and mineral resources, manufacturing and construction		91133	8413
		91134	Public administrative services related to transport and communications		91134	8413
		91135	Public administrative services related to the distributive and catering trades, hotels and restaurants		91135	8413
		91136	Public administrative services related to tourism affairs		91136	8413
		91137	Public administrative services related to multipurpose development projects		91137	8413
		91138	Public administrative services related to general economic, commercial and labour affairs		91138	8413

Group	Class	Subclass	Description	HS 2007	Corresponding CPC 2	ISIC 4
	9119		Other administrative services of the government			
		91191	Administrative services related to government personnel		91191	8411
		91199	Other administrative services of the government n.e.c.		91199	8411
<b>912</b>			<b>Public administrative services provided to the community as a whole</b>			
	9121	91210	Public administrative services related to external affairs, diplomatic and consular services abroad		91210	8421
	9122	91220	Services related to foreign economic aid		91220	8421
	9123	91230	Services related to foreign military aid		91230	8421
	9124	91240	Military defence services		91240	8422
	9125	91250	Civil defence services		91250	8422
	9126	91260	Police and fire protection services		91260	8423
	9127	91270	Public administrative services related to law courts		91270	8423
	9128	91280	Administrative services related to the detention or rehabilitation of criminals		91280	8423
	9129	91290	Public administrative services related to other public order and safety affairs		91290	8423
<b>913</b>			<b>Administrative services related to compulsory social security schemes</b>			
	9131	91310	Administrative services related to sickness, maternity or temporary disablement benefit schemes		91310	8430
	9132	91320	Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees		91320	8430
	9133	91330	Administrative services related to unemployment compensation benefit schemes		91330	8430
	9134	91340	Administrative services related to family and child allowance programmes		91340	8430
<b>Division 92</b>			<b>Education services</b>			
<b>921</b>			<b>Pre-primary education services</b>			
	9210	92100	Pre-primary education services		92100	8510
<b>922</b>			<b>Primary education services</b>			
	9220	92200	Primary education services		92200	8510
<b>923</b>			<b>Secondary education services</b>			
	9231	92310	Lower secondary education services, general		92310	8521
	9232	92320	Lower secondary education services, technical and vocational		92320	8522
	9233	92330	Upper secondary education services, general		92330	8521
	9234	92340	Upper secondary education services, technical and vocational		92340	8522
<b>924</b>			<b>Post-secondary non-tertiary education services</b>			
	9241	92410	Post-secondary non-tertiary education services, general		92410	8530
	9242	92420	Post-secondary non-tertiary education services, technical and vocational		92420	8530
<b>925</b>			<b>Tertiary education services</b>			
	9251	92510	First stage tertiary education services		92510	8530
	9252	92520	Second stage tertiary education services		92520	8530
<b>929</b>			<b>Other education and training services and educational support services</b>			
	9291		Other education and training services			
		92911	Cultural education services		92911	8542
		92912	Sports and recreation education services		92912	8541
		92919	Other education and training services, n.e.c.		92919	8549

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	9292	92920	Educational support services		92920	8550
<b>Division 93</b>			<b>Human health and social care services</b>			
<b>931</b>			<b>Human health services</b>			
	9311		Inpatient services			
		93111	Surgical services for inpatients		93111	8610
		93112	Gynaecological and obstetrical services for inpatients		93112	8610
		93113	Psychiatric services for inpatients		93113	8610
		93119	Other services for inpatients		93119	8610
	9312		Medical and dental services			
		93121	General medical services		93121	8620
		93122	Specialized medical services		93122	8620
		93123	Dental services		93123	8620
	9319		Other human health services			
		93191	Childbirth and related services		93191	8690
		93192	Nursing services		93192	8690
		93193	Physiotherapeutic services		93193	8690
		93194	Ambulance services		93194	8690
		93195	Medical laboratory services		93195	8690
		93196	Diagnostic-imaging services		93196	8690
		93197	Blood, sperm and organ bank services		93197	8690
		93199	Other human health services n.e.c.		93199	8690
<b>932</b>			<b>Residential care services for the elderly and disabled</b>			
	9321	93210	Residential health-care services other than by hospitals		93210	8710
	9322		Residential care services for the elderly and persons with disabilities			
		93221	Residential care services for the elderly		93221	8730
		93222	Residential care services for young disabled persons		93222	8730
		93223	Residential care services for disabled adults		93223	8730
<b>933</b>			<b>Other social services with accommodation</b>			
	9330		Other social services with accommodation			
		93301	Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse		93301	8720
		93302	Other social services with accommodation for children		93302	8790
		93303	Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse		93303	8720
		93304	Other social services with accommodation for adults		93304	8790
<b>934</b>			<b>Social services without accommodation for the elderly and disabled</b>			
	9341		Vocational rehabilitation services			
		93411	Vocational rehabilitation services for persons with disabilities		93411	8810
		93412	Vocational rehabilitation services for unemployed persons		93412	8890
	9349		Other social services without accommodation for the elderly and disabled			
		93491	Other social services without accommodation for the elderly		93491	8810
		93492	Other social services without accommodation for disabled children		93492	8810

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		93493	Other social services without accommodation for disabled adults		93493	8810
<b>935</b>			<b>Other social services without accommodation</b>			
	9351	93510	Child day-care services		93510	8890
	9352	93520	Guidance and counselling services n.e.c. related to children		93520	8890
	9353	93530	Welfare services without accommodation		93530	8890
	9359	93590	Other social services without accommodation, n.e.c.		93590	8890
<b>Division 94</b>			<b>Sewage and waste collection, treatment and disposal and other environmental protection services</b>			
<b>941</b>			<b>Sewerage, sewage treatment and septic tank cleaning services</b>			
	9411	94110	Sewerage and sewage treatment services		94110	3700
	9412	94120	Septic tank emptying and cleaning services		94120	3700
<b>942</b>			<b>Waste collection services</b>			
	9421		Collection services of hazardous waste			
		94211	Collection services of hazardous medical and other biohazardous waste		94211	3812
		94212	Collection services of industrial hazardous waste (except medical and other biohazardous waste)		94212	3812
		94219	Collection services of other hazardous waste		94219	3812
	9422		Collection services of non-hazardous recyclable materials			
		94221	Collection services of non-hazardous recyclable materials, residential		94221	3811
		94229	Collection services of non-hazardous recyclable materials, other		94229	3811
	9423		General waste collection services			
		94231	General waste collection services, residential		94231	3811
		94239	General waste collection services, other		94239	3811
<b>943</b>			<b>Waste treatment and disposal services</b>			
	9431		Waste preparation, consolidation and storage services			
		94311	Hazardous waste preparation, consolidation and storage services		94311	3812
		94312	Ship-breaking and other dismantling of wrecks services		94312	3830
		94313	Non-hazardous recyclable materials preparation, consolidation and storage services		94313	3811
		94319	Other non-hazardous waste preparation, consolidation and storage services		94319	3811
	9432		Hazardous waste treatment and disposal services			
		94321	Hazardous waste treatment services		94321	3822
		94322	Hazardous waste disposal services		94322	3822
	9433		Non-hazardous waste treatment and disposal services			
		94331	Sanitary landfill services, non-hazardous waste		94331	3821
		94332	Other landfill services, non-hazardous waste		94332	3821
		94333	Incineration of non-hazardous waste		94333	3821
		94339	Other non-hazardous waste treatment and disposal services		94339	3821
<b>944</b>			<b>Remediation services</b>			
	9441		Site remediation and clean-up services			
		94411	Site remediation and clean-up services, air		94411	3900
		94412	Site remediation and clean-up services, surface water		94412	3900

Group	Class	Subclass	Description	Corresponding			
				HS 2007	CPC 2	ISIC 4	
		94413	Site remediation and clean-up services, soil and groundwater		94413	3900	
		9442	94420	Containment, control and monitoring services and other site remediation services n.e.c.		94420	3900
		9443	94430	Building remediation services		94430	3900
		9449	94490	Other remediation services n.e.c.		94490	3900
<b>945</b>			<b>Sanitation and similar services</b>				
		9451	94510	Sweeping and snow removal services		94510	8129
		9459	94590	Other sanitation services		94590	8129
<b>949</b>			<b>Other environmental protection services n.e.c.</b>				
		9490	94900	Other environmental protection services n.e.c.		94900	3900
<b>Division 95</b>			<b>Services of membership organizations</b>				
<b>951</b>			<b>Services furnished by business, employers and professional organizations</b>				
		9511	95110	Services furnished by business and employers organizations		95110	9411
		9512	95120	Services furnished by professional organizations		95120	9412
<b>952</b>			<b>Services furnished by trade unions</b>				
		9520	95200	Services furnished by trade unions		95200	9420
<b>959</b>			<b>Services furnished by other membership organizations</b>				
		9591	95910	Religious services		95910	9491
		9592	95920	Services furnished by political organizations		95920	9492
		9599		Services furnished by other membership organizations n.e.c.			
			95991	Services furnished by human rights organizations		95991	9499
			95992	Services furnished by environmental advocacy groups		95992	9499
			95993	Other special group advocacy services		95993	9499
			95994	Other civic betterment and community facility support services		95994	9499
			95995	Services provided by youth associations		95995	9499
			95996	Grant-giving services		95996	9499
			95997	Cultural and recreational associations (other than sports or games)		95997	9499
			95998	Other civic and social organizations		95998	9499
			95999	Other services provided by membership organizations n.e.c.		95999	9499
<b>Division 96</b>			<b>Recreational, cultural and sporting services</b>				
<b>961</b>			<b>Audiovisual and related services</b>				
		9611		Sound recording services			
			96111	Sound recording services, except live recording services		96111	5920
			96112	Live recording services		96112	5920
			96113	Sound recording originals		96113	5920
		9612		Motion picture, videotape, television and radio programme production services			
			96121	Motion picture, videotape and television programme production services		96121	5911, 6020
			96122	Radio programme production services		96122	5920, 6010
			96123	Motion picture, videotape, television and radio programme originals		96123	5911, 5920
		9613		Audiovisual post-production services			
			96131	Audiovisual editing services		96131	5912
			96132	Transfers and duplication of masters services		96132	5912
			96133	Colour correction and digital restoration services		96133	5912

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
		96134	Visual effects services		96134	5912
		96135	Animation services		96135	5912
		96136	Captioning, titling and subtitling services		96136	5912
		96137	Sound editing and design services		96137	5920
		96139	Other post-production services		96139	5912
	9614	96140	Motion picture, videotape and television programme distribution services		96140	5913
	9615	96150	Motion picture projection services		96150	5914
<b>962</b>			<b>Performing arts and other live entertainment event presentation and promotion services</b>			
	9621	96210	Performing arts event promotion and organization services		96210	9000
	9622	96220	Performing arts event production and presentation services		96220	9000
	9623	96230	Performing arts facility operation services		96230	9000
	9629	96290	Other performing arts and live entertainment services		96290	9000
<b>963</b>			<b>Services of performing and other artists</b>			
	9631	96310	Services of performing artists		96310	9000
	9632	96320	Services of authors, composers, sculptors and other artists, except performing artists		96320	9000
	9633	96330	Original works of authors, composers and other artists except performing artists, painters and sculptors		96330	9000
<b>964</b>			<b>Museum and preservation services</b>			
	9641		Museum and preservation services of historical sites and buildings			
		96411	Museum services except for historical sites and buildings		96411	9102
		96412	Preservation services of historical sites and buildings		96412	9102
	9642		Botanical, zoological and nature reserve services			
		96421	Botanical and zoological garden services		96421	9103
		96422	Nature reserve services including wildlife preservation services		96422	9103
<b>965</b>			<b>Sports and recreational sports services</b>			
	9651		Sports and recreational sports event promotion and organization services			
		96511	Sports and recreational sports event promotion services		96511	9319
		96512	Services of sports clubs		96512	9312
	9652	96520	Sports and recreational sports facility operation services		96520	9311
	9659	96590	Other sports and recreational sports services		96590	9319
<b>966</b>			<b>Services of athletes and related support services</b>			
	9661	96610	Services of athletes		96610	9319
	9662	96620	Support services related to sports and recreation		96620	9319
<b>969</b>			<b>Other amusement and recreational services</b>			
	9691	96910	Amusement park and similar attraction services		96910	9321
	9692		Gambling and betting services			
		96921	On-line gambling services		96921	9200
		96929	Other gambling and betting services		96929	9200
	9693	96930	Coin-operated amusement machine services		96930	9329
	9699	96990	Other recreation and amusement services n.e.c.		96990	9329
<b>Division 97</b>			<b>Other services</b>			
<b>971</b>			<b>Washing, cleaning and dyeing services</b>			
	9711	97110	Coin-operated laundry services		97110	9601

Group	Class	Subclass	Description	Corresponding		
				HS 2007	CPC 2	ISIC 4
	9712	97120	Dry-cleaning services (including fur product cleaning services)		97120	9601
	9713	97130	Other textile cleaning services		97130	9601
	9714	97140	Pressing services		97140	9601
	9715	97150	Dyeing and colouring services		97150	9601
<b>972</b>			<b>Beauty and physical well-being services</b>			
	9721	97210	Hairdressing and barbers' services		97210	9602
	9722	97220	Cosmetic treatment, manicuring and pedicuring services		97220	9602
	9723	97230	Physical well-being services		97230	9609
	9729	97290	Other beauty treatment services n.e.c.		97290	9602
<b>973</b>			<b>Funeral, cremation and undertaking services</b>			
	9731	97310	Cemeteries and cremation services		97310	9603
	9732	97320	Undertaking services		97320	9603
<b>979</b>			<b>Other miscellaneous services</b>			
	9791	97910	Escort services		97910	9609
	9799	97990	Other miscellaneous services n.e.c.		97990	9609
<b>Division 98</b>			<b>Domestic services</b>			
<b>980</b>			<b>Domestic services</b>			
	9800	98000	Domestic services		98000	9700
<b>Division 99</b>			<b>Services provided by extraterritorial organizations and bodies</b>			
<b>990</b>			<b>Services provided by extraterritorial organizations and bodies</b>			
	9900	99000	Services provided by extraterritorial organizations and bodies		99000	9900



## **PART FOUR**

### **Explanatory notes**



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**Section 0**  
**Agriculture, forestry and fishery products**

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**01 Products of agriculture, horticulture and market gardening****011 Cereals**

This group includes cereals, i.e. annual plants, generally of the gramineous family, yielding grains or seeds used as such, or processed, for food, feed, seed and industrial purposes, e.g., ethanol. The denomination "cereals" should be limited to crops harvested for their dry grains only.

The subclasses labeled for seeds contain cereals grown specifically as seeds, whether or not processed. These seeds usually must fulfill certain quality requirements. Cereals not grown specifically for seed purposes should be classified as "other", even though some portion of the yield may be used as seed by the farmer.

**0111 Wheat****01111 Wheat, seed**

This subclass includes:

- wheat, species of *Triticum*, mainly *aestivum* and *durum*, and meslin grown specifically for seed purposes, whether or not processed. Meslin is a mixture of wheat and rye, generally in proportions of two to one.

This subclass does not include:

- wheat not grown specifically for seed purposes, cf. 01112

**01112 Wheat, other**

This subclass includes:

- wheat, species of *Triticum*, mainly *aestivum* and *durum*, including common wheat of the following kinds:
  - spring wheat
  - winter wheat
  - hard wheat
  - soft wheat
  - red and white wheat
  - durum wheat
- meslin (a mixture of wheat and rye, generally in proportions of two to one).

This subclass does not include:

- wheat grown specifically for seed purposes, cf. 01111

**0112 Maize (corn)**

This class includes:

- maize harvested for their dry grains only

**01121 Maize (corn), seed**

This subclass is defined through the following headings/subheadings of the HS 2007: 1005.10.

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**01122 Maize (corn), other**

This subclass is defined through the following headings/subheadings of the HS 2007: 1005.90.

**0113 Rice**

**01131 Rice, seed**

This subclass includes:

- rice, species of *Oryza*, mainly *Oryza sativa*, not husked, grown specifically for seed purposes, whether or not processed

This subclass does not include:

- rice not grown specifically for seed purposes, cf. 01132

**01132 Rice paddy, other (not husked)**

This subclass includes:

- rice, species of *Oryza*, mainly *Oryza sativa*, not husked

This subclass does not include:

- rice grown specifically for seed purposes, cf. 01131
- semi-milled or wholly milled rice, whether or not polished or glazed, cf. 23161
- broken rice, cf. 23161
- husked rice, cf. 23162

**0114 Sorghum**

**01141 Sorghum, seed**

This subclass includes:

- sorghum, species of *Sorghum*, grown specifically for seed purposes, whether or not processed

This subclass does not include:

- sorghum not grown specifically for seed purposes, cf. 01142
- sweet sorghum, *Sorghum saccharatum*, cf. 01809

**01142 Sorghum, other**

This subclass includes:

- sorghum, species of *Sorghum*, mainly *vulgare*, *guineense*, *dura*

This subclass does not include:

- sorghum grown specifically for seed purposes, cf. 01141
- sweet sorghum, *Sorghum saccharatum*, cf. 01809

**0115 Barley**

**01151 Barley, seed**

This subclass includes:

- barley, species of *Hordeum*, grown specifically for seed purposes, whether or not processed

This subclass does not include:

- barley not grown specifically for seed purposes, cf. 01152
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**01152 Barley, other**

This subclass includes:

- barley, species of *Hordeum*, mainly *vulgare*, *disticum*, *hexastichon*

This subclass does not include:

- barley grown specifically for seed purposes, cf. 01151

**0116 Rye****01161 Rye, seed**

This subclass includes:

- rye, *Secale cereale*, grown specifically for seed purposes, whether or not processed

This subclass does not include:

- rye not grown specifically for seed purposes, cf. 01162

**01162 Rye, other**

This subclass includes:

- rye, *Secale cereale*

This subclass does not include:

- rye grown specifically for seed purposes, cf. 01161

**0117 Oats****01171 Oats, seed**

This subclass includes:

- oats, species of *Avena*, grown specifically for seed purposes, whether or not processed

This subclass does not include:

- oats not grown specifically for seed purposes, cf. 01172

**01172 Oats, other**

This subclass includes:

- oats, species of *Avena*, mainly *A. sativa*

This subclass does not include:

- oats grown specifically for seed purposes, cf. 01171

**0118 Millet****01181 Millet, seed**

This subclass includes:

- millet, inter alia *Echinochloa frumentacea*, *Eleusine coracana*, *Panicum miliaceum*, *Paspalum scrobiculatum*, *Pennisetum glaucum* and *Setaria italica*, with many different local names, grown specifically for seed purposes, whether or not processed

This subclass does not include:

- millet not grown specifically for seed purposes, cf. 01182
  - teff (*Eragrostis abyssinica*), cf. 01199
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**01182 Millet, other**

This subclass includes:

- millet, inter alia *Echinochloa frumentacea*, *Eleusine coracana*, *Panicum miliaceum*, *Paspalum scrobiculatum*, *Pennisetum glaucum* and *Setaria italica*, with many different local names

This subclass does not include:

- any of the above mentioned items when grown specifically for seed purposes, cf. 01181
- teff (*Eragrostis abyssinica*), cf. 01199

**0119 Other cereals****01191 Triticale**

This subclass is defined through the following headings/subheadings of the HS 2007: 1008.60.

**01192 Buckwheat**

This subclass is defined through the following headings/subheadings of the HS 2007: 1008.10.

**01193 Fonio**

This subclass is defined through the following headings/subheadings of the HS 2007: 1008.40.

**01194 Quinoa**

This subclass is defined through the following headings/subheadings of the HS 2007: 1008.50.

**01195 Canary seed**

This subclass is defined through the following headings/subheadings of the HS 2007: 1008.30.

**01199 Other cereals n.e.c.**

This subclass includes:

- quihuicha or Inca wheat (*Amaranthus caudatus*)
- canagua or coahua (*Chenopodium pallidicaule*)
- adlay or Job's tears (*Coix lacryma-jobi*)
- teff (*Eragrostis abyssinica*)
- wild rice (*Zizania aquatic*)
- mixed cereal grains

This subclass does not include:

- meslin, cf. 01111, 01112

**012 Vegetables**

This group includes vegetables, i.e. temporary crops cultivated principally for human consumption both as field crops and garden crops, in the open and under protective cover. Certain gramineous and leguminous plants, if harvested for their dry grains, are classified as cereals and pulses, but belong to this group when they are harvested while green for their green grains or for their green pods (green maize, green peas, string beans, etc.). This group also includes melons, watermelons, and mushrooms. Vegetables cultivated mainly for animal feed or cultivated only for their seeds are excluded.

Vegetables are grouped here according to botanic characteristics as follows: leafy or stem vegetables (with leaves, stems, and/or flowers edible, e.g., cabbages and cauliflowers); fruit-bearing vegetables

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(with edible fruits, e.g., melons); root, bulb and tuber vegetables (with roots, bulbs, and/or tubes edible, e.g., onions); green leguminous vegetables (containing green grains and green pods, e.g., green peas); other vegetables n.e.c. (e.g., green maize, mushrooms).

**0121 Leafy or stem vegetables**

**01211 Asparagus**

This subclass is defined through the following headings/subheadings of the HS 2007: 0709.20.

**01212 Cabbages**

This subclass is defined through the following headings/subheadings of the HS 2007: 0704.20, .90.

**01213 Cauliflowers and broccoli**

This subclass is defined through the following headings/subheadings of the HS 2007: 0704.10.

**01214 Lettuce and chicory**

This subclass is defined through the following headings/subheadings of the HS 2007: 0705.

**01215 Spinach**

This subclass is defined through the following headings/subheadings of the HS 2007: 0709.70.

**01216 Artichokes**

This subclass includes:

- artichokes, *Cynara scolymus*

This subclass does not include:

- Jerusalem artichokes, cf. 01599

**01219 Other leafy or stem vegetables**

This subclass includes:

- chervil, *Anthriscus cerefolium*
- chard
- parsley, *Petroselinum crispum*
- common purslain, *Portulaca oleracea*
- sea kale, *Crambe maritima*
- patience
- rhubarb, *Rheum rhaponticum*
- sorrel, *Rumex acetosa*
- salad vegetables, other than lettuce (*Lactuca sativa*) and chicory
- summer and winter savory
- tarragon
- watercress, *Nasturtium officinale*, *Nasturtium microphyllum*

This subclass does not include:

- stimulants, spices and aromatic crops, cf. 016

**0122 Melons****01221 Watermelons**

This subclass is defined through the following headings/subheadings of the HS 2007: 0807.11.

**01229 Cantaloupes and other melons**

This subclass is defined through the following headings/subheadings of the HS 2007: 0807.19.

**0123 Fruit-bearing vegetables****01231 Chillies and peppers, green (*Capsicum* spp. and *Pimenta* spp.)**

This subclass is defined through the following headings/subheadings of the HS 2007: 0709.60.

**01232 Cucumbers and gherkins**

This subclass is defined through the following headings/subheadings of the HS 2007: 0707.

**01233 Eggplants (aubergines)**

This subclass is defined through the following headings/subheadings of the HS 2007: 0709.30.

**01234 Tomatoes**

This subclass is defined through the following headings/subheadings of the HS 2007: 0702.

**01235 Pumpkins, squash and gourds**

This subclass includes:

- species of the *Cucurbita* (squash, pumpkins, zucchini, etc.) and *Lagenaria* (gourds) genus of the *Cucurbitaceae* family, including numerous species and varieties

This subclass does not include:

- watermelons, *Citrullus lanatus*, cf. 01221
- cantaloupes and other melons, cf. 01229

**01239 Other fruit-bearing vegetables**

This subclass includes:

- fruit-bearing vegetables, not elsewhere classified, such as:
  - capers
  - gumbo, okra, ladies' fingers, *Hibiscus esculentus*
  - chayote, *Sechium edule*
  - tamarillos (tree tomatoes)
  - tomatillos

This subclass does not include:

- watermelons, *Citrullus lanatus*, cf. 01221
  - cantaloupes and other melons, cf. 01229
  - olives, cf. 01450
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**0124 Green leguminous vegetables****01241 Beans, green**

This subclass is defined through the following headings/subheadings of the HS 2007: 0708.20.

**01242 Peas, green**

This subclass is defined through the following headings/subheadings of the HS 2007: 0708.10.

**01243 Broad beans and horse beans, green**

This subclass includes:

- broad beans (*Vicia faba var. major*)
- horse beans (*Vicia faba var. equina*, *Vicia faba var. minor*)

**01249 Other green leguminous vegetables**

This subclass includes:

- chickpea, Bengal gram, garbanzos, *Cicer arietinum*
- lentils, *Lens esculenta*, *Ervum lens*
- guar, *Cyamopsis tetragonoloba*

**0125 Root, bulb or tuberous vegetables****01251 Carrots and turnips**

This subclass is defined through the following headings/subheadings of the HS 2007: 0706.10.

**01252 Green garlic**

This subclass is defined through the following headings/subheadings of the HS 2007: 0703.20.

**01253 Onions**

This subclass is defined through the following headings/subheadings of the HS 2007: 0703.10.

**01254 Leeks and other alliaceous vegetables**

This subclass is defined through the following headings/subheadings of the HS 2007: 0703.90.

**01259 Other root, bulb and tuberous vegetables, n.e.c.**

This subclass includes:

- oyster plant
- jicama (*Pachyrhizus erosus*)
- celeriac

**0126 Vegetable seeds, except beet seeds****01260 Vegetable seeds, except beet seeds**

This subclass is defined through the following headings/subheadings of the HS 2007: 1209.91.

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**0127 Mushrooms and truffles****01270 Mushrooms and truffles**

This subclass is defined through the following headings/subheadings of the HS 2007: 0709.51 - .59.

**0129 Vegetables, fresh, n.e.c.****01290 Vegetables, fresh, n.e.c.**

This subclass includes:

- fresh vegetables, not elsewhere classified, such as:
  - celery, other than celeriac
  - bean shoots and sprouts
  - cactus leaves
  - chinese water chestnuts, *Eleocharis dulcis*
  - fennel (when used as a vegetable)
  - soya bean sprouts
  - soya beans, green
  - pulses (if harvested while green for their green grains or for their green pods)
  - skirret, *Sium sisarum*
  - sweet corn, *Zea mays saccharata*
  - green maize (if harvested green for food, mainly *Zea mays saccharata* (sweet corn))

This subclass does not include:

- dry maize as grain, cf. 01121, 01122
- artichokes, cf. 01216
- pumpkins, squash and gourds, cf. 01235
- celeriac, cf. 01259
- plantains, cf. 01313
- water chestnuts, water caltrops, cf. 01379
- olives, cf. 01450
- fennel, when used as spice, cf. 01654
- dry beans, cf. 01701
- maize for forage/silage, cf. 01911

**013 Fruits and nuts****0131 Tropical and subtropical fruits****01311 Avocados**

This subclass includes:

- avocados, *Persea americana*

**01312 Bananas**

This subclass includes:

- sweet/dessert bananas, *Musa sapientum*, *M. cavendishii*, *M. nana*, i.e. bananas that can be eaten without further preparation

This subclass does not include:

- plantains, cooking bananas, *Musa paradisiaca*, cf. 01313
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**01313 Plantains and cooking bananas**

This subclass includes:

- plantains
- cooking bananas, *Musa paradisiaca*, i.e. bananas that need to be prepared (cooked or boiled) for consumption

This subclass does not include:

- sweet/dessert bananas, *Musa sapientum*, *M. cavendishii*, *M. nana*, cf. 01312

**01314 Dates**

This subclass includes:

- dates, fruit of the date palm, *Phoenix dactylifera*

**01315 Figs**

This subclass includes:

- figs, fruit of plants of the genus *Ficus*, especially *Ficus carica*

**01316 Mangoes, guavas and mangosteens**

This subclass includes:

- mangoes, fruit of *Mangifera indica*
- guavas, fruit of the trees of the genus *Psidium*, in particular *Psidium cattleianum* and *Psidium guajava*
- mangosteens, *Garcinia mangostana*

**01317 Papayas**

This subclass is defined through the following headings/subheadings of the HS 2007: 0807.20.

**01318 Pineapples**

This subclass includes:

- pineapples, *Ananas comosus*

**01319 Other tropical and subtropical fruits, n.e.c.**

This subclass includes:

- durian fruits
- soursop, sweetsop and other species of *Annona*
- bilimbi, *Averrhoa bilimbi*
- starfruit, carambola *Averrhoa carambola*
- breadfruit, *Artocarpus communis*, *Artocarpus incisa*, *Artocarpus integrifolia*
- pawpaw, *Asimina*
- feijoas
- fruit of various species of *Sapindaceae*, including:
  - litchis, lychees, *Litchi chinensis*
  - longan, mata kucing
  - pulasan, *Nephelium mutabile*
  - rambutan fruit, *Nephelium Lappaceum*
- giant granadillas, granadillas, purple granadillas
- jackfruit
- langsat, langsat fruit, *Lansium domesticum*
- passion fruit, *Passiflora edulis*, *Passiflora quadrangularis*

- akee, *Blighia sapida*
- pepinos, *Solanum muricatum*
- rose hips
- sapodilla, sapota (chico), *Manilkara zapota*, *Achras zapota*

**0132 Citrus fruits**

**01321 Pomelos and grapefruits**

This subclass includes:

- grapefruits, fruit of the grapefruit tree, *Citrus paradisi*
- pomelos, shaddocks, *Citrus maxima*, or *Citrus grandis*

**01322 Lemons and limes**

This subclass includes:

- lemons, fruit of *Citrus limon*
- limes, fruit of *Citrus aurantifolia* and *Citrus latifolia*

This subclass does not include:

- citrons, cf. 01329

**01323 Oranges**

This subclass includes:

- oranges, *Citrus sircensis*
- bitter oranges, *Citrus aurantium*

This subclass does not include:

- bergamots, cf. 01329
- chinottos, cf. 01329

**01324 Tangerines, mandarins, clementines**

This subclass includes:

- tangerines, mandarins and clementines, fruits of *Citrus reticulata*

**01329 Other citrus fruit, n.e.c.**

This subclass includes:

- bergamots, *Citrus aurantium* subsp. *bergamia*
- chinottos, fruit of the myrtle-leaved orange, *Citrus aurantium* var. *myrtifolia*
- citrons, *Citrus medica*
- kumquats, species of *Fortunella*

This subclass does not include:

- lemons, cf. 01322

**0133 Grapes**

**01330 Grapes**

This subclass is defined through the following headings/subheadings of the HS 2007: 0806.10.

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**0134 Pome fruits and stone fruits****01341 Apples**

This subclass is defined through the following headings/subheadings of the HS 2007: 0808.10.

**01342 Pears and quinces**

This subclass is defined through the following headings/subheadings of the HS 2007: 0808.30, .40.

**01343 Apricots**

This subclass is defined through the following headings/subheadings of the HS 2007: 0809.10.

**01344 Cherries**

This subclass is defined through the following headings/subheadings of the HS 2007: 0809.21, .29.

**01345 Peaches and nectarines**

This subclass is defined through the following headings/subheadings of the HS 2007: 0809.30.

**01346 Plums and sloes**

This subclass is defined through the following headings/subheadings of the HS 2007: 0809.40.

**01349 Other pome fruits and stone fruits**

This subclass includes:

- Japanese medlars or loquats, *Eriobotrya japonica*
- medlars, *Mespilus germanica*
- common jujube, *Zizyphus jujube*

**0135 Berries and other fruits****01351 Currants and gooseberries**

This subclass includes:

- currants, berries of *Ribes*
  - redcurrant, whitecurrant, *Ribes rubrum*
  - blackcurrant, *Ribes nigrum*
- gooseberries, *Ribes uva-crispa* or *Ribes grossularia*

This subclass does not include:

- chinese gooseberries, kiwi fruits, cf. 01352

**01352 Kiwi fruit**

This subclass is defined through the following headings/subheadings of the HS 2007: 0810.50.

**01353 Raspberries, blackberries, mulberries and loganberries**

This subclass is defined through the following headings/subheadings of the HS 2007: 0810.20.

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**01354 Strawberries**

This subclass is defined through the following headings/subheadings of the HS 2007: 0810.10.

**01355 Other berries; fruits of the genus *Vaccinium***

This subclass includes:

- cranberries, bilberries and other fruits of the genus *Vaccinium*:
  - cranberries
  - bilberries
  - blueberries
  - foxberries
  - cowberries
  - huckleberries
  - myrtleberries
- arbutus fruit, *Arbutus unedo*, strawberry-tree fruit
- barberries, *Berberis vulgaris*
- boysenberries
- cape gooseberries
- elderberries
- rowan berries, *Sorbus aucuparia*
- service-berries, *Sorbus domestica*, *Sorbus aria*
- sorbs (or sorb apples)

This subclass does not include:

- tropical and subtropical berries and fruits, such as:
  - lychees, litchis, longans, mata kucing, akee, pepinos, cf. 01319

**01356 Locust beans (carobs)**

This subclass includes:

- Locust beans (carobs), *Ceratonia siliqua*

**01359 Other fruits, n.e.c.**

This subclass includes:

- persimmon
- prickly pear, cactus fig
- bel fruit, Bengal quince, *Aegle marmelos*
- Chinese lantern, *Physalis alkekengi*
- Various species of *Diospyros*
- *Flacourtia cataphracta*
- sea-buckthorn, *Hippophae rhamnoides*
- pomegranates
- tamarind
- pitaya

This subclass does not include:

- bilimbi, *Averrhoa bilimbi*, starfruit, carambola *Averrhoa carambola*, cf. 01319
  - kiwi fruits, Chinese gooseberries, *Actinidia arguta*, *Actinidia chinensis*, cf. 01352
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**0136 Fruit seeds****01360 Fruit seeds**

This subclass includes:

- all fruit seeds grown specifically for seed purposes

This subclass does not include:

- seeds of forest trees (including pine cones bearing seeds), cf. 01990
- tobacco seeds, cf. 01990
- seeds of plants of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes (including, inter alia, ginseng, coca, kava, guarana), cf. 01990

**0137 Nuts (excluding wild edible nuts and groundnuts), in shell**

This class includes nuts in shell.

This class does not include:

- groundnuts (peanuts), cf. 0142
- wild edible nuts, cf. 03230
- shelled nuts, cf. 2142

**01371 Almonds, in shell**

This subclass is defined through the following headings/subheadings of the HS 2007: 0802.11.

**01372 Cashew nuts, in shell**

This subclass is defined through the following headings/subheadings of the HS 2007: 0801.31.

**01373 Chestnuts, in shell**

This subclass includes:

- chestnuts, nuts of *Castanea*

This subclass does not include:

- Chinese water chestnuts, *Eleocharis dulcis*, cf. 01290
- water chestnuts, *Trapa natans*, cf. 01379
- shelled chestnuts, cf. 21429
- horse chestnuts, cf. 39120

**01374 Hazelnuts, in shell**

This subclass is defined through the following headings/subheadings of the HS 2007: 0802.21.

**01375 Pistachios, in shell**

This subclass includes:

- pistachios, seeds from the fruit of *Pistacia vera*

**01376 Walnuts, in shell**

This subclass is defined through the following headings/subheadings of the HS 2007: 0802.31.

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**01377 Brazil nuts, in shell**

This subclass is defined through the following headings/subheadings of the HS 2007: 0801.21.

**01379 Other nuts (excluding wild edible nuts and groundnuts), in shell**

This subclass includes:

- areca nuts (betel nuts)
- water chestnuts, *Eleocharis dulcis*
- water caltrops, *Trapa natans*
- kola nuts
- ginkgo nuts
- macadamia nuts
- pecan nuts
- pignolia nuts
- pine nuts

This subclass does not include:

- Chinese water chestnuts, *Eleocharis dulcis*, cf. 01290
- wild edible nuts, cf. 03230
- shelled nuts, cf. 2142

**014 Oilseeds and oleaginous fruits**

This group includes oil-bearing crops, i.e. annual and perennial plants whose seeds (oilseeds), fruits or mesocarp, nuts and kernels (oil palm) are used primarily for extraction of culinary and industrial oils and fats, excluding essential oils.

**0141 Soya beans****01411 Soya beans, seed for planting**

This subclass includes:

- soya beans, *Glycine soja*, grown specifically for seed purposes

This subclass does not include:

- soya beans not grown specifically for seed purposes, cf. 01412

**01412 Soya beans, other**

This subclass includes:

- soya beans, *Glycine soja*

This subclass does not include:

- soya beans grown specifically for seed purposes, cf. 01411

**0142 Groundnuts, excluding shelled****01421 Groundnuts, seed for planting**

This subclass includes:

- groundnuts (peanuts), *Arachis hypogaea*, grown specifically for seed purposes

This subclass does not include:

- groundnuts (peanuts) not grown specifically for seed purposes, cf. 01422
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**01422 Groundnuts, in shell**

This subclass includes:

- groundnuts (peanuts), *Arachis hypogaea*

This subclass does not include:

- groundnuts (peanuts), *Arachis hypogaea*, grown specifically for seed purposes, cf. 01421

**0143 Cottonseed****01431 Cottonseed, seed for planting**

This subclass includes:

- cottonseed, species of *Gossypium*, grown specifically for seed purposes

This subclass does not include:

- cottonseed not grown specifically for seed purposes, cf. 01432

**01432 Cottonseed, other**

This subclass includes:

- cottonseed, species of *Gossypium*

This subclass does not include:

- cottonseed grown specifically for seed purposes, cf. 01431

**0144 Other oilseeds****01441 Linseed**

This subclass is defined through the following headings/subheadings of the HS 2007: 1204.

**01442 Mustard seed**

This subclass is defined through the following headings/subheadings of the HS 2007: 1207.50.

**01443 Rape or colza seed**

This subclass is defined through the following headings/subheadings of the HS 2007: 1205.

**01444 Sesame seed**

This subclass is defined through the following headings/subheadings of the HS 2007: 1207.40.

**01445 Sunflower seed**

This subclass is defined through the following headings/subheadings of the HS 2007: 1206.

**01446 Safflower seed**

This subclass includes:

- safflower seed, *Carthamus tinctorius*

**01447 Castor oil seeds**

This subclass is defined through the following headings/subheadings of the HS 2007: 1207.30.

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**01448 Poppy seed**

This subclass is defined through the following headings/subheadings of the HS 2007: 1207.91.

**01449 Other oilseeds, n.e.c.**

This subclass includes:

- castor beans, *Ricinus communis* (non food)
- crambe seeds, *C. abyssinica*
- hempseeds, *Cannabis sativa*
- other oil seeds n.e.c.

**0145 Olives**

**01450 Olives**

This subclass includes:

- olives, *Olea europaea*

**0146 Coconuts, in shell**

**01460 Coconuts, in shell**

This subclass includes:

- coconuts, *Cocos nucifera*, in the shell, i.e. the inner shell (endocarp) or the outer shell (mesocarp or exocarp)

This subclass does not include:

- shelled coconuts, cf. 21429

**0149 Other oleaginous fruits**

**01491 Palm nuts and kernels**

This subclass includes:

- nuts and kernels of the oil palm fruit, *Elaeis guineensis*

**01492 Copra**

This subclass is defined through the following headings/subheadings of the HS 2007: 1203.00.

**01499 Other oleaginous fruits, n.e.c.**

This subclass includes:

- karite nuts, *Butyrospermum parkii*
  - tung nuts, *Aleurites fordii*
  - jojoba, *Simmondsia californica*
  - tallow tree seeds, *Sapium sebiferum*
  - kapok seeds, *Ceiba pentandra* (yield also fibres)
  - perilla, *Camellia japonica*
  - neem seed tree, *Azadirachta indica*
  - mohwa seeds, *Bassia latifolia*
  - oiticica tree, *Licania rigida*
  - karanja
  - pungam seeds
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**015 Edible roots and tubers with high starch or inulin content**

This group includes roots and tubers, i.e. plants grown generally as annual crops, yielding roots, tubers, rhizomes, corms and stems that are mainly used for human consumption. Excluded from this group are roots and tubers used mainly for feed, for processing into sugar, and those classified as vegetables.

**0151 Potatoes****01510 Potatoes**

This subclass is defined through the following headings/subheadings of the HS 2007: 0701.

**0152 Cassava****01520 Cassava**

This subclass is defined through the following headings/subheadings of the HS 2007: 0714.10.

**0153 Sweet potatoes****01530 Sweet potatoes**

This subclass is defined through the following headings/subheadings of the HS 2007: 0714.20.

**0154 Yams****01540 Yams**

This subclass includes:

- yams, tubers from vines of the genus *Dioscorea*
  - *D. batatas*
  - *D. trifida*
  - *D. alata*
  - *D. bulbifera*
  - *D. rotunda*
  - *D. cayenensis*
  - *D. exculenta*
  - *D. dumetorum*

This subclass does not include:

- sweet potatoes, cf. 01530

**0155 Taro****01550 Taro**

This subclass is defined through the following headings/subheadings of the HS 2007: 0714.40.

**0159 Other edible roots and tubers with high starch or inulin content****01591 Yautia**

This subclass is defined through the following headings/subheadings of the HS 2007: 0714.50.

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**01599 Other edible roots and tubers with high starch or inulin content, n.e.c.**

This subclass includes:

- arrowroots, *Maranta*
- lotus roots, rhizomes of *Nelumbo nucifera*
- salep, tubers of *Orhcis mascula*
- corm of species of *Xanthosoma*, such as:
  - cocoyam
  - malanga
  - tannia
  - macabo
  - elephant's ear
- Jerusalem artichokes, girasole, *Helianthus tuberosus*
- roots of species of *Dahlia*
- tacca, *Tacca pinnatifida*

This subclass does not include:

- tubers of konjac, *Amorphophallus konjac*, cf. 01990

**016 Stimulant, spice and aromatic crops**

This group includes stimulants, spices and aromatic crops, as explained below.

Stimulants are permanent trees or shrubs whose fruits or leaves are characterized by their alkaloid content, such as caffeine, theobromine and theine.

Spices are plants which in one or the other of their components (rhizome, bark, fruits, berries, seeds, etc.), contain strongly flavoured and aromatic substances. For that reason they are used mainly as condiments, but have also applications for cosmetic and medicinal preparations. Most of these plants are perennial.

Aromatic crops are leaves and seeds of numerous plants with less strong flavoured substances than spices but largely used in the kitchen. Most of these plants are spontaneous (not cultivated).

**0161 Coffee, green****01610 Coffee, green**

This subclass is defined through the following headings/subheadings of the HS 2007: 0901.11.

**0162 Tea leaves****01620 Tea leaves**

This subclass is defined through the following headings/subheadings of the HS 2007: 0902.20, .40.

**0163 Maté leaves****01630 Maté leaves**

This subclass is defined through the following headings/subheadings of the HS 2007: 0903.

**0164 Cocoa beans****01640 Cocoa beans**

This subclass is defined through the following headings/subheadings of the HS 2007: 1801.

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**0165 Spice and aromatic crops, raw**

This class includes spices, i.e. plants which in one of their components (rhizome, bark, fruits, berries, seeds, etc.) contain strongly flavoured and aromatic substances. For that reason they are used mainly as condiments, but have also applications in cosmetic and medicinal preparations. Most of these plants are perennial.

**01651 Pepper (*Piper* spp.), raw**

This subclass is defined through the following headings/subheadings of the HS 2007: 0904.11.

**01652 Chillies and peppers, dry (*Capsicum* spp., *Pimenta* spp.), raw**

This subclass includes:

- raw, dried fruits of plants of the genus *Capsicum*
  - capsicum, sweet pepper
  - chilli pepper
  - cultivars of *Capsicum annuum*
    - cayenne pepper
    - jalapeno pepper
    - anaheim pepper
    - paprika, bell pepper
    - ancho pepper
    - pimento
- raw, dried fruits of plants of the genus *Pimenta*
  - allspice, Jamaica pepper *Pimenta dioica*

This subclass does not include:

- chillies and peppers, green, cf. 01231
- dry chillies and peppers, crushed, ground or otherwise processed, cf. 23922

**01653 Nutmeg, mace, cardamoms, raw**

This subclass includes:

- nutmeg from true nutmeg tree, *Myristica fragrans*, and many "pseudo nutmegs", as nutmeg or mace, raw
- cardamoms, *Elettaria cardamomum*, and several "false cardamoms", from species of *Amomum* and *Aframomum*, raw

This subclass does not include:

- processed nutmeg, mace or cardamoms, cf. 23923

**01654 Anise, badian, coriander, cumin, caraway, fennel and juniper berries, raw**

This subclass includes:

- aniseed, *Pimpinella anisum*, raw
- star anise (badian) or Chinese star anise, *Illicium verum*, raw
- fennel, *Foeniculum vulgare*, raw (when used as spice)
- coriander (cilantro), *Coriandrum sativum*, raw
- cumin, *Cuminum cyminum*, raw
- caraway seeds, *Carum carvi*, raw
- juniper berries, *Juniperus communis*, raw

This subclass does not include:

- fennel (when used as a vegetable), cf. 01290
- processed anise, fennel, coriander, cumin, caraway and juniper berries, cf. 23924

**01655 Cinnamon and cinnamon-tree flowers, raw**

This subclass is defined through the following headings/subheadings of the HS 2007: 0906.11, .19.

**01656 Cloves (whole stems), raw**

This subclass includes:

- cloves, i.e. fruits of evergreen trees *Syzygium aromaticum*, *Eugenia caryophyllata*, *cariophyllus aromaticus*, raw

This subclass does not include:

- processed cloves, cf. 23926

**01657 Ginger, raw**

This subclass includes:

- ginger, *Zingiber officinale*

This subclass does not include:

- processed ginger, including scraped ginger and ginger in brine, cf. 23927

**01658 Vanilla, raw**

This subclass includes:

- vanilla, *Vanilla planifolia* and *V. fragrans*, raw

This subclass does not include:

- processed vanilla, cf. 23928

**01659 Hop cones**

This subclass is defined through the following headings/subheadings of the HS 2007: 1210.

**0169 Stimulant, spice and aromatic crops, n.e.c.**

**01691 Chicory roots**

This subclass is defined through the following headings/subheadings of the HS 2007: 1212.94.

**01699 Other stimulant, spice and aromatic crops, n.e.c.**

This subclass includes:

- saffron, *Crocus sativus*
- turmeric, Curcuma, Indian saffron, *Curcuma longa*
- dill and dill seeds, *Anethum graveolens*
- curry powders and pastes
- thyme, *Thymus*
- bay leaves, *Laurus nobilis*
- Guinea pepper, negro pepper, seeds of *Xylopia aethiopica*
- angelica stems

This subclass does not include:

- locust beans (carobs), cf. 01356
  - unroasted chicory roots, varieties *Cichorium intybus sativum*, cf. 01691
  - unroasted chicory roots, varieties other than *Cichorium intybus sativum*, cf. 01961
  - sugar cane, cf. 01802
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- sweet sorghum, *Sorghum saccharatum*, cf. 01809
- guarana nuts, cf. 01930
- kava, cf.01930
- basil and basil seeds, *Ocinum basilicum*, cf. 01930
- apricot, peach and plum stones and kernels, cf. 21499
- roasted chicory and other roasted coffee substitutes, cf. 23912

**017 Pulses (dried leguminous vegetables)**

This group includes pulses, i.e. annual leguminous crops yielding grains or seeds of different sizes, shapes and colours contained in various numbers within a pod. The term "pulses" should be limited to crops harvested for dry grains only, excluding, therefore, those harvested green for the seeds or for the pods or both.

**0170 Pulses (dried leguminous vegetables)**

**01701 Beans, dry**

This subclass includes:

- beans, species of *Phaseolus* (*vulgaris*, *lunatus*, *angularis*, *aureus*, etc.)
- beans, species of *Vigna* (*angularis*, *mungo*, *radiata*, *unguiculata*, etc.)

This subclass does not include:

- soya beans, cf. 0141
- green beans, cf. 01241
- lentils, green, cf. 01249
- bean shoots and sprouts, cf. 01290
- locust beans (carobs), cf. 01356
- castor beans, cf. 01449
- broad beans and horse beans, dry, cf. 01702
- garbanzo beans (chickpeas), dry, cf. 01703
- lentils, dry, cf. 01704

**01702 Broad beans and horse beans, dry**

This subclass is defined through the following headings/subheadings of the HS 2007: 0713.50.

**01703 Chick peas, dry**

This subclass is defined through the following headings/subheadings of the HS 2007: 0713.20.

**01704 Lentils, dry**

This subclass is defined through the following headings/subheadings of the HS 2007: 0713.40.

**01705 Peas, dry**

This subclass is defined through the following headings/subheadings of the HS 2007: 0713.10.

**01706 Cow peas, dry**

This subclass is defined through the following headings/subheadings of the HS 2007: 0713.35.

**01707 Pigeon peas, dry**

This subclass is defined through the following headings/subheadings of the HS 2007: 0713.60.

**01708 Bambara beans, dry**

This subclass is defined through the following headings/subheadings of the HS 2007: 0713.34.

**01709 Pulses, n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 0713.90.

**018 Sugar crops**

**0180 Sugar crops**

**01801 Sugar beet**

This subclass is defined through the following headings/subheadings of the HS 2007: 1212.91.

**01802 Sugar cane**

This subclass includes:

- sugar cane, *Saccharum officinarum*

**01803 Sugar beet seeds**

This subclass is defined through the following headings/subheadings of the HS 2007: 1209.10.

**01809 Other sugar crops n.e.c.**

This subclass includes:

- sugar crops not elsewhere classified, such as:
  - sugar maple, *Acer saccharum*
  - sweet sorghum, *Sorghum saccharatum*
  - Stevia leaves (*Stevia rebaudiana*)

This subclass does not include:

- locust beans (carobs), cf. 01356
- sugar beet, cf. 01801
- sugar cane, cf. 01802
- sugar beet seeds, cf. 01803

**019 Forage products; fibre crops; plants used in perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes; beet, forage plant and flower seeds; natural rubber; living plants, cut flowers and flower buds; unmanufactured tobacco; other raw vegetable materials**

**0191 Forage products**

**01911 Maize for forage and silage**

This subclass includes:

- maize, *Zea mays*, for forage and silage

**01912 Alfalfa for forage and silage**

This subclass includes:

- alfalfa, *Medicago sativa*, for forage and silage
-



**01913 Cereal straw, husks, unprepared, ground, pressed, or in the form of pellets**

This subclass is defined through the following headings/subheadings of the HS 2007: 1213.

**01919 Forage products, n.e.c.**

This subclass includes:

- beet, *Beta vulgaris*, forage
- carrot, forage
- turnips, forage
- sorghum, forage
- clover
- kale
- lupines
- sainfoin
- vetches
- hay
- rutabagas, forage

This subclass does not include:

- forage maize, cf. 01911
- alfalfa, cf. 01912
- crops not grown for forage purposes, cf. 011, 012

**0192 Fibre crops****01921 Cotton, whether or not ginned**

This subclass is defined through the following headings/subheadings of the HS 2007: 5201.

**01922 Jute, kenaf, and other textile bast fibres, raw or retted, except flax, true hemp and ramie**

This subclass is defined through the following headings/subheadings of the HS 2007: 5303.10.

**01929 Other fibre crops, raw, n.e.c.**

This subclass includes:

- flax, raw or retted
  - true hemp, raw or retted
  - coconut fibres, coir
  - abaca, Manila hemp, *Musa textilis*
  - esparto
  - aloe fibres
  - pineapple fibres
  - bowstring hemp
  - caroa
  - ramie (China grass)
  - African hemp
  - typha fibres
  - yucca fibres
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**0193 Plants and parts of plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes**

**01930 Plants and parts of plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes**

This subclass is defined through the following headings/subheadings of the HS 2007: 1211, 1302.11.

**0194 Beet seeds (excluding sugar beet seeds) and seeds of forage plants**

**01940 Beet seeds (excluding sugar beet seeds) and seeds of forage plants**

This subclass is defined through the following headings/subheadings of the HS 2007: 1209.21 - .29.

**0195 Natural rubber in primary forms or in plates, sheets or strip**

**01950 Natural rubber in primary forms or in plates, sheets or strip**

This subclass is defined through the following headings/subheadings of the HS 2007: 4001.10 - .29.

**0196 Living plants; cut flowers and flower buds; flower seeds**

**01961 Live plants; bulbs, tubers and roots; cuttings and slips; mushroom spawn**

This subclass includes:

- bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower
- unroasted chicory roots, varieties other than *Cichorium intybus sativum*
- unrooted cuttings and slips
- trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts
- Rhododendrons and azaleas, grafted or not
- roses, grafted or not
- other live plants (including their roots), cuttings and slips
- mushroom spawn

This subclass does not include:

- aquatic plants, seaweeds and other algae, for ornamental purpose, cf. 04912, 04913
- chicory roots, varieties other than *Cichorium intybus sativum*, cf. 01691
- roasted chicory and other roasted coffee substitutes, cf. 23912

**01962 Cut flowers and flower buds including bouquets, wreaths, floral baskets and similar articles**

This subclass is defined through the following headings/subheadings of the HS 2007: 0603.

**01963 Flower seeds**

This subclass is defined through the following headings/subheadings of the HS 2007: 1209.30.

**0197 Unmanufactured tobacco**

**01970 Unmanufactured tobacco**

This subclass is defined through the following headings/subheadings of the HS 2007: 2401.10.

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**0199 Other raw vegetable materials, n.e.c.****01990 Other raw vegetable materials, n.e.c.**

This subclass includes:

- all other raw vegetable material not covered elsewhere in division 01, such as:
  - myco protein
  - tubers of konjac, *Amorphophallus konjac*
- seeds of forest trees (including pine cones bearing seeds)
- tobacco seeds
- seeds of plants of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes (including, inter alia, ginseng, coca, kava, guarana)
- other seeds grown for seed purposes n.e.c.

This subclass does not include:

- seeds (even if intended for sowing) of:
  - cereals, cf. 011
  - vegetables, cf. 01260
  - fruits, cf. 01360
  - oilseeds, cf. 014
  - spices, cf. 016
  - pulses, cf. 017
  - sugar beet, cf. 01803
  - forage plants, cf. 01940
  - flowers, cf. 01963

**02 Live animals and animal products (excluding meat)****021 Live animals****0211 Bovine animals, live****02111 Cattle**

This subclass includes:

- cattle, species of *Bos*, mainly *bovis*, *taurus*, *indicus*, *grunniens*, *gaurus*, *grontalis* and *sondaicus*, known with many different names: ox, zebu, yak, gaur, gayal, banteng, etc.

This subclass does not include:

- buffalo, species of *Bubalus*, *Syncerus* and bisons, species of *Bison*, cf. 02112

**02112 Buffalo**

This subclass includes:

- buffalo, species of *Bubalus*, mainly *bubalus*, *ami*, *depressicornis*, *nanus* (buffalo, Indian buffalo, water buffalo, carabao, and Pigmi buffalo)
- caffers, African buffalo, species of *Syncerus*
- bisons, species of *Bison*, American and European

This subclass does not include:

- cattle, species of *Bos*, mainly *bovis*, *taurus*, *indicus*, *grunniens*, *gaurus*, *grontalis* and *sondaicus*, cf. 02111

**02119 Other bovine animals**

This subclass is defined through the following headings/subheadings of the HS 2007: 0102.90.

**0212 Other ruminants**

**02121 Camels and camelids**

This subclass includes:

- Bactrian camels, *Camelus ferus or bactrianus*
- Arabian camels, dromedaries, *Camelus dromedarius*
- camelids, species of *Lama*, such as:
  - alpaca, *glama pacos*
  - llama, *peruano*
  - guanaco, *huanacus*
  - vicuña, *vicugna*

**02122 Sheep**

This subclass is defined through the following headings/subheadings of the HS 2007: 0104.10.

**02123 Goats**

This subclass is defined through the following headings/subheadings of the HS 2007: 0104.20.

**02129 Other ruminants, n.e.c.**

This subclass includes:

- other members of *Ruminantia* not elsewhere classified, such as:
  - deer
  - antelopes
  - serows and gorals, *Nemorhaedus*
  - chevrotains
  - musk deer

**0213 Horses and other equines**

**02131 Horses**

This subclass is defined through the following headings/subheadings of the HS 2007: 0101.21, .29.

**02132 Asses**

This subclass is defined through the following headings/subheadings of the HS 2007: 0101.30.

**02133 Mules and hinnies**

This subclass is defined through the following headings/subheadings of the HS 2007: 0101.90.

**0214 Swine / pigs**

**02140 Swine / pigs**

This subclass is defined through the following headings/subheadings of the HS 2007: 0103.

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**0215 Poultry**

This class includes:

- live domestic birds of the following kinds:
  - fowls of the species *Gallus domesticus* (chickens and capons)
  - turkeys
  - geese
  - ducks
  - guinea fowls

**02151 Chickens**

This subclass is defined through the following headings/subheadings of the HS 2007: 0105.11, .94.

**02152 Turkeys**

This subclass includes:

- common and ocellated turkeys, *Meleagris gallopavo*

**02153 Geese**

This subclass includes:

- geese, species of *Anser*, mainly *anser*, *albifrons*, *arvensis*

**02154 Ducks**

This subclass includes:

- ducks, species of *Anas*, mainly *platyrhynchos*

**02155 Guinea fowls**

This subclass includes:

- Guinea fowls, *Numida meleagris*

**0219 Other live animals****02191 Rabbits and hares**

This subclass includes:

- rabbits, *Oryctolagus cuniculus*
- hares, species of *Lepus*

**02192 Other mammals**

This subclass includes:

- primates
  - whales and other mammals of the order *Cetacea*
  - manatees and dugongs, animals of the order *Sirenia*
  - mice, rats, squirrels, hamsters and other rodents, *Rodentia*
  - kangaroos, opossums and other marsupials
  - dogs, foxes, wolves and other canids, *Canidae*
  - seals, walruses, sea lions and other pinnipeds, *Pinnipedia*
  - cats, lions, leopards and other felines, *Felidae*
  - elephants, members of *Elephantidae*
  - minks, otters, weasels, badgers and other *Mustelidae*
-

- bears, polar bears, pandas, *Ursidae*
- other mammals n.e.c.

**02193 Ostriches and emus**

This subclass includes:

- ostriches, *Struthio camelus, australis*
- emus, *Dromaius novae-hollandiae*
- rhea, species of *Rhea*

**02194 Other birds**

This subclass includes:

- pigeons, *Columba livia*
- quail, species of *Coturnis*
- partridges, *Alectoris rufa*
- turtle-doves
- pheasants
- birds of prey
- species of *Psittaciformes*, including parrots, parakeets, macaws and cockatoos
- other birds n.e.c.

**02195 Reptiles**

This subclass is defined through the following headings/subheadings of the HS 2007: 0106.20.

**02196 Bees**

This subclass includes:

- bees, particularly *Apis mellifera, dorsata, florea, indica*.

**02199 Other live animals, n.e.c.**

This subclass includes:

- live animals not covered elsewhere in class 0219, including:
  - amphibians, such as:
    - frogs
    - toads
    - salamanders
  - spiders
  - insects, such as:
    - butterflies
    - beetles
    - moths
    - silk-worms
  - scorpions
  - worms
  - leeches

This subclass does not include:

- bees, cf. 02196
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**022 Raw milk****0221 Raw milk from bovine animals****02211 Raw milk of cattle**

This subclass includes:

- milk, raw, of cattle

This subclass does not include:

- milk with a fat content of less than 3.5%, skimmed or partially skimmed, cf. 22110

**02212 Raw milk of buffalo**

This subclass includes:

- milk, raw, of buffalo

This subclass does not include:

- milk with a fat content of less than 3.5%, skimmed or partially skimmed, cf. 22110

**0229 Other raw milk****02291 Raw milk of sheep**

This subclass includes:

- milk, raw, of sheep

This subclass does not include:

- milk with a fat content of less than 3.5%, skimmed or partially skimmed, cf. 22110

**02292 Raw milk of goats**

This subclass includes:

- milk, raw, of goats

This subclass does not include:

- milk with a fat content of less than 3.5%, skimmed or partially skimmed, cf. 22110

**02293 Raw milk of camel**

This subclass includes:

- milk, raw, of camels

This subclass does not include:

- milk with a fat content of less than 3.5%, skimmed or partially skimmed, cf. 22110

**02299 Other raw milk n.e.c.**

This subclass includes:

- milk, raw, of animals other than cattle, buffalo, sheep, goats and camels

This subclass does not include:

- milk with a fat content of less than 3.5%, skimmed or partially skimmed, cf. 22110
-

**023 Eggs of hens or other birds in shell, fresh**

**0231 Hen eggs in shell, fresh**

**02311 Hen eggs in shell, fresh, for hatching**

This subclass is defined through the following headings/subheadings of the HS 2007: 0407.11.

**02312 Other hen eggs in shell, fresh**

This subclass is defined through the following headings/subheadings of the HS 2007: 0407.21.

**0232 Eggs from other birds in shell, fresh, n.e.c.**

**02321 Eggs from other birds in shell, fresh, for hatching**

This subclass is defined through the following headings/subheadings of the HS 2007: 0407.19.

**02322 Other eggs from other birds in shell, fresh**

This subclass is defined through the following headings/subheadings of the HS 2007: 0407.29.

**024 Reproductive materials of animals**

**0241 Semen**

**02411 Bovine semen**

This subclass is defined through the following headings/subheadings of the HS 2007: 0511.10.

**02419 Semen, n.e.c.**

This subclass includes:

- semen from animals other than bovines, such as sheep, goats, etc.

This subclass does not include:

- semen from bovine animals, cf. 02411

**0242 Embryos**

**02420 Embryos**

This subclass includes:

- animal embryos

This subclass does not include:

- insect eggs, larvae, chrysalis and similar, cf. 39110
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**029 Other animal products****0291 Natural honey****02910 Natural honey**

This subclass is defined through the following headings/subheadings of the HS 2007: 0409.

**0292 Snails, fresh, chilled, frozen, dried, salted or in brine, except sea snails****02920 Snails, fresh, chilled, frozen, dried, salted or in brine, except sea snails**

This subclass is defined through the following headings/subheadings of the HS 2007: 0307.60, 1605.58.

**0293 Edible products of animal origin n.e.c.****02930 Edible products of animal origin n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 0410.

**0294 Raw animal materials used in textiles****02941 Shorn wool, greasy, including fleece-washed shorn wool**

This subclass is defined through the following headings/subheadings of the HS 2007: 5101.11.

**02942 Pulled wool, greasy, including fleece-washed pulled wool; coarse animal hair**

This subclass is defined through the following headings/subheadings of the HS 2007: 5101.19, 5102.20.

**02943 Fine animal hair, not carded or combed**

This subclass is defined through the following headings/subheadings of the HS 2007: 5102.11, .19.

**02944 Silk-worm cocoons suitable for reeling**

This subclass is defined through the following headings/subheadings of the HS 2007: 5001.

**0295 Hides, skins and furskins, raw****02951 Raw hides and skins of bovine animals**

This subclass includes:

- raw hides and skins (fresh or preserved, but not further prepared) of bovine animals of class 0211

**02952 Raw hides and skins of equine animals**

This subclass includes:

- raw hides and skins (fresh or preserved, but not further prepared) of equine animals of class 0213

**02953 Raw hides and skins of sheep or lambs**

This subclass is defined through the following headings/subheadings of the HS 2007: 4102.

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**02954 Raw hides and skins of goats or kids**

This subclass includes:

- raw hides and skins (fresh or preserved, but not further prepared) of goats and kids, animals of subclass 02123

**02955 Raw furskins**

This subclass is defined through the following headings/subheadings of the HS 2007: 4301.

**02959 Raw skins of other animals**

This subclass includes:

- raw hides and skins (fresh or preserved, but not further prepared) of:
  - reptiles
  - birds
  - fish
  - swine and peccaries
  - mammals, such as:
    - deer
    - chamois
    - dog
    - elk
    - gazelle
    - reindeer
    - roebuck

This subclass does not include:

- raw hides and skins (fresh or preserved, but not further prepared) of:
  - bovine animals, cf. 02951
  - equine animals, cf. 02952
  - sheep, cf. 02953
  - goats, cf. 02954

**0296 Insect waxes and spermaceti, whether or not refined or coloured**

**02960 Insect waxes and spermaceti, whether or not refined or coloured**

This subclass is defined through the following headings/subheadings of the HS 2007: 1521.90.

**03 Forestry and logging products**

**031 Wood in the rough**

**0311 Logs of coniferous wood**

**03110 Logs of coniferous wood**

This subclass is defined through the following headings/subheadings of the HS 2007: 4403.20.

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**0312 Logs of non-coniferous wood****03120 Logs of non-coniferous wood**

This subclass is defined through the following headings/subheadings of the HS 2007: 4403.41 - .49, .91 - .99.

**0313 Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms****03131 Fuel wood of coniferous wood**

This subclass includes:

- fuel wood of coniferous wood, which is generally in the form of:
  - short pieces of logs, usually with the bark
  - split logs or billets
  - twigs, faggots, rough sticks, vine stems, tree stumps and roots.

**03132 Fuel wood of non-coniferous wood**

This subclass includes:

- fuel wood of non-coniferous wood, which is generally in the form of:
  - short pieces of logs, usually with the bark
  - split logs or billets
  - twigs, faggots, rough sticks, vine stems, tree stumps and roots.

**032 Non-wood forest products****0321 Natural gums and resins, gums-resins and oleoresins****03211 Balata, gutta-percha, guayule, chicle and similar natural gums in primary forms or in plates, sheets or strip**

This subclass is defined through the following headings/subheadings of the HS 2007: 4001.30.

**03219 Lac, resins, balsams, natural gums and other resins n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 1301.20, 1301.90.

**0322 Natural cork, raw or simply prepared****03220 Natural cork, raw or simply prepared**

This subclass is defined through the following headings/subheadings of the HS 2007: 4501.10.

**0323 Other wild edible products****03230 Other wild edible products**

This subclass includes:

- edible products that exist only in the wild

This subclass does not include:

- edible products that exist in the wild and are also grown (controlled), cf. the corresponding subclass of division 01

**0324 Parts of plants, without flowers or flower buds, and grasses, mosses and lichens, suitable for ornamental purposes**

**03241 Christmas trees**

This subclass includes:

- Christmas trees, for ornamental purposes

This subclass does not include:

- trees for replanting, cf. 01961

**03249 Other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, suitable for ornamental purposes**

This subclass includes:

- mosses and lichens, suitable for ornamental purposes
- branches, foliage, grasses and leaves, without flowers or flower buds, suitable for ornamental purposes
- *Proteaceae*, including all proteas and leucadendrons
- ears of cereal plants
- other parts of plants without flowers or flower buds
- floral baskets, wreaths, buttonholes, bouquets, posies and the like, of the above items

This subclass does not include:

- cut flowers or flowerbuds, or baskets, wreaths, bouquets and similar items of flowers, cf. 01962

**0325 Vegetable materials of a kind used primarily for plaiting or as stuffing or padding; raw vegetable materials of a kind used primarily for dyeing or tanning; vegetable products n.e.c.**

**03250 Vegetable materials of a kind used primarily for plaiting or as stuffing or padding; raw vegetable materials of a kind used primarily for dyeing or tanning; vegetable products n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 1401, 1404.90.

**04 Fish and other fishing products**

**041 Fish, live, not for human consumption**

**0411 Ornamental fish**

This class includes live ornamental fish (freshwater and others).

This class does not include:

- live aquatic plants and animals for ornamental purposes, cf. 04912, 04913

**04111 Wild ornamental fish**

This subclass includes:

- live ornamental fish of freshwater and of others, harvested from the wild through fishing (ISIC 0311 and 0312)
-

**04112 Farmed ornamental fish**

This subclass includes:

- live ornamental fish of freshwater and of others that are produced through aquaculture (ISIC 0321 and 0322)

**0419 Other live fish, not for human consumption, including seeds and feeds for aquaculture**

This class includes live fish of all species not for human consumption, including seeds and feeds for aquaculture.

This class does not include:

- live ornamental fish, cf. 0411
- live fish of all species that is directly destined for human consumption, cf. 042

**04191 Other wild live fish, not for human consumption, including seeds and feeds for aquaculture**

This subclass includes:

- live fish of all species not for human consumption, harvested from the wild through fishing (ISIC 0311 and 0312), including seeds and feeds for aquaculture

This subclass does not include:

- live ornamental fish, cf. class 0411
- live fish of all species that is directly destined for human consumption, cf. 042

**04192 Other farmed live fish, not for human consumption, including seeds and feeds for aquaculture**

This subclass includes:

- live fish of all species not for human consumption, produced through aquaculture (ISIC 0321 and 0322), including seeds and feeds for aquaculture

This subclass does not include:

- live ornamental fish, cf. class 0411
- live fish of all species that is directly destined for human consumption, cf. 042

**042 Fish live, fresh or chilled for human consumption****0421 Freshwater fish, live, fresh or chilled**

This class includes tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.), and other freshwater fish, live, fresh or chilled.

This class does not include:

- live freshwater fish for ornamental purposes, cf. 0411
- live freshwater fish not for human consumption, including seeds and feeds for aquaculture, cf. 0419
- live, fresh or chilled salmonidae, cf. 0422
- frozen freshwater fish, cf. 21211
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

**04211 Wild freshwater fish, live, fresh or chilled**

This subclass includes:

- tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.), and other freshwater fish directly harvested from the wild through fishing (ISIC 0311 and 0312), live, fresh or chilled

This subclass does not include:

- live wild freshwater fish for ornamental purpose, cf. 04111
- live wild freshwater fish not for human consumption, including seeds and feeds for aquaculture, cf. 04191
- live, fresh or chilled wild salmonidae, cf. 04221
- frozen freshwater fish, cf. 21211
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

**04212 Farmed freshwater fish, live, fresh or chilled**

This subclass includes:

- tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.), and other freshwater fish produced through aquaculture (ISIC 0321 and 0322), live, fresh or chilled

This subclass does not include:

- live farmed freshwater fish for ornamental purpose, cf. 04112
- live farmed freshwater fish not for human consumption, including seeds and feeds for aquaculture, cf. 04192
- live, fresh or chilled farmed salmonidae, cf. 04222
- frozen freshwater fish, cf. 21211
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

**0422 Salmonidae, live, fresh or chilled**

This class includes salmonidae, live, fresh or chilled.

This class does not include:

- live salmonidae for ornamental purposes, cf. 0411
- live salmonidae not for human consumption, including seeds and feeds for aquaculture, cf. 0419
- frozen salmonidae, cf. 21212
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

**04221 Wild salmonidae, live, fresh or chilled**

This subclass includes:

- salmonidae directly harvested from the wild through fishing (ISIC 0311 and 0312), live, fresh or chilled
-

This subclass does not include:

- live wild salmonidae for ornamental purpose, cf. 04111
- live wild salmonidae not for human consumption, including seeds and feeds for aquaculture, cf. 04191
- frozen salmonidae, cf. 21212
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

**04222 Farmed salmonidae, live, fresh or chilled**

This subclass includes:

- salmonidae produced through aquaculture (ISIC 0321 and 0322), live, fresh or chilled

This subclass does not include:

- live farmed salmonidae for ornamental purpose, cf. 04112
- live farmed salmonidae not for human consumption, including seeds and feeds for aquaculture, cf. 04192
- frozen salmonidae, cf. 21212
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

**0423 Flatfish, live, fresh or chilled**

This class includes *Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae* and other flatfish, live, fresh or chilled.

This class does not include:

- live flatfish for ornamental purpose, cf. 0411
- live flatfish not for human consumption, including seeds and feeds for aquaculture, cf. 0419
- frozen flatfish, cf. 21213
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

**04231 Wild flatfish, live, fresh or chilled**

This subclass includes:

- *Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae* and other flatfish directly harvested from the wild through fishing (ISIC 0311 and 0312), live, fresh or chilled

This subclass does not include:

- live wild flatfish for ornamental purpose, cf. 04111
- live wild flatfish not for human consumption, including seeds and feeds for aquaculture, cf. 04191
- frozen flatfish, cf. 21213
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

**04232 Farmed flatfish, live, fresh or chilled**

This subclass includes:

- *Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae* and other flatfish produced through aquaculture (ISIC 0321 and 0322), live, fresh or chilled

This subclass does not include:

- live farmed flatfish for ornamental purpose, cf. 04112
- live farmed flatfish not for human consumption, including seeds and feeds for aquaculture, cf. 04192
- frozen flatfish, cf. 21213
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

#### **0424 Fish of Gadiformes, live, fresh or chilled**

This class includes fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae* and other Gadiformes, live, fresh or chilled.

This class does not include:

- live fish of Gadiformes for ornamental purpose, cf. 0411
- live fish of Gadiformes not for human consumption, including seeds and feeds for aquaculture, cf. 0419
- frozen fish of Gadiformes, cf. 21214
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

#### **04241 Wild fish of Gadiformes, live, fresh or chilled**

This subclass includes:

- fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae* and other Gadiformes directly harvested from the wild through fishing (ISIC 0311 and 0312), live, fresh or chilled

This subclass does not include:

- live wild fish of Gadiformes for ornamental purpose, cf. 04111
- live wild fish of Gadiformes not for human consumption, including seeds and feeds for aquaculture, cf. 04191
- frozen fish of Gadiformes, cf. 21214
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

#### **04242 Farmed fish of Gadiformes, live, fresh or chilled**

This subclass includes:

- fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae* and other Gadiformes produced through aquaculture (ISIC 0321 and 0322), live, fresh or chilled

This subclass does not include:

- live farmed fish of Gadiformes for ornamental purpose, cf. 04112
  - live farmed fish of Gadiformes not for human consumption, including seeds and feeds for aquaculture, cf. 04192
  - frozen fish of Gadiformes, cf. 21214
  - processed products of freshwater fish, such as:
    - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
    - fresh or chilled fish liver and roes, cf. 21225
-



**0425 Tunas, skipjack or stripe-bellied bonito, live, fresh or chilled**

This class includes tunas (of the genus *Thunnus*), and skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), live, fresh or chilled.

This class does not include:

- live fish of tunas, skipjack or stripe-bellied bonito for ornamental purposes, cf. 0411
- live fish of tunas, skipjack or stripe-bellied bonito not for human consumption, including seeds and feeds for aquaculture, cf. 0419
- frozen tunas, skipjack or stripe-bellied bonito, cf. 21215
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

**04251 Wild tunas, skipjack or stripe-bellied bonito, live, fresh or chilled**

This subclass includes:

- tunas (of the genus *Thunnus*), and skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*) directly harvested from the wild through fishing (ISIC 0311 and 0312), live, fresh or chilled

This subclass does not include:

- live wild fish of tunas, skipjack or stripe-bellied bonito for ornamental purpose, cf. 04111
- live wild fish of tunas, skipjack or stripe-bellied bonito not for human consumption, including seeds and feeds for aquaculture, cf. 04191
- frozen tunas, skipjack or stripe-bellied bonito, cf. 21215
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

**04252 Farmed tunas, skipjack or stripe-bellied bonito, live, fresh or chilled**

This subclass includes:

- tunas (of the genus *Thunnus*), and skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*) produced through aquaculture (ISIC 0321 and 0322), live, fresh or chilled

This subclass does not include:

- live farmed fish of tunas, skipjack or stripe-bellied bonito for ornamental purpose, cf. 04112
- live farmed fish of tunas, skipjack or stripe-bellied bonito not for human consumption, including seeds and feeds for aquaculture, cf. 04192
- frozen tunas, skipjack or stripe-bellied bonito, cf. 21215
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

**0426 Other pelagic fish, live, fresh or chilled**

This class includes herrings (*Clupea harengus*, *Clupea pallasii*), sardines (*Sardina pilchardus*, *Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), jack and horse mackerel (*Trachurus* spp.), cobia (*Rachycentron canadum*) and swordfish (*Xiphias gladius*) and other pelagic fish, not included in 0425, live, fresh and chilled.

This class does not include:

- other live pelagic fish for ornamental purposes, cf. 0411
- other live pelagic fish not for human consumption, including seeds and feeds for aquaculture, cf. 0419
- other frozen pelagic fish, cf. 21216
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

**04261 Other wild pelagic fish, live, fresh or chilled**

This subclass includes:

- herrings (*Clupea harengus*, *Clupea pallasii*), sardines (*Sardina pilchardus*, *Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), jack and horse mackerel (*Trachurus* spp.), cobia (*Rachycentron canadum*) and swordfish (*Xiphias gladius*) and other pelagic fish, not included in 0425, directly harvested from the wild through fishing (ISIC 0311 and 0312), live, fresh and chilled

This subclass does not include:

- other wild live pelagic fish for ornamental purpose, cf. 04111
- other wild live pelagic fish not for human consumption, including seeds and feeds for aquaculture, cf. 04191
- other frozen pelagic fish, cf. 21216
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

**04262 Other farmed pelagic fish, live, fresh or chilled**

This subclass includes:

- herrings (*Clupea harengus*, *Clupea pallasii*), sardines (*Sardina pilchardus*, *Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), jack and horse mackerel (*Trachurus* spp.), cobia (*Rachycentron canadum*) and swordfish (*Xiphias gladius*) and other pelagic fish, not included in 0425, produced through aquaculture (ISIC 0321 and 0322), live, fresh and chilled

This subclass does not include:

- other farmed live pelagic fish for ornamental purpose, cf. 04112
  - other farmed live pelagic fish not for human consumption, including seeds and feeds for aquaculture, cf. 04192
  - other frozen pelagic fish, cf. 21216
  - processed products of freshwater fish, such as:
    - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
    - fresh or chilled fish liver and roes, cf. 21225
-

**0429 Other fish, live, fresh or chilled**

This class includes other fish, not included above, live, fresh or chilled.

This class does not include:

- other live fish for ornamental purpose, cf. 0411
- other live fish not for human consumption, including seeds and feeds for aquaculture, cf. 0419
- other fish, frozen, cf. 21219
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

**04291 Other wild fish, live, fresh or chilled**

This subclass includes:

- other fish, not included above, directly harvested from the wild through fishing (ISIC 0311 and 0312), live, fresh or chilled

This subclass does not include:

- other wild live fish for ornamental purpose, cf. 04111
- other wild live fish not for human consumption, including seeds and feeds for aquaculture, cf. 04191
- other fish, frozen, cf. 21219
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

**04292 Other farmed fish, live, fresh or chilled**

This subclass includes:

- other fish, not included above, produced through aquaculture (ISIC 0321 and 0322), live, fresh or chilled

This subclass does not include:

- other farmed live fish for ornamental purpose, cf. 04112
- other farmed live fish not for human consumption, including seeds and feeds for aquaculture, cf. 04192
- other fish, frozen, cf. 21219
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

**043 Crustaceans, live, fresh or chilled****0431 Crabs, live, fresh or chilled**

This class includes crabs, whether in shell or not, live, fresh or chilled.

This class does not include:

- live crabs for ornamental purpose, cf. 04912, 04913
- crabs, frozen, cf. 21251
- other processed products of crabs, cf. 21270

**04311 Wild crabs, live, fresh or chilled**

This subclass includes:

- crabs directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled
-

**04312 Farmed crabs, live, fresh or chilled**

This subclass includes:

- crabs produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

**0432 Rock lobster and other sea crawfish, live, fresh or chilled**

This class includes rock lobster and other sea crawfish (including *Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*), whether in shell or not, live, fresh or chilled.

This class does not include:

- live rock lobster and other sea crawfish for ornamental purpose, cf. 04912, 04913
- rock lobster and other sea crawfish, frozen, cf. 21252
- other processed products of rock lobster and other sea crawfish, cf. 21270

**04321 Wild rock lobster and other sea crawfish, live, fresh or chilled**

This subclass includes:

- rock lobster and other sea crawfish (including *Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*) directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

**04322 Farmed rock lobster and other sea crawfish, live, fresh or chilled**

This subclass includes:

- rock lobster and other sea crawfish (including *Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*) produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

**0433 Lobsters (*Homarus spp.*), live, fresh or chilled**

This class includes lobsters (*Homarus spp.*), whether in shell or not, live, fresh or chilled.

This class does not include:

- live lobsters for ornamental purpose, cf. 04912, 04913
- lobsters (*Homarus spp.*), frozen, cf. 21253
- other processed products of lobster, cf. 21270

**04331 Wild lobsters (*Homarus spp.*), live, fresh or chilled**

This subclass includes:

- lobsters (*Homarus spp.*) directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

**04332 Farmed lobsters (*Homarus spp.*), live, fresh or chilled**

This subclass includes:

- lobsters (*Homarus spp.*) produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled
-

**0434 Norway lobsters, live, fresh or chilled**

This class includes Norway lobsters (*Nephrops norvegicus*), whether in shell or not, live, fresh or chilled.

This class does not include:

- live Norway lobsters for ornamental purpose, cf. 04912, 04913
- Norway lobsters, frozen, cf. 21254
- other processed products of Norway lobsters, cf. 21270

**04341 Wild Norway lobsters, live, fresh or chilled**

This subclass includes:

- Norway lobsters (*Nephrops norvegicus*) directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

**04342 Farmed Norway lobsters, live, fresh or chilled**

This subclass includes:

- Norway lobsters (*Nephrops norvegicus*) produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

**0435 Cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*), live, fresh or chilled**

This class includes cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*), whether in shell or not, live, fresh or chilled.

This class does not include:

- live cold-water shrimps and prawns for ornamental purposes, cf. 04912, 04913
- cold-water shrimps and prawns, frozen, cf. 21255
- other processed products of cold-water shrimps and prawns, cf. 21270

**04351 Wild cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*), live, fresh or chilled**

This subclass includes:

- cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*) directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

**04352 Farmed cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*), live, fresh or chilled**

This subclass includes:

- cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*) produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled
-

**0436 Other shrimps and prawns, live, fresh or chilled**

This class includes other shrimps and prawns, whether in shell or not, live, fresh or chilled.

This class does not include:

- other live shrimps and prawns for ornamental purposes, cf. 04912, 04913
- other shrimps and prawns, frozen, cf. 21256
- other processed products of shrimps and prawns, cf. 21270

**04361 Other wild shrimps and prawns, live, fresh or chilled**

This subclass includes:

- other shrimps and prawns directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

**04362 Other farmed shrimps and prawns, live, fresh or chilled**

This subclass includes:

- other shrimps and prawns produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

**0439 Other crustaceans, live, fresh or chilled**

This class includes other crustaceans, whether in shell or not, live, fresh or chilled.

This class does not include:

- other live crustaceans for ornamental purposes, cf. 04912, 04913
- other crustaceans, frozen, cf. 21259
- other processed products of other crustaceans, cf. 21270

**04391 Other wild crustaceans, live, fresh or chilled**

This subclass includes:

- other crustaceans directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

**04392 Other farmed crustaceans, live, fresh or chilled**

This subclass includes:

- other crustaceans produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

**044 Molluscs live, fresh or chilled**

**0441 Abalone, live, fresh or chilled**

This class includes abalone (*Haliotis spp.*), whether in shell or not, live, fresh or chilled.

This class does not include:

- live abalone for ornamental purposes, cf. 04912, 04913
  - abalone, frozen, smoked, dried, salted or in brine, cf. 21261
  - other processed products of abalone, cf. 21280
-

**04411 Wild abalone, live, fresh or chilled**

This subclass includes:

- abalone (*Haliotis spp.*) directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

**04412 Farmed abalone, live, fresh or chilled**

This subclass includes:

- abalone (*Haliotis spp.*) produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

**0442 Oysters, live, fresh or chilled**

This class includes oysters, whether in shell or not, live, fresh or chilled.

This class does not include:

- live oysters for ornamental purposes, cf. 04912, 04913
- oysters, frozen, smoked, dried, salted or in brine, cf. 21262
- other processed products of oysters, cf. 21280

**04421 Wild oysters, live, fresh or chilled**

This subclass includes:

- oysters directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

**04422 Farmed oysters, live, fresh or chilled**

This subclass includes:

- oysters produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

**0443 Mussels, live, fresh or chilled**

This class includes mussels (including *Mytilus spp.*, *Perna spp.*), whether in shell or not, live, fresh or chilled.

This class does not include:

- live mussels for ornamental purposes, cf. 04912, 04913
- mussels, frozen, smoked, dried, salted or in brine, cf. 21263
- other processed products of mussels, cf. 21280

**04431 Wild mussels, live, fresh or chilled**

This subclass includes:

- mussels (including *Mytilus spp.*, *Perna spp.*) directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

**04432 Farmed mussels, live, fresh or chilled**

This subclass includes:

- mussels (including *Mytilus spp.*, *Perna spp.*) produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

**0444 Scallops, live, fresh or chilled**

This class includes queen scallops of the genera *Pecten*, *Chlamys* or *Placopecten* and other scallops, whether in shell or not, live, fresh or chilled.

This class does not include:

- live scallops for ornamental purposes, cf. 04912, 04913
- scallops, frozen, smoked, dried, salted or in brine, cf. 21264
- other processed products of scallops, cf. 21280

**04441 Wild scallops, live, fresh or chilled**

This subclass includes:

- queen scallops of the genera *Pecten*, *Chlamys* or *Placopecten* and other scallops directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

**04442 Farmed scallops, live, fresh or chilled**

This subclass includes:

- queen scallops of the genera *Pecten*, *Chlamys* or *Placopecten* and other scallops, produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

**0445 Clams, cockles and ark shells, live, fresh or chilled**

This class includes clams, cockles and ark shells, whether in shell or not, live, fresh or chilled.

This class does not include:

- live clams, cockles and ark shells for ornamental purpose, cf. 04912, 04913
- clams, cockles and ark shells, frozen, smoked, dried, salted or in brine, cf. 21265
- other processed products of clams, cockles and ark shells, cf. 21280

**04451 Wild clams, cockles and ark shells, live, fresh or chilled**

This subclass includes:

- clams, cockles and ark shells directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

**04452 Farmed clams, cockles and ark shells, live, fresh or chilled**

This subclass includes:

- clams, cockles and ark shells produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

**0446 Cuttle fish and squid, live, fresh or chilled**

This class includes cuttle fish and squids, whether in shell or not, live, fresh or chilled.

This class does not include:

- live cuttle fish and squid for ornamental purpose, cf. 04912, 04913
  - cuttle fish and squid, frozen, smoked, dried, salted or in brine, cf. 21266
  - other processed products of cuttle fish and squid, cf. 21280
-



**04461 Wild cuttle fish and squid, live, fresh or chilled**

This subclass includes:

- cuttle fish and squids directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

**04462 Farmed cuttle fish and squid, live, fresh or chilled**

This subclass includes:

- cuttle fish and squids produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

**0447 Octopus, live, fresh or chilled**

This class includes octopus (*Octopus spp.*), whether in shell or not, live, fresh or chilled.

This class does not include:

- live octopus for ornamental purpose, cf. 04912, 04913
- octopus, frozen, smoked, dried, salted or in brine, cf. 21267
- other processed products of octopus, cf. 21280

**04471 Wild octopus, live, fresh or chilled**

This subclass includes:

- octopus (*Octopus spp.*) directly harvested from the wild through Fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

**04472 Farmed octopus, live, fresh or chilled**

This subclass includes:

- octopus (*Octopus spp.*) produced through Aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

**0449 Other molluscs, live, fresh or chilled**

This class includes other molluscs, whether in shell or not, live, fresh or chilled.

This class does not include:

- other live molluscs for ornamental purposes, cf. 04912, 04913
- other molluscs, frozen, smoked, dried, salted or in brine, cf. 21268
- other processed products of other molluscs, cf. 21280

**04491 Other wild molluscs, live, fresh or chilled**

This subclass includes:

- other molluscs directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

**04492 Other farmed molluscs, live, fresh or chilled**

This subclass includes:

- other molluscs produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

**045 Other aquatic invertebrates, live, fresh or chilled**

**0451 Sea cucumbers, live, fresh or chilled**

This class includes sea cucumbers, live, fresh or chilled.

This class does not include:

- live sea cucumbers for ornamental purposes, cf. 04912, 04913
- other aquatic invertebrates, frozen, smoked, dried, salted or in brine, cf. 21269
- other processed products of sea cucumbers, cf. 21280

**04511 Wild sea cucumbers, live, fresh or chilled**

This subclass includes:

- sea cucumbers directly harvested from the wild through fishing (ISIC 0311 and 0312), live, fresh or chilled

**04512 Farmed sea cucumbers, live, fresh or chilled**

This subclass includes:

- sea cucumbers produced through aquaculture (ISIC 0321 and 0322), live, fresh or chilled

**0452 Sea urchins, live, fresh or chilled**

This class includes sea urchins, whether in shell or not, live, fresh or chilled.

This class does not include:

- live sea urchins for ornamental purpose, cf. 04912, 04913
- other aquatic invertebrates, frozen, smoked, dried, salted or in brine, cf. 21269
- other processed products of sea urchins, cf. 21280

**04521 Wild sea urchins, live, fresh or chilled**

This subclass includes:

- sea urchins directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

**04522 Farmed sea urchins, live, fresh or chilled**

This subclass includes:

- sea urchins produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

**0453 Jellyfish, live, fresh or chilled**

**04530 Jellyfish, live, fresh or chilled**

This subclass includes jellyfish, live, fresh or chilled.

This subclass does not include:

- live jellyfish for ornamental purpose, cf. 04912, 04913
  - other aquatic invertebrates, frozen, smoked, dried, salted or in brine, cf. 21269
  - other processed products of jellyfish, cf. 21280
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**0459 Other aquatic invertebrates, live, fresh or chilled, n.e.c.****04590 Other aquatic invertebrates, live, fresh or chilled, n.e.c.**

This subclass includes:

- other aquatic invertebrates, live, fresh or chilled

This subclass does not include:

- other live aquatic invertebrates for ornamental purpose, cf. 04912, 04913
- other aquatic invertebrates, frozen, smoked, dried, salted or in brine, cf. 21269
- other processed products of other aquatic invertebrates, cf. 21280

**049 Other aquatic plants and animals****0491 Coral and similar products, shells of molluscs, crustaceans or echinoderms and cuttle-bone; live aquatic plants and animals for ornamental purpose****04911 Coral and similar products, shells of molluscs, crustaceans or echinoderms and cuttle-bone**

This subclass is defined through the following headings/subheadings of the HS 2007: 0508.

**04912 Wild live aquatic plants and animals for ornamental purpose**

This subclass includes:

- live aquatic plants and animals for ornamental purpose that are harvested from the wild through fishing (ISIC 0311 and 0312)

This subclass does not include:

- wild ornamental fish, cf. 04111
- farmed aquatic plants and animals for ornamental purpose, cf. 04913

**04913 Farmed live aquatic plants and animals for ornamental purpose**

This subclass includes:

- live aquatic plants and animals for ornamental purpose that are produced through aquaculture (ISIC 0321 and 0322)

This subclass does not include:

- farmed ornamental fish, cf. 04112
- wild aquatic plants and animals for ornamental purpose, cf. 04912

**0492 Natural sponges of aquatic animal origin****04920 Natural sponges of aquatic animal origin**

This subclass includes:

- natural sponges of aquatic animal origin
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**0493 Seaweeds and other algae, fresh, frozen or dried, whether or not ground**

**04931 Wild seaweeds and other algae, fresh, frozen or dried, whether or not ground, fit for human consumption**

This subclass includes:

- seaweeds and other algae directly harvested from the wild through fishing (ISIC 0311 and 0312), fresh, chilled, frozen or dried, whether or not ground, used primarily for human consumption

This subclass does not include:

- wild aquatic plants, seaweeds and algae for ornamental purpose, cf. 04912
- wild seaweeds and other algae, fresh, frozen or dried, whether or not ground, unfit for human consumption, cf. 04933

**04932 Farmed seaweeds and other algae, fresh, frozen or dried, whether or not ground, fit for human consumption**

This subclass includes:

- seaweeds and other algae produced through aquaculture (ISIC 0321 and 0322), fresh, chilled, frozen or dried, whether or not ground, used primarily for human consumption

This subclass does not include:

- farmed aquatic plants, seaweeds and algae for ornamental purpose, cf. 04913
- farmed seaweeds and other algae, fresh, frozen or dried, whether or not ground, unfit for human consumption, cf. 04934

**04933 Wild seaweeds and other algae, fresh, frozen or dried, whether or not ground, unfit for human consumption**

This subclass includes:

- seaweeds and other algae directly harvested from the wild through fishing (ISIC 0311 and 0312), fresh, chilled, frozen or dried, whether or not ground, unfit for human consumption and used primarily for industrial, medical, or other non-food purposes

This subclass does not include:

- wild aquatic plants, seaweeds and algae for ornamental purpose, cf. 04912

**04934 Farmed seaweeds and other algae, fresh, frozen or dried, whether or not ground, unfit for human consumption**

This subclass includes:

- seaweeds and other algae produced through aquaculture (ISIC 0321 and 0322), fresh, chilled, frozen or dried, whether or not ground, unfit for human consumption and used primarily for industrial, medical, or other non-food purposes

This subclass does not include:

- farmed aquatic plants, seaweeds and algae for ornamental purpose, cf. 04913
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**Section 1**  
**Ores and minerals; electricity, gas and water**

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**11 Coal and peat****110 Coal and peat****1101 Hard coal****11010 Hard coal**

This subclass includes:

- Coals with a gross calorific value (moist, ash-free basis) of not less than 24 MJ/kg, or of less than 24 MJ/kg provided that the coal has a vitrinite mean random reflectance greater than or equal to 0.6 per cent. Hard coal comprises:
  - Anthracite, i.e. a high-rank, hard coal with a gross calorific value (moist, ash-free basis) greater than or equal to 24 MJ/kg and a vitrinite mean random reflectance greater than or equal to 2.0 per cent
  - Bituminous coal, i.e. a medium-rank hard coal with either a gross calorific value (moist, ash-free basis) of not less than 24 MJ/kg and with a vitrinite mean random reflectance less than 2.0 per cent, or a gross calorific value (moist, ash-free basis) of less than 24 MJ/kg provided that the vitrinite mean random reflectance is equal to or greater than 0.6 per cent. Bituminous coal includes:
    - Coking coal
    - Steam coal

This subclass does not include:

- Brown Coal, cf. 11030

**1102 Patent fuel and similar solid fuels manufactured from hard coal****11020 Patent fuel and similar solid fuels manufactured from hard coal**

This subclass includes:

- Patent fuel, i.e. a composition fuel made by moulding hard coal fines into briquette shapes with the addition of a binding agent. This product is sometimes referred to as "hard coal briquettes".
- Other solid fuels manufactured from hard coal

This subclass does not include:

- brown coal briquettes (BKB) and similar solid fuels manufactured from brown coal, cf. 11040

**1103 Brown coal****11030 Brown coal**

This subclass includes:

- Coals with a gross calorific value (moist, ash-free basis) less than 24 MJ/kg and a Vitrinite mean Random Reflectance less than 0.6 per cent. Brown coal comprises:
  - sub-bituminous coal, i.e. brown coal with a gross calorific value (moist, ash-free basis) equal to or greater than 20 MJ/kg but less than 24 MJ/kg
  - lignite, i.e. brown coal with a gross calorific value (moist, ash-free basis) less than 20 MJ/kg

This subclass does not include:

- Hard coal, cf. 11010
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**1104 Brown coal briquettes and similar solid fuels manufactured from brown coal**

**11040 Brown coal briquettes and similar solid fuels manufactured from brown coal**

This subclass includes:

- Brown coal briquettes (BKB), a composition fuel made of brown coal produced by briquetting under high pressure with or without the addition of a binding agent. Either sub-bituminous coal or lignite may be used, including dried lignite fines and dust.
- similar solid fuels manufactured from brown coal

This subclass does not include:

- Patent fuel and similar solid fuels manufactured from hard coal, cf. 11020

**1105 Peat**

**11050 Peat**

This subclass is defined through the following headings/subheadings of the HS 2007: 2703.

**12 Crude petroleum and natural gas**

**120 Crude petroleum and natural gas**

**1201 Petroleum oils and oils obtained from bituminous minerals, crude**

**12010 Petroleum oils and oils obtained from bituminous minerals, crude**

This subclass is defined through the following headings/subheadings of the HS 2007: 2709.

**1202 Natural gas, liquefied or in the gaseous state**

**12020 Natural gas, liquefied or in the gaseous state**

This subclass is defined through the following headings/subheadings of the HS 2007: 2711.11, .21.

**1203 Bituminous or oil shale and tar sands**

**12030 Bituminous or oil shale and tar sands**

This subclass is defined through the following headings/subheadings of the HS 2007: 2714.10.

**13 Uranium and thorium ores and concentrates**

**130 Uranium and thorium ores and concentrates**

**1300 Uranium and thorium ores and concentrates**

**13000 Uranium and thorium ores and concentrates**

This subclass is defined through the following headings/subheadings of the HS 2007: 2612.

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**14 Metal ores****141 Iron ores and concentrates, other than roasted iron pyrites****1410 Iron ores and concentrates, other than roasted iron pyrites****14100 Iron ores and concentrates, other than roasted iron pyrites**

This subclass is defined through the following headings/subheadings of the HS 2007: 2601.11, .12.

**142 Non-ferrous metal ores and concentrates (other than uranium or thorium ores and concentrates)****1421 Copper, ores and concentrates****14210 Copper, ores and concentrates**

This subclass is defined through the following headings/subheadings of the HS 2007: 2603.

**1422 Nickel ores and concentrates****14220 Nickel ores and concentrates**

This subclass is defined through the following headings/subheadings of the HS 2007: 2604.

**1423 Aluminium ores and concentrates****14230 Aluminium ores and concentrates**

This subclass is defined through the following headings/subheadings of the HS 2007: 2606.

**1424 Precious metal ores and concentrates****14240 Precious metal ores and concentrates**

This subclass is defined through the following headings/subheadings of the HS 2007: 2616.

**1429 Other non-ferrous metal ores and concentrates (other than uranium or thorium ores and concentrates)****14290 Other non-ferrous metal ores and concentrates (other than uranium or thorium ores and concentrates)**

This subclass is defined through the following headings/subheadings of the HS 2007: 2602, 2605, 2607 - 2611, 2613 - 2615, 2617.

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**15 Stone, sand and clay****151 Monumental or building stone****1511 Slate****15110 Slate**

This subclass is defined through the following headings/subheadings of the HS 2007: 2514.

**1512 Marble and other calcareous monumental or building stone****15120 Marble and other calcareous monumental or building stone**

This subclass is defined through the following headings/subheadings of the HS 2007: 2515.

**1513 Granite, sandstone and other monumental or building stone****15130 Granite, sandstone and other monumental or building stone**

This subclass is defined through the following headings/subheadings of the HS 2007: 2506.20, 2516.

**152 Gypsum; anhydrite; limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement****1520 Gypsum; anhydrite; limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement****15200 Gypsum; anhydrite; limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement**

This subclass is defined through the following headings/subheadings of the HS 2007: 2520.10, 2521.

**153 Sands, pebbles, gravel, broken or crushed stone, natural bitumen and asphalt****1531 Natural sands****15310 Natural sands**

This subclass is defined through the following headings/subheadings of the HS 2007: 2505.

**1532 Pebbles, gravel, broken or crushed stone, macadam; granules, chippings and powder of stone****15320 Pebbles, gravel, broken or crushed stone, macadam; granules, chippings and powder of stone**

This subclass is defined through the following headings/subheadings of the HS 2007: 2517.10, .20, .41, .49.

**1533 Bitumen and asphalt, natural; asphaltites and asphaltic rock****15330 Bitumen and asphalt, natural; asphaltites and asphaltic rock**

This subclass is defined through the following headings/subheadings of the HS 2007: 2714.90.

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**154 Clays****1540 Clays****15400 Clays**

This subclass is defined through the following headings/subheadings of the HS 2007: 2507, 2508.

**16 Other minerals****161 Chemical and fertilizer minerals****1611 Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk****16110 Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk**

This subclass is defined through the following headings/subheadings of the HS 2007: 2510.

**1612 Unroasted iron pyrites****16120 Unroasted iron pyrites**

This subclass is defined through the following headings/subheadings of the HS 2007: 2502.

**1619 Other chemical minerals****16190 Other chemical minerals**

This subclass is defined through the following headings/subheadings of the HS 2007: 2511, 2528, 2529.21, .22, 2530.20, .90.

**162 Salt and pure sodium chloride; sea water****1620 Salt and pure sodium chloride; sea water****16200 Salt and pure sodium chloride; sea water**

This subclass is defined through the following headings/subheadings of the HS 2007: 2501.

**163 Precious and semi-precious stones; pumice stone; emery; natural abrasives; other minerals****1631 Precious stones (including diamonds, but not industrial diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped****16310 Precious stones (including diamonds, but not industrial diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped**

This subclass is defined through the following headings/subheadings of the HS 2007: 7102.10, .31, 7103.10.

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**1632 Industrial diamonds, unworked or simply sawn, cleaved or bruted; pumice stone; emery; natural corundum, natural garnet and other natural abrasives**

**16320 Industrial diamonds, unworked or simply sawn, cleaved or bruted; pumice stone; emery; natural corundum, natural garnet and other natural abrasives**

This subclass is defined through the following headings/subheadings of the HS 2007: 2513, 7102.21.

**1633 Chalk and dolomite**

**16330 Chalk and dolomite**

This subclass is defined through the following headings/subheadings of the HS 2007: 2509, 2518.10.

**1639 Other minerals n.e.c.**

**16390 Other minerals n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 2504, 2506.10, 2512, 2519, 2524, 2525.10, .20, 2526, 2529.10, .30, 2530.10.

**17 Electricity, town gas, steam and hot water**

**171 Electrical energy**

**1710 Electrical energy**

**17100 Electrical energy**

This subclass is defined through the following headings/subheadings of the HS 2007: 2716.

**172 Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons**

**1720 Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons**

**17200 Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons**

This subclass is defined through the following headings/subheadings of the HS 2007: 2705.

**173 Steam and hot water**

**1730 Steam and hot water**

**17300 Steam and hot water**

This subclass includes:

- steam (water vapour) and hot water

This subclass does not include:

- natural water, cf. 18000

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**174 Ice and snow****1740 Ice and snow****17400 Ice and snow**

This subclass includes:

- natural ice and snow
- artificially frozen water

This subclass does not include:

- edible ice, cf. 22270
- dry ice (solid carbon dioxide), cf. 34210

**18 Natural water****180 Natural water****1800 Natural water****18000 Natural water**

This subclass includes:

- potable and non-potable water, suitable for further use, including:
  - treated water (e.g., from desalination plants, water treatment plants)
  - untreated water (e.g., obtained directly from natural sources)

This subclass also includes:

- used water suitable for further use

This subclass does not include:

- sea water, cf. 16200
  - steam and hot water, cf. 17300
  - mineral waters containing added carbon dioxide, cf. 24410
  - waters individually bottled as beverages, cf. 24410
  - distilled water, cf. 34250
  - sewage and other wastewater, i.e. water not suitable for further use, cf. 39990
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**Section 2****Food products, beverages and tobacco; textiles, apparel and leather products**

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**21 Meat, fish, fruits, vegetables, oils and fats****211 Meat and meat products****2111 Meat of mammals, fresh or chilled****21111 Meat of cattle, fresh or chilled**

This subclass includes:

- meat of cattle, animals of subclass 02111, fresh or chilled

This subclass does not include:

- meat of cattle, frozen, cf. 21131
- edible offal of cattle, cf. 21151

**21112 Meat of buffalo, fresh or chilled**

This subclass includes:

- meat of buffalo, animals of subclass 02112, fresh or chilled

This subclass does not include:

- meat of buffalo, frozen, cf. 21132
- edible offal of buffalo, cf. 21152

**21113 Meat of pigs, fresh or chilled**

This subclass is defined through the following headings/subheadings of the HS 2007: 0203.11 - .19.

**21114 Meat of rabbits and hares, fresh or chilled**

This subclass includes:

- meat of rabbits and hares, animals of subclass 02191, fresh or chilled

This subclass does not include:

- meat of rabbits and hares, frozen, cf. 21134
- edible offal of rabbits and hares, cf. 21159

**21115 Meat of sheep, fresh or chilled**

This subclass is defined through the following headings/subheadings of the HS 2007: 0204.10 - .23.

**21116 Meat of goat, fresh or chilled**

This subclass includes:

- meat of goat, animals of subclass 02123, fresh or chilled

This subclass does not include:

- meat of goat, frozen, cf. 21136
  - edible offal of goat, cf. 21156
-

**21117 Meat of camels and camelids, fresh or chilled**

This subclass includes:

- meat of camels and camelids, animals of subclass 02121, fresh or chilled

This subclass does not include:

- meat of camels and camelids, frozen, cf. 21137
- edible offal of camels and camelids, cf. 21159

**21118 Meat of horses and other equines, fresh or chilled**

This subclass includes:

- meat of horses and other equines, animals of subclass 02130, fresh or chilled

This subclass does not include:

- meat of horses and other equines, frozen, cf. 21138
- edible offal of horses and other equines, cf. 21159

**21119 Other meat of mammals, fresh or chilled**

This subclass includes:

- meat of mammals, fresh or chilled, not elsewhere classified:
  - meat of animals of subclass 02129 (i.e., ruminants other than cattle, buffalo, camelids, goats and sheep), fresh or chilled
  - meat of animals of subclass 02192 (i.e., mammals other than ruminants, equines, swine and rabbits and hares), fresh or chilled

This subclass does not include:

- meat of animals listed above, frozen, cf. 21139
- edible offal of animals listed above, cf. 21159

**2112 Meat of poultry, fresh or chilled****21121 Meat of chickens, fresh or chilled**

This subclass includes:

- meat of chickens, *Gallus domesticus*, birds of subclass 02151, fresh or chilled

This subclass does not include:

- meat of chickens, frozen, cf. 21141
- edible offal of chicken, cf. 21160

**21122 Meat of ducks, fresh or chilled**

This subclass includes:

- meat of ducks, birds of subclass 02154, fresh or chilled

This subclass does not include:

- meat of ducks, frozen, cf. 21142
  - fatty liver of duck, cf. 21160
  - edible offal of duck, cf. 21160
-

**21123 Meat of geese, fresh or chilled**

This subclass includes:

- meat of geese, birds of subclass 02153, fresh or chilled

This subclass does not include:

- meat of geese, frozen, cf. 21143
- fatty liver of geese, cf. 21160
- edible offal of geese, cf. 21160

**21124 Meat of turkeys, fresh or chilled**

This subclass includes:

- meat of turkeys, birds of subclass 02152, fresh or chilled

This subclass does not include:

- meat of turkeys, frozen, cf. 21144
- edible offal of turkey, cf. 21160

**21125 Meat of guinea fowl, fresh or chilled**

This subclass includes:

- meat of guinea fowl, birds of subclass 02155, fresh or chilled

This subclass does not include:

- meat of guinea fowl, frozen, cf. 21145
- fatty liver of guinea fowl, cf. 21160
- edible offal of guinea fowl, cf. 21160

**2113 Meat of mammals, frozen**

**21131 Meat of cattle, frozen**

This subclass includes:

- meat of cattle, animals of subclass 02111, frozen

This subclass does not include:

- meat of cattle, fresh or chilled, cf. 21111
- edible offal of cattle, cf. 21151

**21132 Meat of buffalo, frozen**

This subclass includes:

- meat of buffalo, animals of subclass 02112, fresh or chilled

This subclass does not include:

- meat of buffalo, fresh or chilled, cf. 21112
- edible offal of buffalo, cf. 21152

**21133 Meat of pigs, frozen**

This subclass is defined through the following headings/subheadings of the HS 2007: 0203.21, .22, .29.

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**21134 Meat of rabbits and hares, frozen**

This subclass includes:

- meat of rabbits and hares, animals of subclass 02191, frozen

This subclass does not include:

- meat of rabbits and hares, fresh or chilled, cf. 21114
- edible offal of rabbits and hares, cf. 21159

**21135 Meat of sheep, frozen**

This subclass is defined through the following headings/subheadings of the HS 2007: 0204.30 - .43.

**21136 Meat of goat, frozen**

This subclass includes:

- meat of goat, animals of subclass 02123, frozen

This subclass does not include:

- meat of goat, fresh or chilled, cf. 21116
- edible offal of goat, cf. 21156

**21137 Meat of camels and camelids, frozen**

This subclass includes:

- meat of camels and camelids, animals of subclass 02121, frozen

This subclass does not include:

- meat of camels and camelids, fresh or chilled, cf. 21117
- edible offal of camels and camelids, cf. 21159

**21138 Meat of horses and other equines, frozen**

This subclass includes:

- meat of horses and other equines, animals of subclass 02130, frozen

This subclass does not include:

- meat of horses and other equines, fresh or chilled, cf. 21118
- edible offal of horses and other equines, cf. 21159

**21139 Other meat of mammals, frozen**

This subclass includes:

- meat of mammals, frozen, not elsewhere classified:
  - meat of animals of subclass 02129 (i.e., ruminants other than cattle, buffalo, camelids, goats and sheep), frozen
  - meat of animals of subclass 02192 (i.e., mammals other than ruminants, equines, swine and rabbits and hares), frozen

This subclass does not include:

- meat of animals listed above, fresh or chilled, cf. 21119
  - edible offal of animals listed above, cf. 21159
-

**2114 Meat of poultry, frozen**

**21141 Meat of chickens, frozen**

This subclass includes:

- meat of chickens, *Gallus domesticus*, birds of subclass 02151, frozen

This subclass does not include:

- meat of chickens, fresh or chilled, cf. 21121
- edible offal of chicken, cf. 21160

**21142 Meat of ducks, frozen**

This subclass includes:

- meat of ducks, birds of subclass 02154, frozen

This subclass does not include:

- meat of ducks, fresh or chilled, cf. 21122
- edible offal of duck, cf. 21160
- fatty liver of duck, cf. 21160

**21143 Meat of geese, frozen**

This subclass includes:

- meat of geese, birds of subclass 02153, frozen

This subclass does not include:

- meat of geese, fresh or chilled, cf. 21123
- edible offal of geese, cf. 21160
- fatty liver of geese, cf. 21160

**21144 Meat of turkeys, frozen**

This subclass includes:

- meat of turkeys, birds of subclass 02152, frozen

This subclass does not include:

- meat of turkeys, fresh or chilled, cf. 21124
- edible offal of turkey, cf. 21160

**21145 Meat of guinea fowl, frozen**

This subclass includes:

- meat of guinea fowl, birds of subclass 02155, frozen

This subclass does not include:

- meat of guinea fowl, fresh or chilled, cf. 21125
  - edible offal of guinea fowl, cf. 21160
  - fatty liver of guinea fowl, cf. 21160
-



**2115 Edible offal of mammals, fresh, chilled or frozen****21151 Edible offal of cattle, fresh, chilled or frozen**

This subclass includes:

- edible offal of cattle, animals of subclass 02111, fresh, chilled or frozen

This subclass does not include:

- edible offal of buffalo, cf. 21152

**21152 Edible offal of buffalo, fresh, chilled or frozen**

This subclass includes:

- edible offal of buffalo, animals of subclass 02112, fresh, chilled or frozen

This subclass does not include:

- edible offal of cattle, cf. 21151

**21153 Edible offal of pigs, fresh, chilled or frozen**

This subclass includes:

- edible offal of pigs, animals of subclass 02140, fresh, chilled or frozen

**21155 Edible offal of sheep, fresh, chilled or frozen**

This subclass includes:

- edible offal of sheep, animals of subclass 02122, fresh, chilled or frozen

**21156 Edible offal of goat, fresh, chilled or frozen**

This subclass includes:

- edible offal of goat, animals of subclass 02123, fresh, chilled or frozen

**21159 Edible offal of mammals, fresh, chilled or frozen, n.e.c.**

This subclass includes:

- edible offal of mammals, fresh, chilled or frozen, not elsewhere classified:
  - edible offal of animals of subclass 02121, camels and camelids, fresh, chilled or frozen
  - edible offal of animals of subclass 02129, ruminants other than cattle, buffalo, camelids, goats and sheep, fresh, chilled or frozen
  - edible offal of animals of subclass 02130, horses and other equines, fresh, chilled or frozen
  - edible offal of animals of subclass 02191, rabbits and hares, fresh, chilled or frozen
  - edible offal of animals of subclass 02192, mammals other than ruminants, equines, swine and rabbits and hares, fresh, chilled or frozen

**2116 Edible offal of poultry, fresh, chilled or frozen****21160 Edible offal of poultry, fresh, chilled or frozen**

This subclass includes:

- edible offal, including fatty livers, fresh, chilled or frozen, of poultry:
  - chicken, *Gallus domesticus*, birds of subclass 02151
  - turkeys, birds of subclass 02152
  - geese, birds of subclass 02153
  - ducks, birds of subclass 02154
  - guinea fowl, birds of subclass 02155

**2117 Other meat and edible offal, fresh, chilled or frozen**

**21170 Other meat and edible offal, fresh, chilled or frozen**

This subclass includes:

- meat and edible offal of reptiles, fresh, chilled or frozen
- meat and edible offal of birds other than poultry, fresh, chilled or frozen, such as of:
  - pigeons
  - feathered game
  - grouses
  - ostriches
  - partridges
  - pheasants
  - quails
  - wild ducks
  - wild geese

This subclass does not include:

- meat and edible offal of poultry, including domesticated ducks and geese:
  - meat of poultry, fresh or chilled, cf. 2112
  - meat of poultry, frozen, cf. 2114
  - edible offal of poultry, fresh, chilled or frozen, cf. 21160

**2118 Preserves and preparations of meat, meat offal or blood**

**21181 Pig meat, cuts, salted, dried or smoked (bacon and ham)**

This subclass is defined through the following headings/subheadings of the HS 2007: 0210.11 - .19.

**21182 Bovine meat, salted, dried or smoked**

This subclass is defined through the following headings/subheadings of the HS 2007: 0210.20.

**21183 Other meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal**

This subclass is defined through the following headings/subheadings of the HS 2007: 0210.91 - .99.

**21184 Sausages and similar products of meat, offal or blood**

This subclass includes:

- sausages and similar products of meat, offal or blood, whether or not canned, but not put prepared as a complete meal:
  - sausages
    - of beef, pork, sheep, poultry or other meat
    - of liver or other offal
    - of blood
  - pudding
- the following foods, when presented in sausage shape or put up in sausage casing:
  - galantines
  - meat paste
  - pâtés, of meat, offal or blood
  - rillettes

This subclass does not include:

- any of the above products, when presented in a complete, prepared dish or meal, cf. 21186
-

- pâtés or rillettes, not in sausage shape nor put up in sausage casing:
  - of meat, meat offal or blood, cf. 21189
  - of fish, cf. 21242
  - of crab, prawn, lobster or other crustaceans, cf. 21270
  - of molluscs or other aquatic invertebrates, cf. 21280
- meat paste, not in sausage shape nor put up in sausage casing, cf. 21189
- galantine, not in sausage shape nor put up in sausage casing, cf. 21189

**21185 Extracts and juices of meat, fish, crustaceans, molluscs or other aquatic invertebrates**

This subclass is defined through the following headings/subheadings of the HS 2007: 1603.

**21186 Prepared dishes and meals based on meat**

This subclass includes:

- ready-made (i.e. prepared, seasoned and cooked) meals and dishes with meat, meat offal or blood as the main ingredient

This subclass does not include:

- prepared dishes and meals primarily based on:
  - fish, molluscs or crustaceans, cf. 21241
  - vegetables, pulses and potatoes, cf. 21391
  - couscous or stuffed pasta, cf. 23722
- frozen pizza, cf. 23997

**21189 Other prepared or preserved meat, meat offal or blood**

This subclass includes:

- meat, meat offal or blood, of any animal, including land mammals, sea mammals, birds and frogs, but excluding fish, crustaceans, molluscs and other aquatic invertebrates, prepared or preserved other than by freezing, salting, smoking, drying or brining, i.e.:
  - boiled, fried, grilled, roasted, steamed or otherwise cooked
  - stuffed
  - canned
  - cured
  - seasoned
  - ground, corned, minced
- the following foods, based on meat, meat offal or blood, unless presented in sausage shape or put up in sausage casings:
  - pâtés
  - rillettes
  - meat paste
  - galantines

This subclass does not include:

- any of the above products, when presented in a complete, prepared dish or meal, cf. 21186
- homogenized preparations of meat, meat offal or blood, cf. 23991
- meat and edible offal, salted, dried, smoked or in brine:
  - of pig, cf. 21181
  - of bovines, cf. 22182
  - other, cf. 22183
- sausages and similar products of meat, offal or blood, cf. 21184
- pâtés, rillettes, meat paste and galantines, when presented in sausage shape or put up in sausage casings, cf. 21184

**2119 Flours, meals and pellets of meat or meat offal, inedible; greaves**

**21190 Flours, meals and pellets of meat or meat offal, inedible; greaves**

This subclass is defined through the following headings/subheadings of the HS 2007: 2301.10.

**212 Prepared and preserved fish, crustaceans, molluscs and other aquatic invertebrates**

**2121 Fish, frozen (excluding fish fillets and fish meat)**

**21211 Freshwater fish, frozen**

This subclass includes:

- frozen freshwater fish, such as:

- tilapias (*Oreochromis spp.*)
- catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*)
- carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*)
- eels (*Anguilla spp.*)
- Nile perch (*Lates niloticus*)
- snakeheads (*Channa spp.*)
- others

This subclass does not include:

- live, fresh or chilled freshwater fish, cf. 04211, 04212
- frozen fish fillets, cf. 21222
- frozen fish meat (whether or not minced), cf. 21223
- frozen fish liver and roes, cf. 21226

**21212 Salmonidae, frozen**

This subclass includes:

- salmonidae, frozen

This subclass does not include:

- live, fresh or chilled salmonidae, cf. 04221, 04222
- frozen fish fillets, cf. 21222
- frozen fish meat (whether or not minced), cf. 21223
- frozen fish liver and roes, cf. 21226

**21213 Flatfish, frozen**

This subclass includes:

- *Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae*, *Citharidae* and other flatfish, frozen

This subclass does not include:

- live, fresh or chilled flatfish, cf. 04231, 04232
  - frozen fish fillets, cf. 21222
  - frozen fish meat (whether or not minced), cf. 21223
  - frozen fish liver and roes, cf. 21226
-

**21214 Fish of Gadiformes, frozen**

This subclass includes:

- fish of *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae*, *Muraenolepididae* and other Gadiformes

This subclass does not include:

- live, fresh or chilled fish of Gadiformes, cf. 04241, 04242
- frozen fish fillets, cf. 21222
- frozen fish meat (whether or not minced), cf. 21223
- frozen fish liver and roes, cf. 21226

**21215 Tunas, skipjack or stripe-bellied bonito, frozen**

This subclass is defined through the following headings/subheadings of the HS 2012: 0303.41 - .49.

This subclass does not include:

- live, fresh or chilled tunas, skipjack or stripe-bellied bonito, cf. 04251, 04252
- frozen fish fillets, cf. 21222
- frozen fish meat (whether or not minced), cf. 21223
- frozen fish liver and roes, cf. 21226

**21216 Other pelagic fish, frozen**

This subclass includes:

- herrings (*Clupea harengus*, *Clupea pallasii*), sardines (*Sardina pilchardus*, *Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), jack and horse mackerel (*Trachurus spp.*), cobia (*Rachycentron canadum*) and swordfish (*Xiphias gladius*) and other pelagic fish, not included in subclass 21215, frozen

This subclass does not include:

- live, fresh or chilled other pelagic fish, cf. 04251, 04252
- frozen fish fillets, cf. 21222
- frozen fish meat (whether or not minced), cf. 21223
- frozen fish liver and roes, cf. 21226

**21219 Other fish, frozen**

This subclass includes:

- other fish not included above, frozen

This subclass does not include:

- other fish, live, fresh or chilled, cf. 04291, 04292
- frozen fish fillets, cf. 21222
- frozen fish meat (whether or not minced), cf. 21223
- frozen fish liver and roes, cf. 21226

**2122 Fish fillets and meat; fish livers and roes****21221 Fish fillets and fish meat (whether or not minced), fresh or chilled**

This subclass is defined through the following headings/subheadings of the HS 2007: 0304.31 - .59.

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**21222 Fish fillets, frozen**

This subclass is defined through the following headings/subheadings of the HS 2007: 0304.61 - .89.

**21223 Fish meat, whether or not minced, frozen**

This subclass is defined through the following headings/subheadings of the HS 2007: 0304.91 - .99.

**21224 Fish fillets, dried, salted or in brine, but not smoked**

This subclass is defined through the following headings/subheadings of the HS 2007: 0305.31 - .39.

**21225 Fish livers and roes, fresh or chilled**

This subclass is defined through the following headings/subheadings of the HS 2007: 0302.90.

**21226 Fish livers and roes, frozen**

This subclass is defined through the following headings/subheadings of the HS 2007: 0303.90.

**21227 Fish livers and roes dried, smoked, salted or in brine**

This subclass is defined through the following headings/subheadings of the HS 2007: 0305.20.

**2123 Fish, dried, whether or not salted, or in brine; smoked incl. fillets; edible fish meal****21231 Fish, dried, but not smoked; salted, but not dried or smoked; or in brine**

This subclass is defined through the following headings/subheadings of the HS 2007: 0305.51 - .69.

**21232 Fish including fillets, smoked**

This subclass is defined through the following headings/subheadings of the HS 2007: 0305.41 - .49.

**21233 Edible fish meal**

This subclass is defined through the following headings/subheadings of the HS 2007: 0305.10.

**21234 Edible fish offal ; fish fins, heads, tails, maws and other edible fish offal**

This subclass is defined through the following headings/subheadings of the HS 2007: 0305.71 - .79.

**2124 Fish, otherwise prepared or preserved; caviar and caviar substitutes****21241 Prepared dishes and meals based on fish, molluscs and crustaceans**

This subclass includes:

- ready-made (i.e. prepared, seasoned and cooked) meals and dishes with fish, molluscs or crustaceans as the main ingredient

This subclass does not include:

- prepared dishes and meals primarily based on:
    - meat, meat offal or blood, cf. 21186
    - vegetables, pulses and potatoes, cf. 21391
    - couscous or stuffed pasta, cf. 23722
  - frozen or otherwise preserved pizza, cf. 23997
-

**21242 Fish, otherwise prepared or preserved**

This subclass includes:

- fish, including roes and livers, prepared or preserved other than by freezing, salting, smoking, drying or brining, such as:
  - canned or in other airtight containers
  - in oil, vinegar or tomato sauce
  - marinated
  - pasteurized, sterilized
  - pickled
  - breaded or with batter
- fish balls, cakes, sticks, sausages, or puddings
- fish paste, whether or not fermented
- fish pâté
- imitation crab sticks
- fish rillettes

This subclass does not include:

- any of the above products, when presented in a complete, prepared dish or meal, cf. 21241

**21243 Caviar and caviar substitutes**

This subclass is defined through the following headings/subheadings of the HS 2007: 1604.31, .32.

**2125 Crustaceans, frozen, dried, salted or in brine****21251 Crabs, frozen, dried, salted or in brine**

This subclass includes:

- crabs, whether in shell or not, frozen, dried, salted or in brine

This subclass does not include:

- crabs, live, fresh or chilled, cf. 04311, 04312
- crabs, cooked, smoked or otherwise processed, cf. 21270

**21252 Rock lobster and other sea crawfish, frozen, dried, salted or in brine**

This subclass includes:

- rock lobster and other sea crawfish (including *Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*), whether in shell or not, frozen, dried, salted or in brine

This subclass does not include:

- rock lobster and other sea crawfish, live, fresh or chilled, cf. 04321, 04322
- rock lobster and other sea crawfish, cooked, smoked or otherwise processed, cf. 21270

**21253 Lobsters, frozen, dried, salted or in brine**

This subclass includes:

- lobsters (*Homarus spp.*), whether in shell or not, frozen, dried, salted or in brine

This subclass does not include:

- lobsters, live, fresh or chilled, cf. 04331, 04332
  - lobsters, cooked, smoked or otherwise processed, cf. 21270
-

**21254 Norway lobsters, frozen, dried, salted or in brine**

This subclass includes:

- Norway lobsters (*Nephrops norvegicus*), whether in shell or not, frozen, dried, salted or in brine

This subclass does not include:

- Norway lobsters, live, fresh or chilled, cf. 04341, 04342
- Norway lobsters, cooked, smoked or otherwise processed, cf. 21270

**21255 Cold-water shrimps and prawns, frozen, dried, salted or in brine**

This subclass includes:

- cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*), whether in shell or not, frozen, dried, salted or in brine

This subclass does not include:

- cold-water shrimps and prawns, live, fresh or chilled, cf. 04351, 04352
- cold-water shrimps and prawns, cooked, smoked or otherwise processed, cf. 21270

**21256 Other shrimps and prawns, frozen, dried, salted or in brine**

This subclass includes:

- other shrimps and prawns, whether in shell or not, frozen, dried, salted or in brine

This subclass does not include:

- other shrimps and prawns, live, fresh or chilled, cf. 04361, 04362
- other shrimps and prawns, cooked, smoked or otherwise processed, cf. 21270

**21259 Other crustaceans, frozen, dried, salted or in brine**

This subclass includes:

- other crustaceans, whether in shell or not, frozen, dried, salted or in brine
- flours, meals and pellets of crustaceans, fit for human consumption

This subclass does not include:

- other crustaceans, live, fresh or chilled, cf. 04391, 04392
- other crustaceans, cooked, smoked or otherwise processed, cf. 21270
- flours, meals and pellets of crustaceans, inedible, cf. 21291
- products n.e.c. of crustaceans, dead crustaceans, crustaceans unfit for human consumption, cf. 21299

**2126 Molluscs and other aquatic invertebrates, frozen, smoked, dried, salted or in brine**

**21261 Abalone, frozen, smoked, dried, salted or in brine**

This subclass is defined through the following headings/subheadings of the HS 2012: 0307.89 and includes:

- abalone (*Haliotis spp.*), whether in shell or not, frozen, dried, salted or in brine
- smoked abalone, whether in shell or not, whether or not cooked before or during the smoking process
- flours, meals and pellets of abalone, fit for human consumption

This subclass does not include:

- abalone, live, fresh or chilled, cf. 04411, 04412
  - abalone, otherwise prepared or preserved, cf. 21280
  - flours, meals and pellets of abalone, inedible, cf. 21291
  - products n.e.c. of abalone, dead abalone, abalone unfit for human consumption, cf. 21299
-



**21262 Oysters, frozen, smoked, dried, salted or in brine**

This subclass is defined through the following headings/subheadings of the HS 2012: 0307.19 and includes:

- oysters, whether in shell or not, frozen, dried, salted or in brine
- smoked oysters, whether in shell or not, whether or not cooked before or during the smoking process
- flours, meals and pellets of oysters, fit for human consumption

This subclass does not include:

- oysters, live, fresh or chilled, cf. 04421, 04422
- oysters, otherwise prepared or preserved, cf. 21280
- flours, meals and pellets of oysters, inedible, cf. 21291
- products n.e.c. of oysters, dead oysters, oysters unfit for human consumption, cf. 21299

**21263 Mussels, frozen, smoked, dried, salted or in brine**

This subclass is defined through the following headings/subheadings of the HS 2012: 0307.39 and includes:

- mussels (including *Mytilus spp.*, *Perna spp.*), whether in shell or not, frozen, dried, salted or in brine
- smoked mussels, whether in shell or not, whether or not cooked before or during the smoking process
- flours, meals and pellets of mussels, fit for human consumption

This subclass does not include:

- mussels, live, fresh or chilled, cf. 04431, 04432
- mussels, otherwise prepared or preserved, cf. 21280
- flours, meals and pellets of mussels, inedible, cf. 21291
- products n.e.c. of mussels, dead mussels, mussels unfit for human consumption, cf. 21299

**21264 Scallops, frozen, smoked, dried, salted or in brine**

This subclass is defined through the following headings/subheadings of the HS 2012: 0307.29 and includes:

- queen scallops of the genera *Pecten*, *Chlamys* or *Placopecten* and other scallops, whether in shell or not, frozen, dried, salted or in brine
- smoked scallops, whether in shell or not, whether or not cooked before or during the smoking process
- flours, meals and pellets of scallops, fit for human consumption

This subclass does not include:

- scallops, live, fresh or chilled, cf. 04441, 04442
- scallops, otherwise prepared or preserved, cf. 21280
- flours, meals and pellets of scallops, inedible, cf. 21291
- products n.e.c. of scallops, dead scallops, scallops unfit for human consumption, cf. 21299

**21265 Clams, cockles and ark shells, frozen, smoked, dried, salted or in brine**

This subclass is defined through the following headings/subheadings of the HS 2012: 0307.79 and includes:

- clams, cockles and ark shells, whether in shell or not, frozen, dried, salted or in brine;
  - smoked clams, cockles and ark shells, whether in shell or not, whether or not cooked before or during the smoking process
  - flours, meals and pellets of clams, cockles and ark shells, fit for human consumption
-

This subclass does not include:

- clams, cockles and ark shells, live, fresh or chilled, cf. 04451, 04452
- clams, cockles and ark shells, otherwise prepared or preserved, cf. 21280
- flours, meals and pellets of clams, cockles and ark shells, inedible, cf. 21291
- products n.e.c. of clams, cockles and ark shells; dead clams, cockles and ark shells; clams, cockles and ark shells, unfit for human consumption, cf. 21299

**21266 Cuttle fish and squid, frozen, smoked, dried, salted or in brine**

This subclass is defined through the following headings/subheadings of the HS 2012: 0307.49 and includes:

- cuttle fish and squids, whether in shell or not, frozen, dried, salted or in brine
- smoked cuttle fish and squid, whether in shell or not, whether or not cooked before or during the smoking process
- flours, meals and pellets of cuttle fish and squid, fit for human consumption

This subclass does not include:

- cuttle fish and squid, live, fresh or chilled, cf. 04461, 04462
- cuttle fish and squid, otherwise prepared or preserved, cf. 21280
- flours, meals and pellets of cuttle fish and squid, inedible, cf. 21291
- products n.e.c. of cuttle fish and squid; dead cuttle fish and squid; cuttle fish and squid unfit for human consumption, cf. 21299

**21267 Octopus, frozen, smoked, dried, salted or in brine**

This subclass is defined through the following headings/subheadings of the HS 2012: 0307.59 and includes:

- octopus (*Octopus spp.*), whether in shell or not, frozen, dried, salted or in brine;
- smoked octopus, whether in shell or not, whether or not cooked before or during the smoking process
- flours, meals and pellets of octopus, fit for human consumption

This subclass does not include:

- octopus, live, fresh or chilled, cf. 04471, 04472
- octopus, otherwise prepared or preserved, cf. 21280
- flours, meals and pellets of octopus, inedible, cf. 21291
- products n.e.c. of octopus, dead octopus, octopus unfit for human consumption, cf. 21299

**21268 Other molluscs, frozen, smoked, dried, salted or in brine**

This subclass is defined through the following headings/subheadings of the HS 2012: 0307.99 and includes:

- other molluscs, whether in shell or not, frozen, dried, salted or in brine
- smoked other molluscs, whether in shell or not, whether or not cooked before or during the smoking process
- flours, meals and pellets of other molluscs, fit for human consumption

This subclass does not include:

- other molluscs, live, fresh or chilled, cf. 04491, 04492
  - other molluscs, otherwise prepared or preserved, cf. 21280
  - flours, meals and pellets of other molluscs, inedible, cf. 21291
  - products n.e.c. of other molluscs, dead other molluscs, other molluscs unfit for human consumption, cf. 21299
-

**21269 Other aquatic invertebrates, frozen, smoked, dried, salted or in brine**

This subclass includes:

- aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine
- smoked aquatic invertebrates other than crustaceans and mollusks, whether or not cooked before or during the smoking process
- flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption

This subclass does not include:

- other aquatic invertebrates, live, fresh or chilled, cf. 045
- other aquatic invertebrates, otherwise prepared or preserved, cf. 21280
- flours, meals and pellets of other aquatic invertebrates, inedible, cf. 21291
- products n.e.c. of other aquatic invertebrates, dead other aquatic invertebrates, unfit for human consumption, cf. 21299

**2127 Crustaceans, otherwise prepared or preserved****21270 Crustaceans, otherwise prepared or preserved**

This subclass includes:

- crustaceans (crabs, prawns, shrimps, lobster, crayfish, ebi, rock lobster, etc.), prepared in the following ways:
  - boiled or steamed, whether or not in shell
  - fried, roasted or otherwise cooked
  - in vinegar, oil, marinade or sauce
  - in paste or pâté
  - smoked
  - canned or in airtight containers
  - pasteurized or sterilized
  - breaded
  - prepared or preserved other than by simply freezing, salting, drying or brining

This subclass does not include:

- any of the above products, when presented in a complete, prepared dish or meal, cf. 21241
- crustaceans prepared or preserved by simply freezing, salting, drying or brining, cf. 2125
- extract and juices of crustaceans, cf. 21185

**2128 Molluscs and other aquatic invertebrates, otherwise prepared or preserved****21280 Molluscs and other aquatic invertebrates, otherwise prepared or preserved**

This subclass includes:

- molluscs and other aquatic invertebrates (including echinoderms but excluding crustaceans), prepared or preserved other than by simply freezing, salting, drying or brining, such as:
  - abalone
  - clams
  - mussels
  - cuttlefish
  - oysters
  - scallops
  - sea-cucumbers
  - squid
  - sea snails
  - jelly-fish
  - octopus

- sea urchin
- cockles

The products can be battered, breaded, crumbed, boiled, roasted, seasoned, stuffed, canned, in chowder or sauce, in oil or vinegar, in the form of balls or paté, sterilized, pasteurized, smoked, or otherwise prepared or preserved, but not by simply freezing, salting, drying or brining. Products frozen after preservation are included here as well.

This subclass does not include:

- any of the above, when presented in a complete, prepared dish or meal, cf. 21241
- extract and juices of molluscs and other aquatic invertebrates, cf. 21185
- molluscs and other aquatic invertebrates, simply frozen, dried, salted or in brine, cf. 2126

**2129 Flours, meals and pellets, inedible, and other products n.e.c., of fish or of crustaceans, molluscs or other aquatic invertebrates; dead fish, crustaceans, molluscs or other aquatic invertebrates unfit for human consumption**

**21291 Flours, meals and pellets, inedible, of fish, crustaceans, molluscs or other aquatic invertebrates**

This subclass is defined through the following headings/subheadings of the HS 2007: 2301.20.

**21299 Products n.e.c. of fish, crustaceans, molluscs or other aquatic invertebrates; dead fish, crustaceans, molluscs or other aquatic invertebrates unfit for human consumption**

This subclass is defined through the following headings/subheadings of the HS 2007: 0511.91.

**213 Prepared and preserved vegetables, pulses and potatoes**

**2131 Frozen vegetables, pulses and potatoes**

This class includes:

- frozen vegetables, pulses and potatoes that are uncooked or simply cooked by steaming or boiling in water

This class does not include:

- further processed vegetables, pulses and potatoes, cf. 2133, 2134, 2139

**21311 Beans, frozen**

This subclass is defined through the following headings/subheadings of the HS 2007: 0710.22.

**21312 Peas, frozen**

This subclass is defined through the following headings/subheadings of the HS 2007: 0710.21.

**21313 Potatoes, frozen**

This subclass includes:

- potatoes, frozen:
  - uncooked
  - cooked:
    - boiled
    - steamed

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This subclass does not include:

- frozen mashed potatoes, cf. 21394
- frozen French fries, cf. 21394
- potato chips, frozen, cf. 21394

**21319 Other vegetables and pulses, frozen**

This subclass is defined through the following headings/subheadings of the HS 2007: 0710.29 - .90.

**2132 Vegetable juices**

**21321 Tomato juice**

This subclass is defined through the following headings/subheadings of the HS 2007: 2009.50.

**21329 Other vegetable juices**

This subclass includes:

- juices from vegetables other than tomato, including:
  - carrot juice
  - celery juice
  - cucumber juice
  - spinach juice
  - red cabbage juice
  - rhubarb juice

This subclass does not include:

- tomato juice, cf. 21321
- fruit juices, cf. 2143

**2133 Vegetables provisionally preserved**

**21330 Vegetables provisionally preserved**

This subclass is defined through the following headings/subheadings of the HS 2007: 0711.

**2134 Vegetables, pulses and potatoes, preserved by vinegar or acetic acid**

**21340 Vegetables, pulses and potatoes, preserved by vinegar or acetic acid**

This subclass includes:

- vegetables and pulses, preserved by vinegar or acetic acid, such as:
  - cucumbers, gherkins
  - artichoke hearts
  - asparagus
  - bamboo shoots
  - beans
  - scallions
  - eggplants
  - cabbages
  - carrots
  - cauliflowers
  - celery
  - fruits of the genus *Capsicum*
  - maize, corn, sweet corn
  - mushrooms

- mustard pickles
- onions
- olives
- potatoes
- tomatoes
- sweet potatoes
- yams

This subclass does not include:

- fruits preserved by vinegar or acetic acid, cf. 21499

### **2139 Other prepared and preserved vegetables, pulses and potatoes**

#### **21391 Prepared dishes and meals based on vegetables, pulses and potatoes**

This subclass includes:

- ready-made (i.e. prepared, seasoned and cooked) meals and dishes with vegetables, pulses or potatoes as main ingredients

This subclass does not include:

- prepared dishes and meals primarily based on:
  - meat, meat offal or blood, cf. 21186
  - fish, molluscs or crustaceans, cf. 21241
  - couscous or stuffed pasta, cf. 23722
- frozen or otherwise preserved pizzas, cf. 23997
- vegetables, pulses and potatoes, preserved by vinegar or acetic acid, cf. 21340

#### **21392 Flour, meal, powder, flakes, granules and pellets of potatoes**

This subclass is defined through the following headings/subheadings of the HS 2007: 1105.

#### **21393 Dried potatoes and other dried vegetables**

This subclass is defined through the following headings/subheadings of the HS 2007: 0712.

#### **21394 Potatoes, otherwise prepared or preserved**

This subclass includes:

- potatoes, prepared or preserved other than by vinegar or acetic acid, simply freezing, boiling or steaming in water, such as:
  - French fries
  - potato chips
  - mashed potatoes
  - potatoes precooked in fat or oil
  - baked potatoes
  - potato salad
  - klösse
  - rösti

The products in this subclass may be frozen or not.

This subclass does not include:

- potatoes, raw, frozen, cf. 21313
  - potatoes, steamed or boiled in water, frozen, cf. 21313
  - potatoes, preserved by vinegar or acetic acid, cf. 21340
  - potatoes, dried, cf. 21393
-

**21395 Beans, otherwise prepared or preserved, not frozen**

This subclass is defined through the following headings/subheadings of the HS 2007: 2005.51, .59.

**21396 Peas, otherwise prepared or preserved, not frozen**

This subclass is defined through the following headings/subheadings of the HS 2007: 2005.40.

**21397 Mushrooms and truffles, otherwise prepared or preserved**

This subclass is defined through the following headings/subheadings of the HS 2007: 2003.

**21399 Other vegetables and pulses, preserved other than by vinegar, acetic acid or sugar, n.e.c.**

This subclass includes:

- vegetables and pulses (other than potatoes, mushrooms, beans and peas), prepared or preserved otherwise than by vinegar, acetic acid or sugar, whether or not frozen, such as:
  - tomatoes (whether whole, in pieces or as puree, paste or powder)
  - cucumbers and gherkins
  - carrots
  - cabbage
  - chick peas
  - bamboo shoots
  - garlic
  - lentils
  - olives
  - onions
  - peppers
  - spinach
  - sweet corn
  - vegetable mixes

This subclass also includes:

- beans and peas, prepared or preserved otherwise than by vinegar, acetic acid or sugar, when also frozen

This subclass does not include:

- vegetables, provisionally preserved, cf. 21330
- vegetables, pulses and potatoes, preserved by vinegar or acetic acid, cf. 21340
- prepared or preserved mushrooms and truffles:
  - by vinegar or acetic acid, cf. 21340
  - other, cf. 21397
- homogenized vegetables, cf. 23991
- potatoes, otherwise prepared or preserved, cf. 21394
- beans, not frozen, otherwise prepared or preserved, cf. 21395
- peas, not frozen, otherwise prepared or preserved, cf. 21396

**214 Prepared and preserved fruits and nuts****2141 Dried fruit****21411 Raisins**

This subclass is defined through the following headings/subheadings of the HS 2007: 0806.20.

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**21412 Plums, dried**

This subclass is defined through the following headings/subheadings of the HS 2007: 0813.20.

**21419 Other dried fruit, n.e.c.**

This subclass includes:

- other dried fruit, including:
  - apples, dried
  - apricots, dried
  - avocados, dried
  - bananas and plantains, dried
  - berries, dried
  - dates, dried
  - figs, dried
  - guavas, dried
  - mangoes, dried
  - melons, dried
  - oranges, grapefruit or other citrus fruit, dried
  - papayas, dried
  - peaches, dried
  - persimmons, dried
  - pineapple, dried
  - plums, dried
  - pomegranates, dried
  - mixtures of nuts or dried fruit

**2142 Shelled nuts**

**21421 Groundnuts, shelled**

This subclass is defined through the following headings/subheadings of the HS 2007: 1202.42.

**21422 Almonds, shelled**

This subclass is defined through the following headings/subheadings of the HS 2007: 0802.12.

**21423 Hazelnuts, shelled**

This subclass is defined through the following headings/subheadings of the HS 2007: 0802.22.

**21424 Cashew nuts, shelled**

This subclass is defined through the following headings/subheadings of the HS 2007: 0801.32.

**21429 Other shelled nuts**

This subclass includes:

- shelled nuts, whether fresh or dried (dessicated), such as:
    - coconuts
    - brazil nuts
    - cashew nuts
    - chestnuts
    - pistachios
    - macadamia nuts
    - betel nuts
-



- ginkgo nuts
- pecan nuts
- water chestnuts
- kola nuts
- pine nuts (*Pinus pinea*)

**2143 Fruit juices****21431 Orange juice**

This subclass is defined through the following headings/subheadings of the HS 2007: 2009.11, .12, .19.

**21432 Grapefruit juice**

This subclass is defined through the following headings/subheadings of the HS 2007: 2009.21, .29.

**21433 Pineapple juice**

This subclass is defined through the following headings/subheadings of the HS 2007: 2009.41, .49.

**21434 Grape juice**

This subclass is defined through the following headings/subheadings of the HS 2007: 2009.61, .69.

**21435 Apple juice**

This subclass is defined through the following headings/subheadings of the HS 2007: 2009.71, .79.

**21439 Other fruit juices, n.e.c.**

This subclass includes:

- juices from other fruits, including
  - juices from citrus fruit, other than oranges and grapefruit:
    - lemon juice
    - lime juice
    - mandarin juice
  - apricot juice
  - blackcurrant juice
  - cherry juice
  - coconut juice
  - pear juice
  - date juice
  - fig juice
  - raspberry juice
  - guava juice
  - gooseberry juice
  - mango juice
  - peach juice
  - prune juice
  - tamarind juice
  - lichi juice
  - passion fruit juice
- fruit juice mixtures

This subclass does not include:

- orange juice, cf. 21431
- grapefruit juice, cf. 21432
- pineapple juice, cf. 21433
- grape juice, cf. 21434
- apple juice, cf. 21435
- vegetable juices, cf. 2132

**2149 Other prepared and preserved fruits and nuts (except by sugar)**

**21491 Pineapples, otherwise prepared or preserved**

This subclass is defined through the following headings/subheadings of the HS 2007: 2008.20.

**21492 Peaches, otherwise prepared or preserved**

This subclass is defined through the following headings/subheadings of the HS 2007: 2008.70.

**21493 Fruits and nuts, uncooked or cooked, frozen**

This subclass is defined through the following headings/subheadings of the HS 2007: 0811.

**21494 Jams, fruit jellies, marmalades, fruit or nut purree and fruit or nut pastes**

This subclass is defined through the following headings/subheadings of the HS 2007: 2007.91, .99.

**21495 Nuts, groundnuts and other seeds, roasted, salted or otherwise prepared n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 2008.11, .19.

**21496 Fruits and nuts, provisionally preserved, not for immediate consumption**

This subclass is defined through the following headings/subheadings of the HS 2007: 0812, 0814.

**21499 Other prepared and preserved fruits and nuts, n.e.c.**

This subclass includes:

- prepared or preserved fruits, nuts and other edible parts of plants, whether or not sweetened, where the method of preparation or preservation may be:
  - sterilization
  - osmotic dehydration
  - canning or other airtight packaging
  - by vinegar or acetic acids
  - other methods, but not by sugar, freezing, simple drying or in jams, jellies and pastes

Examples of fruits, nuts and other edible plant parts included above are:

- apples
  - apricots
  - bananas
  - cherries
  - citrus fruit
  - fruit mixtures
  - palm hearts
  - pears
  - raisins
  - strawberries
-

This subclass also includes:

- apricot, peach, plum and cherry stones and kernels
- apple and pear pips
- pollen

This subclass does not include:

- carob seeds, cf. 01356
- dried fruit, cf. 2141
- mixtures of nuts:
  - dried, cf. 21419
  - otherwise prepared or preserved, except by sugar, cf. 21495
- peel of citrus fruit or melon, fresh, frozen, dried or provisionally preserved in brine, sulphur water or other preservative solutions, cf. 21496
- provisionally preserved fruit and nuts, not for immediate consumption, cf. 21496
- fruits, nuts, fruit-peel and other parts of plants, preserved by sugar, cf. 23670

## **215 Animal fats**

### **2151 Animal fats, unrendered**

#### **21511 Fats, of pig and poultry, unrendered**

This subclass is defined through the following headings/subheadings of the HS 2007: 0209.10, .90.

#### **21512 Cattle fat, unrendered**

This subclass includes:

- fat from cattle, animals of subclass 02111, unrendered

This subclass does not include:

- tallow, fat from cattle, rendered, cf. 21523
- greaves fat, cf. 21523
- marrow, bone or foot oil and their fractions, from cattle, cf. 21529

#### **21513 Buffalo fat, unrendered**

This subclass includes:

- fat from buffalos, animals of subclass 02112, unrendered

This subclass does not include:

- tallow, fat from buffalos, rendered, cf. 21523
- marrow, bone or foot oil and their fractions, from buffalo, cf. 21529

#### **21514 Sheep fat, unrendered**

This subclass includes:

- fat from sheep, animals of subclass 02122, unrendered

This subclass does not include:

- tallow, fat from sheep, rendered, cf. 21523
  - marrow, bone or foot oil and their fractions, from sheep, cf. 21529
-

**21515 Goat fat, unrendered**

This subclass includes:

- fat from goats, animals of subclass 02123, unrendered

This subclass does not include:

- tallow, fat from goats, rendered, cf. 21523
- marrow, bone or foot oil and their fractions, from goats, cf. 21529

**21519 Other animal fats, unrendered, n.e.c.**

This subclass includes:

- wool grease, crude
- unrendered fats from animals not elsewhere classified, such as:
  - bear fat, unrendered
  - horse fat, unrendered
  - hippopotamus fat, unrendered
  - crab fat, unrendered
  - mollusc fat, unrendered
  - rabbit fat, unrendered
  - turtle fat, unrendered

This subclass does not include:

- any form of rendered animal fat, cf. 2152
- animal oils and their fractions, cf. 2152
- lanolin, whether or not emulsified, hydrated or anhydrous, cf. 21529
- wool alcohols, wool grease olein, wool grease stearin, cf. 21529

**2152 Animal fats, rendered**

**21521 Pig fat, rendered**

This subclass includes:

- fat and grease from pigs, rendered, such as:
  - lard

This subclass does not include:

- fat from pigs, unrendered, cf. 21511
- lard stearin and lard oil, cf. 21529

**21522 Poultry fat, rendered**

This subclass includes:

- fat and grease from poultry, rendered

This subclass does not include:

- fat from poultry, unrendered, cf. 21511

**21523 Tallow**

This subclass includes:

- fat from cattle, rendered
  - fat from buffalos, rendered
  - fat from sheep, rendered
  - fat from goats, rendered
-

- greaves fat
- oleo stock

This subclass does not include:

- fat from pigs, rendered, cf. 21521
- fat from poultry, rendered, cf. 21522
- oleo-oil, cf. 21529
- tallow oil, cf. 21529
- Borneo tallow (vegetable tallow), crude and refined, cf. 21691

**21524 Fish-liver oils and their fractions**

This subclass is defined through the following headings/subheadings of the HS 2007: 1504.10.

**21525 Fats and oils and their fractions, of fish, other than liver oils**

This subclass is defined through the following headings/subheadings of the HS 2007: 1504.20.

**21526 Fats and oils and their fractions, of marine mammals**

This subclass is defined through the following headings/subheadings of the HS 2007: 1504.30.

**21529 Other animal fats, rendered**

This subclass includes:

- lard oil
- lard stearin
- oleo-oil
- oleostearin (tallow stearin)
- tallow oil (inedible oleo-oil)
- all animal oils and their fractions, except those obtained from fish or marine animals:
  - bone oil
  - marrow oil
  - chrysalis oil
  - egg-yolk oil
  - turtle-egg oil
  - foot oil, shin bone oil
  - snake oil
  - tortoise oil
  - mink oil
  - rabbit oil
- rendered animal fats not covered in subclasses 21521 - 21526, including:
  - bear fat, rendered
  - horse fat, rendered
  - hippopotamus fat, rendered
  - crab fat, rendered
  - mollusc fat, rendered
  - rabbit fat, rendered
  - turtle fat, rendered
- lanolin, whether or not emulsified, hydrated or anhydrous
- wool alcohols
- wool grease olein
- wool grease stearin

This subclass does not include:

- oils and their fractions, from fish
  - fish liver oils, cf. 21524
  - fish oils other than fish liver oils, cf. 21525
- oils and their fractions, from marine mammals, cf. 21526
- wool grease, crude, cf. 21519

**2159 Animal fats and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared**

**21590 Animal fats and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared**

This subclass is defined through the following headings/subheadings of the HS 2007: 1516.10.

**216 Vegetable oils**

**2161 Soya bean oil**

**21611 Soya bean oil, crude**

This subclass is defined through the following headings/subheadings of the HS 2007: 1507.10.

**21612 Soya bean oil, refined**

This subclass is defined through the following headings/subheadings of the HS 2007: 1507.90.

**2162 Groundnut oil**

**21621 Groundnut oil, crude**

This subclass is defined through the following headings/subheadings of the HS 2007: 1508.10.

**21622 Groundnut oil, refined**

This subclass is defined through the following headings/subheadings of the HS 2007: 1508.90.

**2163 Sunflower-seed and safflower-seed oil**

**21631 Sunflower-seed and safflower-seed oil, crude**

This subclass is defined through the following headings/subheadings of the HS 2007: 1512.11.

**21632 Sunflower-seed and safflower-seed oil, refined**

This subclass is defined through the following headings/subheadings of the HS 2007: 1512.19.

**2164 Rape, colza and mustard oil**

**21641 Rape, colza and mustard oil, crude**

This subclass is defined through the following headings/subheadings of the HS 2007: 1514.11, .91.

**21642 Rape, colza and mustard oil, refined**

This subclass is defined through the following headings/subheadings of the HS 2007: 1514.19, .99.

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**2165 Palm oil****21651 Palm oil, crude**

This subclass is defined through the following headings/subheadings of the HS 2007: 1511.10.

**21652 Palm oil, refined**

This subclass is defined through the following headings/subheadings of the HS 2007: 1511.90.

**2166 Coconut oil****21661 Coconut oil, crude**

This subclass is defined through the following headings/subheadings of the HS 2007: 1513.11.

**21662 Coconut oil, refined**

This subclass is defined through the following headings/subheadings of the HS 2007: 1513.19.

**2167 Olive oil****21671 Olive oil, crude**

This subclass is defined through the following headings/subheadings of the HS 2007: 1509.10.

**21672 Olive oil, refined**

This subclass is defined through the following headings/subheadings of the HS 2007: 1509.90.

**21673 Oil of olive residues**

This subclass is defined through the following headings/subheadings of the HS 2007: 1510.00.

**2168 Cottonseed oil****21681 Cottonseed oil, crude**

This subclass is defined through the following headings/subheadings of the HS 2007: 1512.21.

**21682 Cottonseed oil, refined**

This subclass is defined through the following headings/subheadings of the HS 2007: 1512.29.

**2169 Other vegetable oils, n.e.c.****21691 Other vegetable oils, crude or refined, n.e.c.**

This subclass includes:

- crude and refined (but not chemically modified) versions of:
    - babassu oil
    - palm kernel oil
    - linseed oil
    - corn (maize) oil
    - castor oil
    - sesame oil
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- tung oil
- jojoba oil
- Borneo tallow, Chinese vegetable tallow and other vegetable tallows
- myrtle wax
- other vegetable oils, n.e.c.

**21693 Vegetable oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared**

This subclass is defined through the following headings/subheadings of the HS 2007: 1516.20.

**217 Margarine and similar preparations**

**2170 Margarine and similar preparations**

**21700 Margarine and similar preparations**

This subclass is defined through the following headings/subheadings of the HS 2007: 1517.10, .90.

**218 Cotton linters**

**2180 Cotton linters**

**21800 Cotton linters**

This subclass is defined through the following headings/subheadings of the HS 2007: 1404.20.

**219 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; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes**

**2191 Oil-cake and other solid residues, of vegetable fats or oils**

**21910 Oil-cake and other solid residues, of vegetable fats or oils**

This subclass is defined through the following headings/subheadings of the HS 2007: 2304 - 2306.

**2192 Flours and meals of oil seeds or oleaginous fruits, except those of mustard**

**21920 Flours and meals of oil seeds or oleaginous fruits, except those of mustard**

This subclass is defined through the following headings/subheadings of the HS 2007: 1208.10, .90.

**2193 Vegetable waxes (other than triglycerides), whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes**

**21931 Vegetable waxes (other than triglycerides), whether or not refined or coloured**

This subclass is defined through the following headings/subheadings of the HS 2007: 1521.10.

**21932 Degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes**

This subclass is defined through the following headings/subheadings of the HS 2007: 1522.00.

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**22 Dairy products and egg products****221 Processed liquid milk, cream and whey****2211 Processed liquid milk****22110 Processed liquid milk**

This subclass includes:

- milk, partially or completely skimmed
- milk, enriched in vitamins, mineral salts or additional natural milk constituents
- milk, pasteurized
- milk, homogenized
- milk, peptonized
- milk, sterilized

This subclass also includes:

- milk, reconstituted, of a quantitative and qualitative composition similar to items above

This subclass does not include:

- raw milk, whether or not frozen, cf. 0221, 0229
- cream, fresh, cf. 22120
- milk, concentrated, whether or not reconstituted:
  - unsweetened, cf. 22221
  - sweetened, cf. 22222
- cream, concentrated, whether or not reconstituted, cf. 22229
- milk and cream in solid form, whether or not reconstituted:
  - quantitative and qualitative composition similar to natural whole milk, cf. 22211
  - quantitative and qualitative composition similar to skim milk or whey, cf. 22212
  - other quantitative or qualitative composition, cf. 22219
- liquid reconstituted milk, when not of a quantitative or qualitative composition similar to the included items, cf. 22290
- milk, with added sugar or other sweetening material, cf. 22229
- milk, curdled, fermented or acidified, cf. 22230
- flavoured milk, cf. 24490

**2212 Cream, fresh****22120 Cream, fresh**

This subclass includes:

- cream, of a fat content higher than 6%, whether or not pasteurized, enriched in vitamins or mineral salts, homogenized, sterilized, peptonized, reconstituted, whipped, frozen

This subclass also includes:

- cream, reconstituted, of a quantitative and qualitative composition similar to items above

This subclass does not include:

- raw milk, of a fat content higher than 6%, cf. 0221, 0229
- cream, concentrated, whether or not reconstituted, cf. 22229
- milk and cream in solid form, whether or not reconstituted:
  - quantitative and qualitative composition similar to natural whole milk, cf. 22211
  - quantitative and qualitative composition similar to skim milk or whey, cf. 22212
  - other quantitative or qualitative composition, cf. 22219
- liquid reconstituted cream, when not of a quantitative or qualitative composition similar to the included items, cf. 22290

- cream with added sugar or other sweetening material, cf. 22229
- cream, curdled, fermented or acidified, cf. 22230

**2213 Whey****22130 Whey**

This subclass is defined through the following headings/subheadings of the HS 2007: 0404.10.

**222 Other dairy products****2221 Milk and cream in solid forms****22211 Whole milk powder**

This subclass is defined through the following headings/subheadings of the HS 2007: 0402.21, .29.

**22212 Skim milk and whey powder**

This subclass is defined through the following headings/subheadings of the HS 2007: 0402.10.

**22219 Other milk and cream in solid forms, n.e.c.**

This subclass includes:

- fresh or preserved products consisting of milk constituents, with a composition different from the natural product, provided they are not more specifically covered elsewhere, in solid form, whether or not sweetened, but not containing other substances:
  - milk protein concentrates, in solid form
  - natural milk salts, in solid form
  - solid products obtained from whey, containing less than 95% by weight of lactose, other than whey cheese
  - solid products consisting of natural milk constituents, not elsewhere specified or included
  - reconstituted milk, in solid form, with a quantitative or qualitative composition different from the natural product

This subclass does not include:

- reconstituted milk, in solid form, with a quantitative or qualitative composition similar to:
  - natural whole milk, cf. 22211
  - skim milk or whey, cf. 22212
- whey cheese, cf. 2225
- products similar to those above, in liquid or paste form, cf. 22290
- lactose and lactose syrup, cf. 23210
- coloured or flavoured lactose syrup, cf. 23999

**2222 Milk and cream, concentrated or containing added sugar or other sweetening matter, other than in solid forms****22221 Evaporated milk**

This subclass includes:

- concentrated, unsweetened milk in liquid or paste, whole, semi-skimmed or skimmed

This subclass also includes:

- reconstituted milk, unsweetened, concentrated, with a quantitative and qualitative composition similar to the above
-

This subclass does not include:

- concentrated, sweetened milk, whether or not reconstituted, cf. 22222
- milk, not concentrated, with added sugar or other sweetening material, whether or not reconstituted, cf. 22229
- concentrated cream, in liquid or paste, whether or not with added sugar or other sweetening material, whether or not reconstituted, cf. 22229
- milk and cream in solid form, cf. 2221

**22222 Condensed milk**

This subclass includes:

- concentrated, sweetened milk in liquid or paste, whole, semi-skimmed or skimmed

This subclass also includes:

- reconstituted milk, sweetened, concentrated, with a quantitative and qualitative composition similar to the above

This subclass does not include:

- concentrated, unsweetened milk, whether or not reconstituted, cf. 22221
- milk, not concentrated, with added sugar or other sweetening material, whether or not reconstituted, cf. 22229
- concentrated cream, in liquid or paste, whether or not with added sugar or other sweetening material, whether or not reconstituted, cf. 22229
- milk and cream in solid form, cf. 2221

**22229 Milk and cream, n.e.c.**

This subclass includes:

- concentrated cream (half, single, whipped or whipping, double) in liquid or paste, whether or not sweetened
- milk and cream, not concentrated, with added sugar or other sweetening material

This subclass also includes:

- reconstituted milk and cream, with a quantitative and qualitative composition similar to the above

This subclass does not include:

- concentrated, unsweetened milk, whether or not reconstituted, cf. 22221
- concentrated, sweetened milk, whether or not reconstituted, cf. 22222
- milk and cream in solid form, cf. 2221

**2223 Yoghurt and other fermented or acidified milk and cream**

**22230 Yoghurt and other fermented or acidified milk and cream**

This subclass is defined through the following headings/subheadings of the HS 2007: 0403.

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**2224 Butter and other fats and oils derived from milk**

**22241 Butter and other fats and oils derived from milk of cattle**

This subclass includes:

- butter and other fats and oils derived from milk of cattle, animals of subclass 02111:
  - butter:
    - natural, canned, melted, fractionated, recombined, resolidified, salted, rancid, etc.
  - whey:
    - concentrated
    - dehydrated
  - dairy spread
  - butterfat, whether or not fractionated
  - anhydrous milkfat, butteroil
  - ghee

This subclass does not include:

- butter and other fats and oils derived from milk of buffalo, cf. 22242
- butter and other fats and oils derived from milk of other animals, cf. 22249

**22242 Butter and other fats and oils derived from milk of buffalo**

This subclass includes:

- butter and other fats and oils derived from milk of buffalo, animals of subclass 02112:
  - butter:
    - natural, canned, melted, fractionated, recombined, resolidified, salted, rancid, etc.
  - whey:
    - concentrated
    - dehydrated
  - dairy spread
  - butterfat, whether or not fractionated
  - anhydrous milkfat, butteroil
  - ghee

This subclass does not include:

- butter and other fats and oils derived from cattle, cf. 22241
- butter and other fats and oils derived from other animals, cf. 22249

**22249 Butter and other fats and oils derived from milk of other animals**

This subclass includes:

- butter and other fats and oils derived from milk of animals other than cattle or buffalo:
  - butter:
    - natural, canned, melted, fractionated, recombined, resolidified, salted, rancid, etc.
  - whey:
    - concentrated
    - dehydrated
  - dairy spread
  - butterfat, whether or not fractionated
  - anhydrous milkfat, butteroil
  - ghee

This subclass does not include:

- butter and other fats and oils derived from cattle, cf. 22241
  - butter and other fats and oils derived from buffalo, cf. 22242
-

**2225 Cheese, fresh or processed****22251 Cheese from milk of cattle, fresh or processed**

This subclass includes:

- cheese of milk of cattle, animals of subclass 02111, fresh or processed:
  - fresh cheese, whey cheese and curd
  - grated or powdered cheese
  - processed cheese
  - blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*
  - other fresh or processed cheese

This subclass does not include:

- cheese of milk of buffalo, cf. 22252
- cheese of milk of sheep, cf. 22253
- cheese of milk of goats, cf. 22254
- cheese of milk of other animals than cattle, buffalo, sheep and goats, cf. 22259

**22252 Cheese from milk of buffalo, fresh or processed**

This subclass includes:

- cheese of milk of buffalo, animals of subclass 02112, fresh or processed:
  - fresh cheese, whey cheese and curd
  - grated or powdered cheese
  - processed cheese
  - blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*
  - other fresh or processed cheese

This subclass does not include:

- cheese of milk of cattle, cf. 22251
- cheese of milk of sheep, cf. 22253
- cheese of milk of goats, cf. 22254
- cheese of milk of other animals than cattle, buffalo, sheep and goats, cf. 22259

**22253 Cheese from milk of sheep, fresh or processed**

This subclass includes:

- cheese of milk of sheep, animals of subclass 02122, fresh or processed:
  - fresh cheese, whey cheese and curd
  - grated or powdered cheese
  - processed cheese
  - blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*
  - other fresh or processed cheese

This subclass does not include:

- cheese of milk of cattle, cf. 22251
  - cheese of milk of buffalo, cf. 22252
  - cheese of milk of goats, cf. 22254
  - cheese of milk of other animals than cattle, buffalo, sheep and goats, cf. 22259
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**22254 Cheese from milk of goats, fresh or processed**

This subclass includes:

- cheese of milk of goats, animals of subclass 02123, fresh or processed:
  - fresh cheese, whey cheese and curd
  - grated or powdered cheese
  - processed cheese
  - blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*
  - other fresh or processed cheese

This subclass does not include:

- cheese of milk of cattle, cf. 22251
- cheese of milk of buffalo, cf. 22252
- cheese of milk of sheep, cf. 22253
- cheese of milk of other animals than cattle, buffalo, sheep and goats, cf. 22259

**22259 Cheese, fresh or processed, n.e.c.**

This subclass includes:

- cheese, fresh or processed, of milk of animals other than cattle, buffalo, sheep or goats:
  - fresh cheese, whey cheese and curd
  - grated or powdered cheese
  - processed cheese
  - blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*
  - other fresh or processed cheese

This subclass does not include:

- cheese of milk from cattle, cf. 22251
- cheese of milk from buffalo, cf. 22252
- cheese of milk from sheep, cf. 22253
- cheese of milk from goats, cf. 22254

**2226 Casein****22260 Casein**

This subclass is defined through the following headings/subheadings of the HS 2007: 3501.10.

**2227 Ice cream and other edible ice****22270 Ice cream and other edible ice**

This subclass is defined through the following headings/subheadings of the HS 2007: 2105.

**2229 Dairy products n.e.c.****22290 Dairy products n.e.c.**

This subclass includes:

- fresh or preserved products consisting of milk constituents, with a composition different from the natural product, provided they are not more specifically covered elsewhere, in liquid or paste form, whether or not sweetened, but not containing other substances:
    - milk protein concentrates, in liquid or paste form
    - natural milk salts, in liquid or paste form
    - products obtained from whey, containing less than 95% by weight of lactose, in liquid or paste form, excluding whey cheese
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- products consisting of natural milk constituents, in liquid or paste form, not elsewhere specified or included
- reconstituted milk, in liquid or paste form, with a quantitative or qualitative composition different from the natural product

This subclass does not include:

- products similar to those above, in solid form, cf. 22219
- lactose and lactose syrup, cf. 23210
- coloured or flavoured lactose syrup, cf. 23999
- whey cheese, cf. 2225
- reconstituted milk, in liquid or paste form, with a quantitative or qualitative composition similar to the natural product:
  - concentrated, unsweetened, cf. 22221
  - concentrated, sweetened, cf. 22222
  - not concentrated, unsweetened, cf. 22110
  - not concentrated, sweetened, cf. 22229

**223 Eggs, in shell, preserved or cooked**

**2230 Eggs, in shell, preserved or cooked**

**22300 Eggs, in shell, preserved or cooked**

This subclass includes:

- eggs, in shell, preserved or cooked

This subclass does not include:

- eggs, fresh:
  - from hens, cf. 0231
  - from other birds, cf. 0232
- eggs, not in shell, cf. 23993

**23 Grain mill products, starches and starch products; other food products**

**231 Grain mill products**

**2311 Wheat and meslin flour**

**23110 Wheat and meslin flour**

This subclass is defined through the following headings/subheadings of the HS 2007: 1101.

**2312 Other cereal flours**

**23120 Other cereal flours**

This subclass is defined through the following headings/subheadings of the HS 2007: 1102.

**2313 Groats, meal and pellets of wheat and other cereals**

**23130 Groats, meal and pellets of wheat and other cereals**

This subclass is defined through the following headings/subheadings of the HS 2007: 1103.11 - .20.

**2314 Other cereal grain products (including corn flakes)**

**23140 Other cereal grain products (including corn flakes)**

This subclass includes:

- cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled)
- germ of cereals, whole, rolled, flaked or ground.
- prepared foods obtained by the swelling or roasting of cereals or cereal products (e.g. corn flakes)
- prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals
- Bulgur wheat
- other cereals, other than maize (corn), pre-cooked or otherwise prepared

This subclass does not include:

- rice, semi- or wholly milled, cf. 23161
- husked rice, cf. 23162
- prepared meals and dishes based on cereal grains, cf. 23997

**2316 Rice, semi- or wholly milled, or husked**

**23161 Rice, semi- or wholly milled**

This subclass is defined through the following headings/subheadings of the HS 2007: 1006.30, .40.

**23162 Husked rice**

This subclass is defined through the following headings/subheadings of the HS 2007: 1006.20.

**2317 Other vegetable flours and meals**

**23170 Other vegetable flours and meals**

This subclass is defined through the following headings/subheadings of the HS 2007: 1106.

**2318 Mixes and doughs for the preparation of bakers' wares**

**23180 Mixes and doughs for the preparation of bakers' wares**

This subclass is defined through the following headings/subheadings of the HS 2007: 1901.20.

**232 Starches and starch products; sugars and sugar syrups n.e.c.**

**2321 Glucose and glucose syrup; fructose and fructose syrup; lactose and lactose syrup; invert sugar; sugars and sugar syrups n.e.c.; artificial honey; caramel**

**23210 Glucose and glucose syrup; fructose and fructose syrup; lactose and lactose syrup; invert sugar; sugars and sugar syrups n.e.c.; artificial honey; caramel**

This subclass is defined through the following headings/subheadings of the HS 2007: 1702.11, .19, .30 - .90.

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**2322 Starches; inulin; wheat gluten; dextrins and other modified starches****23220 Starches; inulin; wheat gluten; dextrins and other modified starches**

This subclass is defined through the following headings/subheadings of the HS 2007: 1108, 1109, 3505.10.

**2323 Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, siftings or similar forms****23230 Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, siftings or similar forms**

This subclass is defined through the following headings/subheadings of the HS 2007: 1903.

**233 Preparations used in animal feeding; lucerne (alfalfa) meal and pellets****2331 Preparations used in animal feeding****23311 Dog or cat food, put up for retail sale**

This subclass is defined through the following headings/subheadings of the HS 2007: 2309.10.

**23319 Preparations used in animal feeding n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 2309.90.

**2332 Lucerne (alfalfa) meal and pellets****23320 Lucerne (alfalfa) meal and pellets**

This subclass is defined through the following headings/subheadings of the HS 2007: 1214.10.

**234 Bakery products****2341 Crispbread; rusks, toasted bread and similar toasted products****23410 Crispbread; rusks, toasted bread and similar toasted products**

This subclass is defined through the following headings/subheadings of the HS 2007: 1905.10, .40.

**2342 Gingerbread and the like; sweet biscuits; waffles and wafers****23420 Gingerbread and the like; sweet biscuits; waffles and wafers**

This subclass is defined through the following headings/subheadings of the HS 2007: 1905.20, .31, .32.

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**2343 Pastry goods and cakes**

**23430 Pastry goods and cakes**

This subclass includes:

- pastry and similar products, fresh or preserved, such as:
  - cakes
  - pies and tarts
  - quiches
  - pizza
  - pancakes
  - puddings
  - sweet rolls

This subclass does not include:

- biscuits:
  - sweet, cf. 23420
  - salty or savory, cf. 23490
- cookies, cf. 23420

**2349 Bread and other bakers' wares**

**23490 Bread and other bakers' wares**

This subclass includes:

- bread, from flours or meals of cereals, fresh or preserved:
  - ordinary, brown, wholemeal, pumpernickel, rye, gluten, etc.
  - bread buns and rolls
  - unleavened
- other bakers' wares, fresh or preserved, such as:
  - crackers
  - salty or savory biscuits
  - pretzels
  - tortillas
  - matzos
  - communion wafers
  - cachets
  - rice paper

This subclass does not include:

- sweet biscuits, cf. 23420

**235 Sugar and molasses**

**2351 Raw cane or beet sugar**

**23511 Cane sugar**

This subclass is defined through the following headings/subheadings of the HS 2007: 1701.13, .14.

**23512 Beet sugar**

This subclass is defined through the following headings/subheadings of the HS 2007: 1701.12.

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**2352 Refined sugar****23520 Refined sugar**

This subclass is defined through the following headings/subheadings of the HS 2007: 1701.99.

**2353 Refined cane or beet sugar, in solid form, containing added flavouring or colouring matter; maple sugar and maple syrup****23530 Refined cane or beet sugar, in solid form, containing added flavouring or colouring matter; maple sugar and maple syrup**

This subclass is defined through the following headings/subheadings of the HS 2007: 1701.91, 1702.20.

**2354 Molasses****23540 Molasses**

This subclass is defined through the following headings/subheadings of the HS 2007: 1703.

**236 Cocoa, chocolate and sugar confectionery****2361 Cocoa paste, whether or not defatted****23610 Cocoa paste, whether or not defatted**

This subclass is defined through the following headings/subheadings of the HS 2007: 1803.

**2362 Cocoa butter, fat and oil****23620 Cocoa butter, fat and oil**

This subclass is defined through the following headings/subheadings of the HS 2007: 1804.

**2363 Cocoa powder, not sweetened****23630 Cocoa powder, not sweetened**

This subclass is defined through the following headings/subheadings of the HS 2007: 1805.

**2364 Cocoa powder, sweetened****23640 Cocoa powder, sweetened**

This subclass is defined through the following headings/subheadings of the HS 2007: 1806.10.

**2365 Chocolate and other food preparations containing cocoa (except sweetened cocoa powder), in bulk forms****23650 Chocolate and other food preparations containing cocoa (except sweetened cocoa powder), in bulk forms**

This subclass is defined through the following headings/subheadings of the HS 2007: 1806.20.

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**2366 Chocolate and other food preparations containing cocoa (except sweetened cocoa powder), other than in bulk forms**

**23660 Chocolate and other food preparations containing cocoa (except sweetened cocoa powder), other than in bulk forms**

This subclass is defined through the following headings/subheadings of the HS 2007: 1806.31 - .90.

**2367 Sugar confectionery (including white chocolate), not containing cocoa; vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar**

**23670 Sugar confectionery (including white chocolate), not containing cocoa; vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar**

This subclass includes:

- sugar confectionery (including white chocolate), not containing cocoa:
  - chewing gum, whether or not sugar-coated, etc.
- vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)

**237 Macaroni, noodles, couscous and similar farinaceous products**

**2371 Uncooked pasta, not stuffed or otherwise prepared**

**23710 Uncooked pasta, not stuffed or otherwise prepared**

This subclass is defined through the following headings/subheadings of the HS 2007: 1902.11, .19.

**2372 Pasta, cooked, stuffed or otherwise prepared; couscous**

**23721 Pasta, cooked, stuffed or otherwise prepared (but not as a complete dish); couscous, except as a complete dish**

This subclass includes:

- cooked, stuffed or otherwise prepared pasta, whether or not frozen:
  - ravioli, cannelloni, gnocchi, lasagne, macaroni, tagliatelle, spaghetti, vermicelli, etc.
- cooked or otherwise prepared noodles and dumplings:
  - shaomai, wonton, ramen, rice vermicelli, etc.
- couscous, except as a complete dish

This subclass does not include:

- pasta, noodles, dumplings or couscous, presented as a complete dish, cf. 23722

**23722 Prepared dishes containing stuffed pasta; prepared couscous dishes**

This subclass includes:

- prepared dishes containing stuffed pasta
- prepared noodle dishes
- dumplings, when prepared as a dish
- prepared couscous dishes

This subclass does not include:

- cooked, stuffed or otherwise prepared pasta, when not prepared as a complete dish, cf. 23721
  - couscous, when not prepared as a complete dish, cf. 23721
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**239 Food products n.e.c.****2391 Coffee and tea****23911 Coffee, decaffeinated or roasted**

This subclass is defined through the following headings/subheadings of the HS 2007: 0901.12, .21, .22.

**23912 Coffee substitutes containing coffee; extracts, essences and concentrates of coffee, and preparations with a basis thereof or with a basis of coffee; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof**

This subclass includes:

- coffee substitutes, containing coffee in any proportion
- instant coffee, whether or not decaffeinated
- coffee concentrates, whether or not decaffeinated
- coffee extract and essences
- coffee pastes (mixtures of ground, roasted coffee with vegetable fats, etc.)
- coffee preparations:
  - based wholly or partly on real coffee
  - based on coffee extracts, essences or concentrates
- roasted coffee substitutes and essences and concentrates thereof, including:
  - cereals, chestnuts, chicory, fruit kernels, malt, soya beans, etc.

This subclass does not include:

- coffee, green, cf. 01610
- pure coffee, roasted or decaffeinated, cf. 23911
- coffee husks and skins, cf. 39150

**23913 Green tea (not fermented), black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg**

This subclass is defined through the following headings/subheadings of the HS 2007: 0902.10, .30.

**23914 Extracts, essences and concentrates of tea or maté, and preparations with a basis thereof or with a basis of tea or maté**

This subclass is defined through the following headings/subheadings of the HS 2007: 2101.20.

**2392 Spices and aromatics, processed****23921 Pepper (piper spp.), processed**

This subclass is defined through the following headings/subheadings of the HS 2007: 0904.12.

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**23922 Chillies and peppers, dry (capsicum spp., pimenta), processed**

This subclass includes:

- dried fruits of plants of the genus *Capsicum*, ground, crushed or otherwise processed:
  - capsicum, sweet pepper
  - chilli pepper
  - cultivars of *Capsicum annuum*:
    - cayenne pepper
    - jalapeno pepper
    - anaheim pepper
    - paprika, bell pepper
    - ancho pepper
    - pimento
- dried fruits of plants of the genus *Pimenta*, ground, crushed or otherwise processed:
  - allspice, Jamaica pepper *Pimenta dioica*

This subclass does not include:

- dry chillies and peppers, unprocessed, cf. 01652

**23923 Nutmeg, mace, cardamoms, processed**

This subclass includes:

- crushed, ground, powdered or otherwise processed:
  - nutmeg
  - mace
  - cardamoms
  - melegueta pepper, grains of paradise

This subclass does not include:

- unprocessed nutmeg, mace, cardamoms or melegueta pepper, cf. 01653

**23924 Anise, badian, coriander, cumin, caraway, fennel and juniper berries, processed**

This subclass includes:

- crushed, ground, powdered or otherwise processed:
  - anise
  - star anise, badian
  - coriander
  - cumin
  - caraway
  - fennel
  - juniper berries

This subclass does not include:

- unprocessed anise, star anise, coriander, cumin, caraway, fennel and juniper berries, cf. 01654

**23925 Cinnamon (canella), processed**

This subclass is defined through the following headings/subheadings of the HS 2007: 0906.20.

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**23926 Cloves (whole stems), processed**

This subclass includes:

- crushed, ground, powdered or otherwise processed cloves

This subclass does not include:

- unprocessed cloves, cf. 01656

**23927 Ginger, processed**

This subclass includes:

- crushed, ground, scraped, powdered or otherwise processed dry ginger
- ginger in brine

This subclass does not include:

- unprocessed dry ginger, cf. 01657

**23928 Vanilla, processed**

This subclass includes:

- Vanilla, crushed, ground, powdered or otherwise processed

This subclass does not include:

- unprocessed vanilla, cf. 01658

**23929 Other spices and aromatics, processed**

This subclass includes:

- saffron, *Crocus sativus*
- turmeric, Curcuma, Indian saffron, *Curcuma longa*
- dill and dill seeds, *Anethum graveolens*
- curry powders and pastes
- thyme, *Thymus*
- bay leaves, *Laurus nobilis*
- Guinea pepper, negro pepper, seeds of *Xylopiya aethiopica*
- angelica stems
- hop cones

**2399 Other food products****23991 Homogenized preparations of meat, vegetables, fruits or nuts; preparations of milk, flour, meal, starch or malt extract, for infant use n.e.c.; homogenized composite food preparations**

This subclass is defined through the following headings/subheadings of the HS 2007: 1602.10, 1901.10, 2005.10, 2007.10, 2104.20.

**23992 Soups and broths and preparations thereof**

This subclass is defined through the following headings/subheadings of the HS 2007: 2104.10.

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**23993 Eggs, not in shell, and egg yolks, fresh or preserved; egg albumin**

This subclass includes:

- eggs, not in shell:
  - fresh, cooked, steamed, dried, sweetened
- egg yolks:
  - fresh, cooked, moulded, frozen, dried, stabilized, sweetened
- egg albumin, whether or not dried

This subclass does not include:

- eggs, fresh:
  - from hens, cf. 0231
  - from other birds, cf. 0232
- eggs, preserved, in shell, cf. 22300

**23994 Vinegar and substitutes therefor obtained from acetic acid**

This subclass is defined through the following headings/subheadings of the HS 2007: 2209.

**23995 Sauces; mixed condiments; mustard flour and meal; prepared mustard**

This subclass is defined through the following headings/subheadings of the HS 2007: 2103.

**23996 Yeasts (active or inactive); other single-cell micro-organisms, dead; prepared baking powders**

This subclass is defined through the following headings/subheadings of the HS 2007: 2102.

**23997 Other prepared dishes and meals**

This subclass includes:

- prepared dishes and meals (i.e. dishes containing at least two distinct main ingredients; prepared, seasoned and cooked; presented in vacuum-packaged, canned or frozen form), such as:
  - frozen pizza, quiche
  - prepared dishes and meals based on eggs, cheese, tofu, meat substitutes etc.
  - other dishes and meals n.e.c.

This subclass does not include:

- prepared dishes and meals based on meat, cf. 21186
- prepared dishes and meals based on fish, molluscs and crustaceans, cf. 21241
- prepared dishes and meals based on vegetables, pulses and potatoes, cf. 21391
- prepared dishes containing stuffed pasta, cf. 23722
- prepared couscous dishes, cf. 23722
- homogenized composite food preparations, such as infant food, cf. 23991
- fresh or otherwise preserved but not frozen pizza, quiche, cf. 23430

**23999 Other food products n.e.c.**

This subclass includes:

- vegetable saps and extracts:
    - of liquorice
    - of hops
    - other
  - pectic substances, pectinates and pectates
  - mucilages and thickeners, whether or not modified, derived from vegetable products such as:
    - agar-agar
    - locust beans (carobs) and locust bean seeds
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- guar seeds
- other
- malt extracts
- dessert powders and puddings food preparations
- food preparations, in pellet form, made from soya bean flour
- protein concentrates and textured protein substances
- butter substitutes
- coffee whitener
- sugar free chewing gum
- food additives
- herbal teas
- Stevia-based sweeteners
- Aspartame-based sweeteners

This subclass does not include:

- chewing gum, other than sugar-free, cf. 23670

## **24 Beverages**

### **241 Ethyl alcohol; spirits, liqueurs and other spirituous beverages**

#### **2411 Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher**

##### **24110 Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher**

This subclass is defined through the following headings/subheadings of the HS 2007: 2207.10.

##### **2413 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages**

##### **24131 Spirits, liqueurs and other spirituous beverages of an alcoholic strength by volume of about 40% vol**

This subclass is defined through the following headings/subheadings of the HS 2007: 2208.20 - .70.

##### **24139 Other spirituous beverages and undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol**

This subclass is defined through the following headings/subheadings of the HS 2007: 2208.90.

## **242 Wines**

### **2421 Wine of fresh grapes, whether or not flavoured; grape must**

#### **24211 Sparkling wine of fresh grapes**

This subclass is defined through the following headings/subheadings of the HS 2007: 2204.10.

#### **24212 Wine of fresh grapes, except sparkling wine; grape must**

This subclass is defined through the following headings/subheadings of the HS 2007: 2204.21 - .30.

**2422 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances**

**24220 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances**

This subclass is defined through the following headings/subheadings of the HS 2007: 2205.

**2423 Cider, perry, mead and other fermented beverages, except wine of fresh grapes and beer made from malt**

**24230 Cider, perry, mead and other fermented beverages, except wine of fresh grapes and beer made from malt**

This subclass is defined through the following headings/subheadings of the HS 2007: 2206.

**243 Malt liquors and malt**

**2431 Beer made from malt**

**24310 Beer made from malt**

This subclass is defined through the following headings/subheadings of the HS 2007: 2203.

**2432 Malt, whether or not roasted**

**24320 Malt, whether or not roasted**

This subclass is defined through the following headings/subheadings of the HS 2007: 1107.

**244 Soft drinks; bottled mineral waters**

**2441 Bottled waters, not sweetened or flavoured**

**24410 Bottled waters, not sweetened or flavoured**

This subclass includes:

- waters individually bottled as beverages, including:
  - aerated (carbonated) waters
  - mineral waters (natural or artificial)

This subclass does not include:

- ice and snow, cf. 17400
- natural water (i.e. non-bottled), cf. 18000
- sweetened or flavoured water, cf. 24490

**2449 Other non-alcoholic caloric beverages**

**24490 Other non-alcoholic caloric beverages**

This subclass is defined through the following headings/subheadings of the HS 2007: 2202.

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**25 Tobacco products****250 Tobacco products****2501 Cured stemmed/stripped tobacco leaves****25010 Cured stemmed/stripped tobacco leaves**

This subclass is defined through the following headings/subheadings of the HS 2007: 2401.20.

**2502 Cigars, cheroots, cigarillos and cigarettes of tobacco or tobacco substitutes****25020 Cigars, cheroots, cigarillos and cigarettes of tobacco or tobacco substitutes**

This subclass is defined through the following headings/subheadings of the HS 2007: 2402.

**2509 Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences****25090 Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences**

This subclass is defined through the following headings/subheadings of the HS 2007: 2403.

**26 Yarn and thread; woven and tufted textile fabrics****261 Natural textile fibres prepared for spinning****2611 Raw silk (not thrown)****26110 Raw silk (not thrown)**

This subclass is defined through the following headings/subheadings of the HS 2007: 5002.

**2613 Wool, degreased or carbonized, not carded or combed****26130 Wool, degreased or carbonized, not carded or combed**

This subclass is defined through the following headings/subheadings of the HS 2007: 5101.21, .29, .30.

**2614 Noils of wool or of fine animal hair****26140 Noils of wool or of fine animal hair**

This subclass is defined through the following headings/subheadings of the HS 2007: 5103.10.

**2615 Wool and fine or coarse animal hair, carded or combed****26150 Wool and fine or coarse animal hair, carded or combed**

This subclass is defined through the following headings/subheadings of the HS 2007: 5105.

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**2616 Cotton, carded or combed****26160 Cotton, carded or combed**

This subclass is defined through the following headings/subheadings of the HS 2007: 5203.

**2617 Jute and other textile bast fibres (except flax, true hemp and ramie), processed but not spun; tow and waste of these fibres****26170 Jute and other textile bast fibres (except flax, true hemp and ramie), processed but not spun; tow and waste of these fibres**

This subclass is defined through the following headings/subheadings of the HS 2007: 5303.90.

**2619 Other vegetable textile fibres, processed but not spun; tow and waste of these fibres****26190 Other vegetable textile fibres, processed but not spun; tow and waste of these fibres**

This subclass includes:

- flax, processed:
  - broken, scutched or hackled
  - rovings and slivers
- true hemp, processed:
  - scutched
  - rovings and slivers
  - combed
  - cordage
  - cottonized, bleached or dyed
- tow and waste of flax or true hemp
- garneted stock obtained from rags or rope of true hemp
- fibres, processed but not spun, noils, tow and waste of:
  - abaca, agave, alfa, aloe, ananas, coconut, esparto, hemp (Manila and other), kapok, New Zealand flax, peat, ramie, typha

This subclass does not include:

- spun fibres of flax or true hemp, cf. 26380
- flax, true hemp and other fibres mentioned above, raw or retted, cf. 01929

**262 Man-made textile staple fibres processed for spinning****2621 Synthetic staple fibres, carded, combed or otherwise processed for spinning****26210 Synthetic staple fibres, carded, combed or otherwise processed for spinning**

This subclass is defined through the following headings/subheadings of the HS 2007: 5506.

**2622 Artificial staple fibres, carded, combed or otherwise processed for spinning****26220 Artificial staple fibres, carded, combed or otherwise processed for spinning**

This subclass is defined through the following headings/subheadings of the HS 2007: 5507.

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**263 Textile yarn and thread of natural fibres**

**2631 Silk yarn and yarn spun from silk waste; silk-worm gut**

**26310 Silk yarn and yarn spun from silk waste; silk-worm gut**

This subclass is defined through the following headings/subheadings of the HS 2007: 5004 - 5006.

**2632 Yarn of wool, containing 85% or more by weight of wool, not put up for retail sale**

**26320 Yarn of wool, containing 85% or more by weight of wool, not put up for retail sale**

This subclass is defined through the following headings/subheadings of the HS 2007: 5106.10, 5107.10.

**2633 Yarn of wool, containing less than 85% by weight of wool, not put up for retail sale**

**26330 Yarn of wool, containing less than 85% by weight of wool, not put up for retail sale**

This subclass is defined through the following headings/subheadings of the HS 2007: 5106.20, 5107.20.

**2634 Yarn of wool, not put up for retail sale; yarn of fine or coarse animal hair or of horse hair (including gimped horsehair yarn), whether or not put up for retail sale**

**26340 Yarn of wool, not put up for retail sale; yarn of fine or coarse animal hair or of horse hair (including gimped horsehair yarn), whether or not put up for retail sale**

This subclass is defined through the following headings/subheadings of the HS 2007: 5108 - 5110.

**2635 Cotton sewing thread**

**26350 Cotton sewing thread**

This subclass is defined through the following headings/subheadings of the HS 2007: 5204.

**2636 Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton**

**26360 Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton**

This subclass is defined through the following headings/subheadings of the HS 2007: 5205, 5207.10.

**2637 Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton**

**26370 Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton**

This subclass is defined through the following headings/subheadings of the HS 2007: 5206, 5207.90.

**2638 Yarn of vegetable textile fibres other than cotton (including flax, jute, coir and true hemp); paper yarn**

**26380 Yarn of vegetable textile fibres other than cotton (including flax, jute, coir and true hemp); paper yarn**

This subclass is defined through the following headings/subheadings of the HS 2007: 5306 - 5308.

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**264 Textile yarn and thread of man-made filaments or staple fibres****2641 Sewing thread of man-made filaments or staple fibres****26410 Sewing thread of man-made filaments or staple fibres**

This subclass is defined through the following headings/subheadings of the HS 2007: 5401, 5508.

**2642 Yarn of man-made filaments, multiple or cabled (other than sewing thread, high tenacity yarn of polyamides, polyesters or viscose rayon), not put up for retail sale; man-made filament yarn (other than sewing thread), put up for retail sale****26421 Yarn of man-made filaments, multiple or cabled (other than sewing thread, high tenacity yarn of polyamides, polyesters or viscose rayon), not put up for retail sale**

This subclass is defined through the following headings/subheadings of the HS 2007: 5402.61 - .69, 5403.41 - .49.

**26422 Man-made filament yarn (other than sewing thread), put up for retail sale**

This subclass is defined through the following headings/subheadings of the HS 2007: 5406.

**2643 Yarn (other than sewing thread) of synthetic staple fibres, containing 85% or more by weight of such fibres****26430 Yarn (other than sewing thread) of synthetic staple fibres, containing 85% or more by weight of such fibres**

This subclass is defined through the following headings/subheadings of the HS 2007: 5509.11 - .42, 5511.10.

**2644 Yarn (other than sewing thread) of synthetic staple fibres, containing less than 85% by weight of such fibres****26440 Yarn (other than sewing thread) of synthetic staple fibres, containing less than 85% by weight of such fibres**

This subclass is defined through the following headings/subheadings of the HS 2007: 5509.51 - .99, 5511.20.

**2645 Yarn (other than sewing thread) of artificial staple fibres, containing 85% or more by weight of such fibres, not put up for retail sale****26450 Yarn (other than sewing thread) of artificial staple fibres, containing 85% or more by weight of such fibres, not put up for retail sale**

This subclass is defined through the following headings/subheadings of the HS 2007: 5510.11, .12.

**2646 Yarn (other than sewing thread) of artificial staple fibres, containing less than 85% by weight of such fibres, not put up for retail sale; yarn (other than sewing thread) of artificial staple fibres, put up for retail sale****26461 Yarn (other than sewing thread) of artificial staple fibres, containing less than 85% by weight of such fibres, not put up for retail sale**

This subclass is defined through the following headings/subheadings of the HS 2007: 5510.20 - .90.

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**26462 Yarn (other than sewing thread) of artificial staple fibres, put up for retail sale**

This subclass is defined through the following headings/subheadings of the HS 2007: 5511.30.

**265 Woven fabrics (except special fabrics) of natural fibres other than cotton****2651 Woven fabrics of silk or of silk waste****26510 Woven fabrics of silk or of silk waste**

This subclass is defined through the following headings/subheadings of the HS 2007: 5007.

**2652 Woven fabrics of carded wool or of carded fine animal hair, containing 85% or more by weight of wool or fine animal hair****26520 Woven fabrics of carded wool or of carded fine animal hair, containing 85% or more by weight of wool or fine animal hair**

This subclass is defined through the following headings/subheadings of the HS 2007: 5111.11, .19.

**2653 Woven fabrics of combed wool or of combed fine animal hair, containing 85% or more by weight of wool or fine animal hair****26530 Woven fabrics of combed wool or of combed fine animal hair, containing 85% or more by weight of wool or fine animal hair**

This subclass is defined through the following headings/subheadings of the HS 2007: 5112.11, .19.

**2654 Woven fabrics of wool or fine animal hair, containing less than 85% by weight of wool or fine animal hair****26540 Woven fabrics of wool or fine animal hair, containing less than 85% by weight of wool or fine animal hair**

This subclass is defined through the following headings/subheadings of the HS 2007: 5111.20 - .90, 5112.20 - .90.

**2655 Woven fabrics of coarse animal hair or of horsehair****26550 Woven fabrics of coarse animal hair or of horsehair**

This subclass is defined through the following headings/subheadings of the HS 2007: 5113.

**2656 Woven fabrics of flax****26560 Woven fabrics of flax**

This subclass is defined through the following headings/subheadings of the HS 2007: 5309.

**2657 Woven fabrics of jute and other textile bast fibres (except flax, true hemp and ramie)****26570 Woven fabrics of jute and other textile bast fibres (except flax, true hemp and ramie)**

This subclass is defined through the following headings/subheadings of the HS 2007: 5310.

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**2659 Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn**

**26590 Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn**

This subclass is defined through the following headings/subheadings of the HS 2007: 5311.

**266 Woven fabrics (except special fabrics) of cotton**

**2661 Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup>**

**26610 Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup>**

This subclass is defined through the following headings/subheadings of the HS 2007: 5208.

**2662 Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>**

**26620 Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>**

This subclass is defined through the following headings/subheadings of the HS 2007: 5209.

**2663 Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres**

**26630 Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres**

This subclass is defined through the following headings/subheadings of the HS 2007: 5210, 5211.

**2669 Other woven fabrics of cotton**

**26690 Other woven fabrics of cotton**

This subclass is defined through the following headings/subheadings of the HS 2007: 5212.

**267 Woven fabrics (except special fabrics) of man-made filaments and staple fibres**

**2671 Woven fabrics of man-made filament yarn, obtained from high tenacity yarn of nylon or other polyamides, of polyesters or of viscose rayon; woven fabrics of synthetic filament yarn, obtained from strip or the like; woven fabrics of synthetic filament yarn, consisting of layers of parallel yarns superimposed on each other at angles, the layers being bonded at the intersections of the yarns (including mesh scrim)**

**26710 Woven fabrics of man-made filament yarn, obtained from high tenacity yarn of nylon or other polyamides, of polyesters or of viscose rayon; woven fabrics of synthetic filament yarn, obtained from strip or the like; woven fabrics of synthetic filament yarn, consisting of layers of parallel yarns superimposed on each other at angles, the layers being bonded at the intersections of the yarns (including mesh scrim)**

This subclass is defined through the following headings/subheadings of the HS 2007: 5407.10 - .30, 5408.10.

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**2672 Other woven fabrics of man-made filament yarn, containing 85% or more by weight of such filaments**

**26720 Other woven fabrics of man-made filament yarn, containing 85% or more by weight of such filaments**

This subclass is defined through the following headings/subheadings of the HS 2007: 5407.41 - .74, 5408.21 - .24.

**2673 Other woven fabrics of man-made filament yarn**

**26730 Other woven fabrics of man-made filament yarn**

This subclass is defined through the following headings/subheadings of the HS 2007: 5407.81 - .94, 5408.31 - .34.

**2674 Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres**

**26740 Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres**

This subclass is defined through the following headings/subheadings of the HS 2007: 5512.

**2675 Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres**

**26750 Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres**

This subclass is defined through the following headings/subheadings of the HS 2007: 5516.11 - .14.

**2676 Woven fabrics of man-made staple fibres, containing less than 85% of such fibres, mixed mainly or solely with cotton**

**26760 Woven fabrics of man-made staple fibres, containing less than 85% of such fibres, mixed mainly or solely with cotton**

This subclass is defined through the following headings/subheadings of the HS 2007: 5513, 5514, 5516.41 - .44.

**2677 Woven fabrics of man-made staple fibres, containing less than 85% of such fibres, mixed mainly or solely with wool or fine animal hair**

**26770 Woven fabrics of man-made staple fibres, containing less than 85% of such fibres, mixed mainly or solely with wool or fine animal hair**

This subclass is defined through the following headings/subheadings of the HS 2007: 5515.13, .22, 5516.31 - .34.

**2679 Other woven fabrics of man-made staple fibres**

**26790 Other woven fabrics of man-made staple fibres**

This subclass is defined through the following headings/subheadings of the HS 2007: 5515.11, .12, .19, .21, .29, .91, .99, 5516.21 - .24, .91 - .94.

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**268 Special fabrics**

**2681 Woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics) of cotton**

**26810 Woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics) of cotton**

This subclass is defined through the following headings/subheadings of the HS 2007: 5801.21 - .27.

**2682 Woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics) of man-made fibres**

**26820 Woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics) of man-made fibres**

This subclass is defined through the following headings/subheadings of the HS 2007: 5801.31 - .37.

**2683 Other woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics)**

**26830 Other woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics)**

This subclass is defined through the following headings/subheadings of the HS 2007: 5801.10, .90.

**2684 Terry towelling and similar woven terry fabrics (other than narrow fabrics) of cotton**

**26840 Terry towelling and similar woven terry fabrics (other than narrow fabrics) of cotton**

This subclass is defined through the following headings/subheadings of the HS 2007: 5802.11, .19.

**2685 Other terry towelling and similar woven terry fabrics (other than narrow fabrics)**

**26850 Other terry towelling and similar woven terry fabrics (other than narrow fabrics)**

This subclass is defined through the following headings/subheadings of the HS 2007: 5802.20.

**2686 Gauze (other than narrow fabrics)**

**26860 Gauze (other than narrow fabrics)**

This subclass is defined through the following headings/subheadings of the HS 2007: 5803.

**2688 Tufted textile fabrics, other than carpets**

**26880 Tufted textile fabrics, other than carpets**

This subclass is defined through the following headings/subheadings of the HS 2007: 5802.30.

**2689 Woven fabrics (including narrow fabrics) of glass fibres**

**26890 Woven fabrics (including narrow fabrics) of glass fibres**

This subclass is defined through the following headings/subheadings of the HS 2007: 7019.40 - .59.

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**27 Textile articles other than apparel****271 Made-up textile articles****2711 Blankets and travelling rugs (except electric blankets)****27110 Blankets and travelling rugs (except electric blankets)**

This subclass is defined through the following headings/subheadings of the HS 2007: 6301.20 - .90.

**2712 Bed linen, table linen, toilet linen and kitchen linen****27120 Bed linen, table linen, toilet linen and kitchen linen**

This subclass is defined through the following headings/subheadings of the HS 2007: 6302.

**2713 Curtains (including drapes) and interior blinds; curtain or bed valances****27130 Curtains (including drapes) and interior blinds; curtain or bed valances**

This subclass is defined through the following headings/subheadings of the HS 2007: 6303.

**2714 Other furnishing articles n.e.c.; sets of woven fabric and yarn for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale****27140 Other furnishing articles n.e.c.; sets of woven fabric and yarn for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale**

This subclass is defined through the following headings/subheadings of the HS 2007: 5805, 6304, 6308.

**2715 Sacks and bags, of a kind used for the packing of goods****27150 Sacks and bags, of a kind used for the packing of goods**

This subclass is defined through the following headings/subheadings of the HS 2007: 6305.

**2716 Tarpaulins, sails for boats etc., awnings, sunblinds, tents and camping goods (including pneumatic mattresses)****27160 Tarpaulins, sails for boats etc., awnings, sunblinds, tents and camping goods (including pneumatic mattresses)**

This subclass is defined through the following headings/subheadings of the HS 2007: 6306.

**2717 Parachutes****27170 Parachutes**

This subclass is defined through the following headings/subheadings of the HS 2007: 8804.

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**2718 Quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags and the like, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics**

**27180 Quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags and the like, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics**

This subclass is defined through the following headings/subheadings of the HS 2007: 9404.30, .90.

**2719 Other made-up textile articles (including floor-cloths, dish-cloths, dusters and similar cleaning cloths, life-jackets and life-belts)**

**27190 Other made-up textile articles (including floor-cloths, dish-cloths, dusters and similar cleaning cloths, life-jackets and life-belts)**

This subclass is defined through the following headings/subheadings of the HS 2007: 6307.

**272 Carpets and other textile floor coverings**

**2721 Carpets and other textile floor coverings, knotted**

**27210 Carpets and other textile floor coverings, knotted**

This subclass is defined through the following headings/subheadings of the HS 2007: 5701.

**2722 Carpets and other textile floor coverings, woven, not tufted or flocked**

**27220 Carpets and other textile floor coverings, woven, not tufted or flocked**

This subclass is defined through the following headings/subheadings of the HS 2007: 5702.

**2723 Carpets and other textile floor coverings, tufted**

**27230 Carpets and other textile floor coverings, tufted**

This subclass is defined through the following headings/subheadings of the HS 2007: 5703.

**2729 Other carpets and textile floor coverings (including those of felt)**

**27290 Other carpets and textile floor coverings (including those of felt)**

This subclass is defined through the following headings/subheadings of the HS 2007: 5704, 5705.

**273 Twine, cordage, ropes and cables and articles thereof (including netting)**

**2731 Twine, cordage, rope and cables**

**27310 Twine, cordage, rope and cables**

This subclass is defined through the following headings/subheadings of the HS 2007: 5607.

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**2732 Knotted netting of twine, cordage or rope; made up nets of textile materials; articles of yarn, strip, twine, cordage, rope or cables n.e.c.**

**27320 Knotted netting of twine, cordage or rope; made up nets of textile materials; articles of yarn, strip, twine, cordage, rope or cables n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 5608, 5609.

**279 Textiles n.e.c.**

**2791 Tulles, lace, narrow woven fabrics, trimmings and embroidery**

**27911 Narrow woven fabrics; narrow fabrics of warp without weft assembled by adhesive (bolducs); labels, badges and similar articles of textile materials, not embroidered; braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles**

This subclass is defined through the following headings/subheadings of the HS 2007: 5806 - 5808.

**27912 Tulles and other net fabrics, except woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs**

This subclass is defined through the following headings/subheadings of the HS 2007: 5804.

**27913 Embroidery in the piece, in strips or in motifs**

This subclass is defined through the following headings/subheadings of the HS 2007: 5810.

**2792 Felt and nonwovens**

**27921 Felt**

This subclass is defined through the following headings/subheadings of the HS 2007: 5602.

**27922 Nonwovens**

This subclass is defined through the following headings/subheadings of the HS 2007: 5603.

**2799 Other textile articles**

**27991 Wadding of textile materials and articles thereof; textile fibres not exceeding 5 mm in length (flock), textile dust and mill neps**

This subclass is defined through the following headings/subheadings of the HS 2007: 5601.

**27992 Rubber thread and cord, textile covered; textile yarn and strip, impregnated or covered with rubber or plastics**

This subclass is defined through the following headings/subheadings of the HS 2007: 5604.

**27993 Metallized yarn**

This subclass is defined through the following headings/subheadings of the HS 2007: 5605.

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**27994 Woven fabrics of metal thread or metallized yarn n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 5809.

**27995 Gimped yarn and strip; chenille yarn; loop wale-yarn**

This subclass is defined through the following headings/subheadings of the HS 2007: 5606.

**27996 Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon**

This subclass is defined through the following headings/subheadings of the HS 2007: 5902.

**27997 Textile fabrics, impregnated, coated or covered n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 5901, 5903, 5907.

**27998 Textile products and articles for technical uses (including wicks, gas mantles, hosepiping, transmission or conveyor belts, bolting cloth and straining cloth)**

This subclass is defined through the following headings/subheadings of the HS 2007: 5908 - 5911.

**27999 Quilted textile products in the piece n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 5811.

**28 Knitted or crocheted fabrics; wearing apparel**

**281 Knitted or crocheted fabrics**

**2811 Pile fabrics and terry fabrics, knitted or crocheted**

**28110 Pile fabrics and terry fabrics, knitted or crocheted**

This subclass is defined through the following headings/subheadings of the HS 2007: 6001.

**2819 Other knitted or crocheted fabrics**

**28190 Other knitted or crocheted fabrics**

This subclass is defined through the following headings/subheadings of the HS 2007: 6002, 6003, 6004, 6005, 6006.

**282 Wearing apparel, except fur apparel**

**2821 Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted**

**28210 Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted**

This subclass is defined through the following headings/subheadings of the HS 2007: 6115.

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**2822 Wearing apparel, knitted or crocheted****28221 Men's or boys' suits, coats, jackets, trousers, shorts and the like, knitted or crocheted**

This subclass is defined through the following headings/subheadings of the HS 2007: 6101, 6103.

**28222 Men's or boys' shirts, underpants, pyjamas, dressing gowns and similar articles, knitted or crocheted**

This subclass is defined through the following headings/subheadings of the HS 2007: 6105, 6107.

**28223 Women's or girls' suits, coats, jackets, dresses, skirts, trousers, shorts and the like, knitted or crocheted**

This subclass is defined through the following headings/subheadings of the HS 2007: 6102, 6104.

**28224 Women's or girls' blouses, shirts, petticoats, panties, nightdresses, dressing gowns and similar articles, knitted or crocheted**

This subclass is defined through the following headings/subheadings of the HS 2007: 6106, 6108.

**28225 T-shirts, singlets and other vests, knitted or crocheted**

This subclass is defined through the following headings/subheadings of the HS 2007: 6109.

**28226 Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted**

This subclass is defined through the following headings/subheadings of the HS 2007: 6110.

**28227 Babies' garments and clothing accessories, knitted or crocheted**

This subclass is defined through the following headings/subheadings of the HS 2007: 6111.

**28228 Track suits, ski suits, swimwear and other garments, knitted or crocheted n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 6112, 6114.

**28229 Gloves, shawls, scarves, veils, ties, cravats and other made-up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories**

This subclass is defined through the following headings/subheadings of the HS 2007: 6116, 6117.

**2823 Wearing apparel, of textile fabric, not knitted or crocheted; brassieres, corsets, suspenders and similar articles, whether or not knitted or crocheted****28231 Men's or boys' suits, coats, jackets, trousers, shorts and the like, of textile fabric, not knitted or crocheted**

This subclass is defined through the following headings/subheadings of the HS 2007: 6201, 6203.

**28232 Men's or boys' shirts, singlets, underpants, pyjamas, dressing gowns and similar articles, of textile fabric, not knitted or crocheted**

This subclass is defined through the following headings/subheadings of the HS 2007: 6205, 6207.

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**28233 Women's or girls' suits, coats, jackets, dresses, skirts, trousers, shorts and the like, of textile fabric, not knitted or crocheted**

This subclass is defined through the following headings/subheadings of the HS 2007: 6202, 6204.

**28234 Women's or girls' blouses, shirts, singlets, petticoats, panties, nightdresses, dressing gowns and similar articles, of textile fabric, not knitted or crocheted**

This subclass is defined through the following headings/subheadings of the HS 2007: 6206, 6208.

**28235 Babies' garments and clothing accessories, of textile fabric, not knitted or crocheted**

This subclass is defined through the following headings/subheadings of the HS 2007: 6209.

**28236 Track suits, ski suits, swimwear and other garments, of textile fabric, not knitted or crocheted n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 6211.

**28237 Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted**

This subclass is defined through the following headings/subheadings of the HS 2007: 6212.

**28238 Handkerchiefs, shawls, scarves, veils, ties, cravats, gloves and other made-up clothing accessories, of textile fabric, not knitted or crocheted; parts of garments or of clothing accessories, of textile fabric, not knitted or crocheted n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 6213 - 6217.

**2824 Apparel and clothing accessories, of leather, composition leather or plastics****28241 Apparel of leather or of composition leather**

This subclass is defined through the following headings/subheadings of the HS 2007: 4203.10.

**28242 Clothing accessories of leather or of composition leather, except sports gloves**

This subclass is defined through the following headings/subheadings of the HS 2007: 4203.29 - .40.

**28243 Apparel and clothing accessories of plastics (incl. gloves)**

This subclass is defined through the following headings/subheadings of the HS 2007: 3926.20.

**2825 Garments made up of felt or nonwovens; garments made up of textile fabrics impregnated or coated with plastics, rubber or other materials****28250 Garments made up of felt or nonwovens; garments made up of textile fabrics impregnated or coated with plastics, rubber or other materials**

This subclass is defined through the following headings/subheadings of the HS 2007: 6113, 6210.

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**2826 Hats and headgear****28261 Hat-forms, hat bodies and hoods of felt; plateaux and manchons of felt; hat-shapes, plaited or made by assembling strips of any material**

This subclass is defined through the following headings/subheadings of the HS 2007: 6501, 6502.

**28262 Hats and other headgear, of felt, or plaited or made by assembling strips of any material, or knitted or crocheted or made up from lace or other textile fabric in the piece; hair-nets**

This subclass is defined through the following headings/subheadings of the HS 2007: 6504, 6505.

**28269 Other headgear except headgear of rubber or of plastics, safety headgear and asbestos headgear; head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear**

This subclass is defined through the following headings/subheadings of the HS 2007: 6506.99, 6507.

**283 Tanned or dressed furskins and artificial fur; articles thereof (except headgear)****2831 Tanned or dressed furskins****28310 Tanned or dressed furskins**

This subclass is defined through the following headings/subheadings of the HS 2007: 4302.

**2832 Articles of apparel, clothing accessories and other articles of furskin (except headgear)****28320 Articles of apparel, clothing accessories and other articles of furskin (except headgear)**

This subclass is defined through the following headings/subheadings of the HS 2007: 4303.

**2833 Artificial fur and articles thereof (except headgear)****28330 Artificial fur and articles thereof (except headgear)**

This subclass is defined through the following headings/subheadings of the HS 2007: 4304.

**29 Leather and leather products; footwear****291 Tanned or dressed leather; composition leather****2911 Chamois leather; patent leather and patent laminated leather; metallized leather****29110 Chamois leather; patent leather and patent laminated leather; metallized leather**

This subclass is defined through the following headings/subheadings of the HS 2007: 4114.

**2912 Other leather, of bovine or equine animals, without hair on****29120 Other leather, of bovine or equine animals, without hair on**

This subclass is defined through the following headings/subheadings of the HS 2007: 4104, 4107.

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**2913 Other leather, without hair on (including sheep, lamb, goat or kid skin leather); composition leather with a basis of leather or leather fibre**

**29130 Other leather, without hair on (including sheep, lamb, goat or kid skin leather); composition leather with a basis of leather or leather fibre**

This subclass is defined through the following headings/subheadings of the HS 2007: 4105, 4106, 4112, 4113, 4115.10.

**292 Luggage, handbags and the like; saddlery and harness; other articles of leather**

**2921 Saddlery and harness, for any animal, of any material**

**29210 Saddlery and harness, for any animal, of any material**

This subclass is defined through the following headings/subheadings of the HS 2007: 4201.

**2922 Luggage, handbags and the like, of leather, composition leather, plastic sheeting, textile materials, vulcanized fibre or paperboard; travel sets for personal toilet, sewing or shoe or clothes cleaning**

**29220 Luggage, handbags and the like, of leather, composition leather, plastic sheeting, textile materials, vulcanized fibre or paperboard; travel sets for personal toilet, sewing or shoe or clothes cleaning**

This subclass is defined through the following headings/subheadings of the HS 2007: 4202, 9605.

**2923 Watch straps, except of metal**

**29230 Watch straps, except of metal**

This subclass is defined through the following headings/subheadings of the HS 2007: 9113.90.

**2929 Other articles of leather or composition leather (including articles of a kind used in machinery or mechanical appliances or for other technical uses) n.e.c.**

**29290 Other articles of leather or composition leather (including articles of a kind used in machinery or mechanical appliances or for other technical uses) n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 4205.

**293 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**

**2931 Waterproof footwear, with outer soles and uppers of rubber or plastics, other than footwear incorporating a protective metal toe-cap**

**29310 Waterproof footwear, with outer soles and uppers of rubber or plastics, other than footwear incorporating a protective metal toe-cap**

This subclass is defined through the following headings/subheadings of the HS 2007: 6401.92 - .99.

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**2932 Footwear with outer soles and uppers of rubber or plastics, other than waterproof footwear or sports footwear**

**29320 Footwear with outer soles and uppers of rubber or plastics, other than waterproof footwear or sports footwear**

This subclass is defined through the following headings/subheadings of the HS 2007: 6402.20 - .99.

**2933 Footwear with uppers of leather, other than sports footwear, footwear incorporating a protective metal toe-cap and miscellaneous special footwear**

**29330 Footwear with uppers of leather, other than sports footwear, footwear incorporating a protective metal toe-cap and miscellaneous special footwear**

This subclass is defined through the following headings/subheadings of the HS 2007: 6403.51 - .99, 6405.10.

**2934 Footwear with uppers of textile materials, other than sports footwear**

**29340 Footwear with uppers of textile materials, other than sports footwear**

This subclass is defined through the following headings/subheadings of the HS 2007: 6404.19, .20, 6405.20.

**294 Sports footwear, except skating boots**

**2941 Ski-boots, snowboard boots and cross-country ski footwear**

**29410 Ski-boots, snowboard boots and cross-country ski footwear**

This subclass is defined through the following headings/subheadings of the HS 2007: 6402.12, 6403.12.

**2942 Tennis shoes, basketball shoes, gym shoes, training shoes and the like**

**29420 Tennis shoes, basketball shoes, gym shoes, training shoes and the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 6404.11.

**2949 Other sports footwear, except skating boots**

**29490 Other sports footwear, except skating boots**

This subclass is defined through the following headings/subheadings of the HS 2007: 6402.19, 6403.19.

**295 Other footwear, except asbestos footwear, orthopaedic footwear and skating boots**

**2951 Footwear incorporating a protective metal toe-cap, except those covered in subclass 29320**

**29510 Footwear incorporating a protective metal toe-cap, except those covered in subclass 29320**

This subclass is defined through the following headings/subheadings of the HS 2007: 6401.10, 6403.40.

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**2952 Wooden footwear, miscellaneous special footwear and other footwear n.e.c.**

**29520 Wooden footwear, miscellaneous special footwear and other footwear n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 6403.20, 6405.90.

**296 Parts of footwear; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof**

**2960 Parts of footwear; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof**

**29600 Parts of footwear; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof**

This subclass is defined through the following headings/subheadings of the HS 2007: 6406.

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**Section 3****Other transportable goods, except metal products, machinery and equipment**

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**31 Products of wood, cork, straw and plaiting materials****311 Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm; railway or tramway sleepers (cross-ties) of wood, not impregnated****3110 Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm; railway or tramway sleepers (cross-ties) of wood, not impregnated****31101 Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, of coniferous wood**

This subclass is defined through the following headings/subheadings of the HS 2007: 4407.10.

**31102 Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, of non-coniferous wood**

This subclass is defined through the following headings/subheadings of the HS 2007: 4407.21 - .99.

**31109 Railway or tramway sleepers (cross-ties) of wood, not impregnated**

This subclass is defined through the following headings/subheadings of the HS 2007: 4406.10.

**312 Wood continuously shaped along any of its edges or faces; wood wool; wood flour; wood in chips or particles****3121 Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings)****31211 Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings) of coniferous wood**

This subclass is defined through the following headings/subheadings of the HS 2007: 4409.10.

**31212 Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings) of bamboo**

This subclass is defined through the following headings/subheadings of the HS 2007: 4409.21.

**31219 Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings) of other wood**

This subclass is defined through the following headings/subheadings of the HS 2007: 4409.29.

**3122 Wood wool; wood flour****31220 Wood wool; wood flour**

This subclass is defined through the following headings/subheadings of the HS 2007: 4405.

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**3123 Wood in chips or particles**

**31230 Wood in chips or particles**

This subclass is defined through the following headings/subheadings of the HS 2007: 4401.21, .22.

**313 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**

**3131 Wood in the rough, weather or not stripped of bark or sapwood, or roughly squared treated with paint, stains, creosote or other preservatives**

**31310 Wood in the rough, weather or not stripped of bark or sapwood, or roughly squared treated with paint, stains, creosote or other preservatives**

This subclass is defined through the following headings/subheadings of the HS 2007: 4403.10.

**3132 Railway or tramway sleepers (cross-ties) of wood, impregnated**

**31320 Railway or tramway sleepers (cross-ties) of wood, impregnated**

This subclass is defined through the following headings/subheadings of the HS 2007: 4406.90.

**3133 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like**

**31330 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 4404.

**314 Boards and panels**

**3141 Plywood consisting solely of sheets of wood, except of bamboo**

**31411 Plywood consisting solely of sheets, of coniferous wood**

This subclass is defined through the following headings/subheadings of the HS 2007: 4412.39.

**31412 Plywood consisting solely of sheets, of non-coniferous wood**

This subclass is defined through the following headings/subheadings of the HS 2007: 4412.31, .32.

**3142 Other plywood, veneered panels and similar laminated wood, except of bamboo**

**31421 Other plywood, veneered panels and similar laminated wood, of coniferous wood**

This subclass includes:

- plywood, veneered panels and similar laminated wood of coniferous wood

This subclass does not include:

- plywood consisting solely of sheets, of coniferous wood, cf. 31411
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**31422 Other plywood, veneered panels and similar laminated wood, of non-coniferous wood**

This subclass includes:

- plywood, veneered panels and similar laminated wood of non-coniferous wood

This subclass does not include:

- plywood consisting solely of sheets, of non-coniferous wood, cf. 31412

**3143 Particle board and similar board of wood or other ligneous materials****31431 Particle board**

This subclass is defined through the following headings/subheadings of the HS 2007: 4410.11.

**31432 Oriented strand board (OSB)**

This subclass is defined through the following headings/subheadings of the HS 2007: 4410.12.

**31439 Other board of wood or other ligneous materials**

This subclass is defined through the following headings/subheadings of the HS 2007: 4410.19, .90.

**3144 Fibreboard of wood or other ligneous materials****31441 Medium density fibreboard (MDF)**

This subclass is defined through the following headings/subheadings of the HS 2007: 4411.12 - .14.

**31442 Hardboard**

This subclass is defined through the following headings/subheadings of the HS 2007: 4411.92.

**31449 Other fibreboard**

This subclass is defined through the following headings/subheadings of the HS 2007: 4411.93, .94.

**3145 Plywood, veneer panels and similar laminated wood of bamboo****31450 Plywood, veneer panels and similar laminated wood of bamboo**

This subclass is defined through the following headings/subheadings of the HS 2007: 4412.10.

**315 Veneer sheets; sheets for plywood; densified wood****3151 Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm****31511 Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, of coniferous wood**

This subclass is defined through the following headings/subheadings of the HS 2007: 4408.10.

**31512 Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, of non-coniferous wood**

This subclass is defined through the following headings/subheadings of the HS 2007: 4408.31 - .90.

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**3152 Densified wood**

**31520 Densified wood**

This subclass is defined through the following headings/subheadings of the HS 2007: 4413.

**316 Builders' joinery and carpentry of wood (including cellular wood panels, assembled parquet panels, shingles and shakes)**

**3160 Builders' joinery and carpentry of wood (including cellular wood panels, assembled parquet panels, shingles and shakes)**

**31600 Builders' joinery and carpentry of wood (including cellular wood panels, assembled parquet panels, shingles and shakes)**

This subclass is defined through the following headings/subheadings of the HS 2007: 4418.

**317 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)**

**3170 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)**

**31700 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)**

This subclass is defined through the following headings/subheadings of the HS 2007: 4415, 4416.

**319 Other products of wood; articles of cork, plaiting materials and straw**

**3191 Other products of wood**

**31911 Tools, tool bodies, tool handles, broom or brush bodies and handles, boot or shoe lasts and trees, of wood**

This subclass is defined through the following headings/subheadings of the HS 2007: 4417.

**31912 Tableware and kitchenware, of wood**

This subclass is defined through the following headings/subheadings of the HS 2007: 4419.

**31913 Wood marquetry and inlaid wood; cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood**

This subclass is defined through the following headings/subheadings of the HS 2007: 4420.

**31914 Wooden frames for paintings, photographs, mirrors or similar objects, and other articles of wood**

This subclass is defined through the following headings/subheadings of the HS 2007: 4414, 4421.

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**3192 Articles of cork and straw or other plaiting materials; basketware and wickerwork**

**31921 Natural cork, debarked or roughly squared, or in blocks, plates, sheets or strip; crushed, granulated or ground cork; waste cork**

This subclass is defined through the following headings/subheadings of the HS 2007: 4501.90, 4502.

**31922 Articles of natural cork; agglomerated cork and articles thereof**

This subclass is defined through the following headings/subheadings of the HS 2007: 4503, 4504.

**31923 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork**

This subclass is defined through the following headings/subheadings of the HS 2007: 4601, 4602.

**32 Pulp, paper and paper products; printed matter and related articles**

**321 Pulp, paper and paperboard**

**3211 Pulps of wood or other fibrous cellulosic material**

**32111 Chemical wood pulp, dissolving grades**

This subclass is defined through the following headings/subheadings of the HS 2007: 4702.

**32112 Chemical wood pulp, other than dissolving grades**

This subclass is defined through the following headings/subheadings of the HS 2007: 4703, 4704.

**32113 Mechanical wood pulp; semi-chemical wood pulp; pulps of fibrous cellulosic material other than wood**

This subclass is defined through the following headings/subheadings of the HS 2007: 4701, 4705, 4706.

**3212 Newsprint, hand-made paper and other uncoated paper and paperboard of a kind used for graphic purposes, and punch card stock and punch tape paper**

**32121 Newsprint**

This subclass is defined through the following headings/subheadings of the HS 2007: 4801.

**32122 Hand-made paper and paperboard**

This subclass is defined through the following headings/subheadings of the HS 2007: 4802.10.

**32129 Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper**

This subclass is defined through the following headings/subheadings of the HS 2007: 4802.20 - .69.

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**3213 Toilet tissue stock, uncoated kraftliner and other uncoated paper and paperboard; miscellaneous other papers****32131 Toilet or facial tissue stock, towel or napkin stock and similar paper, cellulose wadding and webs of cellulose fibres**

This subclass is defined through the following headings/subheadings of the HS 2007: 4803.

**32132 Kraftliner, uncoated**

This subclass is defined through the following headings/subheadings of the HS 2007: 4804.11, .19.

**32133 Other uncoated kraft paper and paperboard; sack kraft paper, creped or crinkled**

This subclass is defined through the following headings/subheadings of the HS 2007: 4804.21 - .59, 4808.40.

**32134 Fluting paper, including straw and semi-chemical**

This subclass is defined through the following headings/subheadings of the HS 2007: 4805.11 - .19.

**32135 Testliner (recycled liner board)**

This subclass is defined through the following headings/subheadings of the HS 2007: 4805.24, .25.

**32136 Sulphite wrapping paper, filter paper and paperboard, felt paper and other paper and paperboard; cigarette paper not cut to size or in the form of booklets or tubes**

This subclass is defined through the following headings/subheadings of the HS 2007: 4805.30 - .93, 4813.90.

**32137 Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers**

This subclass is defined through the following headings/subheadings of the HS 2007: 4806.

**3214 Processed paper and paperboard****32141 Composite paper and paperboard, not surface-coated or impregnated**

This subclass is defined through the following headings/subheadings of the HS 2007: 4807.

**32142 Paper and paperboard, creped, crinkled, embossed or perforated n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 4808.90.

**32143 Paper and paperboard coated with kaolin or with other inorganic substances**

This subclass is defined through the following headings/subheadings of the HS 2007: 4810.

**32149 Other paper and paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, gummed or adhesive, covered, surface-coloured, surface-decorated or printed, in rolls or sheets**

This subclass is defined through the following headings/subheadings of the HS 2007: 4809, 4811.

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**3215 Corrugated paper and paperboard and containers of paper and paperboard****32151 Corrugated paper and paperboard**

This subclass is defined through the following headings/subheadings of the HS 2007: 4808.10.

**32152 Sacks and bags of paper**

This subclass is defined through the following headings/subheadings of the HS 2007: 4819.30, .40.

**32153 Cartons, boxes, cases, record sleeves and other packing containers (except bags) of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 4819.10, .20, .50, .60.

**3219 Other paper and paperboard products****32191 Carbon paper, self-copy paper and other copying or transfer papers, not in bulk sizes; duplicator stencils and offset plates, of paper**

This subclass is defined through the following headings/subheadings of the HS 2007: 4816.

**32192 Envelopes, letter cards, plain postcards and correspondence cards of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing paper stationery**

This subclass is defined through the following headings/subheadings of the HS 2007: 4817.

**32193 Toilet paper, handkerchiefs, towels, serviettes, napkins for babies, tampons, and similar household, sanitary or hospital articles, and articles of apparel, of paper pulp, paper, cellulose wadding or webs of cellulose fibres**

This subclass is defined through the following headings/subheadings of the HS 2007: 4818.

**32194 Wallpaper and similar wall coverings; window transparencies of paper**

This subclass is defined through the following headings/subheadings of the HS 2007: 4814.

**32195 Textile wall coverings**

This subclass is defined through the following headings/subheadings of the HS 2007: 5905.

**32196 Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material**

This subclass is defined through the following headings/subheadings of the HS 2007: 9619.

**32197 Labels of paper or paperboard**

This subclass is defined through the following headings/subheadings of the HS 2007: 4821.

**32198 Filter blocks, slabs and plates, of paper pulp**

This subclass is defined through the following headings/subheadings of the HS 2007: 4812.

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**32199 Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; cigarette paper, in booklets or tubes, or in rolls of a width not exceeding 5 cm; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres**

This subclass is defined through the following headings/subheadings of the HS 2007: 4813.10, .20, 4822, 4823.20 - .90.

**322 Books, in print**

**3221 Educational textbooks, in print**

**32210 Educational textbooks, in print**

This subclass includes:

- titles published to be primarily used as educational material for students and teachers in formal study programmes. These books generally contain knowledge summaries and/or practice questions with the text. This includes workbooks, teachers' manuals and resource materials, as well as interactive materials.

**3222 General reference books, in print**

**32220 General reference books, in print**

This subclass includes:

- titles published primarily for general reference purposes and aimed at the public at large, e.g.:
  - dictionaries
  - encyclopaedias
  - thesauruses
  - atlases and other books of maps or charts
- serial installments of such titles

**3223 Directories, in print**

**32230 Directories, in print**

This subclass includes:

- publications of collections of systematically organized contact information. Descriptive information on persons, organizations, publications or other entities is often included. Some examples are:
  - telephone directories
  - business and trade directories
  - municipal and city directories

**3229 Other books, in print**

**32291 Professional, technical and scholarly books, in print**

This subclass includes:

- specialized titles containing research, advanced knowledge and/or information aimed at the academic and research community, or used by individuals in the practice of specific occupations or professions, e.g., lawyers, doctors, electricians, accountants, business or computer professionals
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**32292 Children's books, in print**

This subclass includes:

- titles published for children, including picture books and books not intended as text books, such as:
  - fiction and non fiction books
  - reference books
  - talking books
  - colouring books

This subclass does not include:

- sticker books, cf. 32690
- toy books, cf. 38560

**32299 Other books n.e.c., in print**

This subclass includes:

- books of general interest, published for consumption by the public at large. This includes literary fiction and non-fiction; poetry and drama; religious books, bibles and hymnals; non-fiction books on subjects such as history, politics, biographies, home and garden; how-to books, cook books, travel guides etc.

This subclass does not include:

- audio books, cf. 47691

**323 Newspapers and periodicals, daily, in print****3230 Newspapers and periodicals, daily, in print****32300 Newspapers and periodicals, daily, in print**

This subclass includes:

- newspapers, journals and periodicals published at least four times a week

**324 Newspapers and periodicals, other than daily, in print****3241 General interest newspapers and periodicals, other than daily, in print****32410 General interest newspapers and periodicals, other than daily, in print**

This subclass includes:

- newspapers, journals and periodicals, published less than four times a week, covering general interest topics, such as:
  - arts, culture, leisure and entertainment
  - home and living
  - political, social and business news

This subclass does not include:

- on-line periodicals, cf. 84312
-

**3242 Business, professional or academic newspapers and periodicals, other than daily, in print**

**32420 Business, professional or academic newspapers and periodicals, other than daily, in print**

This subclass includes:

- business, professional and academic newspapers, journals and periodicals, published less than four times a week, such as:
  - scientific journals
  - medical journals

This subclass does not include:

- on-line periodicals, cf. 84312

**3249 Other newspapers and periodicals, other than daily, in print**

**32490 Other newspapers and periodicals, other than daily, in print**

This subclass includes:

- other newspapers, journals and periodicals, published less than four times a week, such as:
  - periodicals covering specific subjects, including "zines"

This subclass does not include:

- on-line periodicals, cf. 84312

**325 Printed maps; music, printed or in manuscript; postcards, greeting cards, pictures and plans**

**3251 Maps and hydrographic or similar charts (including wall maps, topographical plans and globes), printed, other than in book-form**

**32511 Maps and hydrographic or similar charts (including wall maps, topographical plans and maps for globes), printed, other than in book-form**

This subclass is defined through the following headings/subheadings of the HS 2007: 4905.99.

**32512 Globes**

This subclass is defined through the following headings/subheadings of the HS 2007: 4905.10.

**3252 Music, printed or in manuscript**

**32520 Music, printed or in manuscript**

This subclass includes:

- musical compositions in printed form. This includes prints of owned compositions and of those for which the publisher/printer has obtained rights to the composition copyright. Printed compositions are distributed as sheet music, folios or books in printed form or electronic text to wholesalers and retailers for ultimate consumption by consumers.

This subclass does not include:

- retailing of print music produced by others, cf. 62351
  - licensing services of the right to print or copy a musical composition, cf. 73320
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**3253 Printed or illustrated postcards; printed cards bearing personal greetings or messages, with or without envelopes or trimmings**

**32530 Printed or illustrated postcards; printed cards bearing personal greetings or messages, with or without envelopes or trimmings**

This subclass is defined through the following headings/subheadings of the HS 2007: 4909.

**3254 Printed pictures, designs and photographs**

**32540 Printed pictures, designs and photographs**

This subclass is defined through the following headings/subheadings of the HS 2007: 4911.91.

**3255 Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions and carbon copies of the foregoing**

**32550 Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions and carbon copies of the foregoing**

This subclass is defined through the following headings/subheadings of the HS 2007: 4906.

**326 Stamps, cheque forms, banknotes, stock certificates, brochures and leaflets, advertising material and other printed matter**

**3261 Unused postage, revenue or similar stamps; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and similar documents of title**

**32610 Unused postage, revenue or similar stamps; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and similar documents of title**

This subclass is defined through the following headings/subheadings of the HS 2007: 4907.

**3262 Trade advertising material, commercial catalogues and the like**

**32620 Trade advertising material, commercial catalogues and the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 4911.10.

**3263 Transfers (decalcomanias) and printed calendars**

**32630 Transfers (decalcomanias) and printed calendars**

This subclass is defined through the following headings/subheadings of the HS 2007: 4908, 4910.

**3269 Other printed matter**

**32690 Other printed matter**

This subclass is defined through the following headings/subheadings of the HS 2007: 4911.99.

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**327 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**

**3270 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**

**32700 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**

This subclass is defined through the following headings/subheadings of the HS 2007: 4820.

**328 Composed type, prepared printing plates or cylinders, impressed lithographic stones or other impressed media for use in printing**

**3280 Composed type, prepared printing plates or cylinders, impressed lithographic stones or other impressed media for use in printing**

**32800 Composed type, prepared printing plates or cylinders, impressed lithographic stones or other impressed media for use in printing**

This subclass is defined through the following headings/subheadings of the HS 2007: 8442.50.

**33 Coke oven products; refined petroleum products; nuclear fuel**

**331 Coke and semi-coke of coal, of lignite or of peat; retort carbon**

**3310 Coke and semi-coke of coal, of lignite or of peat; retort carbon**

**33100 Coke and semi-coke of coal, of lignite or of peat; retort carbon**

This subclass is defined through the following headings/subheadings of the HS 2007: 2704.

**332 Tar distilled from coal, from lignite or from peat, and other mineral tars**

**3320 Tar distilled from coal, from lignite or from peat, and other mineral tars**

**33200 Tar distilled from coal, from lignite or from peat, and other mineral tars**

This subclass is defined through the following headings/subheadings of the HS 2007: 2706.

**333 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**

**3331 Motor gasoline and aviation gasoline**

**33311 Motor gasoline**

This subclass includes:

- motor gasoline, i.e. a mixture of some aromatics (e.g., benzene and toluene) and aliphatic hydrocarbons in the C5 to C12 range, with a distillation range of 25°C to 220°C.
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**33312 Aviation gasoline**

This subclass includes:

- gasoline prepared especially for aviation piston engines with additives which assure performance under flight conditions. Aviation gasolines are predominantly alkylates (obtained by combining C4 and C5 isoparaffins with C3, C4 and C5 olefins) with the possible addition of more aromatic components including toluene. The distillation range is 25°C to 170°C.

**3332 Gasolene-type jet fuel****33320 Gasolene-type jet fuel**

This subclass includes:

- light hydrocarbons for use in aviation turbine power units, distilling between 100°C and 250°C, obtained by blending kerosene and gasoline or naphtha in such a way that the aromatic content does not exceed 25 per cent in volume, and the vapour pressure is between 13.7 kPa and 20.6 kPa

**3333 Naphtha****33330 Naphtha**

This subclass includes:

- light or medium oils distilling between 30°C and 210°C which do not meet the specifications for motor gasoline.

**3334 Kerosenes**

This class includes:

- kerosenes, i.e. a mixtures of hydrocarbons in the range C9 to C16 and distilling over the temperature interval 145°C to 300°C (but not usually above 250°C) and with a flash point above 38°C

**33342 Kerosene-type jet fuel**

This subclass includes:

- kerosene-type jet fuel, i.e. a blend of kerosenes suited to flight conditions with particular specifications, such as freezing point

**33349 Other kerosene**

This subclass includes:

- kerosene which is used for heating, cooking, lighting, solvents and internal combustion engines

**3335 White spirit and special boiling point industrial spirits****33350 White spirit and special boiling point industrial spirits**

This subclass includes:

- white spirit and special boiling point industrial spirits (SBP), i.e. refined distillate intermediates with a distillation in the naphtha/kerosene range. They are mainly used for non-fuel purposes and sub-divided as:
  - white spirit, i.e. an industrial spirit with a flash point above 30°C and a distillation range of 135°C to 200°C
  - industrial spirit (SBP), i.e. light oils distilling between 30°C and 200°C

**3336 Gas oil**

**33360 Gas oil**

This subclass includes:

- gas oil / diesel oil, i.e. middle distillates, predominantly of carbon number range C11 to C25 and with a distillation range of 160°C to 420°C

This subclass also includes:

- diesel oil mixed with biodiesel

This subclass does not include:

- biodiesel, cf. 35491

**3337 Fuel oils n.e.c.**

**33370 Fuel oils n.e.c.**

This subclass includes:

- fuel oil,
- residual fuel oils, i.e. oils having a distillation range of 350°C to 650°C and a kinematic viscosity in the range 6 to 55 cSt at 100°C
- heavy fuel oil, i.e. a blended product based on the residues from various refinery processes
- heavy gas oil, i.e. a mixture of predominantly gas oil and fuel oil which distills in the range of approximately 380°C to 540°C

**3338 Lubricants**

**33380 Lubricants**

This subclass includes:

- lubricants, i.e. oils produced from crude oil, for which the principal use is to reduce friction between sliding surfaces and during metal cutting operations

**3339 Other petroleum oils n.e.c.**

**33390 Other petroleum oils n.e.c.**

This subclass includes:

- light, medium and heavy petroleum oils not covered in classes 3331-3338

**334 Petroleum gases and other gaseous hydrocarbons, except natural gas**

**3341 Propane and butanes, liquefied**

**33410 Propane and butanes, liquefied**

This subclass is defined through the following headings/subheadings of the HS 2007: 2711.12, .13.

**3342 Ethylene, propylene, butylene, butadiene and other petroleum gases or gaseous hydrocarbons, except natural gas**

**33421 Ethylene, propylene, butylene, butadiene**

This subclass is defined through the following headings/subheadings of the HS 2007: 2711.14.

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**33429 Other petroleum gases or gaseous hydrocarbons, except natural gas**

This subclass is defined through the following headings/subheadings of the HS 2007: 2711.19, .29.

**335 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**

**3350 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**

**33500 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**

This subclass is defined through the following headings/subheadings of the HS 2007: 2712, 2713.

**336 Radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues**

**3361 Natural uranium and its compounds; alloys, dispersions, ceramic products and mixtures containing natural uranium and its compounds**

**33610 Natural uranium and its compounds; alloys, dispersions, ceramic products and mixtures containing natural uranium and its compounds**

This subclass is defined through the following headings/subheadings of the HS 2007: 2844.10.

**3362 Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions, ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products**

**33620 Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions, ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products**

This subclass is defined through the following headings/subheadings of the HS 2007: 2844.20.

**3363 Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions, ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products**

**33630 Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions, ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products**

This subclass is defined through the following headings/subheadings of the HS 2007: 2844.30.

**3369 Other radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues**

**33690 Other radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues**

This subclass is defined through the following headings/subheadings of the HS 2007: 2844.40.

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**337 Fuel elements (cartridges), for or of nuclear reactors****3371 Fuel elements (cartridges), non-irradiated, for nuclear reactors****33710 Fuel elements (cartridges), non-irradiated, for nuclear reactors**

This subclass is defined through the following headings/subheadings of the HS 2007: 8401.30.

**3372 Spent (irradiated) fuel elements (cartridges) of nuclear reactors****33720 Spent (irradiated) fuel elements (cartridges) of nuclear reactors**

This subclass is defined through the following headings/subheadings of the HS 2007: 2844.50.

**34 Basic chemicals****341 Basic organic chemicals****3411 Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives****34110 Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives**

This subclass is defined through the following headings/subheadings of the HS 2007: 2901 - 2904.

**3412 Industrial monocarboxylic fatty acids; acid oils from refining****34120 Industrial monocarboxylic fatty acids; acid oils from refining**

This subclass is defined through the following headings/subheadings of the HS 2007: 3823.11 - .19.

**3413 Alcohols, phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives; industrial fatty alcohols****34131 Ethyl alcohol and other spirits, denatured, of any strength**

This subclass is defined through the following headings/subheadings of the HS 2007: 2207.20.

**34139 Other alcohols, phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives; industrial fatty alcohols**

This subclass is defined through the following headings/subheadings of the HS 2007: 2905.11 - .44, 2905.49 - .59, 2906 - 2908, 3823.70.

**3414 Carboxylic acids and their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives, except salicylic acid and its salts and esters and their salts****34140 Carboxylic acids and their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives, except salicylic acid and its salts and esters and their salts**

This subclass is defined through the following headings/subheadings of the HS 2007: 2915 - 2917, 2918.11 - .19, .29 - .99.

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**3415** Amine-function compounds; oxygen-function amino-compounds, except lysine and its esters and salts thereof and glutamic acid and its salts; ureines and their derivatives and salts thereof; carboxyimide-function compounds and imine-compounds; nitrile-function compounds; diazo-, azo- or azoxy-compounds; organic derivatives of hydrazine or of hydroxylamine; compounds with other nitrogen function

**34150** Amine-function compounds; oxygen-function amino-compounds, except lysine and its esters and salts thereof and glutamic acid and its salts; ureines and their derivatives and salts thereof; carboxyimide-function compounds and imine-compounds; nitrile-function compounds; diazo-, azo- or azoxy-compounds; organic derivatives of hydrazine or of hydroxylamine; compounds with other nitrogen function

This subclass is defined through the following headings/subheadings of the HS 2007: 2921, 2922.11 - .39, .43, .44, .49, .50, 2924.21, 2925 - 2929, 3102.50.

**3416** Organo-sulphur compounds and other organo-inorganic compounds; heterocyclic compounds n.e.c.; nucleic acids and their salts

**34160** Organo-sulphur compounds and other organo-inorganic compounds; heterocyclic compounds n.e.c.; nucleic acids and their salts

This subclass is defined through the following headings/subheadings of the HS 2007: 2930, 2931, 2932.11 - .19, .91 - .99, 2933.29 - .49, .61, .71 - .99, 2934.10, .20, .91 - .99.

**3417** Ethers, alcohol peroxides, ether peroxides, epoxides, acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives; aldehyde-function compounds; ketone-function compounds and quinone-function compounds; enzymes; prepared enzymes n.e.c.; organic compounds n.e.c.

**34170** Ethers, alcohol peroxides, ether peroxides, epoxides, acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives; aldehyde-function compounds; ketone-function compounds and quinone-function compounds; enzymes; prepared enzymes n.e.c.; organic compounds n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 2909 - 2914, 2942, 3507.

**3418** Phosphoric esters and their salts or esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; and their halogenated, sulphonated, nitrated or nitrosated derivatives

**34180** Phosphoric esters and their salts or esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; and their halogenated, sulphonated, nitrated or nitrosated derivatives

This subclass is defined through the following headings/subheadings of the HS 2007: 2919, 2920.

**342** Basic inorganic chemicals n.e.c.

**3421** Hydrogen, nitrogen, oxygen, carbon dioxide and rare gases; inorganic oxygen compounds of non-metals n.e.c.

**34210** Hydrogen, nitrogen, oxygen, carbon dioxide and rare gases; inorganic oxygen compounds of non-metals n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 2804.10 - .40, 2811.21, .29.

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**3422 Zinc oxide; zinc peroxide; chromium oxides and hydroxides; manganese oxides; iron oxides and hydroxides; earth colours; cobalt oxides and hydroxides; titanium oxides; lead oxides; red lead and orange lead; inorganic bases n.e.c.; metal oxides, hydroxides and peroxides n.e.c., except of mercury**

**34220 Zinc oxide; zinc peroxide; chromium oxides and hydroxides; manganese oxides; iron oxides and hydroxides; earth colours; cobalt oxides and hydroxides; titanium oxides; lead oxides; red lead and orange lead; inorganic bases n.e.c.; metal oxides, hydroxides and peroxides n.e.c., except of mercury**

This subclass is defined through the following headings/subheadings of the HS 2007: 2817, 2819 - 2824, 2825.20 - .90.

**3423 Chemical elements n.e.c.; inorganic acids; inorganic oxygen compounds of boron, silicon and carbon; halogen or sulphur compounds of non-metals; sodium hydroxide; hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium; aluminium hydroxide; hydrozine and hydroxylamine and their inorganic salts**

**34231 Chemical elements n.e.c.; inorganic acids except phosphoric, nitric and sulphonic; inorganic oxygen compounds of boron, silicon and carbon; halogen or sulphur compounds of non-metals; sodium hydroxide; hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium; aluminium hydroxide; hydrozine and hydroxylamine and their inorganic salts**

This subclass is defined through the following headings/subheadings of the HS 2007: 2801 - 2803, 2804.50 - .90, 2805 - 2807, 2809.10, 2810, 2811.11, .19, .22, 2812, 2813, 2815, 2816, 2818.30, 2825.10.

**34232 Phosphoric acid**

This subclass is defined through the following headings/subheadings of the HS 2007: 2809.20.

**34233 Nitric acid, sulphonic acids**

This subclass is defined through the following headings/subheadings of the HS 2007: 2808.

**3424 Phosphates of triammonium; salts and peroxysalts of inorganic acids and metals n.e.c.**

**34240 Phosphates of triammonium; salts and peroxysalts of inorganic acids and metals n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 2826, 2827.20 - .60, 2828 - 2833, 2834.29, 2835.10, .22 - .39, 2836.

**3425 Salts of oxometallic or peroxometallic acids; colloidal precious metals and compounds thereof; inorganic and organic compounds of mercury; other inorganic chemicals n.e.c.; compressed air; amalgams**

**34250 Salts of oxometallic or peroxometallic acids; colloidal precious metals and compounds thereof; inorganic and organic compounds of mercury; other inorganic chemicals n.e.c.; compressed air; amalgams**

This subclass is defined through the following headings/subheadings of the HS 2007: 2841, 2843, 2852, 2853.

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**3426 Isotopes n.e.c. and compounds thereof (including heavy water)**

**34260 Isotopes n.e.c. and compounds thereof (including heavy water)**

This subclass is defined through the following headings/subheadings of the HS 2007: 2845.

**3427 Cyanides, cyanide oxides and complex cyanides; fulminates, cyanates and thiocyanates; silicates; borates; perborates**

**34270 Cyanides, cyanide oxides and complex cyanides; fulminates, cyanates and thiocyanates; silicates; borates; perborates**

This subclass is defined through the following headings/subheadings of the HS 2007: 2837 - 2840, 2842.

**3428 Hydrogen peroxide; phosphides; carbides; hydrides, nitrides, azides, silicides and borides**

**34280 Hydrogen peroxide; phosphides; carbides; hydrides, nitrides, azides, silicides and borides**

This subclass is defined through the following headings/subheadings of the HS 2007: 2847 - 2850.

**3429 Compounds of rare earth metals, of yttrium or of scandium**

**34290 Compounds of rare earth metals, of yttrium or of scandium**

This subclass is defined through the following headings/subheadings of the HS 2007: 2846.

**343 Tanning or dyeing extracts; tannins and their derivatives; colouring matter n.e.c.**

**3431 Synthetic organic colouring matter and preparations based thereon; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores; colour lakes and preparations based thereon**

**34310 Synthetic organic colouring matter and preparations based thereon; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores; colour lakes and preparations based thereon**

This subclass is defined through the following headings/subheadings of the HS 2007: 3204, 3205.

**3432 Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives; colouring matter of vegetable or animal origin, except animal black; preparations based on colouring matter of vegetable or animal origin**

**34320 Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives; colouring matter of vegetable or animal origin, except animal black; preparations based on colouring matter of vegetable or animal origin**

This subclass is defined through the following headings/subheadings of the HS 2007: 3201, 3203.

**3433 Synthetic organic tanning substances; inorganic tanning substances; tanning preparations; enzymatic preparations for pre-tanning**

**34330 Synthetic organic tanning substances; inorganic tanning substances; tanning preparations; enzymatic preparations for pre-tanning**

This subclass is defined through the following headings/subheadings of the HS 2007: 3202.

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**3434 Colouring matter n.e.c.; inorganic products of a kind used as luminophores**

**34340 Colouring matter n.e.c.; inorganic products of a kind used as luminophores**

This subclass is defined through the following headings/subheadings of the HS 2007: 3206.

**344 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**

**3440 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**

**34400 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**

This subclass is defined through the following headings/subheadings of the HS 2007: 3802.90, 3803, 3805 - 3807.

**345 Miscellaneous basic chemical products**

**3451 Wood charcoal**

**34510 Wood charcoal**

This subclass is defined through the following headings/subheadings of the HS 2007: 4402.

**3452 Sulphur, except sublimed sulphur, precipitated sulphur and colloidal sulphur**

**34520 Sulphur, except sublimed sulphur, precipitated sulphur and colloidal sulphur**

This subclass is defined through the following headings/subheadings of the HS 2007: 2503.00.

**3453 Roasted iron pyrites**

**34530 Roasted iron pyrites**

This subclass is defined through the following headings/subheadings of the HS 2007: 2601.20.

**3454 Oils and other products of the distillation of high temperature coal tar, and similar products; pitch and pitch coke, obtained from mineral tars**

**34540 Oils and other products of the distillation of high temperature coal tar, and similar products; pitch and pitch coke, obtained from mineral tars**

This subclass is defined through the following headings/subheadings of the HS 2007: 2707, 2708.

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**3455 Animal or vegetable fats and oils and their fractions, chemically modified, except those hydrogenated, inter-esterified, re-esterified or elaidinized; inedible mixtures or preparations of animal or vegetable fats or oils**

**34550 Animal or vegetable fats and oils and their fractions, chemically modified, except those hydrogenated, inter-esterified, re-esterified or elaidinized; inedible mixtures or preparations of animal or vegetable fats or oils**

This subclass is defined through the following headings/subheadings of the HS 2007: 1518.

**3456 Synthetic or reconstructed precious or semi-precious stones, unworked**

**34560 Synthetic or reconstructed precious or semi-precious stones, unworked**

This subclass is defined through the following headings/subheadings of the HS 2007: 7104.10, .20.

**3457 Glycerol**

**34570 Glycerol**

This subclass is defined through the following headings/subheadings of the HS 2007: 1520, 2905.45.

**346 Fertilizers and pesticides**

**3461 Mineral or chemical fertilizers, nitrogenous**

**34611 Urea**

This subclass is defined through the following headings/subheadings of the HS 2007: 3102.10.

**34612 Ammonium sulphate**

This subclass is defined through the following headings/subheadings of the HS 2007: 3102.21.

**34613 Ammonium nitrate**

This subclass is defined through the following headings/subheadings of the HS 2007: 3102.30.

**34614 Double salts and mixtures of calcium nitrate and ammonium nitrate**

This subclass is defined through the following headings/subheadings of the HS 2007: 3102.60.

**34615 Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances**

This subclass is defined through the following headings/subheadings of the HS 2007: 3102.40.

**34616 Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution**

This subclass is defined through the following headings/subheadings of the HS 2007: 3102.80.

**34619 Other nitrogenous fertilizers and mixtures, n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 3102.29, 3102.90.

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**3462 Mineral or chemical fertilizers, phosphatic**

**34621 Superphosphate**

This subclass is defined through the following headings/subheadings of the HS 2007: 3103.10.

**34629 Other phosphatic fertilizers, n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 3103.90.

**3463 Mineral or chemical fertilizers, potassic**

**34631 Potassium chloride (muriate of potash)**

This subclass is defined through the following headings/subheadings of the HS 2007: 3104.20.

**34632 Potassium sulphate (sulphate of potash)**

This subclass is defined through the following headings/subheadings of the HS 2007: 3104.30.

**34639 Carnallite, sylvite and other potassic fertilizers, n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 3104.90.

**3464 Mineral or chemical fertilizers containing at least two nutrients of nitrogen, phosphate and potash**

**34641 Fertilizers containing three nutrients: nitrogen, phosphorus and potassium**

This subclass is defined through the following headings/subheadings of the HS 2007: 3105.20.

**34642 Diammonium hydrogenorthophosphate (diammonium phosphate)**

This subclass is defined through the following headings/subheadings of the HS 2007: 3105.30.

**34643 Monoammonium phosphate**

This subclass is defined through the following headings/subheadings of the HS 2007: 3105.40.

**34644 Fertilizers containing two nutrients: nitrogen and phosphorus**

This subclass is defined through the following headings/subheadings of the HS 2007: 3105.51, .59.

**34645 Fertilizers containing two nutrients: phosphorus and potassium**

This subclass is defined through the following headings/subheadings of the HS 2007: 3105.60.

**34646 Potassium nitrate**

This subclass is defined through the following headings/subheadings of the HS 2007: 2834.21.

**34649 Other mineral or chemical fertilizers containing at least two nutrients (nitrogen, phosphate, potash), n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 3105.90.

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**3465 Other fertilizers****34651 Ammonia, anhydrous**

This subclass is defined through the following headings/subheadings of the HS 2007: 2814.10.

**34652 Ammonia, in aqueous solution**

This subclass is defined through the following headings/subheadings of the HS 2007: 2814.20.

**34653 Ammonium chloride; nitrites**

This subclass is defined through the following headings/subheadings of the HS 2007: 2827.10, 2834.10.

**34654 Excreta of animals useful for manure/fertilizer and fuel preparation**

This subclass is defined through the following headings/subheadings of the HS 2007: 3101.

**34659 Fertilizers n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 3105.10.

**3466 Insecticides, fungicides, herbicides and disinfectants****34661 Insecticides**

This subclass is defined through the following headings/subheadings of the HS 2007: 3808.91.

**34662 Fungicides**

This subclass is defined through the following headings/subheadings of the HS 2007: 3808.92.

**34663 Herbicides, anti-sprouting products and plant-growth regulators**

This subclass is defined through the following headings/subheadings of the HS 2007: 3808.93.

**34664 Disinfectants**

This subclass is defined through the following headings/subheadings of the HS 2007: 3808.94.

**34666 Hazardous pesticides**

This subclass is defined through the following headings/subheadings of the HS 2007: 3808.50.

**34669 Other insecticides, fungicides, herbicides and disinfectants**

This subclass is defined through the following headings/subheadings of the HS 2007: 3808.99.

**347 Plastics in primary forms****3471 Polymers of ethylene, in primary forms****34710 Polymers of ethylene, in primary forms**

This subclass is defined through the following headings/subheadings of the HS 2007: 3901.

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**3472 Polymers of styrene, in primary forms****34720 Polymers of styrene, in primary forms**

This subclass is defined through the following headings/subheadings of the HS 2007: 3903.

**3473 Polymers of vinyl chloride or other halogenated olefins, in primary forms****34730 Polymers of vinyl chloride or other halogenated olefins, in primary forms**

This subclass is defined through the following headings/subheadings of the HS 2007: 3904.

**3474 Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms****34740 Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms**

This subclass is defined through the following headings/subheadings of the HS 2007: 3907.

**3479 Other plastics in primary forms; ion exchangers****34790 Other plastics in primary forms; ion exchangers**

This subclass is defined through the following headings/subheadings of the HS 2007: 3902, 3905, 3906, 3908 - 3914.

**348 Synthetic rubber and factice derived from oils, and mixtures thereof with natural rubber and similar natural gums, in primary forms or in plates, sheets or strip****3480 Synthetic rubber and factice derived from oils, and mixtures thereof with natural rubber and similar natural gums, in primary forms or in plates, sheets or strip****34800 Synthetic rubber and factice derived from oils, and mixtures thereof with natural rubber and similar natural gums, in primary forms or in plates, sheets or strip**

This subclass is defined through the following headings/subheadings of the HS 2007: 4002.

**35 Other chemical products; man-made fibres****351 Paints and varnishes and related products; artists' colours; ink****3511 Paints and varnishes and related products****35110 Paints and varnishes and related products**

This subclass includes:

- paints and varnishes (including enamels and lacquers)
  - prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes, liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry
  - glass frit and other glass in the form of powder, granules or flakes
  - prepared water pigments of a kind used for finishing leather
  - prepared driers
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- pigments dispersed in non-aqueous media, of a kind used in the manufacture of paints
  - stamping foils
  - dyes and other colouring matter, put up for retail sale
  - glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics
  - painters' fillings
  - non-refractory surfacing preparations for walls, floors and ceilings
  - prepared paint or varnish removers
  - organic composite solvents and thinners n.e.c.
- 3512 Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like**
- 35120 Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like**
- This subclass is defined through the following headings/subheadings of the HS 2007: 3213.
- 3513 Printing ink**
- 35130 Printing ink**
- This subclass is defined through the following headings/subheadings of the HS 2007: 3215.11, .19.
- 3514 Writing or drawing ink and other inks**
- 35140 Writing or drawing ink and other inks**
- This subclass is defined through the following headings/subheadings of the HS 2007: 3215.90.
- 352 Pharmaceutical products**
- 3521 Salicylic acid and its salts and esters**
- 35210 Salicylic acid and its salts and esters**
- This subclass is defined through the following headings/subheadings of the HS 2007: 2918.21 - .23.
- 3522 Lysine and its esters and salts thereof; glutamic acid and its salts; quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids; acyclic amides and their derivatives and salts thereof; cyclic amides (except ureines) and their derivatives and salts**
- 35220 Lysine and its esters and salts thereof; glutamic acid and its salts; quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids; acyclic amides and their derivatives and salts thereof; cyclic amides (except ureines) and their derivatives and salts**
- This subclass is defined through the following headings/subheadings of the HS 2007: 2922.41, .42, 2923, 2924.11 - .19, .23 - .29.
- 3523 Lactones n.e.c., heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring, a pyrimidine ring, a piperazine ring, an unfused triazine ring or a phenothiazine ring system not further fused; hydantoin and its derivatives; sulphonamides**
- 35230 Lactones n.e.c., heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring, a pyrimidine ring, a piperazine ring, an unfused triazine ring or a phenothiazine ring system not further fused; hydantoin and its derivatives; sulphonamides**
- This subclass is defined through the following headings/subheadings of the HS 2007: 2932.20, 2933.11, .19, .21, .52 - .59, .69, 2934.30, 2935.
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**3524 Sugars, chemically pure n.e.c.; sugar ethers and sugar esters and their salts n.e.c.**

**35240 Sugars, chemically pure n.e.c.; sugar ethers and sugar esters and their salts n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 2940.

**3525 Provitamins, vitamins and hormones; glycosides and vegetable alkaloids and their salts, ethers, esters and other derivatives; antibiotics**

**35250 Provitamins, vitamins and hormones; glycosides and vegetable alkaloids and their salts, ethers, esters and other derivatives; antibiotics**

This subclass is defined through the following headings/subheadings of the HS 2007: 2936 - 2939, 2941.

**3526 Medicaments, for therapeutic or prophylactic uses**

**35260 Medicaments, for therapeutic or prophylactic uses**

This subclass is defined through the following headings/subheadings of the HS 2007: 3003, 3004.

**3527 Other pharmaceutical products**

**35270 Other pharmaceutical products**

This subclass is defined through the following headings/subheadings of the HS 2007: 3001, 3002, 3005, 3006.20, .30, .60.

**3529 Other articles for medical or surgical purposes**

**35290 Other articles for medical or surgical purposes**

This subclass is defined through the following headings/subheadings of the HS 2007: 3006.10, .40, .50, .70.

**353 Soap, cleaning preparations, perfumes and toilet preparations**

**3531 Organic surface active agents, except soap**

**35310 Organic surface active agents, except soap**

This subclass is defined through the following headings/subheadings of the HS 2007: 3402.11 - .19.

**3532 Soap and detergents, perfume and toilet preparations**

**35321 Soap; organic surface-active products and preparations for use as soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent**

This subclass is defined through the following headings/subheadings of the HS 2007: 3401.

**35322 Detergents and washing preparations**

This subclass is defined through the following headings/subheadings of the HS 2007: 3402.20, .90.

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**35323 Perfume and toilet preparations**

This subclass is defined through the following headings/subheadings of the HS 2007: 3303 - 3306, 3307.10 - .30, .90.

**3533 Cleaning and polishing preparations****35331 Preparations for perfuming or deodorizing rooms**

This subclass is defined through the following headings/subheadings of the HS 2007: 3307.41, .49.

**35332 Artificial waxes and prepared waxes**

This subclass is defined through the following headings/subheadings of the HS 2007: 3404.

**35333 Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal**

This subclass is defined through the following headings/subheadings of the HS 2007: 3405.10 - .30, .90.

**35334 Scouring pastes and powders and other scouring preparations**

This subclass is defined through the following headings/subheadings of the HS 2007: 3405.40.

**354 Chemical products n.e.c.****3541 Essential oils and concentrates, aqueous distillates and aqueous solutions thereof; resinoids; terpenic by-products of the deterpenation of essential oils; mixtures of odoriferous substances of a kind used as raw materials in industry****35410 Essential oils and concentrates, aqueous distillates and aqueous solutions thereof; resinoids; terpenic by-products of the deterpenation of essential oils; mixtures of odoriferous substances of a kind used as raw materials in industry**

This subclass is defined through the following headings/subheadings of the HS 2007: 3301, 3302.

**3542 Glues and gelatine, peptones and their derivatives, and related products; caseinates and other casein derivatives; albuminates and other albumin derivatives****35420 Glues and gelatine, peptones and their derivatives, and related products; caseinates and other casein derivatives; albuminates and other albumin derivatives**

This subclass is defined through the following headings/subheadings of the HS 2007: 3501.90, 3502.20, .90, 3503, 3504, 3505.20, 3506.

**3543 Lubricating preparations and preparations of a kind used for the oil or grease treatment of materials, except of petroleum; prepared additives for mineral oils; prepared liquids for hydraulic transmission, except of petroleum; anti-freezing preparations and prepared de-icing fluids****35430 Lubricating preparations and preparations of a kind used for the oil or grease treatment of materials, except of petroleum; prepared additives for mineral oils; prepared liquids for hydraulic transmission, except of petroleum; anti-freezing preparations and prepared de-icing fluids**

This subclass is defined through the following headings/subheadings of the HS 2007: 3403, 3811, 3819, 3820.

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**3544 Modelling pastes; "dental wax" or "dental impression compounds"; other preparations for use in dentistry with a basis of plaster; preparations and charges for fire-extinguishers; charged fire-extinguishing grenades; prepared culture media for development and maintenance of micro-organisms and plant, human or animal cells; composite diagnostic or laboratory reagents n.e.c.**

**35440 Modelling pastes; "dental wax" or "dental impression compounds"; other preparations for use in dentistry with a basis of plaster; preparations and charges for fire-extinguishers; charged fire-extinguishing grenades; prepared culture media for development and maintenance of micro-organisms and plant, human or animal cells; composite diagnostic or laboratory reagents n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 3407, 3813, 3821, 3822.

**3545 Prepared explosives; safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators**

**35450 Prepared explosives; safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators**

This subclass is defined through the following headings/subheadings of the HS 2007: 3601 - 3603.

**3546 Pyrotechnic articles**

**35460 Pyrotechnic articles**

This subclass is defined through the following headings/subheadings of the HS 2007: 3604.

**3547 Chemical elements and compounds doped for use in electronics**

**35470 Chemical elements and compounds doped for use in electronics**

This subclass is defined through the following headings/subheadings of the HS 2007: 3818.

**3549 Other chemical products**

**35491 Biodiesel**

This subclass includes:

- liquid biofuels derived from biomass and used in diesel engines

These biofuels can be produced by:

- chemical modification: producing a linear alkyl ester through transesterification of vegetable oils or animal fats with methanol
- thermal processes, such as:
  - gasification followed by Fischer-Tropsch synthesis
  - pyrolysis followed by hydrogenation
  - conversion of sugar to hydrocarbons using microorganisms (e.g. yeast)

This subclass does not include:

- mixtures of biodiesel with diesel oil, cf. 33360
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**35499 Other chemical products n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 3802.10, 3809, 3810, 3812, 3815, 3817, 3824.10 - .40, .60 - .90.

**355 Man-made fibres****3551 Synthetic filament tow and staple fibres, not carded or combed****35510 Synthetic filament tow and staple fibres, not carded or combed**

This subclass is defined through the following headings/subheadings of the HS 2007: 5501, 5503.

**3552 Synthetic filament yarn (except sewing thread and multiple or cabled yarn), not put up for retail sale****35520 Synthetic filament yarn (except sewing thread and multiple or cabled yarn), not put up for retail sale**

This subclass is defined through the following headings/subheadings of the HS 2007: 5402.11 - .59.

**3553 Synthetic monofilament and strip****35530 Synthetic monofilament and strip**

This subclass is defined through the following headings/subheadings of the HS 2007: 5404.

**3554 Artificial filament tow and staple fibres, not carded or combed****35540 Artificial filament tow and staple fibres, not carded or combed**

This subclass is defined through the following headings/subheadings of the HS 2007: 5502, 5504.

**3555 Artificial filament yarn (except sewing thread and multiple or cabled yarn), not put up for retail sale****35550 Artificial filament yarn (except sewing thread and multiple or cabled yarn), not put up for retail sale**

This subclass is defined through the following headings/subheadings of the HS 2007: 5403.10 - .39.

**3556 Artificial monofilament and strip****35560 Artificial monofilament and strip**

This subclass is defined through the following headings/subheadings of the HS 2007: 5405.

**36 Rubber and plastics products****361 Rubber tyres and tubes****3611 New pneumatic tyres, inner tubes, solid or cushion tyres, interchangeable tyre treads, tyre flaps and "camel-back", of rubber****36111 New pneumatic tyres, of rubber, of a kind used on motor cars**

This subclass is defined through the following headings/subheadings of the HS 2007: 4011.10.

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**36112 New pneumatic tyres, of rubber, of a kind used on motorcycles or bicycles**

This subclass is defined through the following headings/subheadings of the HS 2007: 4011.40, .50.

**36113 Other new pneumatic tyres, of rubber**

This subclass is defined through the following headings/subheadings of the HS 2007: 4011.20, .30, .61 - .99.

**36114 Inner tubes, solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber**

This subclass is defined through the following headings/subheadings of the HS 2007: 4012.90, 4013.

**36115 "Camel-back" strips for retreading rubber tyres**

This subclass is defined through the following headings/subheadings of the HS 2007: 4006.10.

**3612 Retreaded pneumatic tyres, of rubber**

**36120 Retreaded pneumatic tyres, of rubber**

This subclass is defined through the following headings/subheadings of the HS 2007: 4012.11 - .19.

**362 Other rubber products**

**3621 Reclaimed rubber**

**36210 Reclaimed rubber**

This subclass is defined through the following headings/subheadings of the HS 2007: 4003.

**3622 Unvulcanized compounded rubber, in primary forms or in plates, sheets or strip; unvulcanized rubber in forms other than primary forms or plates, sheets or strip (except "camel-back" strips for retreading rubber tyres); articles of unvulcanized rubber; thread, cord, plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber**

**36220 Unvulcanized compounded rubber, in primary forms or in plates, sheets or strip; unvulcanized rubber in forms other than primary forms or plates, sheets or strip (except "camel-back" strips for retreading rubber tyres); articles of unvulcanized rubber; thread, cord, plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber**

This subclass is defined through the following headings/subheadings of the HS 2007: 4005, 4006.90, 4007, 4008.

**3623 Tubes, pipes and hoses of vulcanized rubber other than hard rubber**

**36230 Tubes, pipes and hoses of vulcanized rubber other than hard rubber**

This subclass is defined through the following headings/subheadings of the HS 2007: 4009.

**3624 Conveyor or transmission belts or belting, of vulcanized rubber**

**36240 Conveyor or transmission belts or belting, of vulcanized rubber**

This subclass is defined through the following headings/subheadings of the HS 2007: 4010.

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**3625 Rubberized textile fabrics, except tyre cord fabric**

**36250 Rubberized textile fabrics, except tyre cord fabric**

This subclass is defined through the following headings/subheadings of the HS 2007: 5906.

**3626 Articles of apparel and clothing accessories (including gloves) of vulcanized rubber other than hard rubber**

**36260 Articles of apparel and clothing accessories (including gloves) of vulcanized rubber other than hard rubber**

This subclass is defined through the following headings/subheadings of the HS 2007: 4015.

**3627 Articles of vulcanized rubber n.e.c.; hard rubber; articles of hard rubber**

**36270 Articles of vulcanized rubber n.e.c.; hard rubber; articles of hard rubber**

This subclass is defined through the following headings/subheadings of the HS 2007: 4014, 4016, 4017.

**363 Semi-manufactures of plastics**

**3631 Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, of plastics**

**36310 Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, of plastics**

This subclass is defined through the following headings/subheadings of the HS 2007: 3916.

**3632 Tubes, pipes and hoses, and fittings therefor, of plastics**

**36320 Tubes, pipes and hoses, and fittings therefor, of plastics**

This subclass is defined through the following headings/subheadings of the HS 2007: 3917.

**3633 Plates, sheets, film, foil and strip, of plastics, not self-adhesive, non-cellular and not reinforced, laminated, supported or similarly combined with other materials**

**36330 Plates, sheets, film, foil and strip, of plastics, not self-adhesive, non-cellular and not reinforced, laminated, supported or similarly combined with other materials**

This subclass is defined through the following headings/subheadings of the HS 2007: 3920.

**3639 Other plates, sheets, film, foil and strip, of plastics**

**36390 Other plates, sheets, film, foil and strip, of plastics**

This subclass is defined through the following headings/subheadings of the HS 2007: 3921.

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**364 Packaging products of plastics**

**3641 Sacks and bags, of plastics**

**36410 Sacks and bags, of plastics**

This subclass is defined through the following headings/subheadings of the HS 2007: 3923.21, .29.

**3649 Other articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics**

**36490 Other articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics**

This subclass is defined through the following headings/subheadings of the HS 2007: 3923.10, .30 - .90.

**369 Other plastics products**

**3691 Floor coverings of plastics, in rolls or in the form of tiles; wall or ceiling coverings of plastics**

**36910 Floor coverings of plastics, in rolls or in the form of tiles; wall or ceiling coverings of plastics**

This subclass is defined through the following headings/subheadings of the HS 2007: 3918.

**3692 Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics**

**36920 Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics**

This subclass is defined through the following headings/subheadings of the HS 2007: 3919.

**3693 Baths, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary ware, of plastics**

**36930 Baths, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary ware, of plastics**

This subclass is defined through the following headings/subheadings of the HS 2007: 3922.

**3694 Tableware, kitchenware, other household articles and toilet articles, of plastics**

**36940 Tableware, kitchenware, other household articles and toilet articles, of plastics**

This subclass is defined through the following headings/subheadings of the HS 2007: 3924.

**3695 Builders' ware of plastics n.e.c.**

**36950 Builders' ware of plastics n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 3925.

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**3696 Parts n.e.c. of lamps, lighting fittings, illuminated signs, illuminated name-plates and the like, of plastics**

**36960 Parts n.e.c. of lamps, lighting fittings, illuminated signs, illuminated name-plates and the like, of plastics**

This subclass is defined through the following headings/subheadings of the HS 2007: 9405.92.

**3697 Safety headgear; other headgear of rubber or plastics**

**36971 Safety headgear**

This subclass is defined through the following headings/subheadings of the HS 2007: 6506.10.

**36972 Other headgear of rubber or plastics**

This subclass is defined through the following headings/subheadings of the HS 2007: 6506.91.

**3698 Electrical insulating fittings of plastics**

**36980 Electrical insulating fittings of plastics**

This subclass is defined through the following headings/subheadings of the HS 2007: 8547.20.

**3699 Articles of plastics n.e.c.**

**36990 Articles of plastics n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 3006.91, 3926.10, .30 - .90.

**37 Glass and glass products and other non-metallic products n.e.c.**

**371 Glass and glass products**

**3711 Unworked glass, flat glass and pressed or moulded glass for construction; glass mirrors**

**37111 Glass in the mass, in balls (except microspheres), rods or tubes, unworked; waste and scrap of glass**

This subclass is defined through the following headings/subheadings of the HS 2007: 7001, 7002.

**37112 Unworked cast, rolled, drawn or blown glass, in sheets**

This subclass is defined through the following headings/subheadings of the HS 2007: 7003, 7004.

**37113 Float glass and surface ground or polished glass, in sheets**

This subclass is defined through the following headings/subheadings of the HS 2007: 7005.

**37114 Glass in sheets, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed, etc.**

This subclass is defined through the following headings/subheadings of the HS 2007: 7006.

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**37115 Safety glass**

This subclass is defined through the following headings/subheadings of the HS 2007: 7007.

**37116 Glass mirrors; multiple walled insulating units of glass**

This subclass is defined through the following headings/subheadings of the HS 2007: 7008, 7009.

**37117 Paving blocks, bricks, tiles and other articles of pressed or moulded glass, of a kind used for building or construction purposes; leaded lights and the like; multicellular or foam glass in blocks, plates or similar forms**

This subclass is defined through the following headings/subheadings of the HS 2007: 7016.90.

**3712 Glass fibres and articles thereof, except woven fabrics****37121 Slivers, rovings, yarn and chopped strands, of glass**

This subclass is defined through the following headings/subheadings of the HS 2007: 7019.11 - .19.

**37129 Voiles, webs, mats, mattresses, boards and other articles of glass fibres, except woven fabrics**

This subclass is defined through the following headings/subheadings of the HS 2007: 7019.31 - .39, .90.

**3719 Other glass articles****37191 Bottles, jars, phials and other containers, of glass, of a kind used for the conveyance or packing of goods, except ampoules; stoppers, lids and other closures, of glass**

This subclass is defined through the following headings/subheadings of the HS 2007: 7010.20, .90.

**37192 Glass envelopes, open, and glass parts thereof, for electric lamps, cathode-ray tubes or the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 7011.

**37193 Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (except bottles, jars and the like, of glass, and ornaments of lamp-worked glass)**

This subclass is defined through the following headings/subheadings of the HS 2007: 7013.

**37194 Clock or watch glasses and similar glasses; glasses for spectacles, not optically worked; hollow glass spheres and their segments for the manufacture of such glasses**

This subclass is defined through the following headings/subheadings of the HS 2007: 7015.

**37195 Laboratory, hygienic or pharmaceutical glassware; ampoules of glass**

This subclass is defined through the following headings/subheadings of the HS 2007: 7010.10, 7017.

**37196 Parts n.e.c. of lamps, lighting fittings, illuminated signs, illuminated name-plates and the like, of glass**

This subclass is defined through the following headings/subheadings of the HS 2007: 9405.91.

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**37197 Electrical insulators of glass**

This subclass is defined through the following headings/subheadings of the HS 2007: 8546.10.

**37199 Articles of glass n.e.c. (including glass inners for vacuum flasks, signalling glassware, glass cubes for mosaics, glass beads, glass microspheres and ornaments of lamp-worked glass)**

This subclass is defined through the following headings/subheadings of the HS 2007: 7014, 7016.10, 7018, 7020.

**372 Non-structural ceramic ware****3721 Ceramic sinks, baths, water closet pans, flushing cisterns and similar sanitary fixtures****37210 Ceramic sinks, baths, water closet pans, flushing cisterns and similar sanitary fixtures**

This subclass is defined through the following headings/subheadings of the HS 2007: 6910.

**3722 Ceramic household and ornamental articles****37221 Ceramic tableware, kitchenware, other household articles and toilet articles**

This subclass is defined through the following headings/subheadings of the HS 2007: 6911, 6912.

**37222 Statuettes and other ornamental ceramic articles**

This subclass is defined through the following headings/subheadings of the HS 2007: 6913.

**3729 Other non-structural ceramic wares****37291 Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods**

This subclass is defined through the following headings/subheadings of the HS 2007: 6909.

**37292 Electrical insulators of ceramics; insulating fittings, for electrical machines, appliances or equipment, of ceramics**

This subclass is defined through the following headings/subheadings of the HS 2007: 8546.20, 8547.10.

**37299 Other non-structural ceramic articles n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 6914.

**373 Refractory products and structural non-refractory clay products****3731 Bricks, blocks, tiles and other ceramic goods of siliceous earths****37310 Bricks, blocks, tiles and other ceramic goods of siliceous earths**

This subclass is defined through the following headings/subheadings of the HS 2007: 6901.

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**3732 Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous earths**

**37320 Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous earths**

This subclass is defined through the following headings/subheadings of the HS 2007: 6902.

**3733 Refractory cements, mortars, concretes and similar compositions n.e.c.**

**37330 Refractory cements, mortars, concretes and similar compositions n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 3816.

**3734 Unfired refractory products; other refractory ceramic goods**

**37340 Unfired refractory products; other refractory ceramic goods**

This subclass is defined through the following headings/subheadings of the HS 2007: 6815.91, 6903.

**3735 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**

**37350 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**

This subclass is defined through the following headings/subheadings of the HS 2007: 6904, 6905.

**3736 Non-refractory ceramic pipes, conduits, guttering and pipe fittings**

**37360 Non-refractory ceramic pipes, conduits, guttering and pipe fittings**

This subclass is defined through the following headings/subheadings of the HS 2007: 6906.

**3737 Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like**

**37370 Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 6907, 6908.

**374 Plaster, lime and cement**

**3741 Plasters**

**37410 Plasters**

This subclass is defined through the following headings/subheadings of the HS 2007: 2520.20.

**3742 Quicklime, slaked lime and hydraulic lime**

**37420 Quicklime, slaked lime and hydraulic lime**

This subclass is defined through the following headings/subheadings of the HS 2007: 2522.

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**3743 Cement clinkers****37430 Cement clinkers**

This subclass is defined through the following headings/subheadings of the HS 2007: 2523.10.

**3744 Portland cement, aluminous cement, slag cement and similar hydraulic cements, except in the form of clinkers****37440 Portland cement, aluminous cement, slag cement and similar hydraulic cements, except in the form of clinkers**

This subclass is defined through the following headings/subheadings of the HS 2007: 2523.21 - .90.

**3745 Calcinated or agglomerated dolomite****37450 Calcinated or agglomerated dolomite**

This subclass is defined through the following headings/subheadings of the HS 2007: 2518.20, .30.

**375 Articles of concrete, cement and plaster****3751 Non-refractory mortars and concretes****37510 Non-refractory mortars and concretes**

This subclass is defined through the following headings/subheadings of the HS 2007: 3824.50.

**3752 Boards, blocks and similar articles of vegetable fibre, straw or wood waste agglomerated with mineral binders****37520 Boards, blocks and similar articles of vegetable fibre, straw or wood waste agglomerated with mineral binders**

This subclass is defined through the following headings/subheadings of the HS 2007: 6808.

**3753 Articles of plaster or of compositions based on plaster****37530 Articles of plaster or of compositions based on plaster**

This subclass is defined through the following headings/subheadings of the HS 2007: 6809.

**3754 Tiles, flagstones, bricks and similar articles, of cement, concrete or artificial stone****37540 Tiles, flagstones, bricks and similar articles, of cement, concrete or artificial stone**

This subclass is defined through the following headings/subheadings of the HS 2007: 6810.11, .19.

**3755 Prefabricated structural components for building or civil engineering, of cement, concrete or artificial stone****37550 Prefabricated structural components for building or civil engineering, of cement, concrete or artificial stone**

This subclass is defined through the following headings/subheadings of the HS 2007: 6810.91.

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**3756 Other articles of cement, concrete or artificial stone**

**37560 Other articles of cement, concrete or artificial stone**

This subclass is defined through the following headings/subheadings of the HS 2007: 6810.99.

**3757 Articles of asbestos-cement, cellulose fibre-cement or the like**

**37570 Articles of asbestos-cement, cellulose fibre-cement or the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 6811.

**376 Monumental or building stone and articles thereof**

**3761 Marble, travertine and alabaster, worked, and articles thereof (except setts, curbstones, flagstones, tiles, cubes and similar articles); artificially coloured granules, chippings and powder of marble, travertine and alabaster**

**37610 Marble, travertine and alabaster, worked, and articles thereof (except setts, curbstones, flagstones, tiles, cubes and similar articles); artificially coloured granules, chippings and powder of marble, travertine and alabaster**

This subclass is defined through the following headings/subheadings of the HS 2007: 6802.21, .91.

**3769 Other worked monumental or building stone and articles thereof; other artificially coloured granules, chippings and powder of natural stone; articles of agglomerated slate**

**37690 Other worked monumental or building stone and articles thereof; other artificially coloured granules, chippings and powder of natural stone; articles of agglomerated slate**

This subclass is defined through the following headings/subheadings of the HS 2007: 6801, 6802.10, .23 - .29, .92 - .99, 6803.

**379 Other non-metallic mineral products n.e.c.**

**3791 Millstones, grindstones, grinding wheels and the like, without frameworks, for working stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics; natural or artificial abrasive powder or grain, on a base of textile, paper or other material**

**37910 Millstones, grindstones, grinding wheels and the like, without frameworks, for working stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics; natural or artificial abrasive powder or grain, on a base of textile, paper or other material**

This subclass is defined through the following headings/subheadings of the HS 2007: 6804, 6805.

**3792 Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures, or of asbestos**

**37920 Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures, or of asbestos**

This subclass is defined through the following headings/subheadings of the HS 2007: 6812, 6813.

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**3793 Articles of asphalt or of similar material****37930 Articles of asphalt or of similar material**

This subclass is defined through the following headings/subheadings of the HS 2007: 6807.

**3794 Bituminous mixtures based on natural and artificial stone materials and bitumen, natural asphalt or related substances as a binder****37940 Bituminous mixtures based on natural and artificial stone materials and bitumen, natural asphalt or related substances as a binder**

This subclass is defined through the following headings/subheadings of the HS 2007: 2517.30, 2715.

**3795 Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of semi-manufactures****37950 Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of semi-manufactures**

This subclass is defined through the following headings/subheadings of the HS 2007: 3801.

**3796 Artificial corundum****37960 Artificial corundum**

This subclass is defined through the following headings/subheadings of the HS 2007: 2818.10.

**3799 Non-metallic mineral products n.e.c. (including mineral wool, expanded mineral materials, worked mica, articles of mica, non-electrical articles of graphite or other carbon and articles of peat)****37990 Non-metallic mineral products n.e.c. (including mineral wool, expanded mineral materials, worked mica, articles of mica, non-electrical articles of graphite or other carbon and articles of peat)**

This subclass is defined through the following headings/subheadings of the HS 2007: 6806, 6814, 6815.10, .20, .99.

**38 Furniture; other transportable goods n.e.c.****381 Furniture****3811 Seats****38111 Seats, primarily with metal frames**

This subclass is defined through the following headings/subheadings of the HS 2007: 9401.10, .20, .30, .71, .79.

**38112 Seats, primarily with wooden frames**

This subclass is defined through the following headings/subheadings of the HS 2007: 9401.40 - .69.

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**38119 Other seats**

This subclass is defined through the following headings/subheadings of the HS 2007: 9401.80.

**3812 Other furniture, of a kind used in offices**

**38121 Other metal furniture, of a kind used in offices**

This subclass is defined through the following headings/subheadings of the HS 2007: 9403.10.

**38122 Other wooden furniture, of a kind used in offices**

This subclass is defined through the following headings/subheadings of the HS 2007: 9403.30.

**3813 Other wooden furniture, of a kind used in the kitchen**

**38130 Other wooden furniture, of a kind used in the kitchen**

This subclass is defined through the following headings/subheadings of the HS 2007: 9403.40.

**3814 Other furniture n.e.c.**

**38140 Other furniture n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 9403.20, .50 - .89, 9610.

**3815 Mattress supports; mattresses, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered**

**38150 Mattress supports; mattresses, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered**

This subclass is defined through the following headings/subheadings of the HS 2007: 9404.10 - .29.

**3816 Parts of furniture**

**38160 Parts of furniture**

This subclass is defined through the following headings/subheadings of the HS 2007: 9401.90, 9403.90.

**382 Jewellery and related articles**

**3821 Pearls, natural or cultured and unworked**

**38210 Pearls, natural or cultured and unworked**

This subclass is defined through the following headings/subheadings of the HS 2007: 7101.10, .21.

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**3822 Cultured pearls, precious or semi-precious stones, and synthetic or reconstructed precious or semi-precious stones (except industrial diamonds and piezo-electric quartz), worked (except simply sawn, cleaved, bruted or roughly shaped), but not strung, mounted or set**

**38220 Cultured pearls, precious or semi-precious stones, and synthetic or reconstructed precious or semi-precious stones (except industrial diamonds and piezo-electric quartz), worked (except simply sawn, cleaved, bruted or roughly shaped), but not strung, mounted or set**

This subclass is defined through the following headings/subheadings of the HS 2007: 7101.22, 7102.39, 7103.91, .99, 7104.90.

**3823 Industrial diamonds, worked; dust and powder of natural or synthetic precious or semi-precious stones**

**38230 Industrial diamonds, worked; dust and powder of natural or synthetic precious or semi-precious stones**

This subclass is defined through the following headings/subheadings of the HS 2007: 7102.29, 7105.

**3824 Jewellery and other articles of precious metal or of metal clad with precious metal; articles of natural or cultured pearls or precious or semi-precious stones (natural, synthetic or reconstructed)**

**38240 Jewellery and other articles of precious metal or of metal clad with precious metal; articles of natural or cultured pearls or precious or semi-precious stones (natural, synthetic or reconstructed)**

This subclass is defined through the following headings/subheadings of the HS 2007: 7113, 7114, 7115.90, 7116.

**3825 Coin**

**38250 Coin**

This subclass is defined through the following headings/subheadings of the HS 2007: 7118.

**383 Musical instruments**

**3831 Pianos and other keyboard stringed musical instruments**

**38310 Pianos and other keyboard stringed musical instruments**

This subclass is defined through the following headings/subheadings of the HS 2007: 9201.

**3832 Other string musical instruments**

**38320 Other string musical instruments**

This subclass is defined through the following headings/subheadings of the HS 2007: 9202.

**3833 Wind musical instruments (including pipe organs, accordians and brass-wind instruments)**

**38330 Wind musical instruments (including pipe organs, accordians and brass-wind instruments)**

This subclass is defined through the following headings/subheadings of the HS 2007: 9205.

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**3834 Musical instruments, the sound of which is produced, or must be amplified, electrically**

**38340 Musical instruments, the sound of which is produced, or must be amplified, electrically**

This subclass is defined through the following headings/subheadings of the HS 2007: 9207.

**3835 Other musical instruments (including percussion instruments, musical boxes and fairground organs); decoy calls; whistles, call horns and other mouth-blown sound signalling instruments**

**38350 Other musical instruments (including percussion instruments, musical boxes and fairground organs); decoy calls; whistles, call horns and other mouth-blown sound signalling instruments**

This subclass is defined through the following headings/subheadings of the HS 2007: 9206, 9208.

**3836 Parts and accessories of musical instruments; metronomes, tuning forks and pitch pipes**

**38360 Parts and accessories of musical instruments; metronomes, tuning forks and pitch pipes**

This subclass is defined through the following headings/subheadings of the HS 2007: 9209.

**384 Sports goods**

**3841 Snow-skis and other snow-ski equipment; ice-skates and roller-skates**

**38410 Snow-skis and other snow-ski equipment; ice-skates and roller-skates**

This subclass is defined through the following headings/subheadings of the HS 2007: 9506.11 - .19, .70.

**3842 Water-skis, surf-boards, sailboards and other water-sport equipment**

**38420 Water-skis, surf-boards, sailboards and other water-sport equipment**

This subclass is defined through the following headings/subheadings of the HS 2007: 9506.21, .29.

**3843 Gymnasium or athletics articles and equipment**

**38430 Gymnasium or athletics articles and equipment**

This subclass is defined through the following headings/subheadings of the HS 2007: 9506.91.

**3844 Other articles and equipment for sports or outdoor games**

**38440 Other articles and equipment for sports or outdoor games**

This subclass includes:

- sports gloves
  - balls
  - golf clubs
  - equipment for table-tennis, tennis racquets etc.
  - swimming pools and paddling pools
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**3845 Fishing rods and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" and similar hunting or shooting requisites**

**38450 Fishing rods and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" and similar hunting or shooting requisites**

This subclass is defined through the following headings/subheadings of the HS 2007: 9507.

**385 Games and toys**

**3851 Dolls' carriages; wheeled toys designed to be ridden by children**

**38510 Dolls' carriages; wheeled toys designed to be ridden by children**

This subclass includes:

- dolls' carriages, including folding types
- wheeled toys designed to be ridden by children:
  - children's tricycles and the like
  - scooters
  - pedal- or hand-propelled wheeled toys in the form of animals
  - pedal cars, frequently in the form of miniature sports cars, jeeps, lorries, etc.
  - wheeled toys, propelled by hand levers
  - other wheeled toys (with no mechanical transmission system) which are designed to be drawn or pushed and are large enough for children to ride in
  - children's cars powered by a motor

This subclass does not include:

- bicycles, cf. 49921

**3852 Dolls representing human beings; toys representing animals or non-human creatures**

**38520 Dolls representing human beings; toys representing animals or non-human creatures**

This subclass includes:

- dolls representing human beings:
  - dolls designed for the amusement of children
  - dolls intended for decorative purposes (e.g., boudoir dolls, mascot dolls)
  - dolls for use in Punch and Judy or marionette shows
  - dolls of a caricature type
- toys representing animals or non-human creatures even if possessing predominantly human physical characteristics (e.g., angels, robots, devils, monsters), including those for use in marionette shows, whether stuffed or not

The dolls and toys may be made of any material, may contain mechanisms to permit movements or voice reproduction and may be dressed.

**3853 Parts and accessories of dolls representing human beings**

**38530 Parts and accessories of dolls representing human beings**

This subclass includes:

- parts and accessories of dolls, such as:
  - heads, bodies, limbs
  - eyes (except of glass) and moving mechanisms for eyes
  - voice-producing or other mechanisms

- wigs
- dolls' clothing shoes and hats

This subclass does not include:

- glass eyes for dolls and stuffed animals, cf. 37199

**3854 Toy electric trains and tracks, signals and other accessories therefor; reduced-size ("scale") model assembly kits and other construction sets and constructional toys**

**38540 Toy electric trains and tracks, signals and other accessories therefor; reduced-size ("scale") model assembly kits and other construction sets and constructional toys**

This subclass includes:

- toy vehicles, whether electric or not, such as:
  - trains, aircraft, boats, etc.
- accessories for toy vehicles, such as:
  - railway tracks, signals, etc.
- non-electric toy motors, toy steam engines etc.
- reduced-size ("scale") models and similar recreational models, such as:
  - working or scale models of boats, aircraft, trains, vehicles, etc.
- kits of materials and parts for making such models
- life-size or enlarged reproductions of articles, as long as they are for recreational purposes
- constructional toys, i.e. construction sets, building blocks, etc.

This subclass does not include:

- electric toy motors, cf. 46111

**3855 Puzzles**

**38550 Puzzles**

This subclass includes:

- puzzles of all kinds

**3856 Other toys (including toy musical instruments)**

**38560 Other toys (including toy musical instruments)**

This subclass includes:

- toy musical instruments:
    - pianos, trumpets, drums, gramophones, mouth organs, accordions, xylophones, musical boxes, etc.
  - dolls' houses and furniture, including bedding
  - toy shops and the like, farmyard sets, etc.
  - dolls' tea and coffee sets
  - toy sports equipment, such as:
    - golf sets, tennis sets, archery sets, billiard sets, baseball bats, cricket bats, hockey sticks
  - toy pistols and guns
  - tin soldiers and the like, and toy armaments
  - toy tools and implements; children's wheelbarrows
  - toy cinematographs, magic lanterns, etc.; toy spectacles
  - toy counting frames (abaci)
  - toy sewing machines
  - toy clocks and watches
  - educational toys:
    - toy chemistry, printing, sewing and knitting sets
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- hoops, skipping ropes, diabolo spools and sticks, spinning and humming tops, balls
- toy balloons and toy kites
- books or sheets consisting essentially of pictures, toys or models, for cutting out and assembly
- also books containing " stand-up " or movable figures, as long as they have the essential character of toys
- toy marbles
- toy money boxes; babies' rattles, jack-in-the-boxes; toy theatres with or without figures, etc.
- play tents for use by children indoors or outdoors

**3857 Playing cards****38570 Playing cards**

This subclass is defined through the following headings/subheadings of the HS 2007: 9504.40.

**3858 Video games of a kind used with a television receiver****38581 Video game consoles**

This subclass includes:

- video game consoles of a kind used with a television receiver
- hand-held video game consoles

**38582 Software cartridges for video game consoles**

This subclass includes:

- software for cartridges for video games

This subclass does not include:

- video game software provided on media other than cartridges, like CDs or DVDs, cf. 47822

**3859 Other articles for funfair, table or parlour games (including articles for billiards, pintables, special tables for casino games and automatic bowling alley equipment), except video games of a kind used with a television receiver****38590 Other articles for funfair, table or parlour games (including articles for billiards, pintables, special tables for casino games and automatic bowling alley equipment), except video games of a kind used with a television receiver**

This subclass is defined through the following headings/subheadings of the HS 2007: 9504.20, .30, .90.

**386 Roundabouts, swings, shooting galleries and other fairground amusements****3860 Roundabouts, swings, shooting galleries and other fairground amusements****38600 Roundabouts, swings, shooting galleries and other fairground amusements**

This subclass is defined through the following headings/subheadings of the HS 2007: 9508.

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**387 Prefabricated buildings**

**3870 Prefabricated buildings**

This class includes:

- prefabricated buildings, either unassembled or fully assembled and ready to use
- incomplete buildings, whether or not assembled, having the essential character of prefabricated buildings

Note: The buildings can be designed for housing, worksite accommodation, shops, sheds, garages, greenhouses and other purposes and can be made of different materials.

**38701 Prefabricated buildings, of wood**

This subclass includes:

- prefabricated buildings, predominantly made of wood

**38702 Prefabricated buildings, of metal**

This subclass includes:

- prefabricated buildings, predominantly made of metal

**38703 Prefabricated buildings, of plastics**

This subclass includes:

- prefabricated buildings, predominantly made of plastics

**38704 Prefabricated buildings, of concrete**

This subclass includes:

- prefabricated buildings, predominantly made of concrete

**389 Other manufactured articles n.e.c.**

**3891 Pens, pencils, stamps, typewriter or similar ribbons, ink-pads and similar articles**

**38911 Pens, duplicating stylos, pencils, pen-holders, pencil-holders and similar holders, and parts thereof; crayons, pencil leads, pastels, drawing charcoals and chalks**

This subclass is defined through the following headings/subheadings of the HS 2007: 9608, 9609.

**38912 Date, sealing or numbering stamps, and the like, designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such sticks; typewriter or similar ribbons, prepared for giving impressions; ink-pads**

This subclass is defined through the following headings/subheadings of the HS 2007: 9611 - 9612.

**3892 Umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops, buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners and parts thereof; button blanks**

**38921 Umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops and the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 6601, 6602.

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**38922 Parts, trimmings and accessories of umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops and the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 6603.

**38923 Press-fasteners, snap-fasteners, press-studs and parts therefor; buttons; slide fasteners**

This subclass is defined through the following headings/subheadings of the HS 2007: 9606.10 - .29, 9607.11, .19.

**38924 Button moulds and other parts of buttons; button blanks; parts of slide fasteners**

This subclass is defined through the following headings/subheadings of the HS 2007: 9606.30, 9607.20.

**3893 Linoleum**

**38930 Linoleum**

This subclass is defined through the following headings/subheadings of the HS 2007: 5904.

**3894 Photographic plates, film, paper, paperboard and textiles, exposed**

**38941 Photographic plates, film, paper, paperboard and textiles, exposed but not developed**

This subclass is defined through the following headings/subheadings of the HS 2007: 3704.

**38942 Photographic plates and film, exposed and developed, other than cinematographic film**

This subclass is defined through the following headings/subheadings of the HS 2007: 3705.

**3895 Motion picture film, exposed and developed, whether or not incorporating sound track or consisting only of sound track**

**38950 Motion picture film, exposed and developed, whether or not incorporating sound track or consisting only of sound track**

This subclass is defined through the following headings/subheadings of the HS 2007: 3706.

**3896 Paintings, drawings and pastels; original engravings, prints and lithographs; original sculptures and statuary, in any material; postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like; collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, ethnographic or numismatic interest; antiques**

**38961 Paintings, drawings and pastels; original engravings, prints and lithographs; original sculptures and statuary, in any material**

This subclass is defined through the following headings/subheadings of the HS 2007: 9701 - 9703.

**38962 Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 9704.

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**38963 Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, ethnographic or numismatic interest; antiques**

This subclass is defined through the following headings/subheadings of the HS 2007: 9705 - 9706.

**3897 Human hair; wool or other animal hair or other textile materials; wigs, false beards, eyebrows and eyelashes, switches and the like; articles of human hair n.e.c.; horsehair**

**38971 Human hair, unworked, whether or not washed or scoured; waste of human hair**

This subclass is defined through the following headings/subheadings of the HS 2007: 0501.

**38972 Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like; wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 6703, 6704.

**3899 Other articles**

**38991 Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes**

This subclass is defined through the following headings/subheadings of the HS 2007: 9505.

**38992 Baby carriages and parts thereof**

This subclass is defined through the following headings/subheadings of the HS 2007: 8715.

**38993 Brooms, brushes, hand-operated mechanical floor sweepers (not motorized), mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)**

This subclass is defined through the following headings/subheadings of the HS 2007: 9603.

**38994 Cigarette lighters and other lighters; smoking pipes and cigar or cigarette holders, and parts thereof; combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like (except electro-thermic apparatus), and parts thereof; scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations**

This subclass is defined through the following headings/subheadings of the HS 2007: 9613.10 - .80, 9614 - 9616.

**38995 Parts of cigarette lighters and other lighters (except flints and wicks); pyrophoric alloys; articles of combustible materials n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 3606.90, 9613.90.

**38996 Instruments, apparatus and models, designed for demonstrational purposes, unsuitable for other uses**

This subclass is defined through the following headings/subheadings of the HS 2007: 9023.

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**38997 Imitation jewellery**

This subclass is defined through the following headings/subheadings of the HS 2007: 7117.

**38998 Matches**

This subclass is defined through the following headings/subheadings of the HS 2007: 3605.

**38999 Articles n.e.c. (including candles, tapers, skins of birds with their feathers, artificial flowers, entertainment articles, hand sieves, hand riddles, vacuum flasks, tailors dummies, animated displays used for shop window dressing, and parts n.e.c.)**

This subclass is defined through the following headings/subheadings of the HS 2007: 3406, 3606.10, 4206, 6701, 6702, 9601, 9602, 9604, 9617, 9618.

**39 Wastes or scraps****391 Wastes from food and tobacco industry****3911 Raw offal, inedible (including pigs' bristles, horse hair, animal guts, bird skins, feathers, bones and ivory)****39110 Raw offal, inedible (including pigs' bristles, horse hair, animal guts, bird skins, feathers, bones and ivory)**

This subclass includes:

- pigs', hogs' and boars bristles and hairs (including waste), whether or not dyed or bleached
- bristles and hairs of horses and other animals
- guts, bladders and stomachs of animals other than fish, whole or in pieces
- tripes, inedible
- skins and other parts of birds, with their feathers and down, not further worked than cleaned, disinfected or treated for preservation
- feather powder and waste
- bones, horns, hooves, teeth, turtle shells, ivory and the like, unworked or simply prepared (but not cut to shape), including powder and waste
- dead animals, unfit for human consumption
- other animal products used in the preparation of pharmaceutical products
- other animal products, unfit for human consumption, such as:
  - blood (dried, liquid, meal or powder)
  - sinews and tendons
  - insect eggs
  - larvae, chrysalides
  - dried worms
  - furskin waste

This subclass does not include:

- semen:
  - bovine, cf. 02411
  - other, cf. 02419
- embryos, cf. 02420
- natural sponges of aquatic animal origin, cf. 04920
- tripes, edible, cf. 2115
- guts, bladders and stomachs of fish, cf. 21299

**3912 Bran and other residues from the working of cereals or legumes; vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding n.e.c.**

**39120 Bran and other residues from the working of cereals or legumes; vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 2302, 2308.

**3913 Residues of starch manufacture and similar residues**

**39130 Residues of starch manufacture and similar residues**

This subclass is defined through the following headings/subheadings of the HS 2007: 2303.10.

**3914 Beet-pulp, bagasse and other waste of sugar manufacture**

**39141 Bagasse**

This subclass includes:

- bagasse, i.e. the fibrous matter that remains after juice extraction in sugar cane processing

**39149 Beet-pulp and other waste of sugar manufacture**

This subclass includes:

- beet-pulp and other waste of sugar manufacture

This subclass does not include:

- bagasse, cf. 39141

**3915 Cocoa shells, husks, skins and other cocoa waste; coffee husks and skins**

**39150 Cocoa shells, husks, skins and other cocoa waste; coffee husks and skins**

This subclass includes:

- cocoa shells, husks, skins and other cocoa waste
- coffee husks and skins

This subclass does not include:

- coffee substitutes containing coffee in any proportion, cf. 23912

**3916 Brewing or distilling dregs and waste**

**39160 Brewing or distilling dregs and waste**

This subclass is defined through the following headings/subheadings of the HS 2007: 2303.30.

**3917 Wine lees; argol**

**39170 Wine lees; argol**

This subclass is defined through the following headings/subheadings of the HS 2007: 2307.

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**3918 Tobacco refuse****39180 Tobacco refuse**

This subclass is defined through the following headings/subheadings of the HS 2007: 2401.30.

**392 Non-metal wastes or scraps****3921 Miscellaneous textile wastes****39211 Silk waste**

This subclass is defined through the following headings/subheadings of the HS 2007: 5003.

**39212 Waste of wool or of fine or coarse animal hair**

This subclass is defined through the following headings/subheadings of the HS 2007: 5103.20, .30.

**39213 Garnetted stock of wool or of fine or coarse animal hair**

This subclass is defined through the following headings/subheadings of the HS 2007: 5104.

**39214 Cotton waste, except garnetted stock**

This subclass is defined through the following headings/subheadings of the HS 2007: 5202.10.

**39215 Other cotton waste; garnetted stock**

This subclass is defined through the following headings/subheadings of the HS 2007: 5202.91, .99.

**39216 Waste of man-made fibres**

This subclass is defined through the following headings/subheadings of the HS 2007: 5505.

**39217 Worn clothing and other worn textile articles**

This subclass is defined through the following headings/subheadings of the HS 2007: 6309.

**39218 Rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials**

This subclass is defined through the following headings/subheadings of the HS 2007: 6310.

**3922 Waste of leather, leather dust, powder and flour****39220 Waste of leather, leather dust, powder and flour**

This subclass is defined through the following headings/subheadings of the HS 2007: 4115.20.

**3923 Residual lyes from the manufacture of wood pulp, including lignin sulphonates, but excluding tall oil****39230 Residual lyes from the manufacture of wood pulp, including lignin sulphonates, but excluding tall oil**

This subclass is defined through the following headings/subheadings of the HS 2007: 3804.

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**3924 Waste and scrap of paper or paperboard**

**39240 Waste and scrap of paper or paperboard**

This subclass is defined through the following headings/subheadings of the HS 2007: 4707.

**3925 Waste, parings and scrap of rubber (except hard rubber) and powders and granules obtained therefrom**

**39250 Waste, parings and scrap of rubber (except hard rubber) and powders and granules obtained therefrom**

This subclass is defined through the following headings/subheadings of the HS 2007: 4004.

**3926 Used pneumatic tyres of rubber**

**39260 Used pneumatic tyres of rubber**

This subclass is defined through the following headings/subheadings of the HS 2007: 4012.20.

**3927 Waste, parings and scrap of plastics**

**39270 Waste, parings and scrap of plastics**

This subclass is defined through the following headings/subheadings of the HS 2007: 3915.

**3928 Sawdust and wood waste and scrap**

**39281 Wood pellets**

This subclass includes:

- sawdust and wood waste and scrap in the form of pellets

**39282 Agglomerated wood waste and scrap in forms other than pellets**

This subclass includes:

- agglomerated wood waste and scrap in the form of briquettes, logs and other similar forms

This subclass does not include:

- wood pellets, cf. 39281

**39283 Non-agglomerated wood waste and scrap**

This subclass includes:

- non-agglomerated wood waste and scrap

**3929 Other non-metal waste or scrap**

**39290 Other non-metal waste or scrap**

This subclass is defined through the following headings/subheadings of the HS 2007: 2525.30, 2621.

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**393 Metal wastes or scraps****3931 Slag, dross, scalings and other waste from the manufacture of iron or steel****39310 Slag, dross, scalings and other waste from the manufacture of iron or steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 2618, 2619.

**3932 Ash and residue (except from the manufacture of iron or steel), containing metals or metallic compounds, except precious metals****39320 Ash and residue (except from the manufacture of iron or steel), containing metals or metallic compounds, except precious metals**

This subclass is defined through the following headings/subheadings of the HS 2007: 2620.

**3933 Waste and scrap of precious metal****39331 Waste and scrap of gold or of metal clad with gold**

This subclass is defined through the following headings/subheadings of the HS 2007: 7112.91.

**39332 Waste and scrap of precious metal (except gold) or of metal clad with precious metal (except gold)**

This subclass is defined through the following headings/subheadings of the HS 2007: 7112.92, .99.

**39333 Ash containing precious metal or precious metal compounds**

This subclass is defined through the following headings/subheadings of the HS 2007: 7112.30.

**3934 Ferrous waste and scrap****39340 Ferrous waste and scrap**

This subclass is defined through the following headings/subheadings of the HS 2007: 7204.10 - .49.

**3935 Remelting scrap ingots of iron or steel****39350 Remelting scrap ingots of iron or steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7204.50.

**3936 Waste and scrap of other metals****39361 Waste and scrap of copper**

This subclass is defined through the following headings/subheadings of the HS 2007: 7404.

**39362 Waste and scrap of nickel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7503.

**39363 Waste and scrap of aluminium**

This subclass is defined through the following headings/subheadings of the HS 2007: 7602.

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**39364 Waste and scrap of lead**

This subclass is defined through the following headings/subheadings of the HS 2007: 7802.

**39365 Waste and scrap of zinc**

This subclass is defined through the following headings/subheadings of the HS 2007: 7902.

**39366 Waste and scrap of tin**

This subclass is defined through the following headings/subheadings of the HS 2007: 8002.

**39367 Waste and scrap of tungsten, molybdenum, tantalum, magnesium, cobalt, cadmium, titanium, zirconium, beryllium and thallium**

This subclass is defined through the following headings/subheadings of the HS 2007: 8101.97, 8102.97, 8103.30, 8104.20, 8105.30, 8107.30, 8108.30, 8109.30, 8112.13, .52.

**39368 Waste and scrap of antimony and chromium**

This subclass is defined through the following headings/subheadings of the HS 2007: 8110.20, 8112.22.

**3937 Vessels and other floating structures for breaking up**

**39370 Vessels and other floating structures for breaking up**

This subclass is defined through the following headings/subheadings of the HS 2007: 8908.

**3938 Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, primary batteries and electric accumulators**

**39380 Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, primary batteries and electric accumulators**

This subclass is defined through the following headings/subheadings of the HS 2007: 8548.10.

**399 Other wastes and scraps**

**3991 Municipal waste**

**39910 Municipal waste**

This subclass is defined through the following headings/subheadings of the HS 2007: 3825.10.

**3992 Sewage sludge**

**39920 Sewage sludge**

This subclass is defined through the following headings/subheadings of the HS 2007: 3825.20.

**3993 Clinical waste, including pharmaceutical waste**

**39931 Pharmaceutical waste**

This subclass is defined through the following headings/subheadings of the HS 2007: 3006.92.

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**39939 Other clinical waste**

This subclass is defined through the following headings/subheadings of the HS 2007: 3825.30.

**3994 Waste organic solvents**

**39940 Waste organic solvents**

This subclass is defined through the following headings/subheadings of the HS 2007: 3825.41, .49.

**3995 Wastes from chemical or allied industries**

**39950 Wastes from chemical or allied industries**

This subclass is defined through the following headings/subheadings of the HS 2007: 2710.91, .99, 3825.50 - .69.

**3999 Other wastes n.e.c.**

**39990 Other wastes n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 3825.90.

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**Section 4**  
**Metal products, machinery and equipment**

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**41 Basic metals****411 Basic iron and steel****4111 Primary materials of the iron and steel industry****41111 Pig iron and spiegeleisen in pigs, blocks or other primary forms**

This subclass is defined through the following headings/subheadings of the HS 2007: 7201.

**41112 Ferro-manganese**

This subclass is defined through the following headings/subheadings of the HS 2007: 7202.11, .19.

**41113 Ferro-chromium**

This subclass is defined through the following headings/subheadings of the HS 2007: 7202.41, .49.

**41114 Ferro-nickel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7202.60.

**41115 Other ferro-alloys**

This subclass is defined through the following headings/subheadings of the HS 2007: 7202.21 - .30, .50, .70 - .99.

**41116 Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms**

This subclass is defined through the following headings/subheadings of the HS 2007: 7203.

**41117 Granules and powders, of pig iron and spiegeleisen, or steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7205.

**4112 Crude steel****41121 Non-alloy steel in ingots or other primary forms, and semi-finished products of non-alloy steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7206, 7207.

**41122 Alloy steel in ingots or other primary forms and semi-finished products of alloy steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7218, 7224.

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**412 Products of iron or steel****4121 Flat-rolled products of steel, not further worked than hot-rolled****41211 Flat-rolled products of non-alloy steel, not further worked than hot-rolled, of a width of 600 mm or more**

This subclass is defined through the following headings/subheadings of the HS 2007: 7208.10 - .54.

**41212 Flat-rolled products of non-alloy steel, not further worked than hot-rolled, of a width of less than 600 mm**

This subclass is defined through the following headings/subheadings of the HS 2007: 7211.13 - .19.

**41213 Flat-rolled products of alloy steel (except of silicon-electrical steel), not further worked than hot-rolled, of a width of 600 mm or more**

This subclass is defined through the following headings/subheadings of the HS 2007: 7219.11 - .24, 7225.30, .40.

**41214 Flat-rolled products of alloy steel (except of silicon-electrical or high-speed steel), not further worked than hot-rolled, of a width of less than 600 mm**

This subclass is defined through the following headings/subheadings of the HS 2007: 7220.11, .12, 7226.91.

**4122 Flat-rolled products of steel, not further worked than cold-rolled****41221 Flat-rolled products of non-alloy steel, not further worked than cold-rolled, of a width of 600 mm or more**

This subclass is defined through the following headings/subheadings of the HS 2007: 7209.15 - .28.

**41222 Flat-rolled products of non-alloy steel, not further worked than cold-rolled, of a width of less than 600 mm**

This subclass is defined through the following headings/subheadings of the HS 2007: 7211.23 - .29.

**41223 Flat-rolled products of alloy steel (except of silicon-electrical steel), not further worked than cold-rolled, of a width of 600 mm or more**

This subclass is defined through the following headings/subheadings of the HS 2007: 7219.31 - .35, 7225.50.

**41224 Flat-rolled products of alloy steel (except of silicon-electrical or high-speed steel), not further worked than cold-rolled, of a width of less than 600 mm**

This subclass is defined through the following headings/subheadings of the HS 2007: 7220.20, 7226.92.

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**4123 Flat-rolled products of steel, further worked than hot-rolled or cold-rolled; flat-rolled products of silicon-electrical and high-speed steel, whether or not further worked**

This class does not include:

- flat-rolled products of high-speed steel, with a width of 600 mm or more:
  - hot-rolled, cf. 41213
  - cold-rolled, cf. 41223
  - other (i.e. further worked), cf. 41239

**41231 Flat-rolled products of non-alloy steel, clad, plated, coated or otherwise further worked**

This subclass is defined through the following headings/subheadings of the HS 2007: 7208.90, 7209.90, 7210, 7211.90, 7212.

**41232 Flat-rolled products of stainless steel, further worked**

This subclass is defined through the following headings/subheadings of the HS 2007: 7219.90, 7220.90.

**41233 Flat-rolled products of silicon-electrical steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7225.11, .19, 7226.11, .19.

**41234 Flat-rolled products of high-speed steel of a width of less than 600 mm, not further worked than hot- or cold-rolled**

This subclass is defined through the following headings/subheadings of the HS 2007: 7226.20.

**41239 Flat-rolled products of alloy steel, n.e.c., further worked**

This subclass is defined through the following headings/subheadings of the HS 2007: 7225.91, .92, .99, 7226.99.

**4124 Bars and rods, hot-rolled, of iron or steel**

**41241 Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7213.

**41242 Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or extruded, but including those twisted after rolling**

This subclass is defined through the following headings/subheadings of the HS 2007: 7214.

**41243 Bars and rods, hot-rolled, in irregularly wound coils, of alloy steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7221, 7227.

**41244 Bars and rods of alloy steel, not further worked than forged, hot-rolled, hot-drawn or extruded (except bars or rods of high-speed steel or silico-manganese steel)**

This subclass is defined through the following headings/subheadings of the HS 2007: 7222.11, .19, 7228.30, .40.

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**4125 Angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded, of iron or non-alloy steel; sheet piling of steel; welded angles, shapes and sections, of steel; railway or tramway track construction material of steel**

**41251 Angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded, of iron or non-alloy steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7216.10 - .50.

**41252 Sheet piling of iron or steel and welded angles, shapes and sections of iron or steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7301.

**41253 Railway or tramway track construction material of iron or steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7302.

**4126 Bars, rods, angles, shapes and sections, cold-processed or further worked, of iron or steel; angles, shapes and sections, hot-rolled, hot-drawn or extruded, of alloy steel; steel wire**

This class does not include:

- bars and rods of high-speed steel, cf. 41271
- bars and rods of silico-manganese steel, cf. 41272

**41261 Bars and rods, cold-formed, cold-finished or further worked, of iron or non-alloy steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7215.

**41262 Angles, shapes and sections, cold-formed, cold-finished or further worked, of iron or non-alloy steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7216.61 - .99.

**41263 Wire of iron or non-alloy steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7217.

**41264 Bars and rods, cold-formed or cold-finished, of alloy steel (except bars or rods of high-speed steel or silico-manganese steel)**

This subclass is defined through the following headings/subheadings of the HS 2007: 7222.20, 7228.50.

**41265 Bars and rods of alloy steel, further worked than hot- or cold-processed**

This subclass is defined through the following headings/subheadings of the HS 2007: 7222.30, 7228.60.

**41266 Angles, shapes and sections, of alloy steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7222.40, 7228.70.

**41267 Wire of alloy steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7223, 7229.

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**4127 Bars and rods of high-speed steel and silico-manganese steel; hollow drill bars and rods of steel**

**41271 Bars and rods of high-speed steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7228.10.

**41272 Bars and rods of silico-manganese steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7228.20.

**41273 Hollow drill bars and rods, of steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7228.80.

**4128 Tubes, pipes and hollow profiles, of steel**

**41281 Line pipe of a kind used for oil or gas pipelines, seamless, of steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7304.11 - .19.

**41282 Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas, seamless, of steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7304.22 - .29.

**41283 Other tubes and pipes, of circular cross-section, seamless**

This subclass is defined through the following headings/subheadings of the HS 2007: 7304.31 - .59.

**41284 Tubes and pipes, of non-circular cross-section and hollow profiles, seamless, of steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7304.90.

**41285 Line pipe of a kind used for oil or gas pipelines, welded, of steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7305.11 - .19, 7306.11 - .19.

**41286 Casing and tubing, of a kind used in the drilling for oil or gas, welded, of steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7305.20, 7306.21 - .29.

**41287 Other tubes and pipes, of circular cross-section, welded, of steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7305.31 - .39, 7306.30 - .50.

**41288 Tubes and pipes, of non-circular cross-section, welded, of steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7306.61, .69.

**41289 Other tubes and pipes, such as open seam, riveted or similarly closed**

This subclass is defined through the following headings/subheadings of the HS 2007: 7305.90, 7306.90.

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**4129 Tubes, pipes and hollow profiles of cast-iron and cast-steel and related fittings; tube or pipe fittings of steel other than cast**

**41291 Tubes, pipes and hollow profiles of cast-iron; tubes and pipes of centrifugally cast-steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7303.

**41292 Tube or pipe fittings, of cast-iron or of cast-steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7307.11, .19.

**41293 Tube or pipe fittings, of steel other than cast-steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7307.21 - .99.

**413 Basic precious metals and metals clad with precious metals**

**4131 Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form**

**41310 Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form**

This subclass is defined through the following headings/subheadings of the HS 2007: 7106.

**4132 Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form**

**41320 Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form**

This subclass is defined through the following headings/subheadings of the HS 2007: 7108.

**4133 Platinum, unwrought or in semi-manufactured forms, or in powder form**

**41330 Platinum, unwrought or in semi-manufactured forms, or in powder form**

This subclass is defined through the following headings/subheadings of the HS 2007: 7110, 7115.10.

**4134 Base metals or silver, clad with gold, not further worked than semi-manufactured**

**41340 Base metals or silver, clad with gold, not further worked than semi-manufactured**

This subclass is defined through the following headings/subheadings of the HS 2007: 7109.

**4135 Base metals clad with silver, and base metals, silver or gold clad with platinum, not further worked than semi-manufactured**

**41350 Base metals clad with silver, and base metals, silver or gold clad with platinum, not further worked than semi-manufactured**

This subclass is defined through the following headings/subheadings of the HS 2007: 7107, 7111.

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**414 Copper, nickel, aluminium, alumina, lead, zinc and tin, unwrought**

**4141 Copper, unwrought; copper mattes; cement copper**

**41411 Copper mattes; cement copper**

This subclass is defined through the following headings/subheadings of the HS 2007: 7401.

**41412 Unrefined copper; copper anodes for electrolytic refining**

This subclass is defined through the following headings/subheadings of the HS 2007: 7402.

**41413 Refined copper and copper alloys, unwrought; master alloys of copper**

This subclass is defined through the following headings/subheadings of the HS 2007: 7403, 7405.

**4142 Nickel, unwrought; intermediate products of nickel metallurgy**

**41421 Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy**

This subclass is defined through the following headings/subheadings of the HS 2007: 7501.

**41422 Unwrought nickel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7502.

**4143 Aluminium, unwrought; alumina**

**41431 Unwrought aluminium**

This subclass is defined through the following headings/subheadings of the HS 2007: 7601.

**41432 Alumina (aluminium oxide), except artificial corundum**

This subclass is defined through the following headings/subheadings of the HS 2007: 2818.20.

**4144 Lead, zinc and tin, unwrought**

**41441 Lead, unwrought**

This subclass is defined through the following headings/subheadings of the HS 2007: 7801.

**41442 Zinc, unwrought**

This subclass is defined through the following headings/subheadings of the HS 2007: 7901.

**41443 Tin, unwrought**

This subclass is defined through the following headings/subheadings of the HS 2007: 8001.

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**415 Semi-finished products of copper, nickel, aluminium, lead, zinc and tin or their alloys****4151 Semi-finished products of copper or copper alloys****41511 Powders and flakes of copper**

This subclass is defined through the following headings/subheadings of the HS 2007: 7406.

**41512 Bars, rods and profiles, of copper**

This subclass is defined through the following headings/subheadings of the HS 2007: 7407.

**41513 Wire of copper**

This subclass is defined through the following headings/subheadings of the HS 2007: 7408.

**41514 Plates, sheets and strip, of copper, of a thickness exceeding 0.15 mm**

This subclass is defined through the following headings/subheadings of the HS 2007: 7409.

**41515 Foil, of copper, of a thickness not exceeding 0.15 mm**

This subclass is defined through the following headings/subheadings of the HS 2007: 7410.

**41516 Tubes, pipes and tube or pipe fittings, of copper**

This subclass is defined through the following headings/subheadings of the HS 2007: 7411, 7412.

**4152 Semi-finished products of nickel or nickel alloys****41521 Powders and flakes of nickel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7504.

**41522 Bars, rods, profiles and wire, of nickel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7505.

**41523 Plates, sheet, strip and foil, of nickel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7506.

**41524 Tubes, pipes and tube or pipe fittings, of nickel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7507.

**4153 Semi-finished products of aluminium or aluminium alloys****41531 Powders and flakes of aluminium**

This subclass is defined through the following headings/subheadings of the HS 2007: 7603.

**41532 Bars, rods and profiles, of aluminium**

This subclass is defined through the following headings/subheadings of the HS 2007: 7604.

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**41533 Wire of aluminium**

This subclass is defined through the following headings/subheadings of the HS 2007: 7605.

**41534 Plates, sheets and strip, of aluminium, of a thickness exceeding 0.2 mm**

This subclass is defined through the following headings/subheadings of the HS 2007: 7606.

**41535 Foil, of aluminium, of a thickness not exceeding 0.2 mm**

This subclass is defined through the following headings/subheadings of the HS 2007: 7607.

**41536 Tubes, pipes and tube or pipe fittings, of aluminium**

This subclass is defined through the following headings/subheadings of the HS 2007: 7608, 7609.

**4154 Semi-finished products of lead, zinc and tin or their alloys****41542 Lead plates, sheets, strip and foil; lead powders and flakes**

This subclass is defined through the following headings/subheadings of the HS 2007: 7804.

**41544 Zinc dust, powders and flakes**

This subclass is defined through the following headings/subheadings of the HS 2007: 7903.

**41545 Zinc bars, rods, profiles and wire; zinc plates, sheets, strip and foil**

This subclass is defined through the following headings/subheadings of the HS 2007: 7904, 7905.

**41547 Tin bars, rods, profiles and wire**

This subclass is defined through the following headings/subheadings of the HS 2007: 8003.

**416 Other non-ferrous metals and articles thereof (including waste and scrap of some metals); cermets and articles thereof****4160 Other non-ferrous metals and articles thereof (including waste and scrap of some metals); cermets and articles thereof****41601 Tungsten, molybdenum, tantalum, magnesium, cobalt, cadmium, titanium, zirconium, beryllium, gallium, hafnium, indium, niobium, rhenium and thallium, germanium and vanadium, unwrought, and powders thereof, except powders of magnesium; waste and scrap of gallium, hafnium, indium, niobium, rhenium, germanium and vanadium; cobalt mattes and other intermediate products of cobalt metallurgy**

This subclass is defined through the following headings/subheadings of the HS 2007: 8101.10, .94, 8102.10, .94, 8103.20, 8104.11 - .19, 8105.20, 8107.20, 8108.20, 8109.20, 8112.12, .51, .92.

**41602 Tungsten, molybdenum, tantalum, magnesium, cobalt, cadmium, titanium, zirconium, beryllium, gallium, hafnium, indium, niobium, rhenium and thallium, germanium and vanadium, wrought, and articles thereof; powders of magnesium**

This subclass is defined through the following headings/subheadings of the HS 2007: 8101.96, .99, 8102.95, .96, .99, 8103.90, 8104.30, .90, 8105.90, 8107.90, 8108.90, 8109.90, 8112.19, .59, .99.

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**41603 Bismuth, antimony, manganese, chromium and articles thereof; including waste and scrap of bismuth or manganese**

This subclass is defined through the following headings/subheadings of the HS 2007: 8106, 8110.10, .90, 8111, 8112.21, .29.

**41604 Cermets and articles thereof**

This subclass is defined through the following headings/subheadings of the HS 2007: 8113.

**42 Fabricated metal products, except machinery and equipment**

**421 Structural metal products and parts thereof**

**4211 Bridges, bridge sections, towers and lattice masts, of iron or steel**

**42110 Bridges, bridge sections, towers and lattice masts, of iron or steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7308.10, .20.

**4212 Doors, windows and their frames and thresholds for doors, of iron, steel or aluminium**

**42120 Doors, windows and their frames and thresholds for doors, of iron, steel or aluminium**

This subclass is defined through the following headings/subheadings of the HS 2007: 7308.30, 7610.10.

**4219 Other structures (except prefabricated buildings) and parts of structures, of iron, steel or aluminium; plates, rods, angles, shapes, sections, profiles, tubes and the like, prepared for use in structures, of iron, steel or aluminium; props and similar equipment for scaffolding, shuttering or pitpropping**

**42190 Other structures (except prefabricated buildings) and parts of structures, of iron, steel or aluminium; plates, rods, angles, shapes, sections, profiles, tubes and the like, prepared for use in structures, of iron, steel or aluminium; props and similar equipment for scaffolding, shuttering or pitpropping**

This subclass is defined through the following headings/subheadings of the HS 2007: 7308.40, .90, 7610.90.

**422 Tanks, reservoirs and containers of iron, steel or aluminium**

**4221 Reservoirs, tanks, vats and similar containers (other than for compressed or liquefied gas), of iron, steel or aluminium, of a capacity exceeding 300 litres, not fitted with mechanical or thermal equipment**

**42210 Reservoirs, tanks, vats and similar containers (other than for compressed or liquefied gas), of iron, steel or aluminium, of a capacity exceeding 300 litres, not fitted with mechanical or thermal equipment**

This subclass is defined through the following headings/subheadings of the HS 2007: 7309, 7611.

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**4222 Containers for compressed or liquefied gas, of iron, steel or aluminium****42220 Containers for compressed or liquefied gas, of iron, steel or aluminium**

This subclass is defined through the following headings/subheadings of the HS 2007: 7311, 7613.

**423 Steam generators, (except central heating boilers) and parts thereof****4231 Nuclear reactors****42310 Nuclear reactors**

This subclass is defined through the following headings/subheadings of the HS 2007: 8401.10.

**4232 Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers****42320 Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers**

This subclass is defined through the following headings/subheadings of the HS 2007: 8402.11 - .20.

**4233 Auxiliary plant for use with boilers; condensers for steam or other vapour power units****42330 Auxiliary plant for use with boilers; condensers for steam or other vapour power units**

This subclass is defined through the following headings/subheadings of the HS 2007: 8404.10, .20.

**4234 Parts for the goods of classes 4231 to 4233****42341 Parts of the goods of subclass 42310**

This subclass is defined through the following headings/subheadings of the HS 2007: 8401.40.

**42342 Parts of the goods of subclasses 42320 and 42330**

This subclass is defined through the following headings/subheadings of the HS 2007: 8402.90, 8404.90.

**429 Other fabricated metal products****4291 Domestic metal products****42911 Sinks, wash-basins, baths and other sanitary ware and parts thereof, of iron, steel, copper or aluminium**

This subclass is defined through the following headings/subheadings of the HS 2007: 7324, 7418.20, 7615.20.

**42912 Table, kitchen or other household articles and parts thereof, of iron, steel, copper or aluminium; cooking or heating apparatus of a kind used for domestic purposes, non-electric, of copper; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel, copper or aluminium; iron or steel wool; hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink**

This subclass is defined through the following headings/subheadings of the HS 2007: 7323, 7418.10, 7615.10, 8210.

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**42913 Knives (except for machines) and scissors, and blades therefor**

This subclass is defined through the following headings/subheadings of the HS 2007: 8211, 8213.

**42914 Razors and razor blades (including razor blade blanks in strips)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8212.

**42915 Other articles of cutlery; manicure or pedicure sets and instruments**

This subclass is defined through the following headings/subheadings of the HS 2007: 8214.

**42916 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or table ware**

This subclass is defined through the following headings/subheadings of the HS 2007: 8215.

**4292 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****42921 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)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8201 - 8206.

**42922 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**

This subclass is defined through the following headings/subheadings of the HS 2007: 8207 - 8209.

**4293 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****42931 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**

This subclass is defined through the following headings/subheadings of the HS 2007: 7310, 7612.

**42932 Stoppers, caps and lids (including crown corks), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal**

This subclass is defined through the following headings/subheadings of the HS 2007: 8309.

**4294 Metal fasteners, springs and miscellaneous articles made from metal wire****42941 Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated**

This subclass is defined through the following headings/subheadings of the HS 2007: 7312.

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**42942 Stranded wire, cables, plaited bands and the like, of copper or aluminium, not electrically insulated**

This subclass is defined through the following headings/subheadings of the HS 2007: 7413, 7614.

**42943 Cloth, grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7314.

**42944 Nails, tacks, staples (except staples in strips), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles, of iron, steel, copper or aluminium**

This subclass is defined through the following headings/subheadings of the HS 2007: 7317, 7318, 7415, 7616.10.

**42945 Springs and leaves for springs, of iron or steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7320.

**42946 Barbed wire of iron or steel; twisted hoop or single flat wire, and loosely twisted double wire, of a kind used for fencing, of iron or steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7313.

**4295 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**

**42950 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**

This subclass is defined through the following headings/subheadings of the HS 2007: 8311.

**4299 Other metal goods**

**42991 Chain (except articulated link chain) and parts thereof, of iron or steel; chain and parts thereof, of copper**

This subclass is defined through the following headings/subheadings of the HS 2007: 7315.20 - .90, 7419.10.

**42992 Padlocks and locks, of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys and parts thereof, of base metal; base metal fittings for furniture, doors, saddlery and the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 8301, 8302.

**42993 Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal**

This subclass is defined through the following headings/subheadings of the HS 2007: 8303.

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**42994 Paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture**

This subclass is defined through the following headings/subheadings of the HS 2007: 8304.

**42995 Fittings for loose-leaf binders or files; letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips, of base metal**

This subclass is defined through the following headings/subheadings of the HS 2007: 8305.

**42996 Statuettes and other ornaments of base metal; photograph, picture or similar frames of base metal; mirrors of base metal**

This subclass is defined through the following headings/subheadings of the HS 2007: 8306.21 - .30.

**42997 Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel n.e.c.; clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made-up articles; tubular or bifurcated rivets, of base metal; beads and spangles of base metal**

This subclass is defined through the following headings/subheadings of the HS 2007: 7319, 8308.

**42998 Ships' propellers and blades therefor**

This subclass is defined through the following headings/subheadings of the HS 2007: 8487.10.

**42999 Metal goods n.e.c.**

This subclass includes:

- anchors, grapnels and parts thereof, of iron or steel
- grinding balls and similar articles for mills, of iron or steel
- cloth, grill, netting and fencing of copper wire
- expanded metal of copper wire
- copper springs
- gutters, roof capping, skylight frames and other fabricated building components, of zinc
- base metal hat-racks, brackets, etc.
- automatic door closers of base metal
- flexible tubing of base metal
- sign-plates of base metal
- bells, gongs, statuettes and other ornaments, picture frames of metal
- other cast, forged or stamped, but not further worked, articles of iron or steel, copper
- tubes, pipes and fittings of lead, zinc or tin; lead wire
- other articles of nickel, aluminium, lead, zinc or tin

**43 General-purpose machinery****431 Engines and turbines and parts thereof****4311 Internal combustion piston engines, other than for motor vehicles and aircraft****43110 Internal combustion piston engines, other than for motor vehicles and aircraft**

This subclass is defined through the following headings/subheadings of the HS 2007: 8407.21, .29, .90, 8408.10, .90.

**4312 Internal combustion engines of a kind used for motor vehicles**

**43121 Spark-ignition reciprocating internal combustion piston engines, of a cylinder capacity not exceeding 1000 cc**

This subclass is defined through the following headings/subheadings of the HS 2007: 8407.31 - .33.

**43122 Spark-ignition reciprocating internal combustion piston engines, of a cylinder capacity exceeding 1000 cc**

This subclass is defined through the following headings/subheadings of the HS 2007: 8407.34.

**43123 Compression-ignition internal combustion piston engines, of a kind used for the propulsion of vehicles other than railway or tramway rolling stock**

This subclass is defined through the following headings/subheadings of the HS 2007: 8408.20.

**4313 Motors and engines for aircraft and spacecraft; aircraft launching gear, deck-arrestor or similar gear, and ground flying trainers**

**43131 Spark-ignition reciprocating or rotary internal combustion piston engines for aircraft**

This subclass is defined through the following headings/subheadings of the HS 2007: 8407.10.

**43132 Turbo-jets and turbo-propellers**

This subclass is defined through the following headings/subheadings of the HS 2007: 8411.11 - .22.

**43133 Reaction engines other than turbo-jets**

This subclass is defined through the following headings/subheadings of the HS 2007: 8412.10.

**43134 Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers**

This subclass is defined through the following headings/subheadings of the HS 2007: 8805.

**4314 Steam turbines and other vapour turbines; hydraulic turbines and water wheels; gas turbines other than turbo-jets and turbo-propellers**

**43141 Steam turbines and other vapour turbines**

This subclass is defined through the following headings/subheadings of the HS 2007: 8406.10, .81, .82.

**43142 Hydraulic turbines and water wheels**

This subclass is defined through the following headings/subheadings of the HS 2007: 8410.11 - .13.

**43143 Gas turbines other than turbo-jets and turbo-propellers**

This subclass is defined through the following headings/subheadings of the HS 2007: 8411.81, .82.

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**4315 Parts for the goods of classes 4311 to 4314****43151 Parts of spark-ignition reciprocating, compression ignition or rotary internal combustion piston engines**

This subclass is defined through the following headings/subheadings of the HS 2007: 8409.91, .99.

**43152 Parts of spark-ignition reciprocating or rotary internal combustion piston engines for aircraft**

This subclass is defined through the following headings/subheadings of the HS 2007: 8409.10.

**43153 Parts for the goods of subclass 43141**

This subclass is defined through the following headings/subheadings of the HS 2007: 8406.90.

**43154 Parts for the goods of subclass 43142, including regulators**

This subclass is defined through the following headings/subheadings of the HS 2007: 8410.90.

**43155 Parts of turbo-jets and turbo-propellers**

This subclass is defined through the following headings/subheadings of the HS 2007: 8411.91.

**43156 Parts for the goods of subclass 43143**

This subclass is defined through the following headings/subheadings of the HS 2007: 8411.99.

**432 Pumps, compressors, hydraulic and pneumatic power engines, and valves, and parts thereof****4321 Hydraulic and pneumatic power engines and motors****43211 Linear acting (cylinders) hydraulic and pneumatic power engines and motors**

This subclass is defined through the following headings/subheadings of the HS 2007: 8412.21, .31.

**43219 Other hydraulic and pneumatic power engines and motors**

This subclass is defined through the following headings/subheadings of the HS 2007: 8412.29, .39, .80.

**4322 Pumps for liquids; liquid elevators****43220 Pumps for liquids; liquid elevators**

This subclass is defined through the following headings/subheadings of the HS 2007: 8413.11 - .82.

**4323 Air or vacuum pumps; air or other gas compressors****43230 Air or vacuum pumps; air or other gas compressors**

This subclass is defined through the following headings/subheadings of the HS 2007: 8414.10 - .40, .80.

**4324 Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like****43240 Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 8481.10 - .80.

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**4325 Parts for the goods of classes 4321 to 4324****43251 Parts for the goods of subclasses 43211 and 43219; parts of reaction engines other than turbo-jets**

This subclass is defined through the following headings/subheadings of the HS 2007: 8412.90.

**43252 Parts for the goods of subclass 43220**

This subclass is defined through the following headings/subheadings of the HS 2007: 8413.91, .92.

**43253 Parts for the goods of subclass 43230; parts of fans and ventilating or recycling hoods incorporating a fan**

This subclass is defined through the following headings/subheadings of the HS 2007: 8414.90.

**43254 Parts for the goods of subclass 43240**

This subclass is defined through the following headings/subheadings of the HS 2007: 8481.90.

**433 Bearings, gears, gearing and driving elements, and parts thereof****4331 Ball or roller bearings****43310 Ball or roller bearings**

This subclass is defined through the following headings/subheadings of the HS 2007: 8482.10 - .80.

**4332 Transmission shafts and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws, gear boxes and other speed changers; flywheels and pulleys; clutches and shaft couplings; articulated link chain****43320 Transmission shafts and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws, gear boxes and other speed changers; flywheels and pulleys; clutches and shaft couplings; articulated link chain**

This subclass is defined through the following headings/subheadings of the HS 2007: 7315.11, .12, 8483.10 - .60.

**4333 Parts for the goods of classes 4331 and 4332****43331 Parts for the goods of subclass 43310**

This subclass is defined through the following headings/subheadings of the HS 2007: 8482.91, .99.

**43332 Parts for the goods of subclass 43320**

This subclass is defined through the following headings/subheadings of the HS 2007: 7315.19, 8483.90.

**434 Ovens and furnace burners and parts thereof****4341 Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances**

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**43410 Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances**

This subclass is defined through the following headings/subheadings of the HS 2007: 8416.10 - .30.

**4342 Industrial or laboratory furnaces and ovens, except non-electric bakery ovens; other industrial or laboratory induction or dielectric heating equipment**

**43420 Industrial or laboratory furnaces and ovens, except non-electric bakery ovens; other industrial or laboratory induction or dielectric heating equipment**

This subclass is defined through the following headings/subheadings of the HS 2007: 8417.10, .80, 8514.10 - .40.

**4343 Parts for the goods of subclasses 43410 and 43420; parts of non-electric bakery ovens**

**43430 Parts for the goods of subclasses 43410 and 43420; parts of non-electric bakery ovens**

This subclass is defined through the following headings/subheadings of the HS 2007: 8416.90, 8417.90, 8514.90.

**435 Lifting and handling equipment and parts thereof**

**4351 Pulley tackle and hoists other than skip hoists; winches and capstans; jacks**

**43510 Pulley tackle and hoists other than skip hoists; winches and capstans; jacks**

This subclass is defined through the following headings/subheadings of the HS 2007: 8425.

**4352 Derricks; cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane**

**43520 Derricks; cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane**

This subclass is defined through the following headings/subheadings of the HS 2007: 8426.

**4353 Fork-lift trucks; other works trucks whether or not fitted with lifting or handling equipment; tractors of the type used on railway station platforms**

**43530 Fork-lift trucks; other works trucks whether or not fitted with lifting or handling equipment; tractors of the type used on railway station platforms**

This subclass is defined through the following headings/subheadings of the HS 2007: 8427, 8709.11, .19.

**4354 Lifts, skip hoists, escalators and moving walkways**

**43540 Lifts, skip hoists, escalators and moving walkways**

This subclass is defined through the following headings/subheadings of the HS 2007: 8428.10, .40.

**4355 Pneumatic and other continuous action elevators and conveyors, for goods or materials**

**43550 Pneumatic and other continuous action elevators and conveyors, for goods or materials**

This subclass is defined through the following headings/subheadings of the HS 2007: 8428.20, .32 - .39.

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**4356 Other lifting, handling, loading or unloading machinery****43560 Other lifting, handling, loading or unloading machinery**

This subclass is defined through the following headings/subheadings of the HS 2007: 8428.60 - .90.

**4357 Parts for the goods of subclasses 43510 to 43560****43570 Parts for the goods of subclasses 43510 to 43560**

This subclass is defined through the following headings/subheadings of the HS 2007: 8431.10 - .39, 8709.90.

**4358 Buckets, shovels, grabs and grips for cranes, excavators and the like****43580 Buckets, shovels, grabs and grips for cranes, excavators and the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 8431.41.

**439 Other general-purpose machinery and parts thereof****4391 Gas generators; distilling plant; air-conditioning and refrigerating equipment; filtering machinery****43911 Producer gas or water gas generators; acetylene gas generators and similar water process gas generators; distilling or rectifying plant; heat exchange units; machinery for liquefying air or gas**

This subclass is defined through the following headings/subheadings of the HS 2007: 8405.10, 8419.40 - .60.

**43912 Air-conditioning machines**

This subclass is defined through the following headings/subheadings of the HS 2007: 8415.10 - .83.

**43913 Refrigerating and freezing equipment and heat pumps, except household type equipment**

This subclass is defined through the following headings/subheadings of the HS 2007: 8418.50 - .69.

**43914 Filtering or purifying machinery and apparatus, for liquids or gases, except oil filters, petrol filters and air intake filters for internal combustion engines**

This subclass is defined through the following headings/subheadings of the HS 2007: 8421.21, .22, .29, .39.

**43915 Oil filters, petrol filters and air intake filters for internal combustion engines**

This subclass is defined through the following headings/subheadings of the HS 2007: 8421.23, .31.

**4392 Machinery for cleaning bottles, packing, and weighing; spraying machinery****43921 Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages; other packing or wrapping machinery**

This subclass is defined through the following headings/subheadings of the HS 2007: 8422.20 - .40.

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**43922 Weighing machinery (excluding balances of a sensitivity of 5 cg or better)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8423.10 - .89.

**43923 Fire extinguishers; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines; mechanical appliances for projecting, dispersing or spraying liquids or powders, except agricultural or horticultural appliances**

This subclass is defined through the following headings/subheadings of the HS 2007: 8424.10 - .30, .89.

**43924 Gaskets of metal sheeting**

This subclass is defined through the following headings/subheadings of the HS 2007: 8484.

**4393 General-purpose machinery n.e.c.****43931 Fans, except domestic type; centrifuges, except cream separators and clothes dryers**

This subclass is defined through the following headings/subheadings of the HS 2007: 8414.59, 8421.19.

**43932 Machinery n.e.c. for the treatment of materials by a process involving a change of temperature**

This subclass is defined through the following headings/subheadings of the HS 2007: 8419.89.

**43933 Calandring or other rolling machines, except for metals or glass**

This subclass is defined through the following headings/subheadings of the HS 2007: 8420.10.

**43934 Automatic goods vending machines**

This subclass is defined through the following headings/subheadings of the HS 2007: 8476.21, .29, .81, .89.

**43935 Dishwashing machines, except household type**

This subclass is defined through the following headings/subheadings of the HS 2007: 8422.19.

**4394 Parts for the goods of classes 4391 to 4393****43941 Parts of producer gas or water gas generators; parts of acetylene gas generators and similar water process gas generators; parts for the goods of subclass 43912; parts of refrigerating and freezing equipment and heat pumps; parts of machinery for the treatment of materials by a process involving a change of temperature**

This subclass is defined through the following headings/subheadings of the HS 2007: 8405.90, 8415.90, 8418.91, .99, 8419.90.

**43942 Parts of centrifuges, including centrifugal dryers; parts of filtering or purifying machinery and apparatus for liquids or gases**

This subclass is defined through the following headings/subheadings of the HS 2007: 8421.91, .99.

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**43943 Parts for the goods of subclasses 43922, 43923 and 43933; weighing machine weights; parts of agricultural or horticultural mechanical appliances for projecting, dispersing or spraying liquids or powders**

This subclass is defined through the following headings/subheadings of the HS 2007: 8420.91, .99, 8423.90, 8424.90, 8476.90.

**43944 Parts n.e.c. of dish washing machines; parts of machinery for cleaning or drying bottles or other containers; parts of machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers and of machinery for aerating beverages; parts of other packing or wrapping machinery**

This subclass is defined through the following headings/subheadings of the HS 2007: 8422.90.

**43949 Machinery parts, non-electrical n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 8487.90.

**44 Special-purpose machinery**

**441 Agricultural or forestry machinery and parts thereof**

**4411 Soil machinery (Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers)**

**44111 Ploughs**

This subclass is defined through the following headings/subheadings of the HS 2007: 8432.10.

**44112 Harrows, scarifiers, cultivators, weeders and hoes**

This subclass is defined through the following headings/subheadings of the HS 2007: 8432.21, .29.

**44113 Seeders, planters and transplanters**

This subclass is defined through the following headings/subheadings of the HS 2007: 8432.30.

**44114 Manure spreaders and fertilizer distributors**

This subclass is defined through the following headings/subheadings of the HS 2007: 8432.40.

**44115 Parts of soil machinery**

This subclass is defined through the following headings/subheadings of the HS 2007: 8432.90.

**44119 Other soil machinery, n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 8432.80.

**4412 Harvester and threshers; machines for cleaning, sorting or grading agricultural products**

**44121 Mowers for lawns, parks or sportsgrounds**

This subclass is defined through the following headings/subheadings of the HS 2007: 8433.11, .19.

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**44122 Combine harvester / threshers**

This subclass is defined through the following headings/subheadings of the HS 2007: 8433.51.

**44123 Other mowers, including cutter bars for tractor mounting**

This subclass is defined through the following headings/subheadings of the HS 2007: 8433.20.

**44124 Other haymaking machinery**

This subclass is defined through the following headings/subheadings of the HS 2007: 8433.30.

**44125 Straw or fodder balers, including pickup balers**

This subclass is defined through the following headings/subheadings of the HS 2007: 8433.40.

**44126 Root or tuber harvesting machines**

This subclass is defined through the following headings/subheadings of the HS 2007: 8433.53.

**44127 Machines for cleaning, sorting or grading eggs, fruits or other agricultural produce**

This subclass is defined through the following headings/subheadings of the HS 2007: 8433.60.

**44128 Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables**

This subclass is defined through the following headings/subheadings of the HS 2007: 8437.10.

**44129 Other harvesting and threshing machinery, n.e.c.; parts for harvesting, threshing and grading machinery**

This subclass is defined through the following headings/subheadings of the HS 2007: 8433.52, 8433.59, 8433.90.

**4413 Milking and dairy machines****44131 Milking machines**

This subclass is defined through the following headings/subheadings of the HS 2007: 8434.10.

**44132 Dairy machinery**

This subclass is defined through the following headings/subheadings of the HS 2007: 8434.20.

**44139 Parts of milking and dairy machines, n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 8434.90.

**4414 Agricultural tractors****44141 Pedestrian controlled tractors**

This subclass is defined through the following headings/subheadings of the HS 2007: 8701.10.

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**44142 Track-laying tractors**

This subclass is defined through the following headings/subheadings of the HS 2007: 8701.30.

**44149 Other agricultural tractors**

This subclass is defined through the following headings/subheadings of the HS 2007: 8701.90.

**4415 Mechanical appliances for projecting, dispersing or spraying liquids or powders for agriculture or horticulture**

**44150 Mechanical appliances for projecting, dispersing or spraying liquids or powders for agriculture or horticulture**

This subclass is defined through the following headings/subheadings of the HS 2007: 8424.81.

**4416 Self-loading or self-unloading trailers and semi-trailers for agricultural purposes**

**44160 Self-loading or self-unloading trailers and semi-trailers for agricultural purposes**

This subclass is defined through the following headings/subheadings of the HS 2007: 8716.20.

**4419 Other agricultural machinery**

**44191 Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages**

This subclass is defined through the following headings/subheadings of the HS 2007: 8435.10.

**44192 Machinery for preparing animal feeding stuffs**

This subclass is defined through the following headings/subheadings of the HS 2007: 8436.10.

**44193 Poultry incubators and brooders**

This subclass is defined through the following headings/subheadings of the HS 2007: 8436.21.

**44194 Poultry-keeping machinery**

This subclass is defined through the following headings/subheadings of the HS 2007: 8436.29.

**44198 Other agricultural machinery n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 8436.80.

**44199 Parts of agricultural machinery**

This subclass is defined through the following headings/subheadings of the HS 2007: 8435.90, 8436.91, 8436.99.

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**442 Machine-tools and parts and accessories thereof****4421 Machine-tools for working metal; machine-tools for working any material by laser or similar process****44211 Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultra-sonic, electro-discharge, electro-chemical, electron beam, ionic beam or plasma arc processes, water-jet cutting machines**

This subclass is defined through the following headings/subheadings of the HS 2007: 8456.

**44212 Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal**

This subclass is defined through the following headings/subheadings of the HS 2007: 8457.

**44213 Lathes for removing metal**

This subclass is defined through the following headings/subheadings of the HS 2007: 8458.

**44214 Machine-tools for drilling, boring or milling metal**

This subclass is defined through the following headings/subheadings of the HS 2007: 8459.10 - .69.

**44215 Machine-tools for threading or tapping by removing metal, except lathes and way-type unit head machines**

This subclass is defined through the following headings/subheadings of the HS 2007: 8459.70.

**44216 Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products; machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 8460, 8461.

**44217 Machine-tools for working metal by forging, hammering or die-stamping; machine-tools for working metal by bending, folding, straightening, flattening, shearing, punching or notching; other presses for working metal or metal carbides**

This subclass is defined through the following headings/subheadings of the HS 2007: 8462.

**44218 Machine-tools n.e.c. for working metal, sintered metal carbides or cermets, without removing material**

This subclass is defined through the following headings/subheadings of the HS 2007: 8463.

**4422 Machine-tools for working stone, ceramics and the like, and for working wood, bone, hard plastics and the like; presses for the manufacture of particle board and the like****44221 Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass**

This subclass is defined through the following headings/subheadings of the HS 2007: 8464.

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**44222 Machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork**

This subclass is defined through the following headings/subheadings of the HS 2007: 8465, 8479.30.

**4423 Tools for working in the hand, powered**

**44231 Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor**

This subclass is defined through the following headings/subheadings of the HS 2007: 8467.11, .19, .81, .89.

**44232 Electromechanical tools for working in the hand, with self-contained electric motor**

This subclass is defined through the following headings/subheadings of the HS 2007: 8467.21, .22, .29.

**4424 Machinery and apparatus for soldering, brazing or welding; gas-operated surface tempering machines and appliances; electric machines and apparatus for hot spraying of metals or sintered metal carbides**

**44241 Electrical machinery and apparatus for soldering, brazing or welding; electric machines and apparatus for hot spraying of metals or sintered metal carbides**

This subclass is defined through the following headings/subheadings of the HS 2007: 8515.11 - .80.

**44242 Non-electrical machinery and apparatus for soldering, brazing or welding; gas-operated surface tempering machines and appliances**

This subclass is defined through the following headings/subheadings of the HS 2007: 8468.10 - .80.

**4425 Tool holders; parts and accessories for the goods of classes 4421 to 4424**

**44251 Tool holders, self-opening dieheads, work holders, dividing heads and other special attachments for machine-tools; tool-holders for any type of tool for working in the hand; other parts and accessories for the goods of class 4421**

This subclass is defined through the following headings/subheadings of the HS 2007: 8466.10 - .30, .93, .94.

**44252 Parts and accessories for the goods of subclass 44221; parts and accessories of machine tools for working wood, bone, hard plastics and the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 8466.91, .92.

**44253 Parts for the goods of subclasses 44231 and 44232**

This subclass is defined through the following headings/subheadings of the HS 2007: 8467.91, .92, .99.

**44255 Parts for the goods of subclass 44241**

This subclass is defined through the following headings/subheadings of the HS 2007: 8515.90.

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**44256 Parts for the goods of subclass 44242**

This subclass is defined through the following headings/subheadings of the HS 2007: 8468.90.

**443 Machinery for metallurgy and parts thereof****4431 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries; metal-rolling mills****44310 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries; metal-rolling mills**

This subclass is defined through the following headings/subheadings of the HS 2007: 8454.10 - .30, 8455.10 - .22.

**4432 Parts for the goods of subclass 44310 (including rolls for rolling mills)****44320 Parts for the goods of subclass 44310 (including rolls for rolling mills)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8454.90, 8455.30, .90.

**444 Machinery for mining, quarrying and construction, and parts thereof****4441 Continuous-action elevators and conveyors, for goods or materials, specially designed for underground use; coal or rock cutters and tunnelling machinery; other boring and sinking machinery****44411 Continuous-action elevators and conveyors, for goods or materials, specially designed for underground use**

This subclass is defined through the following headings/subheadings of the HS 2007: 8428.31.

**44412 Coal or rock cutters and tunnelling machinery; other boring and sinking machinery**

This subclass is defined through the following headings/subheadings of the HS 2007: 8430.31 - .49.

**4442 Other moving, grading, levelling, scraping, excavating, tamping, compacting or extracting machinery, self-propelled, for earth, minerals or ores (including bulldozers, mechanical shovels and road rollers)****44421 Bulldozers and angledozers, self-propelled**

This subclass is defined through the following headings/subheadings of the HS 2007: 8429.11, .19.

**44422 Graders and levellers, self-propelled**

This subclass is defined through the following headings/subheadings of the HS 2007: 8429.20.

**44423 Scrapers, self-propelled**

This subclass is defined through the following headings/subheadings of the HS 2007: 8429.30.

**44424 Tamping machines and road rollers, self-propelled**

This subclass is defined through the following headings/subheadings of the HS 2007: 8429.40.

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**44425 Front-end shovel loaders, self-propelled**

This subclass is defined through the following headings/subheadings of the HS 2007: 8429.51.

**44426 Mechanical shovels, excavators and shovel loaders, self-propelled, with a 360-degree revolving superstructure, except front-end shovel loaders**

This subclass is defined through the following headings/subheadings of the HS 2007: 8429.52.

**44427 Mechanical shovels, excavators and shovel loaders, except front-end shovel loaders and machinery with a 360-degree revolving superstructure; moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery n.e.c., self-propelled, for earth, minerals or ores**

This subclass is defined through the following headings/subheadings of the HS 2007: 8429.59, 8430.50.

**44428 Dumpers designed for off-highway use**

This subclass is defined through the following headings/subheadings of the HS 2007: 8704.10.

**44429 Bulldozer or angledozer blades**

This subclass is defined through the following headings/subheadings of the HS 2007: 8431.42.

**4443 Pile-drivers and pile-extractors; snow-ploughs and snow-blowers; other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, not self-propelled, for earth, minerals or ores; machinery n.e.c. for public works, building or the like**

**44430 Pile-drivers and pile-extractors; snow-ploughs and snow-blowers; other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, not self-propelled, for earth, minerals or ores; machinery n.e.c. for public works, building or the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 8430.10, .20, .61, .69, 8479.10.

**4444 Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand**

**44440 Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand**

This subclass is defined through the following headings/subheadings of the HS 2007: 8474.10 - .80.

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**4446 Parts for the goods of classes 4441 to 4444****44461 Parts n.e.c. of boring or sinking machinery and of derricks, cranes, mobile lifting frames, straddle carriers and works trucks fitted with a crane; parts n.e.c. of moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery for earth, minerals or ores; parts of pile-drivers and pile-extractors; parts of snow-ploughs and snow-blowers**

This subclass is defined through the following headings/subheadings of the HS 2007: 8431.43, .49.

**44462 Parts for the goods of subclass 44440**

This subclass is defined through the following headings/subheadings of the HS 2007: 8474.90.

**445 Machinery for food, beverage and tobacco processing, and parts thereof****4451 Machinery for the food, beverage and tobacco industries****44511 Cream separators**

This subclass is defined through the following headings/subheadings of the HS 2007: 8421.11.

**44513 Machinery used in the milling industry or for the working of cereals or dried leguminous vegetables other than farm-type machinery**

This subclass is defined through the following headings/subheadings of the HS 2007: 8437.80.

**44515 Bakery ovens, non-electric; machinery for making hot drinks or for cooking or heating food, except domestic type machines**

This subclass is defined through the following headings/subheadings of the HS 2007: 8417.20, 8419.81.

**44516 Machinery n.e.c. for the industrial preparation or manufacture of food or drink (including fats or oils)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8438.10 - .80, 8479.20.

**44517 Machinery n.e.c. for processing tobacco**

This subclass is defined through the following headings/subheadings of the HS 2007: 8478.10.

**44518 Dryers for agricultural products**

This subclass is defined through the following headings/subheadings of the HS 2007: 8419.31.

**4452 Parts for the goods of class 4451****44522 Parts of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; parts n.e.c. for the goods of subclasses 44513 and 44516**

This subclass is defined through the following headings/subheadings of the HS 2007: 8437.90, 8438.90.

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**44523 Parts n.e.c. of machinery for processing tobacco**

This subclass is defined through the following headings/subheadings of the HS 2007: 8478.90.

**446 Machinery for textile, apparel and leather production, and parts thereof****4461 Machinery for preparing, spinning, weaving and knitting textiles****44611 Machines for extruding, drawing, texturing or cutting man-made textile materials; machines for preparing textile fibres or producing textile yarns; textile reeling or winding machines and machines for preparing textile yarns for use on machines for weaving, knitting and the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 8444, 8445.

**44612 Weaving machines (looms)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8446.

**44613 Knitting machines, stitch-bonding machines, machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting**

This subclass is defined through the following headings/subheadings of the HS 2007: 8447.

**44614 Auxiliary machinery for use with machines for textile extruding, preparing, spinning, weaving, knitting or the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 8448.11, .19.

**4462 Other machinery for textile and apparel production (including sewing machines)****44621 Sewing machines, except book sewing machines and household sewing machines**

This subclass is defined through the following headings/subheadings of the HS 2007: 8452.21, .29.

**44622 Laundry-type washing machines, each of a dry linen capacity exceeding 10 kg; dry-cleaning machines; drying machines for textile fabrics or articles, each of a dry linen capacity exceeding 10 kg**

This subclass is defined through the following headings/subheadings of the HS 2007: 8450.20, 8451.10, .29.

**44629 Other machinery for textile and apparel production n.e.c.**

This subclass includes:

- textile printing machinery
  - yarn printing machines
  - machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes
  - machinery for making felt hats
  - blocks for making hats
  - ironing machines and presses (including fusing presses)
  - steam dummies for steam ironing
  - washing, bleaching or dyeing machines for textiles or textile yarns
  - machines for reeling, unreeling, folding, cutting or pinking textile fabrics
  - machines for impregnating textile yarns, fabrics or made-up textile articles
  - machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum
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This subclass does not include:

- dry-cleaning machines, cf. 44622
- drying machines:
  - with a dry linen capacity of less than 10 kg, cf. 44812
  - other, cf. 44622
- washing machines, including machines which both wash and dry:
  - with a dry linen capacity of less than 10 kg, cf.44812
  - other, cf. 44622

**4463 Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines**

**44630 Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines**

This subclass is defined through the following headings/subheadings of the HS 2007: 8453.10 - .80.

**4464 Parts for the goods of class 4461; parts for the goods of subclass 44621 (including sewing machine needles and furniture, bases and covers for sewing machines); parts for the goods of subclass 44622; parts for the goods of subclass 44629, except parts of machinery for the manufacture or finishing of felt or nonwovens and blocks for making hats; parts for the goods of subclass 44630; parts of household or laundry-type washing machines and textile drying machines, each of a dry linen capacity not exceeding 10 kg**

**44640 Parts for the goods of class 4461; parts for the goods of subclass 44621 (including sewing machine needles and furniture, bases and covers for sewing machines); parts for the goods of subclass 44622; parts for the goods of subclass 44629, except parts of machinery for the manufacture or finishing of felt or nonwovens and blocks for making hats; parts for the goods of subclass 44630; parts of household or laundry-type washing machines and textile drying machines, each of a dry linen capacity not exceeding 10 kg**

This subclass is defined through the following headings/subheadings of the HS 2007: 8448.20 - .59, 8450.90, 8451.90, 8452.30 - .90, 8453.90.

**447 Weapons and ammunition and parts thereof**

**4471 Tanks and other armoured fighting vehicles, motorized, and parts thereof**

**44710 Tanks and other armoured fighting vehicles, motorized, and parts thereof**

This subclass is defined through the following headings/subheadings of the HS 2007: 8710.

**4472 Military weapons, other than revolvers, pistols and swords and the like**

**44720 Military weapons, other than revolvers, pistols and swords and the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 9301.

**4473 Revolvers, pistols, other firearms and similar devices; other arms**

**44730 Revolvers, pistols, other firearms and similar devices; other arms**

This subclass is defined through the following headings/subheadings of the HS 2007: 9302 - 9304.

**4474 Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads**

**44740 Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads**

This subclass is defined through the following headings/subheadings of the HS 2007: 9306.

**4475 Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor**

**44750 Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor**

This subclass is defined through the following headings/subheadings of the HS 2007: 9307.

**4476 Parts of military weapons and other arms**

**44760 Parts of military weapons and other arms**

This subclass is defined through the following headings/subheadings of the HS 2007: 9305.

**448 Domestic appliances and parts thereof**

**4481 Domestic electric appliances; non-electric refrigerators and clothes drying machines**

**44811 Refrigerators and freezers, household type, electric or non-electric**

This subclass is defined through the following headings/subheadings of the HS 2007: 8418.10 - .40.

**44812 Dishwashing machines and clothes or linen washing or drying machines, household type, electric or non-electric**

This subclass is defined through the following headings/subheadings of the HS 2007: 8422.11, 8450.11 - .19, 8451.21.

**44813 Electric blankets**

This subclass is defined through the following headings/subheadings of the HS 2007: 6301.10.

**44814 Household sewing machines**

This subclass is defined through the following headings/subheadings of the HS 2007: 8452.10.

**44815 Fans and ventilating or recycling hoods of the domestic type**

This subclass is defined through the following headings/subheadings of the HS 2007: 8414.51, .60.

**44816 Other small electric domestic appliances (including vacuum cleaners, kitchen waste disposers, food mixers, shavers, hair dryers, smoothing irons, coffee makers and toasters)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8508.11, 8509.40 - .80, 8510.10, .20, .30, 8516.31 - .40, .71 - .79.

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**44817 Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; ovens; cookers, cooking plates, boiling rings, grillers and roasters**

This subclass is defined through the following headings/subheadings of the HS 2007: 8516.10 - .29, .50, .60.

**44818 Electric heating resistors, except of carbon**

This subclass is defined through the following headings/subheadings of the HS 2007: 8516.80.

**4482 Domestic cooking and heating equipment, non-electric**

**44821 Cooking appliances and plate warmers, non-electric, domestic, of iron or steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7321.11 - .19.

**44822 Stoves, grates, braziers and similar non-electric domestic appliances (other than cooking appliances and plate warmers) of iron or steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7321.81 - .89.

**44823 Radiators for central heating, not electrically heated, of iron or steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7322.11, .19.

**44824 Air heaters and hot air distributors, not electrically heated, incorporating a motor-driven fan or blower, of iron or steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7322.90.

**44825 Central heating boilers, for producing hot water or low pressure steam**

This subclass is defined through the following headings/subheadings of the HS 2007: 8403.10.

**44826 Water heaters, instantaneous or storage, non-electric**

This subclass is defined through the following headings/subheadings of the HS 2007: 8419.11, .19.

**4483 Parts for the goods of classes 4481 and 4482 (except subclass 44814)**

**44831 Parts of the following appliances: electromechanical domestic appliances, shavers and hairclippers, with self-contained electric motor; electric instantaneous or storage water heaters, immersion heaters, space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes**

This subclass also includes:

- parts for industrial vacuum cleaners

**44832 Parts of stoves, ranges, grates, cookers, barbecues, braziers, gas-rings, plate-warmers and similar non-electric domestic appliances, of iron or steel**

This subclass is defined through the following headings/subheadings of the HS 2007: 7321.90.

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**44833 Parts of central heating boilers for producing hot water or low pressure steam**

This subclass is defined through the following headings/subheadings of the HS 2007: 8403.90.

**449 Other special-purpose machinery and parts thereof**

**4491 Other special-purpose machinery**

**44911 Centrifugal clothes driers**

This subclass is defined through the following headings/subheadings of the HS 2007: 8421.12.

**44912 Dryers for wood, paper pulp, paper or paperboard and for other materials except agriculture products**

This subclass is defined through the following headings/subheadings of the HS 2007: 8419.32, .39.

**44913 Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard; machinery (except bookbinding machinery) for making up paper pulp, paper or paperboard**

This subclass is defined through the following headings/subheadings of the HS 2007: 8439.10 - .30, 8441.10 - .80.

**44914 Bookbinding machinery; machinery for type-setting and the like; printing machinery and machines for uses ancillary to printing (except office type sheet-fed offset printing machinery)**

This subclass includes:

- bookbinding machinery, including booksewing machines
- machinery, apparatus and equipment for preparing or making plates, cylinders or other printing components
- offset printing machinery, reel-fed
- other offset printing machinery, except office type sheet-fed machinery
- letter press printing machinery, whether or not reel-fed
- flexographic printing machinery
- gravure printing machinery
- other printing machinery, excluding textile printing machinery:
  - clock or watch dial-printing machines
  - container-printing machines
  - electrostatic printing machines
  - label-printing machines
  - machines for printing on corks, tubes or candles
  - machines for printing tin foil boxes
  - printing machinery for numbering
  - rotary presses
  - screen printing machines
  - warp printing machines for repetitive printing

This subclass does not include:

- textile printing and yarn printing machinery, cf. 44629
- office type sheet-fed offset printing machinery, cf. 45150

**44915 Machinery n.e.c. for working rubber or plastics or for the manufacture of products from these materials**

This subclass is defined through the following headings/subheadings of the HS 2007: 8477.10 - .80.

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**44916 Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (except ingot moulds), metal carbides, glass, mineral materials, rubber or plastics**

This subclass is defined through the following headings/subheadings of the HS 2007: 8480.

**44917 Stand-alone photocopiers, printers and facsimile machines**

This subclass includes:

- stand-alone photocopiers, printers and facsimile machines that are not connectable to an automatic data processing machine:
  - photocopiers
  - label printing machines, bar code printing machines and similar printers
  - blueprinters
  - facsimile machines

This subclass does not include:

- printers used with an automatic data processing machine:
  - inkjet printers, cf. 45263
  - laser printers, cf. 45264
  - other printers, cf. 45265
- units performing two or more of the following functions: printing, scanning, copying, faxing (multifunction printers), cf. 45266

**44918 Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays**

This subclass is defined through the following headings/subheadings of the HS 2007: 8486.10 - .40.

**44919 Special-purpose machinery n.e.c. (including machinery for isotopic separation, machines for assembling electric lamps in glass envelopes, machines for manufacturing glassware and rope making machines)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8401.20, 8475.10, .21, .29, 8479.40 - .89, 8508.19, .60.

**4492 Parts n.e.c. for special-purpose machinery****44921 Parts for the goods of subclass 44913**

This subclass is defined through the following headings/subheadings of the HS 2007: 8439.91, .99, 8441.90.

**44922 Parts for the goods of subclasses 44914, 44917 and 45150**

This subclass is defined through the following headings/subheadings of the HS 2007: 8440.90, 8442.40, 8443.91 - .99.

**44923 Parts for the goods of subclass 44918**

This subclass is defined through the following headings/subheadings of the HS 2007: 8486.90.

**44929 Parts for the goods of subclass 44915; other parts n.e.c. of special-purpose machinery**

This subclass is defined through the following headings/subheadings of the HS 2007: 8475.90, 8477.90, 8479.90.

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**45 Office, accounting and computing machinery**

**451 Office and accounting machinery, and parts and accessories thereof**

**4511 Typewriters and word-processing machines**

**45110 Typewriters and word-processing machines**

This subclass is defined through the following headings/subheadings of the HS 2007: 8469.

**4513 Electronic calculators and pocket-size data recording, reproducing and displaying machines with calculating functions**

**45130 Electronic calculators and pocket-size data recording, reproducing and displaying machines with calculating functions**

This subclass is defined through the following headings/subheadings of the HS 2007: 8470.10 - .29.

**4514 Accounting machines, cash registers, automated teller machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device**

**45141 Accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device (except point-of-sale terminals, ATMs and similar machines)**

This subclass includes:

- calculating machines, not electronic
- cash registers, incorporating a calculating device, not capable of being connected to an automatic data processing machine or a network
- accounting machines
- bookkeeping machines
- invoicing machines
- postage franking machines, incorporating a calculating device
- ticket issuing machines, incorporating a calculating device
- totalisator machines for racing courses
- systems for validation and control of magnetic cards

This subclass does not include:

- electronic calculators, cf. 45130
- cash registers:
  - connectable to an automatic data processing machine or a network, cf. 45142
  - not incorporating a calculating device, cf. 45160
- point-of-sale terminals, ATMs and similar machines capable of being connected to an automatic data processing machine or network, cf. 45142

**45142 Point-of-sale terminals, ATMs and similar machines**

This subclass includes:

- point-of-sale terminals, cash registers capable of being connected to an automatic data processing machine or network
- automated teller machines (ATMs)

This subclass does not include:

- ticket issuing machines:
    - incorporating a calculating device, cf. 45141
    - not incorporating a calculating device, cf. 45160
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- cash registers, not capable of being connected to an automatic data processing machine or a network:
  - incorporating a calculating device, cf. 45141
  - not incorporating a calculating device, cf. 45160
- postage franking machines, incorporating a calculating device, cf. 45141
- totalisator machines for race courses, cf. 45141
- systems for validation and control of magnetic cards, cf. 45141

**4515 Office type sheet-fed offset printing machinery****45150 Office type sheet-fed offset printing machinery**

This subclass is defined through the following headings/subheadings of the HS 2007: 8443.12.

**4516 Other office machines****45160 Other office machines**

This subclass includes:

- hectograph and stencil duplicating machines
- letter closing, opening, folding, sealing and sorting machines
- addressing machines
- machines for affixing or cancelling postage stamps
- cash registers, not incorporating a calculating device
- coincounting machines
- pencil-sharpening machines
- perforating or stapling machines
- paper shredders
- ticket issuing machines, not incorporating a calculating device

This subclass does not include:

- ticket issuing machines, incorporating a calculating device, cf. 45141
- cash registers, incorporating a calculating device, cf. 45141
- ATMs, capable of being connected to an automatic data processing machine or network, cf. 45142
- cash registers, capable of being connected to an automatic data processing machine or a network, cf. 45142

**4517 Parts and accessories for the goods of subclasses 45110 and 45130 (except covers, carrying cases and the like)****45170 Parts and accessories for the goods of subclasses 45110 and 45130 (except covers, carrying cases and the like)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8473.10, .21.

**4518 Parts and accessories for the goods of subclasses 45141, 45142 and 45160 (except covers, carrying cases and the like)****45180 Parts and accessories for the goods of subclasses 45141, 45142 and 45160 (except covers, carrying cases and the like)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8473.29, .40.

**452 Computing machinery and parts and accessories thereof**

**4522 Portable automatic data processing machines weighing not more than 10 kg, such as laptops, notebooks and sub-notebooks**

**45220 Portable automatic data processing machines weighing not more than 10 kg, such as laptops, notebooks and sub-notebooks**

This subclass is defined through the following headings/subheadings of the HS 2007: 8471.30.

**4523 Automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined**

**45230 Automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined**

This subclass is defined through the following headings/subheadings of the HS 2007: 8471.41.

**4524 Automatic data processing machines presented in the form of systems**

**45240 Automatic data processing machines presented in the form of systems**

This subclass is defined through the following headings/subheadings of the HS 2007: 8471.49.

**4525 Other automatic data processing machines whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units**

**45250 Other automatic data processing machines whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units**

This subclass is defined through the following headings/subheadings of the HS 2007: 8471.50.

**4526 Input or output units, whether or not containing storage units in the same housing, except monitors or projectors**

**45261 Input peripherals (keyboard, joystick, mouse etc.)**

This subclass includes:

- manual input peripherals for computing machinery:
  - keyboards
  - joysticks
  - computer mice

This subclass does not include:

- badge readers and card readers, cf. 45269
  - paper tape readers, cf. 45269
  - magnetic ink recognition devices, cf. 45269
  - magnetic and optical readers, cf. 45269
  - magnetic or optical disk drives and tape storage units:
    - fixed media, cf. 45271
    - removable media, cf. 45272
  - flash card readers, cf. 45272
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**45262 Scanners (except combination of printer, scanner, copier and/or fax)**

This subclass includes:

- optical scanners for automatic processing machines

This subclass does not include:

- units performing printing, copying or faxing in addition to scanning, cf. 45266

**45263 Inkjet printers used with data processing machines**

This subclass includes:

- inkjet printers (i.e. printers that fire droplets of ink onto a page to form characters and pictures), capable of connecting to an automatic data processing machine or to a network

This subclass does not include:

- printers, not connectable to an automatic data processing machine, cf. 44917

**45264 Laser printers used with data processing machines**

This subclass includes:

- laser printers (i.e. printers that employ beams of light to draw images on a drum that picks up fine particles (toner), which is then fused to a page to produce an image), capable of connecting to an automatic data processing machine or to a network

This subclass does not include:

- printers, not connectable to an automatic data processing machine, cf. 44917

**45265 Other printers used with data processing machines**

This subclass includes:

- other printers (e.g., dot-matrix printers that use tiny wires to impact upon an inked ribbon to form characters), capable of connecting to an automatic data processing machine or to a network

This subclass does not include:

- printers, not connectable to an automatic data processing machine, cf. 44917

**45266 Units performing two or more of the following functions: printing, scanning, copying, faxing**

This subclass includes:

- units used with data processing machines and performing two or more of the following functions: printing, scanning, copying, faxing

This subclass does not include:

- printers, not connectable to an automatic data processing machine, cf. 44917
- facsimile machines, not connectable to an automatic data processing machine, cf. 44917

**45269 Other input or output peripheral devices**

This subclass includes:

- badge readers
  - card readers:
    - magnetic card readers
    - punched card readers
    - smart card readers
  - paper tape readers
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- magnetic ink recognition devices
- magnetic and optical readers

This subclass does not include:

- keyboards, joysticks and computer mice, cf. 45261
- magnetic or optical disk drives and tape storage units:
  - fixed media, cf. 45271
  - removable media, cf. 45272
- flash card readers, cf. 45272

**4527 Storage units**

**45271 Fixed media storage units**

This subclass includes:

- hard disk drives and other storage units where the storage media is physically inseparable from its reading or writing device

This subclass does not include:

- disk storage units, removable, cf. 45272
- magnetic tape storage units, removable, cf. 45272
- compact disk drives and DVD drives, cf. 45272
- solid-state, non-volatile data storage devices, "flash memory cards" or "flash electronic storage cards", cf. 47550

**45272 Removable media storage units**

This subclass includes:

- storage units designed for removable media:
  - disk storage units
  - magnetic tape storage units
  - compact disk (CD) drives
  - DVD drives
  - flash card readers

This subclass does not include:

- hard disk drives and other storage units where the storage media is physically inseparable from its reading or writing device, cf. 45271

**4528 Other units of automatic data processing machines n.e.c.**

**45281 Sound, video, network and similar cards for automatic data processing machines**

This subclass includes:

- expansion cards for automatic data processing machines, such as network, sound or video cards

This subclass does not include:

- network communications equipment (e.g., hubs, routers, gateways) for LANS and WANS, cf. 47223
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**45289 Other units of automatic data processing machines**

This subclass includes:

- arithmetic units
- accelerators, other than graphics accelerators
- print processors
- control and adaptor units
- disk-to-tape or tape-to-disk converters
- machines for decoding data and giving the result in clear
- programmers (machines for introducing fixed programs into integrated circuits)
- transcribing machines (machines for transcribing data onto media in coded form)

This subclass does not include:

- video cards and graphic accelerators, cf. 45281
- sound cards, cf. 45281
- network cards, cf. 45281
- integrated circuits, cf. 47160

**4529 Parts and accessories of computing machines****45290 Parts and accessories of computing machines**

This subclass is defined through the following headings/subheadings of the HS 2007: 8473.30, .50.

**46 Electrical machinery and apparatus****461 Electric motors, generators and transformers, and parts thereof****4611 Electric motors, generators and the like****46111 Motors of an output not exceeding 37.5 W; other DC motors; DC generators**

This subclass is defined through the following headings/subheadings of the HS 2007: 8501.10, .31 - .34.

**46112 Universal AC/DC motors of an output exceeding 37.5 W; other AC motors; AC generators (alternators)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8501.20, .40 - .53, .61 - .64.

**46113 Electric generating sets and rotary converters**

This subclass is defined through the following headings/subheadings of the HS 2007: 8502.

**4612 Electrical transformers, static converters and inductors****46121 Electrical transformers**

This subclass is defined through the following headings/subheadings of the HS 2007: 8504.21 - .34.

**46122 Ballasts for discharge lamps or tubes; static converters; other inductors**

This subclass is defined through the following headings/subheadings of the HS 2007: 8504.10, .40, .50.

**4613 Parts for the goods of classes 4611 and 4612**

**46131 Parts of electric motors, generators and the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 8503.

**46132 Parts of electrical transformers, static converters and inductors**

This subclass is defined through the following headings/subheadings of the HS 2007: 8504.90.

**462 Electricity distribution and control apparatus, and parts thereof**

**4621 Electricity distribution or control apparatus**

**46211 Electrical apparatus for switching or protecting electrical circuits, or for making connexions to or in electrical circuits, for a voltage exceeding 1000 V**

This subclass is defined through the following headings/subheadings of the HS 2007: 8535.

**46212 Electrical apparatus for switching or protecting electrical circuits, for making connexions to or in electrical circuits, for a voltage not exceeding 1000 V**

This subclass is defined through the following headings/subheadings of the HS 2007: 8536.10 - .69, .90.

**46213 Boards, consoles, cabinets and other bases, equipped with electrical switching etc. apparatus, for electric control or the distribution of electricity, for a voltage not exceeding 1000 V**

This subclass is defined through the following headings/subheadings of the HS 2007: 8537.10.

**46214 Boards, consoles, cabinets and other bases, equipped with electrical switching etc. apparatus, for electric control or the distribution of electricity, for a voltage exceeding 1000 V**

This subclass is defined through the following headings/subheadings of the HS 2007: 8537.20.

**46215 Connectors for optical fibres, optical fibre bundles or cables**

This subclass is defined through the following headings/subheadings of the HS 2007: 8536.70.

**4622 Parts of electricity distribution or control apparatus**

**46220 Parts of electricity distribution or control apparatus**

This subclass is defined through the following headings/subheadings of the HS 2007: 8538.

**463 Insulated wire and cable; optical fibre cables**

**4631 Insulated winding wire**

**46310 Insulated winding wire**

This subclass is defined through the following headings/subheadings of the HS 2007: 8544.11, .19.

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**4632 Coaxial cable and other coaxial electric conductors****46320 Coaxial cable and other coaxial electric conductors**

This subclass is defined through the following headings/subheadings of the HS 2007: 8544.20.

**4633 Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships****46330 Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships**

This subclass is defined through the following headings/subheadings of the HS 2007: 8544.30.

**4634 Other electric conductors, for a voltage not exceeding 1000 V****46340 Other electric conductors, for a voltage not exceeding 1000 V**

This subclass is defined through the following headings/subheadings of the HS 2007: 8544.42 - .49.

**4635 Other electric conductors, for a voltage exceeding 1000 V****46350 Other electric conductors, for a voltage exceeding 1000 V**

This subclass is defined through the following headings/subheadings of the HS 2007: 8544.60.

**4636 Optical fibre cables made up of individually sheathed fibres****46360 Optical fibre cables made up of individually sheathed fibres**

This subclass is defined through the following headings/subheadings of the HS 2007: 8544.70.

**464 Accumulators, primary cells and primary batteries, and parts thereof****4641 Primary cells and primary batteries****46410 Primary cells and primary batteries**

This subclass is defined through the following headings/subheadings of the HS 2007: 8506.10 - .80.

**4642 Electric accumulators****46420 Electric accumulators**

This subclass is defined through the following headings/subheadings of the HS 2007: 8507.10 - .80.

**4643 Parts of primary cells, primary batteries and electric accumulators (including separators)****46430 Parts of primary cells, primary batteries and electric accumulators (including separators)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8506.90, 8507.90.

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**465 Electric filament or discharge lamps; arc lamps; lighting equipment; parts thereof**

**4651 Electric filament or discharge lamps; arc lamps**

**46510 Electric filament or discharge lamps; arc lamps**

This subclass is defined through the following headings/subheadings of the HS 2007: 8539.10 - .49.

**4653 Lighting equipment**

**46531 Portable electric lamps designed to function by their own source of energy (except those for cycles or motor vehicles); electric ceiling or wall lighting fittings (except those for lighting public open spaces or thorough-fares); electric table, desk, bedside or floor-standing lamps; non-electrical lamps and lighting fittings; illuminated signs, illuminated name-plates and the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 8513.10, 9405.10, .20, .50, .60.

**46532 Lighting sets of a kind used for Christmas trees**

This subclass is defined through the following headings/subheadings of the HS 2007: 9405.30.

**46539 Other electric lamps and lighting fittings (including lamps and lighting fittings of a kind used for lighting public open spaces or thorough-fares)**

This subclass is defined through the following headings/subheadings of the HS 2007: 9405.40.

**4654 Parts for the goods of classes 4651 and 4653**

**46541 Parts of electric filament or discharge lamps; parts of arc lamps**

This subclass is defined through the following headings/subheadings of the HS 2007: 8539.90.

**46542 Parts of portable electric lamps designed to function by their own source of energy (except those of cycles or motor vehicles); parts n.e.c. of lamps and lighting fittings; parts n.e.c. of illuminated signs, illuminated name-plates and the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 8513.90, 9405.99.

**469 Other electrical equipment and parts thereof**

**4691 Electrical ignition or starting equipment of a kind used for internal combustion engines; generators and cut-outs of a kind used in conjunction with internal combustion engines; electrical lighting or signalling equipment (except filament or discharge lamps), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles**

**46910 Electrical ignition or starting equipment of a kind used for internal combustion engines; generators and cut-outs of a kind used in conjunction with internal combustion engines; electrical lighting or signalling equipment (except filament or discharge lamps), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles**

This subclass is defined through the following headings/subheadings of the HS 2007: 8511.10 - .80, 8512.10 - .40.

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**4692 Electric sound or visual signalling apparatus, except for cycles or motor vehicles, and except electromechanical traffic control equipment for transport facilities**

**46921 Burglar or fire alarms and similar apparatus**

This subclass is defined through the following headings/subheadings of the HS 2007: 8531.10.

**46929 Other electric sound or visual signalling apparatus, except for cycles or motor vehicles, and except electromechanical traffic control equipment for transport facilities**

This subclass is defined through the following headings/subheadings of the HS 2007: 8530.10, .80, 8531.20 - .80.

**4693 Electrical equipment n.e.c. (including electro-magnets; permanent magnets; electro-magnetic couplings; clutches and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators; and apparatus for electro-plating, electrolysis or electrophoresis)**

**46931 Permanent metallic magnets**

This subclass is defined through the following headings/subheadings of the HS 2007: 8505.11.

**46932 Permanent ceramic or ferrite magnets**

This subclass is defined through the following headings/subheadings of the HS 2007: 8505.19.

**46939 Other electrical equipment n.e.c. (including electro-magnets; electro-magnetic couplings; clutches and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators and apparatus for electro-plating, electrolysis or electrophoresis)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8505.20 - .90, 8543.10 - .70.

**4694 Electrical insulators, except of glass or ceramics; insulating fittings for electrical machines or equipment, except of ceramics or plastics; electrical conduit tubing and joints therefor, of base metal lined with insulating material**

**46940 Electrical insulators, except of glass or ceramics; insulating fittings for electrical machines or equipment, except of ceramics or plastics; electrical conduit tubing and joints therefor, of base metal lined with insulating material**

This subclass is defined through the following headings/subheadings of the HS 2007: 8546.90, 8547.90.

**4695 Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon of a kind used for electrical purposes**

**46950 Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon of a kind used for electrical purposes**

This subclass is defined through the following headings/subheadings of the HS 2007: 8545.

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**4696 Parts for the goods of subclasses 46910, 46921 and 46929; electrical parts n.e.c. of machinery or apparatus**

**46960 Parts for the goods of subclasses 46910, 46921 and 46929; electrical parts n.e.c. of machinery or apparatus**

This subclass is defined through the following headings/subheadings of the HS 2007: 8511.90, 8512.90, 8530.90, 8531.90, 8543.90, 8548.90.

**47 Radio, television and communication equipment and apparatus**

**471 Electronic valves and tubes; electronic components; parts thereof**

**4711 Electrical capacitors**

**47110 Electrical capacitors**

This subclass is defined through the following headings/subheadings of the HS 2007: 8532.10 - .30.

**4712 Electrical resistors (except heating resistors)**

**47120 Electrical resistors (except heating resistors)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8533.10 - .40.

**4713 Printed circuits**

**47130 Printed circuits**

This subclass is defined through the following headings/subheadings of the HS 2007: 8534.

**4714 Thermionic, cold cathode or photo-cathode valves and tubes (including cathode ray tubes)**

**47140 Thermionic, cold cathode or photo-cathode valves and tubes (including cathode ray tubes)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8540.11 - .89.

**4715 Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light emitting diodes; mounted piezo-electric crystals**

**47150 Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light emitting diodes; mounted piezo-electric crystals**

This subclass is defined through the following headings/subheadings of the HS 2007: 8541.10 - .60.

**4716 Electronic integrated circuits**

**47160 Electronic integrated circuits**

This subclass is defined through the following headings/subheadings of the HS 2007: 8542.31 - .39.

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**4717 Parts for the goods of classes 4711, 4712 and 4714 to 4716****47171 Parts for the goods of subclass 47110**

This subclass is defined through the following headings/subheadings of the HS 2007: 8532.90.

**47172 Parts for the goods of subclass 47120**

This subclass is defined through the following headings/subheadings of the HS 2007: 8533.90.

**47173 Parts for the goods of subclasses 47140 to 47160**

This subclass is defined through the following headings/subheadings of the HS 2007: 8540.91, .99, 8541.90, 8542.90.

**472 Television and radio transmitters; television, video and digital cameras; telephone sets****4721 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****47211 Transmission apparatus incorporating reception apparatus**

This subclass is defined through the following headings/subheadings of the HS 2007: 8525.60.

**47212 Transmission apparatus not incorporating reception apparatus**

This subclass is defined through the following headings/subheadings of the HS 2007: 8525.50.

**47213 Television cameras**

This subclass includes:

- television cameras, professional video cameras

This subclass does not include:

- camcorders, whether or not digital, cf. 47214
- web cameras, cf. 47214
- digital cameras, optimized mainly for still images, cf. 47215

**47214 Video camera recorders**

This subclass includes:

- camcorders, whether or not digital
- web cameras

This subclass does not include:

- television cameras, professional video cameras, cf. 47213
  - digital cameras, optimized mainly for still images, cf. 47215
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**47215 Digital cameras**

This subclass includes:

- digital cameras, optimized mainly for still images

This subclass does not include:

- television cameras, professional video cameras, cf. 47213
- camcorders, whether or not digital, cf. 47214
- web cameras, cf. 47214

**4722 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)****47221 Line telephone sets with cordless handsets**

This subclass is defined through the following headings/subheadings of the HS 2007: 8517.11.

**47222 Telephones for cellular networks or for other wireless networks**

This subclass is defined through the following headings/subheadings of the HS 2007: 8517.12.

**47223 Other telephone sets and apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)**

This subclass includes:

- line telephone sets, except those with cordless handsets
- parlophones for buildings
- portable radio telephones
- base stations
- switching and routing apparatus for transmission of data, such as:
  - network communications equipment (e.g., hubs, routers, gateways) for LANS and WANS
  - channel-to-channel adaptors for connecting two digital computer systems
  - modems
  - radiotelegraphic transmission apparatus
  - telephone switchboards
- telemetric signal receivers, radio-telephonic or radio-telegraphic

This subclass does not include:

- network cards for automatic data processing machines, cf. 45281
- line telephone sets with cordless handsets, cf. 47221

**473 Radio broadcast and television receivers; apparatus for sound and video recording and reproducing; microphones, loudspeakers, amplifiers, etc.****4731 Radio broadcast and television receivers****47311 Radio broadcast receivers (except of a kind used in motor vehicles), whether or not combined with sound recording or reproducing apparatus or a clock**

This subclass is defined through the following headings/subheadings of the HS 2007: 8527.12 - .19, .91 - .99.

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**47312 Radio broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles**

This subclass is defined through the following headings/subheadings of the HS 2007: 8527.21, .29.

**47313 Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproducing apparatus**

This subclass is defined through the following headings/subheadings of the HS 2007: 8528.71 - .73.

**47314 Monitors and projectors, not incorporating television reception apparatus and not principally used in an automatic data processing system**

This subclass is defined through the following headings/subheadings of the HS 2007: 8528.49, .59, .69.

**47315 Monitors and projectors, principally used in an automatic data processing system**

This subclass is defined through the following headings/subheadings of the HS 2007: 8528.41, .51, .61.

**4732 Apparatus for sound and video recording and reproducing**

**47321 Sound recording or reproducing apparatus**

This subclass is defined through the following headings/subheadings of the HS 2007: 8519.

**47323 Video recording or reproducing apparatus**

This subclass is defined through the following headings/subheadings of the HS 2007: 8521.

**4733 Microphones and stands therefor; loudspeakers; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets**

**47330 Microphones and stands therefor; loudspeakers; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets**

This subclass is defined through the following headings/subheadings of the HS 2007: 8518.10 - .50.

**474 Parts for the goods of classes 4721 to 4733 and 4822**

**4740 Parts for the goods of classes 4721 to 4733 and 4822**

**47401 Parts for the goods of subclasses 47221 to 47223**

This subclass is defined through the following headings/subheadings of the HS 2007: 8517.70.

**47402 Parts for the goods of subclasses 47321, 47323 and 47330**

This subclass is defined through the following headings/subheadings of the HS 2007: 8518.90, 8522.

**47403 Parts for the goods of subclasses 47211 to 47213, 47311 to 47315 and 48220**

This subclass is defined through the following headings/subheadings of the HS 2007: 8529.

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**475 Disks, tapes, solid-state non-volatile storage devices and other media, not recorded**

**4753 Magnetic media, not recorded, except cards with a magnetic stripe**

**47530 Magnetic media, not recorded, except cards with a magnetic stripe**

This subclass includes:

- magnetic tapes, unrecorded:
  - for recording sound
  - for recording video
  - for other recordings
- magnetic tape cartridges, unrecorded
- cassettes, unrecorded:
  - for recording video
  - for recording sound
  - for other recordings
- magnetic floppy disks, unrecorded

This subclass does not include:

- hard disks, cf. 45271
- recorded magnetic media:
  - audio, video or text-based, cf. 476
  - packaged software, cf. 478
- cards with a magnetic stripe, cf. 47910

**4754 Optical media, not recorded**

**47540 Optical media, not recorded**

This subclass includes:

- unrecorded disks prepared for laser-beam recording:
  - compact disks (CDs)
  - DVDs
  - other optical media

This subclass does not include:

- recorded optical media:
  - audio, video or text-based, cf. 476
  - packaged software, cf. 478

**4755 Solid-state non-volatile storage devices**

**47550 Solid-state non-volatile storage devices**

This subclass is defined through the following headings/subheadings of the HS 2007: 8523.51.

**4759 Other recording media, including matrices and masters for the production of disks**

**47590 Other recording media, including matrices and masters for the production of disks**

This subclass includes:

- matrices and masters for the production of records, not recorded
- wax blanks for sound recording, not recorded

This subclass does not include:

- matrices and masters, recorded, cf. 47610
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- wax blanks for sound recording, recorded, cf. 47610
- gramophone records, cf. 47610

**476 Audio, video and other disks, tapes and other physical media, recorded**

**4761 Musical audio disks, tapes or other physical media**

**47610 Musical audio disks, tapes or other physical media**

This subclass includes:

- physical media (CDs, cassette tapes, vinyl records, etc.) containing recordings of musical sound material

This subclass does not include:

- music videos and DVDs, cf. 47620
- retailing of phonorecords (including electronic sound files) produced by others, cf. 62142, 62242, 62342, 62442, 62542
- reproduction services of recorded media, cf. 89123
- contract technical recording services, cf. 96111, 96112
- master original recordings produced for outright sale (i.e., with all property rights), cf. 96113

**4762 Films and other video content on disks, tape or other physical media**

**47620 Films and other video content on disks, tape or other physical media**

This subclass includes:

- physical media (CDs, DVDs, cassette tapes, vinyl records, etc.) containing video recordings

This subclass does not include:

- audio disks and tapes, cf. 47610
- retailing of DVDs produced by others, cf. 62142, 62242, 62342, 62442, 62542
- reproduction services of recorded media, cf. 89123
- original recordings produced for outright sale (i.e. with all property rights), cf. 96123

**4769 Other recorded disks, tapes or other physical media**

**47691 Audio books on disk, tape or other physical media**

This subclass includes:

- physical media (CD-ROM, tape etc.) containing audio books, i.e. audio recordings of someone reading the text of a book

**47692 Text-based disks, tapes or other physical media**

This subclass includes:

- physical media (CD-ROM, diskette, microfilm, microfiche etc.) containing non-audio recordings of text material, such as:
  - from periodicals, textbooks, reference books and other sources
  - directories and mailing lists
  - databases and similar compilations

**47699 Other non-musical audio disks and tapes**

This subclass includes:

- physical media (CD-ROM, cassette tapes etc.) containing non-musical audio recordings, such as:
  - recordings of speeches
  - recordings of sound samples
  - recordings of natural sounds or other phenomena, to generate a certain ambience or mood

**478 Packaged software**

**4781 Systems software, packaged**

This class includes:

- published low-level software required to manage computer resources and support the production or execution of application programs, but which is not specific to any particular application

**47811 Operating systems, packaged**

This subclass includes:

- published low-level software which handles the interface to peripheral hardware, schedules tasks, allocates storage, and presents a default interface to the user when no application program is running. This includes all client and network operating systems.

**47812 Network software, packaged**

This subclass includes:

- published software that is used to control, monitor, manage and communicate with operating systems, networks, network services, databases, storage and networked applications in an integrated and cooperative fashion across a network from a central location. This includes all network management software, server software, security and encryption software, middleware, etc.

**47813 Database management software, packaged**

This subclass includes:

- published collections/suites of software programs that enable storage, modification and extraction of information from a database. There are many different types of DBMSs ranging from small systems that run on personal computers to large systems that run on mainframes.

**47814 Development tools and programming languages software, packaged**

This subclass includes:

- published software used to assist in the development and/or authoring of computer programs, including software products that support the professional developer in the design, development, and implementation of a variety of software systems and solutions

**4782 Application software, packaged**

This class includes:

- published software programmes that perform a specific function directly for the end user

**47821 General business productivity and home use applications, packaged**

This subclass includes:

- published software used for general business purposes to improve productivity, or in the home for entertainment, reference or educational purposes. This includes office suite applications such as
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word processors, spreadsheets, simple databases; graphics applications; project management software, computer-based training software, reference and home education software, etc.

**47822 Computer game software, packaged**

This subclass includes:

- published computer game software, packaged:
  - presented on physical media of magnetic nature
  - presented on physical media of optical nature

This subclass does not include:

- software cartridges, for use with video game consoles, cf. 38582
- computer game software downloads, cf. 84342
- on-line games, cf. 84391

**47829 Other application software, packaged**

This subclass includes:

- cross-industry application software, i.e. software that is designed to perform and/or manage a specific business function or process that is not unique to a particular industry. (This includes professional accounting software, human resource management software, customer relations management software, Geographic Information System software, web page/website design software, etc.)
- vertical market application software, i.e. software that performs a wide range of business functions for a specific industry such as manufacturing, retail, health care, engineering, restaurants, etc.
- utilities software, i.e. computer programs that perform a very specific task, such as compression software, anti-virus software, search engines, font or file viewers, voice recognition software etc. (Utilities differ from other applications software in terms of size, cost and complexity.)
- application software not elsewhere classified

**479 Cards with magnetic strips or chip**

**4791 Cards with a magnetic stripe**

**47910 Cards with a magnetic stripe**

This subclass is defined through the following headings/subheadings of the HS 2007: 8523.21.

**4792 "Smart cards"**

**47920 "Smart cards"**

This subclass is defined through the following headings/subheadings of the HS 2007: 8523.52.

**48 Medical appliances, precision and optical instruments, watches and clocks**

**481 Medical and surgical equipment and orthopaedic appliances**

**4811 Apparatus based on the use of X-rays or of alpha, beta or gamma radiations**

**48110 Apparatus based on the use of X-rays or of alpha, beta or gamma radiations**

This subclass is defined through the following headings/subheadings of the HS 2007: 9022.

**4812 Electro-diagnostic apparatus, and ultra-violet or infra-red ray apparatus, used in medical, surgical, dental or veterinary sciences**

**48121 Electro-diagnostic apparatus, used in medical, surgical, dental or veterinary sciences**

This subclass is defined through the following headings/subheadings of the HS 2007: 9018.11 - .19.

**48122 Ultra-violet or infra-red ray apparatus, used in medical, surgical, dental or veterinary sciences**

This subclass is defined through the following headings/subheadings of the HS 2007: 9018.20.

**4813 Other instruments and appliances (except syringes, needles and the like), used in dental sciences**

**48130 Other instruments and appliances (except syringes, needles and the like), used in dental sciences**

This subclass is defined through the following headings/subheadings of the HS 2007: 9018.41, .49.

**4814 Medical, surgical or laboratory sterilizers**

**48140 Medical, surgical or laboratory sterilizers**

This subclass is defined through the following headings/subheadings of the HS 2007: 8419.20.

**4815 Other instruments and appliances used in medical, surgical or veterinary sciences (including syringes, needles, catheters, cannulae, ophthalmic instruments and appliances n.e.c. and electro-medical apparatus n.e.c.)**

**48150 Other instruments and appliances used in medical, surgical or veterinary sciences (including syringes, needles, catheters, cannulae, ophthalmic instruments and appliances n.e.c. and electro-medical apparatus n.e.c.)**

This subclass is defined through the following headings/subheadings of the HS 2007: 9018.31 - .39, .50, .90.

**4816 Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus; other breathing appliances and gas masks (excluding protective masks having neither mechanical parts nor replaceable filters)**

**48160 Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus; other breathing appliances and gas masks (excluding protective masks having neither mechanical parts nor replaceable filters)**

This subclass is defined through the following headings/subheadings of the HS 2007: 9019, 9020.

**4817 Orthopaedic appliances; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability**

**48171 Orthopaedic appliances; splints and other fracture appliances; artificial parts of the body**

This subclass is defined through the following headings/subheadings of the HS 2007: 9021.10 - .39.

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**48172 Hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability**

This subclass is defined through the following headings/subheadings of the HS 2007: 9021.40 - .90.

**4818 Medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements**

**48180 Medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements**

This subclass is defined through the following headings/subheadings of the HS 2007: 9402.

**482 Instruments and appliances for measuring, checking, testing, navigating and other purposes, except optical instruments; industrial process control equipment; parts and accessories thereof**

**4821 Navigational, meteorological, geophysical and similar instruments and appliances**

**48211 Direction finding compasses; other navigational instruments and appliances**

This subclass is defined through the following headings/subheadings of the HS 2007: 9014.10 - .80.

**48212 Rangefinders, theodolites and tachymeters (tacheometers) and levels**

This subclass is defined through the following headings/subheadings of the HS 2007: 9015.10 - .30.

**48219 Other surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances**

This subclass is defined through the following headings/subheadings of the HS 2007: 9015.40, .80.

**4822 Radar apparatus, radio navigational aid apparatus and radio remote control apparatus**

**48220 Radar apparatus, radio navigational aid apparatus and radio remote control apparatus**

This subclass is defined through the following headings/subheadings of the HS 2007: 8526.

**4823 Precision balances; instruments for drawing, calculating, measuring length, etc.**

**48231 Balances with a sensitivity of 5 cg or better**

This subclass is defined through the following headings/subheadings of the HS 2007: 9016.

**48232 Drafting tables and machines, and other drawing, marking-out or mathematical calculating instruments**

This subclass is defined through the following headings/subheadings of the HS 2007: 9017.10, .20.

**48233 Instruments for measuring length, for use in the hand (including measuring rods and tapes, micrometers and callipers) n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 9017.30, .80.

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**4824 Instruments and apparatus for measuring or checking electrical quantities, except electricity production or supply meters; instruments and apparatus for measuring or detecting ionizing radiations**

**48241 Instruments and apparatus for measuring or detecting ionizing radiations**

This subclass is defined through the following headings/subheadings of the HS 2007: 9030.10.

**48242 Cathode-ray oscilloscopes and cathode-ray oscillographs**

This subclass is defined through the following headings/subheadings of the HS 2007: 9030.20.

**48243 Instruments and apparatus (except cathode-ray oscilloscopes and oscillographs) for measuring or checking voltage, current, resistance or power, without a recording device (except electricity production or supply meters)**

This subclass is defined through the following headings/subheadings of the HS 2007: 9030.31, .33.

**48244 Instruments and apparatus (except cathode-ray oscilloscopes and oscillographs) for telecommunications**

This subclass is defined through the following headings/subheadings of the HS 2007: 9030.40.

**48249 Instruments and apparatus for measuring or checking electrical quantities n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 9030.32, .39, .82 - .89.

**4825 Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases except navigational, hydrological or meteorological instruments and appliances, gas or liquid supply meters, and automatic regulating or controlling instruments and apparatus for physical or chemical analysis, for measuring or checking viscosity, porosity, expansion, surface tension or the like, or for measuring or checking quantities of heat, sound or light**

**48251 Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers**

This subclass is defined through the following headings/subheadings of the HS 2007: 9025.11 - .80.

**48252 Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases, except navigational, hydrological or meteorological instruments and appliances, gas or liquid supply meters and automatic regulating or controlling instruments and apparatus**

This subclass is defined through the following headings/subheadings of the HS 2007: 9026.10 - .80.

**48253 Instruments and apparatus for physical or chemical analysis, for measuring or checking viscosity, porosity, expansion, surface tension or the like, or for measuring or checking quantities of heat, sound or light**

This subclass is defined through the following headings/subheadings of the HS 2007: 9027.10 - .80.

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**4826 Other measuring, checking and testing instruments and appliances****48261 Microscopes (except optical microscopes) and diffraction apparatus**

This subclass is defined through the following headings/subheadings of the HS 2007: 9012.10.

**48262 Machines and appliances for testing the mechanical properties of materials**

This subclass is defined through the following headings/subheadings of the HS 2007: 9024.10, .80.

**48263 Gas, liquid or electricity supply or production meters**

This subclass is defined through the following headings/subheadings of the HS 2007: 9028.10 - .30.

**48264 Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, except hydrographic and meteorological instruments; stroboscopes**

This subclass is defined through the following headings/subheadings of the HS 2007: 9029.10, .20.

**48266 Automatic regulating or controlling instruments and apparatus, hydraulic or pneumatic**

This subclass is defined through the following headings/subheadings of the HS 2007: 9032.81.

**48269 Measuring, checking, regulating or controlling instruments, appliances and machines n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 9031.10 - .80, 9032.10 - .20, .89.

**4828 Parts and accessories for the goods of classes 4821 and 4823 to 4826****48281 Parts and accessories for the goods of subclasses 48211, 48212, 48232 and 48233, 48241 to 48249, 48251 to 48253; microtomes; parts and accessories n.e.c., for optical, photographic, cinematographic, precision, medical or surgical machines, instruments, apparatus and appliances**

This subclass is defined through the following headings/subheadings of the HS 2007: 9014.90, 9015.90, 9017.90, 9025.90, 9026.90, 9027.90, 9030.90, 9033.

**48282 Parts and accessories for the goods of subclass 48261**

This subclass is defined through the following headings/subheadings of the HS 2007: 9012.90.

**48283 Parts and accessories for the goods of subclasses 48263 and 48264**

This subclass is defined through the following headings/subheadings of the HS 2007: 9028.90, 9029.90.

**48284 Parts and accessories for the goods of subclasses 48266 and 48269**

This subclass is defined through the following headings/subheadings of the HS 2007: 9031.90, 9032.90.

**48285 Parts and accessories for the goods of subclass 48262**

This subclass is defined through the following headings/subheadings of the HS 2007: 9024.90.

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**483 Optical instruments and photographic equipment, and parts and accessories thereof**

**4831 Optical instruments**

**48311 Optical fibres and optical fibre bundles; optical fibre cables (except those made up of individually sheathed fibres); sheets and plates of polarizing material; lenses, prisms, mirrors and other optical elements (except of glass not optically worked), whether or not mounted, other than for cameras, projectors or photographic enlargers or reducers**

This subclass is defined through the following headings/subheadings of the HS 2007: 9001, 9002.19, .20, .90.

**48312 Spectacles, goggles and the like, corrective, protective or other**

This subclass is defined through the following headings/subheadings of the HS 2007: 9004.

**48313 Frames and mountings for spectacles, goggles or the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 9003.11, .19.

**48314 Binoculars, monoculars and other optical telescopes; other astronomical instruments, except instruments for radio-astronomy; compound optical microscopes**

This subclass is defined through the following headings/subheadings of the HS 2007: 9005.10, .80, 9011.10 - .80.

**48315 Liquid crystal devices n.e.c.; lasers, except laser diodes; other optical appliances and instruments n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 9013.10 - .80.

**4832 Photographic equipment**

**48321 Objective lenses for cameras, projectors or photographic enlargers or reducers**

This subclass is defined through the following headings/subheadings of the HS 2007: 9002.11.

**48322 Photographic (including cinematographic) cameras**

This subclass is defined through the following headings/subheadings of the HS 2007: 9006.10 - .59, 9007.10.

**48323 Cinematographic projectors**

This subclass is defined through the following headings/subheadings of the HS 2007: 9007.20.

**48329 Other photographic equipment**

This subclass is defined through the following headings/subheadings of the HS 2007: 9006.61, .69, 9008.50, 9010.10 - .60.

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**4834 Photographic plates and film and instant print film, sensitized, unexposed; chemical products for photographic uses, except varnishes, adhesives and the like**

**48341 Photographic plates and film and instant print film, sensitized, unexposed**

This subclass is defined through the following headings/subheadings of the HS 2007: 3701 - 3703.

**48342 Chemical preparations for photographic uses, except varnishes, adhesives and the like; unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use**

This subclass is defined through the following headings/subheadings of the HS 2007: 3707.

**4835 Parts for the goods of classes 4831 to 4833**

**48351 Parts and accessories for the goods of subclass 48314**

This subclass is defined through the following headings/subheadings of the HS 2007: 9005.90, 9011.90.

**48352 Parts of goods of subclass 48313**

This subclass is defined through the following headings/subheadings of the HS 2007: 9003.90.

**48353 Parts and accessories for the goods of subclass 48322; parts and accessories of cinematographic projectors; parts and accessories of photographic flashlight apparatus; parts and accessories of image projectors (except cinematographic) and photographic (except cinematographic) enlargers and reducers; parts and accessories n.e.c. of apparatus and equipment for photographic laboratories; parts and accessories of negatoscopes and projection screens**

This subclass is defined through the following headings/subheadings of the HS 2007: 9006.91, .99, 9007.91, .92, 9008.90, 9010.90.

**48354 Parts and accessories for the goods of subclass 48315**

This subclass is defined through the following headings/subheadings of the HS 2007: 9013.90.

**484 Watches and clocks, and parts thereof**

**4841 Watches**

**48410 Watches**

This subclass is defined through the following headings/subheadings of the HS 2007: 9101, 9102.

**4842 Clocks**

**48420 Clocks**

This subclass is defined through the following headings/subheadings of the HS 2007: 9103 - 9105.

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**4843 Time of day recording apparatus, apparatus for measuring, recording or otherwise indicating intervals of time, and time switches, with clock or watch movement or with synchronous motor**

**48430 Time of day recording apparatus, apparatus for measuring, recording or otherwise indicating intervals of time, and time switches, with clock or watch movement or with synchronous motor**

This subclass is defined through the following headings/subheadings of the HS 2007: 9106, 9107.

**4844 Watch or clock movements**

**48440 Watch or clock movements**

This subclass is defined through the following headings/subheadings of the HS 2007: 9108 - 9110.

**4849 Other watch or clock parts (including jewels, cases and metal watch bands)**

**48490 Other watch or clock parts (including jewels, cases and metal watch bands)**

This subclass is defined through the following headings/subheadings of the HS 2007: 9111, 9112, 9113.10, .20, 9114.

**49 Transport equipment**

**491 Motor vehicles, trailers and semi-trailers; parts and accessories thereof**

**4911 Motor vehicles**

**49111 Road tractors for semi-trailers**

This subclass is defined through the following headings/subheadings of the HS 2007: 8701.20.

**49112 Public-transport type passenger motor vehicles**

This subclass is defined through the following headings/subheadings of the HS 2007: 8702.

**49113 Motor cars and other motor vehicles principally designed for the transport of persons (except public-transport type vehicles, vehicles specially designed for travelling on snow, and golf cars and similar vehicles)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8703.21 - .90.

**49114 Motor vehicles n.e.c. for the transport of goods**

This subclass is defined through the following headings/subheadings of the HS 2007: 8704.21 - .90.

**49115 Crane lorries**

This subclass is defined through the following headings/subheadings of the HS 2007: 8705.10.

**49116 Motor vehicles, for the transport of persons, specially designed for travelling on snow; golf cars and similar vehicles**

This subclass is defined through the following headings/subheadings of the HS 2007: 8703.10.

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**49119 Special-purpose motor vehicles n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 8705.20 - .90.

**4912 Parts and accessories n.e.c. of motor vehicles****49121 Chassis fitted with engines, for motor vehicles**

This subclass is defined through the following headings/subheadings of the HS 2007: 8706.

**49129 Other parts and accessories n.e.c. of motor vehicles (including brakes, gear boxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, clutches, steering wheels, steering columns, steering boxes, and parts thereof)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8708.10, .30 - .99.

**492 Bodies (coachwork) for motor vehicles; trailers and semi-trailers; parts and accessories thereof****4921 Bodies for motor vehicles****49210 Bodies for motor vehicles**

This subclass is defined through the following headings/subheadings of the HS 2007: 8707.

**4922 Trailers and semi-trailers; containers****49221 Containers specially designed and equipped for carriage by one or more modes of transport**

This subclass is defined through the following headings/subheadings of the HS 2007: 8609.

**49222 Trailers and semi-trailers of the caravan type, for housing or camping**

This subclass is defined through the following headings/subheadings of the HS 2007: 8716.10.

**49229 Other trailers and semi-trailers (including trailers and semi-trailers for the transport of goods), except self-loading or self-unloading trailers or semi-trailers for agricultural purposes**

This subclass is defined through the following headings/subheadings of the HS 2007: 8716.31 - .40.

**4923 Parts for the goods of classes 4921 and 4922****49231 Parts and accessories for the goods of subclass 49210**

This subclass is defined through the following headings/subheadings of the HS 2007: 8708.21, .29.

**49232 Parts of trailers and semi-trailers; parts of other vehicles, not mechanically propelled**

This subclass is defined through the following headings/subheadings of the HS 2007: 8716.90.

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**493 Ships****4931 Commercial ships and warships****49311 Cruise ships, excursion boats and similar vessels, principally designed for the transport of persons; ferry boats of all kinds**

This subclass is defined through the following headings/subheadings of the HS 2007: 8901.10.

**49312 Tankers (ships)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8901.20.

**49313 Refrigerator vessels (ships), except tankers**

This subclass is defined through the following headings/subheadings of the HS 2007: 8901.30.

**49314 Other vessels for the transport of goods and other vessels for the transport of both persons and goods**

This subclass is defined through the following headings/subheadings of the HS 2007: 8901.90.

**49315 Fishing vessels; factory ships and other vessels for processing or preserving fishery products**

This subclass is defined through the following headings/subheadings of the HS 2007: 8902.

**49316 Tugs and pusher craft**

This subclass is defined through the following headings/subheadings of the HS 2007: 8904.

**49319 Other vessels (including light-vessels, fire-floats, dredgers, floating cranes, floating docks, warships and lifeboats other than rowing boats), except floating or submersible drilling or production platforms**

This subclass is defined through the following headings/subheadings of the HS 2007: 8905.10, .90, 8906.

**4932 Floating or submersible drilling or production platforms****49320 Floating or submersible drilling or production platforms**

This subclass is defined through the following headings/subheadings of the HS 2007: 8905.20.

**4939 Other floating structures****49390 Other floating structures**

This subclass is defined through the following headings/subheadings of the HS 2007: 8907.

**494 Pleasure and sporting boats****4941 Sailboats (except inflatable), with or without auxiliary motor****49410 Sailboats (except inflatable), with or without auxiliary motor**

This subclass is defined through the following headings/subheadings of the HS 2007: 8903.91.

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**4949 Other vessels for pleasure or sports; rowing boats and canoes****49490 Other vessels for pleasure or sports; rowing boats and canoes**

This subclass is defined through the following headings/subheadings of the HS 2007: 8903.10, .92, .99.

**495 Railway and tramway locomotives and rolling stock, and parts thereof****4951 Rail locomotives and locomotive tenders****49511 Rail locomotives powered from an external source of electricity**

This subclass is defined through the following headings/subheadings of the HS 2007: 8601.10.

**49512 Diesel-electric locomotives**

This subclass is defined through the following headings/subheadings of the HS 2007: 8602.10.

**49519 Other rail locomotives; locomotive tenders**

This subclass is defined through the following headings/subheadings of the HS 2007: 8601.20, 8602.90.

**4952 Self-propelled railway or tramway coaches, vans and trucks (except maintenance or service vehicles)****49520 Self-propelled railway or tramway coaches, vans and trucks (except maintenance or service vehicles)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8603.

**4953 Other rolling stock; railway or tramway track fixtures and fittings; mechanical traffic control equipment for transport facilities****49531 Railway or tramway maintenance or service vehicles, whether or not self-propelled**

This subclass is defined through the following headings/subheadings of the HS 2007: 8604.

**49532 Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special-purpose railway or tramway coaches, not self-propelled (except maintenance or service vehicles)**

This subclass is defined through the following headings/subheadings of the HS 2007: 8605.

**49533 Railway or tramway goods vans and wagons, not self-propelled**

This subclass is defined through the following headings/subheadings of the HS 2007: 8606.

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**4954 Parts of railway or tramway locomotives or rolling stock; railway or tramway track fixtures and fittings, and parts thereof; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields, and parts thereof**

**49540 Parts of railway or tramway locomotives or rolling stock; railway or tramway track fixtures and fittings, and parts thereof; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields, and parts thereof**

This subclass is defined through the following headings/subheadings of the HS 2007: 8607, 8608.

**496 Aircraft and spacecraft, and parts thereof**

**4961 Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft**

**49610 Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft**

This subclass is defined through the following headings/subheadings of the HS 2007: 8801.

**4962 Aeroplanes and helicopters**

**49621 Helicopters**

This subclass is defined through the following headings/subheadings of the HS 2007: 8802.11, .12.

**49622 Aeroplanes and other powered aircraft of an unladen weight not exceeding 2000 kg**

This subclass is defined through the following headings/subheadings of the HS 2007: 8802.20.

**49623 Aeroplanes and other powered aircraft of an unladen weight exceeding 2000 kg**

This subclass is defined through the following headings/subheadings of the HS 2007: 8802.30, .40.

**4963 Spacecraft and spacecraft launch vehicles**

**49630 Spacecraft and spacecraft launch vehicles**

This subclass is defined through the following headings/subheadings of the HS 2007: 8802.60.

**4964 Parts of aircraft and spacecraft**

**49640 Parts of aircraft and spacecraft**

This subclass is defined through the following headings/subheadings of the HS 2007: 8803.

**499 Other transport equipment and parts thereof**

**4991 Motorcycles and side-cars**

**49911 Motorcycles and cycles fitted with an auxiliary motor, with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc**

This subclass is defined through the following headings/subheadings of the HS 2007: 8711.10.

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**49912 Motorcycles and cycles fitted with an auxiliary motor, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc**

This subclass is defined through the following headings/subheadings of the HS 2007: 8711.20 - .50.

**49913 Motorcycles and cycles fitted with an auxiliary motor, other than those with reciprocating internal combustion piston engines; side-cars**

This subclass is defined through the following headings/subheadings of the HS 2007: 8711.90.

**4992 Bicycles and invalid carriages**

**49921 Bicycles and other cycles, not motorized**

This subclass is defined through the following headings/subheadings of the HS 2007: 8712.

**49922 Invalid carriages**

This subclass is defined through the following headings/subheadings of the HS 2007: 8713.

**4993 Vehicles n.e.c., not mechanically propelled**

**49930 Vehicles n.e.c., not mechanically propelled**

This subclass is defined through the following headings/subheadings of the HS 2007: 8716.80.

**4994 Parts for the goods of classes 4991 and 4992**

**49941 Parts and accessories of motorcycles and side-cars**

This subclass is defined through the following headings/subheadings of the HS 2007: 8714.10.

**49942 Parts and accessories of bicycles and other cycles, not motorized, and of invalid carriages**

This subclass is defined through the following headings/subheadings of the HS 2007: 8714.20 - .99.

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**Section 5**  
**Constructions and construction services**

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This section includes constructions and construction services. The former, in division 53, cover the physical outputs of construction activities (e.g., buildings or civil engineering works), while the latter, in division 54, cover the services provided in constructing these objects. A given unit produces just one of the two forms of output in a given production process (in division 53 if on own account, in division 54 if provided as a service). The valuation of the output will be different, according to the type of output produced.

The categories in division 54 that relate to the construction of complete objects follow the same structure as categories in division 53. Division 54 also covers additional outputs that are only produced on a service basis (special trades).

**53 Constructions****531 Buildings****5311 Residential buildings****53111 One- and two-dwelling residential buildings**

This subclass includes:

- residential buildings with one or two dwellings

**53112 Multi-dwelling residential buildings**

This subclass includes:

- residential buildings with three or more dwellings

This subclass also includes:

- 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.

**5312 Non-residential buildings****53121 Industrial buildings**

This subclass includes:

- 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:

- mining facilities, cf. 53261
  - power plants, cf. 53262
  - chemical and related facilities, cf. 53269
  - specialized facilities for manufacturing (e.g., iron foundries), cf. 53269
-

**53122 Commercial buildings**

This subclass includes:

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

**53129 Other non-residential buildings**

This subclass includes:

- 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, gymnasias, 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:

- mines, power plants, chemical plants and other specialized facilities for manufacturing, cf. 5326
- outdoor sports and recreation facilities, cf. 53270

**532 Civil engineering works****5321 Highways (except elevated highways), streets, roads, railways and airfield runways****53211 Highways (except elevated highways), streets and roads**

This subclass includes:

- highways (except elevated highways), streets, roads and other vehicular and pedestrian ways
- surfaced parking areas, driveways, pedestrian walkways and bicycle paths
- vehicular and pedestrian underpasses and overpasses
- safety installations for roads etc.

This subclass does not include:

- elevated highways, cf. 53221
  - highway tunnels, cf. 53222
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**53212 Railways**

This subclass includes:

- railway roadbeds for long-line and commuter rails, street tramways, and underground or elevated urban rapid transit systems
- railway electrification structures
- control and safety systems for railway tracks
- funicular railways and cable car systems

**53213 Airfield runways**

This subclass includes:

- airfield runways, including taxiways, aprons and related airport structures other than buildings

**5322 Bridges, elevated highways and tunnels**

**53221 Bridges and elevated highways**

This subclass includes:

- bridges and viaducts of metal, concrete or other materials, for all types of land transport and for pedestrians
- elevated highways for motor vehicle traffic

**53222 Tunnels**

This subclass includes:

- highway, road and railway tunnels
- tunnels and related underground constructions for underground railway traffic

This subclass does not include:

- vehicular and pedestrian underpasses, cf. 53211
- underground rail lines, cf. 53212
- tunnels associated with mining operations, cf. 53261

**5323 Harbours, waterways, dams, irrigation and other waterworks**

**53231 Aqueducts and other water supply conduits, except pipelines**

This subclass includes:

- aqueducts, water conduits and similar waterways designed to convey water for the purpose of water supply, except pipelines

This subclass does not include:

- waterworks for irrigation or flood control, cf. 53234
- long-distance pipelines, cf. 53241
- local pipelines, cf. 53251

**53232 Harbours, waterways and related facilities**

This subclass includes:

- 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
-

**53233 Dams**

This subclass includes:

- dams and similar water-retaining structures
- embankments for coastal and other waterside areas

**53234 Irrigation and flood control waterworks**

This subclass includes:

- irrigation and flood control waterworks

This subclass does not include:

- waterways for the purpose of water supply, cf. 53231

**5324 Long-distance pipelines, communication and power lines (cables)****53241 Long-distance pipelines**

This subclass includes:

- 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:

- urban gas or water distribution mains, cf. 53251

**53242 Long-distance communication and power lines (cables)**

This subclass includes:

- 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:

- low-tension electric power distribution lines, cf. 53252

**5325 Local pipelines and cables and related works****53251 Local pipelines**

This subclass includes:

- local gas pipelines
- local water and sewer mains
- local hot-water and steam pipelines

**53252 Local cables and related works**

This subclass includes:

- 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

**53253 Sewage and water treatment plants**

This subclass includes:

- sewer systems
- sewage disposal plants
- water treatment and purification plants

This subclass does not include:

- long-distance water pipelines, cf. 53241
- local water and sewer mains, cf. 53251

**5326 Mines and industrial plants**

**53261 Mining constructions**

This subclass includes:

- 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

**53262 Power plants**

This subclass includes:

- heavy electrical generating plants and equipment, including plants and equipment for nuclear-powered generating stations

**53269 Other constructions for manufacturing**

This subclass includes:

- 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:

- industrial buildings that are not specialized for the manufacture of particular products, cf. 53121

**5327 Outdoor sport and recreation facilities**

**53270 Outdoor sport and recreation facilities**

This subclass includes:

- 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:

- indoor sport installations, cf. 53129
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**5329 Other civil engineering works****53290 Other civil engineering works**

This subclass includes:

- 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.

**54 Construction services**

This division includes:

- general construction services for constructions defined in division 53
- 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, gymnasias, 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
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**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
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**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
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**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
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**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 drainfields

**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
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**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:

- prefabrication of concrete structural components for construction, cf. 37550
  - production of ready-mixed concrete, cf. 37510
  - 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
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**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

This subclass does not include:

- erection of self-manufactured steel framework, cf. 421

**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
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- 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
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**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
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**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
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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**

**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
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**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
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## **Section 6**

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

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#### **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
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**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:
  - goods of group 011 (Cereals)
  - goods of group 014 (Oilseeds and oleaginous fruits)
  - goods of group 015 (Edible roots and tubers with high starch or inulin content)
  - goods of group 016 (Stimulant, spice and aromatic crops)
  - goods of group 017 (Pulses (dried leguminous vegetables))
  - goods of group 018 (Sugar crops)
  - goods of class 0191 (Forage products)
  - goods of class 0192 (Fibre crops)
  - goods of class 0194 (Beet seeds (excluding sugar beet seeds) and seeds of forage plants)
  - goods of group 233 (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:
  - goods of class 0193 (Plants and parts of plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes)
  - goods of class 0196 (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:
  - goods of class 0197 (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:
  - goods of group 021 (Live animals)
  - goods of group 041 (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:
  - goods of class 0295 (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:
  - goods of class 0195 (Natural rubber in primary forms or in plates, sheets or strip)
  - goods of class 0199 (Other raw vegetable materials, n.e.c.)
  - goods of group 022 (Raw milk)
  - goods of group 023 (Eggs of hens or other birds in shell, fresh)
  - goods of group 024 (Reproductive materials of animals)
  - goods of class 0291 (Natural honey)
  - goods of class 0292 (Snails, fresh, chilled, frozen, dried, salted or in brine, except sea snails)
  - goods of class 0293 (Edible products of animal origin n.e.c.)
  - goods of class 0294 (Raw animal materials used in textile)
  - goods of class 0296 (Insect waxes and spermaceti, whether or not refined or coloured)
  - goods of group 032 (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:
  - goods of group 012 (Vegetables)
  - goods of group 013 (Fruits and nuts)
  - goods of group 213 (Prepared and preserved vegetables, pulses, and potatoes)
  - goods of group 214 (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:
  - goods of group 215 (Animal fats)
  - goods of group 216 (Vegetable oils)
  - goods of group 217 (Margarine and similar preparations)
  - goods of group 219 (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; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes)
  - goods of group 221 (Processed liquid milk, cream and whey)
  - goods of group 222 (Other dairy products)
  - goods of group 223 (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:
    - goods of group 211 (Meat and meat products)
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**\*\*\*24 Wholesale trade services, except on a fee or contract basis, of fish and other seafood**

This subclass includes:

- trade services related to:
  - goods of group 042 (Fish live, fresh or chilled for human consumption)
  - goods of group 043 (Crustaceans, live, fresh or chilled)
  - goods of group 044 (Molluscs live, fresh or chilled)
  - goods of group 045 (Other aquatic invertebrates, live, fresh or chilled)
  - goods of group 049 (Other aquatic plants and animals)
  - goods of group 212 (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:
  - goods of group 234 (Bakery products)
  - goods of group 235 (Sugar and molasses)
  - goods of group 236 (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:
  - goods of group 241 (Ethyl alcohol; spirits, liqueurs and other spirituous beverages)
  - goods of group 242 (Wines)
  - goods of group 243 (Malt liquors and malt)
  - goods of group 244 (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:
  - goods of class 2391 (Coffee and tea)
  - goods of class 2392 (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:
  - goods of group 250 (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:
    - goods of group 231 (Grain mill products)
    - goods of group 232 (Starches and starch products; sugars and sugar syrups n.e.c.)
    - goods of group 237 (Macaroni, noodles, couscous and similar farinaceous products)
    - goods of class 2399 (Other food products)
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**\*\*\*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:
  - goods of group 261 (Natural textile fibres prepared for spinning)
  - goods of group 262 (Man-made textile staple fibres processed for spinning)
  - goods of group 263 (Textile yarn and thread of natural fibres)
  - goods of group 264 (Textile yarn and thread of man-made filaments or staple fibres)
  - goods of group 265 (Woven fabrics (except special fabrics) of natural fibres other than cotton)
  - goods of group 266 (Woven fabrics (except special fabrics) of cotton)
  - goods of group 267 (Woven fabrics (except special fabrics) of man-made filaments and staple fibres)
  - goods of group 268 (Special fabrics)
  - goods of group 281 (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:
  - goods of group 271 (Made-up textile articles)
  - goods of group 273 (Twine, cordage, ropes and cables and articles thereof (including netting))
  - goods of group 279 (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:
  - goods of group 282 (Wearing apparel, except fur apparel)
  - goods of class 2832 (Articles of apparel, clothing accessories and other articles of furskin (except headgear))
  - goods of class 2833 (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:
  - goods of group 293 (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)
  - goods of group 294 (Sports footwear, except skating boots)
  - goods of group 295 (Other footwear, except asbestos footwear, orthopaedic footwear and skating boots)
  - goods of group 296 (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:
    - goods of group 381 (Furniture), except of subclass 38111 and class 3812
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**\*\*\*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:
  - goods of class 4721 (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)
  - goods of group 473 (Radio broadcast and television receivers; apparatus for sound and video recording and reproducing; microphones, loudspeakers, amplifiers, etc.)
  - goods of group 474 (Parts for the goods of classes 4721 to 4733 and 4822)
  - goods of group 476 (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:
  - goods of group 465 (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:

- trade services related to:
  - goods of group 448 (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:
  - goods of class 3694 (Tableware, kitchenware, other household articles and toilet articles, of plastics)
  - goods of class 3719 (Other glass articles)
  - goods of class 3722 (Ceramic household and ornamental articles)
  - goods of class 4291 (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:
  - goods of group 319 (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:
    - goods of group 322 (Books, in print)
    - goods of group 323 (Newspapers and periodicals, daily, in print)
    - goods of group 324 (Newspapers and periodicals, other than daily, in print)
    - goods of group 325 (Printed maps; music, printed or in manuscript; postcards, greeting cards, pictures and plans)
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- goods of group 326 (Stamps, cheque forms, banknotes, stock certificates, brochures and leaflets, advertising material and other printed matter)
- goods of group 327 (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:
  - goods of group 482 (Instruments and appliances for measuring, checking, testing, navigating and other purposes, except optical instruments; industrial process control equipment; parts and accessories thereof)
  - goods of group 483 (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:
  - goods of group 385 (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:
  - goods of group 382 (Jewellery and related articles)
  - goods of group 484 (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:
  - goods of group 384 (Sports goods)
  - goods of group 494 (Pleasure and sporting boats)
  - goods of subclass 49921 (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:
  - goods of class 2831 (Tanned or dressed furskins)
  - goods of group 291 (Tanned or dressed leather; composition leather)
  - goods of group 292 (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:
    - goods of group 361 (Rubber tyres and tubes)
    - goods of group 383 (Musical instruments)
    - goods of group 464 (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:

- goods of group 314 (Boards and panels)
- goods of group 315 (Veneer sheets; sheets for plywood; densified wood)
- goods of group 316 (Builders' joinery and carpentry of wood (including cellular wood panels, assembled parquet panels, shingles and shakes))
- goods of class 3695 (Builders' ware of plastics n.e.c.)
- goods of class 3696 (Parts n.e.c. of lamps, lighting fittings, illuminated signs, illuminated name-plates and the like, of plastics)
- goods of class 3711 (Unworked glass, flat glass and pressed or moulded glass for construction; glass mirrors)
- goods of class 3712 (Glass fibres and articles thereof, except woven fabrics)
- goods of class 3731 (Bricks, blocks, tiles and other ceramic goods of siliceous earths)
- goods of class 3732 (Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous earths)
- goods of class 3733 (Refractory cements, mortars, concretes and similar compositions n.e.c.)
- goods of class 3734 (Unfired refractory products; other refractory ceramic goods)
- goods of class 3735 (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)
- goods of class 3737 (Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like)
- goods of group 374 (Cement, lime and plaster)
- goods of group 375 (Articles of concrete, cement and plaster)
- goods of group 376 (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:

- goods of class 3693 (Baths, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary ware, of plastics)
- goods of class 3721 (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:

- goods of group 272 (Carpets and other textile floor coverings)
  - goods of subclass 32194 (Wallpaper and similar wall coverings; window transparencies of paper)
  - goods of class 3691 (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:
  - goods of group 351 (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:
  - goods of class 4292 (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)
  - goods of group 442 (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:
  - goods of group 341 (Basic organic chemicals)
  - goods of group 342 (Basic inorganic chemicals n.e.c.)
  - goods of group 343 (Tanning or dyeing extracts; tannins and their derivatives; colouring matter n.e.c.)
  - goods of group 344 (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)
  - goods of group 345 (Miscellaneous basic chemical products)
  - goods of group 347 (Plastics in primary forms)
  - goods of group 348 (Synthetic rubber and factice derived from oils, and mixtures thereof with natural rubber and similar natural gums, in primary forms or in plates, sheets or strip)
  - goods of group 354 (Chemical products n.e.c.)
  - goods of group 355 (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:
  - goods of group 346 (Fertilizers and pesticides)

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

This subclass includes:

- trade services related to:
    - goods of group 352 (Pharmaceutical products)
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**\*\*\*74 Wholesale trade services, except on a fee or contract basis, of medical and orthopaedic goods**

This subclass includes:

- trade services related to:
  - goods of group 481 (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:
  - goods of class 3532 (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:
  - goods of class 3531 (Organic surface active agents, except soap)
  - goods of class 3533 (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:
  - goods of group 491 (Motor vehicles, trailers and semi-trailers; parts and accessories thereof)
  - goods of group 492 (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:
  - goods of group 493 (Ships)
  - goods of group 495 (Railway and tramway locomotives and rolling stock, and parts thereof)
  - goods of group 496 (Aircraft and spacecraft, and parts thereof)
  - goods of group 499 (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:
    - goods of subclass 38111 (Seats, primarily with metal frames)
    - goods of class 3812 (Other furniture, of a kind used in offices)
    - goods of group 451 (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:
  - goods of group 452 (Computing machinery and parts and accessories thereof)
  - goods of group 478 (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:
  - goods of group 471 (Electronic valves and tubes; electronic components; parts thereof)
  - goods of class 4722 (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))
  - goods of group 475 (Discs, tapes, solid-state non-volatile storage devices and other media, not recorded)
  - goods of group 479 (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:
  - goods of group 441 (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:
  - goods of group 444 (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:
  - goods of group 328 (Composed type, prepared printing plates or cylinders, impressed lithographic stones or other impressed media for use in printing)
  - goods of group 443 (Machinery for metallurgy and parts thereof)
  - goods of group 445 (Machinery for food, beverage and tobacco processing, and parts thereof)
  - goods of group 446 (Machinery for textile, apparel and leather production, and parts thereof)
  - goods of group 449 (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:
    - goods of group 431 (Engines and turbines and parts thereof)
    - goods of group 432 (Pumps, compressors, hydraulic and pneumatic power engines, and valves, and parts thereof)
-

- goods of group 433 (Bearings, gears, gearing and driving elements, and parts thereof)
- goods of group 434 (Ovens and furnace burners and parts thereof)
- goods of group 435 (Lifting and handling equipment and parts thereof)
- goods of group 439 (Other general-purpose machinery and parts thereof)
- goods of group 447 (Weapons and ammunition and parts thereof)
- goods of group 461 (Electric motors, generators and transformers, and parts thereof)
- goods of group 462 (Electricity distribution and control apparatus, and parts thereof)
- goods of group 469 (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:

- goods of group 110 (Coal and peat)
- goods of group 120 (Crude petroleum and natural gas)
- goods of group 172 (Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons)
- goods of group 311 (Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm; railway or tramway sleepers (cross-ties) of wood, not impregnated)
- goods of group 312 (Wood continuously shaped along any of its edges or faces; wood wool; wood flour; wood in chips or particles)
- goods of group 331 (Coke and semi-coke of coal, of lignite or of peat; retort carbon)
- goods of group 337 (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:

- goods of group 130 (Uranium and thorium ores and concentrates)
- goods of group 141 (Iron ores and concentrates, other than roasted iron pyrites)
- goods of group 142 (Non-ferrous metal ores and concentrates (other than uranium or thorium ores and concentrates))
- goods of group 411 (Basic iron and steel)
- goods of group 412 (Products of steel)
- goods of group 413 (Basic precious metals and metals clad with precious metals)
- goods of group 414 (Copper, nickel, aluminium, alumina, lead, zinc and tin, unwrought)
- goods of group 415 (Semi-finished products of copper, nickel, aluminium, lead, zinc and tin or their alloys)
- goods of group 416 (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:

- goods of group 031 (Wood in the rough)
- goods of group 313 (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:
  - goods of group 321 (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:
  - goods of group 391 (Wastes from food and tobacco industry)
  - goods of group 392 (Non-metal wastes or scraps)
  - goods of group 393 (Metal wastes or scraps)
  - goods of group 399 (Other wastes and scraps)

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

This subclass includes:

- trade services related to:
  - goods of group 171 (Electrical energy)

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

This subclass includes:

- trade services related to:
  - goods of group 173 (Steam and hot water)
  - goods of group 174 (Ice and snow)
  - goods of group 180 (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:
    - goods of group 151 (Monumental or building stone)
    - goods of group 152 (Gypsum; anhydrite; limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement)
    - goods of group 153 (Sands, pebbles, gravel, broken or crushed stone, natural bitumen and asphalt)
    - goods of group 154 (Clays)
    - goods of group 161 (Chemical and fertilizer minerals)
    - goods of group 162 (Salt and pure sodium chloride; sea water)
    - goods of group 163 (Precious and semi-precious stones; pumice stone; emery; natural abrasives; other minerals)
    - goods of group 218 (Cotton linters)
    - goods of group 317 (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))
    - goods of group 332 (Tar distilled from coal, from lignite or from peat, and other mineral tars)
    - goods of group 333 (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)
    - goods of group 334 (Petroleum gases and other gaseous hydrocarbons, except natural gas)
    - goods of group 335 (Petroleum jelly; paraffin wax, micro- crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products; petroleum coke,
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- petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials)
- goods of group 336 (Radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues)
  - goods of group 362 (Other rubber products)
  - goods of group 363 (Semi-manufactures of plastics)
  - goods of group 364 (Packaging products of plastics)
  - goods of class 3692 (Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics)
  - goods of class 3697 (Safety headgear; other headgear of rubber or plastics)
  - goods of class 3698 (Electrical insulating fittings of plastics)
  - goods of class 3699 (Articles of plastics n.e.c.)
  - goods of class 3729 (Other non-structural ceramic wares)
  - goods of group 379 (Other non-metallic mineral products n.e.c.)
  - goods of group 386 (Roundabouts, swings, shooting galleries and other fairground amusements)
  - goods of group 387 (Prefabricated buildings)
  - goods of group 389 (Other manufactured articles n.e.c.)
  - goods of group 421 (Structural metal products and parts thereof)
  - goods of group 422 (Tanks, reservoirs and containers of iron, steel or aluminium)
  - goods of group 423 (Steam generators, (except central heating boilers) and parts thereof)
  - goods of class 4293 (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)
  - goods of class 4294 (Metal fasteners, springs and miscellaneous articles made from metal wire)
  - goods of class 4295 (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)
  - goods of class 4299 (Other metal goods)
  - goods of group 463 (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
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**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.

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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**

**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**

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.

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**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
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**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
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**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

**64242 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
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**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.
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**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
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**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
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**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**

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)
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**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

**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
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**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:

- 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
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**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
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**68 Postal and courier services****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
-

**68022 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 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
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**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
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**Section 7****Financial and related services; real estate services; and rental and leasing services**

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**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
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**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.

**7114 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
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**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 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

**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
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**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 that 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
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**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**

This subclass includes:

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

**71435 General liability reinsurance services**

This subclass includes:

- liability reinsurance services
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**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
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**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
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**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
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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
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**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
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- 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
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**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
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**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.

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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
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**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

**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

This subclass does not include:

- packaged (non-customized) software, cf. 478
- limited end-user licences as part of packaged software, cf. 478

**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:

- packaged (non-customized) databases, cf. 478
- 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.
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**Section 8**  
**Business and production services**

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**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 disease 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 disease 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 disease 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
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**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
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**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**

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.
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**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
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**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. 83117

**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
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**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.
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**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
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- 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.

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### **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 World 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
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**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 modeling
    - 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
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**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. 32220, 32512, 89110
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**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
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**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
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**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**

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.
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**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
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**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
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**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
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**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****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
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**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

**84393 On-line adult content**

This subclass includes:

- mature theme, sexually explicit content published or broadcast over the Internet including graphics, live feeds, interactive performances and virtual activities

Note: Payment may be by methods such as subscription, membership fee or pay-per-view.

This subclass does not include:

- adult content in on-line newspapers, periodicals, books, directories, cf. 8431

**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
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**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
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**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.

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**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.

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**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.

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**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
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**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
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**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
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**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
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**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
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**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
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**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
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**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 a oil or gas extraction unit on a fee or contract basis
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**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
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- 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:

- rebuilt and retreaded tyres, cf. 36120
- 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:
    - irradiation, electromedical and electrotherapeutic equipment such as magnetic resonance imaging equipment, medical ultrasound equipment, pacemakers, hearing aids, 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
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**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:

- 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 of 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
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**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.
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**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
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**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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**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.

**8877 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.

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**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.

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**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
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**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

Note: The resulting intermediate iron and steel casting products are typically not identifiable in the Harmonized Commodity Description and Coding System based on their future use.

**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

Note: The resulting intermediate casting products are typically not identifiable in the Harmonized Commodity Description and Coding System based on their future use.

**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
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- cutting and stamping, from drawings
- manufacturing services of metal objects, directly from metal powders, by heat treatment (sintering) or pressure

Note: The resulting intermediate metal products are typically not identifiable in the Harmonized Commodity Description and Coding System based on their future use.

**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: whether still resulting in waste and scrap or new products, cf. corresponding subclasses of sections 0-4

**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 pelleting 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
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**Section 9**  
**Community, social and personal services**

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**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
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**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
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**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
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**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
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**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

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
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**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
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**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.
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**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

**9292 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
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**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
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**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

**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
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**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 contaminants 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
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**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
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**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****96111 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
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**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
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**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 slotmachine 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
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**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
- prostitutes' services

**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, chiromancists' 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
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**PART FIVE**  
**Alternative structures**





## A. Overview

96. Any statistical classification reflects compromises between theoretical principles and practical considerations. Thus, not all needs for aggregated data will be equally well served by simple aggregation at the various levels within the existing structure of the CPC. Thus, to meet specialized needs for complex standardized aggregates, the CPC can be complemented by alternative aggregations.

97. Such alternative aggregations (or alternative structures) are intended to serve the needs of users who wish to present data classified according to CPC in terms of standard tabulation categories that are at the same time user-defined and internationally recognized.

98. Depending on the application, the analysis of different phenomena may require statistical data that cannot be fully described in terms of complete CPC subclasses. This may be due to the level of aggregation applied to the CPC as an international standard or to the fact that the information sought is based on a concept that is different from that used in the CPC. In this case, it may still be possible to give a definition in terms of an alternative aggregation using partial CPC subclasses, while the actual data conversion would need to be supplemented by additional information.

99. In addition to the need for different aggregations of existing CPC subclasses, specialized data collections often require a level of detail that would not be suited for a general-purpose international product classification. Sometimes the need for such detail may also be of short duration – either limited by the duration of the study or by the fast-changing nature of products in certain areas – which would also make it unsuitable for an international standard classification. Still, in cases where such detail is needed, the necessary detailed product categories should be devised in a way that is consistent with the existing CPC categories. Such a set of detailed product definitions could be referred to as an alternative breakdown (or an alternative structure).

100. This part of the publication includes two alternative structures. The first is an alternative aggregation for products of the information economy, which complements an alternative aggregation for the information economy that was defined in terms of ISIC Rev.4. This aggregation uses complete CPC subclasses to define the scope of *ICT products*, *Content and media products* and various subcategories thereof.

101. The second alternative aggregation shows an expansion, i.e. a more detailed breakdown, of the CPC for primary agricultural products suited for agricultural statistics. This structure has been developed by the Food and Agriculture Organization of the United Nations (FAO). It provides an example of an alternative breakdown for countries that want to use the CPC structure, but require additional detail in certain areas of the classification. The structure also provides an aid to those countries willing or already in the process of adopting and adapting the CPC for agricultural statistics to their statistical system.

102. Other alternative aggregations, using complete or partial CPC subclasses, have been defined in other existing frameworks. One such aggregation is the List of tourism characteristic products, which is defined in Annex 4 of the *International Recommendations for Tourism Statistics 2008*.<sup>26</sup> In principle, the list of alternative aggregations is open-ended and the Statistical

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<sup>26</sup> Statistical Papers, Series M, No. 83, Rev.1 (United Nations publication, Sales No. E.08.XVII.28)

Commission may, in the future, request that additional aggregations be prepared and issued to respond to evolving user needs. Any such new alternative aggregation will be made available on the Classifications website of the United Nations Statistics Division.

## B. Products of the information economy

103. In recent years, there has been a growing demand for data related to the information economy. The OECD's Working Party on Indicators for the Information Society (WPIIS) has taken a leading role in standardising the definition of the information economy. The sectoral definitions of the information economy, consisting of the *ICT sector* and the *Content and media sector*, were reviewed in 2007 and are based on the International Standard Industrial Classification (ISIC), Rev. 4. These definitions are shown as alternative aggregations in the ISIC Rev.4 publication.<sup>27</sup>

104. More recently, the WPIIS has developed definitions of *ICT products* and *Content and media products*. The definitions consist of a *guiding principle* and product lists originally based on the CPC Ver.2, and then updated to CPC Ver.2.1. The relationship between information economy products and the sectoral definitions is as follows: products that are linked to an ISIC class that is a member of one of the information economy sectors are included, and products that are not linked to an ISIC class that is a member of one of the information economy sectors are excluded, unless there is a compelling case for their exclusion/inclusion respectively.<sup>28</sup>

### 1. ICT products

105. The following guiding principle is used to identify ICT products:

“ICT products must primarily be intended to fulfil or enable the function of information processing and communication by electronic means, including transmission and display.”

106. There are 98 ICT products, grouped into 10 broad-level categories as shown below.

Table 5.1  
ICT products

CPC Ver.2.1 subclass	ISIC Rev.4 class	Product description (CPC subclass title)
<b>Computers and peripheral equipment</b>		
45142	2620	Point-of-sale terminals, ATMs and similar machines
45220	2620	Portable automatic data processing machines weighing not more than 10 kg, such as laptops, notebooks and sub-notebooks
45230	2620	Automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined
45240	2620	Automatic data processing machines presented in the form of systems

<sup>27</sup> Statistical Papers, Series M, No.4, Rev.4 (United Nations publication, Sales No. E.08.XVII.25), page 277ff.

<sup>28</sup> There is one product linked exclusively to an ICT sector class that is excluded from the ICT products list and four that are included in the Content and media products list. There are nine products not linked to either of the sectoral definitions that are included in the ICT products list and four in the Content and media products list.

CPC Ver.2.1 subclass	ISIC Rev.4 class	Product description (CPC subclass title)
45250	2620	Other automatic data processing machines whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units
45261	2620	Input peripherals (keyboard, joystick, mouse etc.)
45262	2620	Scanners (except combination of printer, scanner, copier and/or fax)
45263	2620	Inkjet printers used with data processing machines
45264	2620	Laser printers used with data processing machines
45265	2620	Other printers used with data processing machines
45266	2620	Units performing two or more of the following functions: printing, scanning, copying, faxing
45269	2620	Other input or output peripheral devices
45271	2620	Fixed media storage units
45272	2620	Removable media storage units
45289	2620	Other units of automatic data processing machines
45290	2620	Parts and accessories of computing machines
47315	2620	Monitors and projectors, principally used in an automatic data processing system
47550	2620	Solid-state non-volatile storage devices
<b>Communication equipment</b>		
46921	2630	Burglar or fire alarms and similar apparatus
47211	2630	Transmission apparatus incorporating reception apparatus
47212	2630	Transmission apparatus not incorporating reception apparatus
47213	2630	Television cameras
47221	2630	Line telephone sets with cordless handsets
47222	2630	Telephones for cellular networks or for other wireless networks
47223	2610, 2630	Other telephone sets and apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)
47401	2630	Parts for the goods of subclasses 47221 to 47223
<b>Consumer electronic equipment</b>		
38581	2640	Video game consoles
47214	2640	Video camera recorders
47215	2670	Digital cameras
47311	2640	Radio broadcast receivers (except of a kind used in motor vehicles), whether or not combined with sound recording or reproducing apparatus or a clock
47312	2640	Radio broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles
47313	2640	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproducing apparatus
47314	2640	Monitors and projectors, not incorporating television reception apparatus and not principally used in an automatic data processing system
47321	2640	Sound recording or reproducing apparatus
47323	2640	Video recording or reproducing apparatus
47330	2640	Microphones and stands therefor; loudspeakers; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets
47402	2640	Parts for the goods of subclasses 47321, 47323 and 47330
<b>Miscellaneous ICT components and goods</b>		
45281	2610	Sound, video, network and similar cards for automatic data processing machines
47130	2610	Printed circuits

<b>CPC Ver.2.1 subclass</b>	<b>ISIC Rev.4 class</b>	<b>Product description (CPC subclass title)</b>
47140	2610	Thermionic, cold cathode or photo-cathode valves and tubes (including cathode ray tubes)
47150	2610	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light emitting diodes; mounted piezo-electric crystals
47160	2610	Electronic integrated circuits
47173	2610	Parts for the goods of subclasses 47140 to 47160
47403	2630, 2640, 2651	Parts for the goods of subclasses 47211 to 47213, 47311 to 47315 and 48220
47530	2680	Magnetic media, not recorded, except cards with a magnetic stripe
47540	2680	Optical media, not recorded
47590	3290	Other recording media, including matrices and masters for the production of disks
47910	2680	Cards with a magnetic stripe
47920	2610	"Smart cards"
48315	2610, 2670	Liquid crystal devices n.e.c.; lasers, except laser diodes; other optical appliances and instruments n.e.c.
48354	2610, 2670	Parts and accessories for the goods of subclass 48315
<b>Manufacturing services for ICT equipment</b>		
88741	2610	Electronic component and board manufacturing services
88742	2620	Computer and peripheral equipment manufacturing services
88743	2630	Communication equipment manufacturing services
88744	2640	Consumer electronics manufacturing services
88749	2680	Magnetic and optical media manufacturing services
<b>Business and productivity software and licensing services</b>		
47811	5820	Operating systems, packaged
47812	5820	Network software, packaged
47813	5820	Database management software, packaged
47814	5820	Development tools and programming languages software, packaged
47821	5820	General business productivity and home use applications, packaged
47829	5820	Other application software, packaged
73311	5820	Licensing services for the right to use computer software
83143	5820	Software originals
84341	5820	System software downloads
84342	5820	Application software downloads
84392	5820	On-line software
<b>Information technology consultancy and services</b>		
83117	7020	Business process management services
83131	6202	IT consulting services
83132	6202	IT support services
83141	6201	IT design and development services for applications
83142	6202	IT design and development services for networks and systems
83151	6311	Website hosting services
83152	6311	Application service provisioning
83159	6311	Other hosting and IT infrastructure provisioning services
83161	6202	Network management services
83162	6202	Computer systems management services

CPC Ver.2.1 subclass	ISIC Rev.4 class	Product description (CPC subclass title)
<b>Telecommunications services</b>		
84110	6110, 6120	Carrier services
84120	6110	Fixed telephony services
84131	6120	Mobile voice services
84132	6120	Mobile text services
84133	6120	Mobile data services, except text services
84140	6110, 6120, 6130, 6190	Private network services
84150	6110, 6120, 6130, 6190	Data transmission services
84190	6110, 6120, 6130, 6190	Other telecommunications services
84210	6110	Internet backbone services
84221	6110, 6120, 6130, 6190	Narrowband Internet access services
84222	6110, 6120, 6130, 6190	Broadband Internet access services
84290	6110, 6120, 6130, 6190	Other Internet telecommunications services
<b>Leasing or rental services for ICT equipment</b>		
73124	7730	Leasing or rental services concerning computers without operator
73125	7730	Leasing or rental services concerning telecommunications equipment without operator
73210	7729	Leasing or rental services concerning televisions, radios, video cassette recorders and related equipment and accessories
<b>Other ICT services</b>		
83325	7110	Engineering services for telecommunications and broadcasting projects
87130	9511	Maintenance and repair services of computers and peripheral equipment
87153	9512	Maintenance and repair services of telecommunication equipment and apparatus
87331	3320	Installation services of mainframe computers
87332	6209	Installation services of personal computers and peripheral equipment
87340	3320	Installation services of radio, television and communications equipment and apparatus

## 2. Content and media products

107. The following guiding principle is used to identify Content and media products:

“Content corresponds to an organised message intended for human beings published in mass communication media and related media activities. The value of such a product to the consumer does not lie in its tangible qualities but in its information, educational, cultural or entertainment content.”

108. There are 74 Content and media products, grouped into six broad level categories as shown below.

Table 5.2  
**Content and media products**

CPC Ver. 2.1 subclass	ISIC Rev. 4 class	Product description (CPC subclass title)
<b>Printed and other text-based content on physical media, and related services</b>		
32210	5811	Educational textbooks, in print
32220	5811	General reference books, in print
32230	5812	Directories, in print
32291	5811	Professional, technical and scholarly books, in print
32292	5811	Children's books, in print
32299	5811	Other books n.e.c., in print
32300	5813	Newspapers and periodicals, daily, in print
32410	5813	General interest newspapers and periodicals, other than daily, in print
32420	5813	Business, professional or academic newspapers and periodicals, other than daily, in print
32490	5813	Other newspapers and periodicals, other than daily, in print
32511	5811	Maps and hydrographic or similar charts (including wall maps, topographical plans and maps for globes), printed, other than in book-form
32530	5819	Printed or illustrated postcards; printed cards bearing personal greetings or messages, with or without envelopes or trimmings
32540	5819	Printed pictures, designs and photographs
32620	5819	Trade advertising material, commercial catalogues and the like
32630	5819	Transfers (decalcomanias) and printed calendars
47691	5811	Audio books on disk, tape or other physical media
47692	5811, 5812, 5813	Text-based disks, tapes or other physical media
83631	5812, 5813	Sale of advertising space in print media (except on commission)
<b>Motion picture, video, television and radio content, and related services</b>		
38950	5911	Motion picture film, exposed and developed, whether or not incorporating sound track or consisting only of sound track
47620	5911	Films and other video content on disks, tape or other physical media
83632	6010, 6020	Sale of TV/radio advertising time (except on commission)
84611	6010	Radio broadcast originals
84612	6020	Television broadcast originals
84621	6010	Radio channel programmes
84622	6020	Television channel programmes
84631	6010, 6020	Broadcasting services
84632	6110, 6120, 6130	Home programme distribution services, basic programming package
84633	6110, 6120, 6130	Home programme distribution services, discretionary programming package
84634	6110, 6120, 6130	Home programme distribution services, pay-per-view
96121	5911, 6020	Motion picture, videotape and television programme production services
96122	5920, 6010	Radio programme production services
96123	5911, 5920	Motion picture, videotape, television and radio programme originals
96131	5912	Audiovisual editing services
96132	5912	Transfers and duplication of masters services

<b>CPC Ver. 2.1 subclass</b>	<b>ISIC Rev. 4 class</b>	<b>Product description (CPC subclass title)</b>
96133	5912	Colour correction and digital restoration services
96134	5912	Visual effects services
96135	5912	Animation services
96136	5912	Captioning, titling and subtitling services
96137	5920	Sound editing and design services
96139	5912	Other post-production services
96140	5913	Motion picture, videotape and television programme distribution services
96150	5914	Motion picture projection services
<b>Music content and related services</b>		
32520	5920	Music, printed or in manuscript
47610	5920	Musical audio disks, tapes or other physical media
96111	5920	Sound recording services, except live recording services
96112	5920	Live recording services
96113	5920	Sound recording originals
<b>Games software</b>		
38582	5820	Software cartridges for video game consoles
47822	5820	Computer game software, packaged
84391	5820	On-line games
<b>On-line content and related services</b>		
73312	5812	Licensing services for the right to use databases
83633	5813, 5819, 6311, 6312	Sale of Internet advertising space (except on commission)
84311	5811	On-line books
84312	5813	On-line newspapers and periodicals
84313	5812	On-line directories and mailing lists
84321	5920	Musical audio downloads
84322	5920	Streamed audio content
84331	5911	Films and other video downloads
84332	5911	Streamed video content
84393	5819	On-line adult content
84394	6312	Web search portal content
84399	5819	Other on-line content n.e.c.
<b>Other content and related services</b>		
47699	5920	Other non-musical audio disks and tapes
73320	5811, 5813, 5911, 5912, 5913, 5920, 9000	Licensing services for the right to use entertainment, literary or artistic originals
83611	7310	Full service advertising
83620	7310	Purchase or sale of advertising space or time, on commission
83639	5811, 5812, 7310	Sale of other advertising space or time (except on commission)
83812	7420	Advertising and related photography services
83940	5812	Original compilations of facts/information
84410	6391	News agency services to newspapers and periodicals

CPC Ver. 2.1 subclass	ISIC Rev. 4 class	Product description (CPC subclass title)
84420	6391	News agency services to audiovisual media
85991	6399	Other information services
89110	5811, 5812, 5813, 5819, 5820, 5920	Publishing, on a fee or contract basis
96330	9000	Original works of authors, composers and other artists except performing artists, painters and sculptors

### C. CPC expansion for agricultural statistics

109. According to international production and trade data available in the Food and Agriculture Organization of the United Nations (FAO), and to the emerging needs for new data arising from the FAO Intergovernmental Groups on individual commodities,<sup>29</sup> the FAO has developed the structure below as an expansion to the CPC Ver.2.1 for agricultural statistics. This structure provides a guideline to those countries willing or already in the process of adopting or adapting the CPC for agricultural statistics to their statistical systems and requiring additional detail in certain areas of the classification. The structure provides additional detail on primary agricultural products (including crops, livestock and primary livestock derived products, such as hides and skins) in the CPC at five digits, by adding detail beyond the lowest level of the CPC. In order to have the possibility to add as many products as needed, the expansion has been designed to range from 0 to 99 positions (.00 - .99), which is different from the standard followed in the CPC structure, where each level can be divided into maximum 9 subcategories only. To make the level of this deviation visible, a period (.) has been included in the code.

110. The proposal for the development of a CPC expanded for agriculture and food statistics was endorsed by the Expert Group on International Classification in May 2011. At that meeting it was agreed to present the expansion for agriculture in the CPC Ver.2.1 publication.

Figure 5.1

#### How the CPC code has been expanded to accommodate FAO detail

Number of digits	1	2	3	4	5	.	6	7
CPC Level	Section	Division	Group	Class	Subclass		<i>FAO detail</i>	

111. The FAO expansions to the standard CPC structure are shown in italics in the list below.

<sup>29</sup> E.g. detail on bananas and plantains and on citrus fruit.



Table 5.3  
CPC expanded for agricultural statistics

Group	Class	Subclass	Extension	Description
<b>Section 0</b>				<b>Agriculture, forestry and fishery products</b>
<b>Division 01</b>				<b>Products of agriculture, horticulture and market gardening</b>
<b>011</b>				<b>Cereals</b>
	0111			Wheat
		01111		Wheat, seed
		01112		Wheat, other
	0112			Maize (corn)
		01121		Maize (corn), seed
		01122		Maize (corn), other
	0113			Rice
		01131		Rice, seed
		01132		Rice paddy, other (not husked)
	0114			Sorghum
		01141		Sorghum, seed
		01142		Sorghum, other
	0115			Barley
		01151		Barley, seed
		01152		Barley, other
	0116			Rye
		01161		Rye, seed
		01162		Rye, other
	0117			Oats
		01171		Oats, seed
		01172		Oats, other
	0118			Millet
		01181		Millet, seed
		01182		Millet, other
	0119			Other cereals
		01191		Triticale
		01192		Buckwheat
		01193		Fonio
		01194		Quinoa
		01195		Canary seed
		01199		Other cereals n.e.c.
			<i>01199.01</i>	<i>Teff</i>
			<i>01199.02</i>	<i>Mixed grain</i>
			<i>01199.90</i>	<i>Cereals n.e.c.</i>
<b>012</b>				<b>Vegetables</b>
	0121			Leafy or stem vegetables
		01211		Asparagus
		01212		Cabbages
		01213		Cauliflowers and broccoli
		01214		Lettuce and chicory
		01215		Spinach
		01216		Artichokes
		01219		Other leafy or stem vegetables

Group	Class	Subclass	Extension	Description
			01219.01	Cassava leaves
			01219.90	Other leafy or stem vegetables n.e.c.
	0122			Melons
		01221		Watermelons
		01229		Cantaloupes and other melons
	0123			Fruit-bearing vegetables
		01231		Chillies and peppers, green (Capsicum spp. and Pimenta spp.)
		01232		Cucumbers and gherkins
		01233		Eggplants (aubergines)
		01234		Tomatoes
		01235		Pumpkins, squash and gourds
		01239		Other fruit-bearing vegetables
			01239.01	Okra
			01239.90	Other fruit-bearing vegetables n.e.c.
	0124			Green leguminous vegetables
		01241		Beans, green
			01241.01	String beans
			01241.90	Other beans, green
		01242		Peas, green
		01243		Broad beans and horse beans, green
		01249		Other green leguminous vegetables
	0125			Root, bulb or tuberous vegetables
		01251		Carrots and turnips
		01252		Green garlic
		01253		Onions
			01253.01	Onions and shallots, green
			01253.02	Onions and shallots, dry (excluding dehydrated)
		01254		Leeks and other alliaceous vegetables
		01259		Other root, bulb and tuberous vegetables, n.e.c.
	0126			Vegetable seeds, except beet seeds
		01260		Vegetable seeds, except beet seeds
	0127			Mushrooms and truffles
		01270		Mushrooms and truffles
	0129			Vegetables, fresh, n.e.c.
		01290		Vegetables, fresh, n.e.c.
			01290.01	Green corn (maize)
			01290.90	Other vegetables, fresh n.e.c.
<b>013</b>				<b>Fruits and nuts</b>
	0131			Tropical and subtropical fruits
		01311		Avocados
		01312		Bananas
			01312.01	Bananas Cavendish
			01312.02	Other bananas (excluding Cavendish and cooking bananas)
		01313		Plantains and cooking bananas
			01313.01	Plantains
			01313.02	Cooking bananas
		01314		Dates
		01315		Figs
		01316		Mangoes, guavas and mangosteens
			01316.01	Mangoes

Group	Class	Subclass	Extension	Description
			01316.02	Guavas
			01316.03	Mangosteens
		01317		Papayas
		01318		Pineapples
		01319		Other tropical and subtropical fruits, n.e.c.
	0132			Citrus fruits
		01321		Pomelos and grapefruits
		01322		Lemons and Limes
		01323		Oranges
		01324		Tangerines, mandarins, clementines
			01324.01	Tangerines and mandarins
			01324.02	Clementines
		01329		Other citrus fruit, n.e.c.
		01330		Grapes
	0134			Pome fruits and stone fruits
		01341		Apples
		01342		Pears and quinces
			01342.01	Pears
			01342.02	Quinces
		01343		Apricots
		01344		Cherries
			01344.01	Sour cherries
			01344.02	Cherries
		01345		Peaches and nectarines
		01346		Plums and sloes
		01349		Other pome fruits and stone fruits
			01349.10	Other pome fruits
			01349.20	Other stone fruits
	0135			Berries and other fruits
		01351		Currants and gooseberries
			01351.01	Currants
			01351.02	Gooseberries
		01352		Kiwi fruit
		01353		Raspberries, blackberries, mulberries and loganberries
			01353.01	Raspberries
			01353.02	Blackberries, mulberries and loganberries
		01354		Strawberries
		01355		Other berries; fruits of the genus <i>Vaccinium</i>
			01355.01	Blueberries
			01355.02	Cranberries
			01355.90	Other berries and fruits of the genus <i>Vaccinium</i> n.e.c.
		01356		Locust beans (carobs)
		01359		Other fruits, n.e.c.
			01359.01	Persimmons
			01359.02	Cashewapple
			01359.90	Other fruits, n.e.c.
	0136	01360		Fruit seeds
	0137			Nuts (excluding wild edible nuts and groundnuts), in shell
		01371		Almonds, in shell
		01372		Cashew nuts, in shell

Group	Class	Subclass	Extension	Description
		01373		Chestnuts, in shell
		01374		Hazelnuts, in shell
		01375		Pistachios, in shell
		01376		Walnuts, in shell
		01377		Brazil nuts, in shell
		01379		Other nuts (excluding wild edible nuts and groundnuts), in shell
			01379.01	<i>Areca nuts</i>
			01379.02	<i>Kola nuts</i>
			01379.90	<i>Other nuts (excluding wild edible nuts and groundnuts), in shell, n.e.c.</i>
<b>014</b>				<b>Oilseeds and oleaginous fruits</b>
	0141			Soya beans
		01411		Soya beans, seed for planting
		01412		Soya beans, other
	0142			Groundnuts, excluding shelled
		01421		Groundnuts, seed for planting
		01422		Groundnuts, in shell
	0143			Cottonseed
		01431		Cottonseed, seed for planting
		01432		Cottonseed, other
	0144			Other oilseeds
		01441		Linseed
		01442		Mustard seed
		01443		Rape or colza seed
		01444		Sesame seed
		01445		Sunflower seed
		01446		Safflower seed
		01447		Castor oil seeds
		01448		Poppy seed
		01449		Other oilseeds, n.e.c.
			01449.01	<i>Melonseed</i>
			01449.02	<i>Hempseed</i>
			01449.90	<i>Other oil seeds, n.e.c.</i>
	0145	01450		Olives
	0146	01460		Coconuts, in shell
	0149			Other oleaginous fruits
		01491		Palm nuts and kernels
			01491.01	<i>Oil palm fruit</i>
			01491.02	<i>Palm kernels</i>
		01492		Copra
		01499		Other oleaginous fruits, n.e.c.
			01499.01	<i>Karite nuts (sheanuts)</i>
			01499.02	<i>Tung nuts</i>
			01499.03	<i>Jajoba seeds</i>
			01499.04	<i>Tallowtree seeds</i>
			01499.05	<i>Kapok fruit</i>
			01499.90	<i>Other oleaginous fruits, n.e.c.</i>
<b>015</b>				<b>Edible roots and tubers with high starch or inulin content</b>
	0151	01510		Potatoes
		01520		Cassava

Group	Class	Subclass	Extension	Description
			01520.01	Cassava, fresh
			01520.02	Cassava, dry
		01530		Sweet potatoes
		01540		Yams
		01550		Taro
	0159			Other edible roots and tubers with high starch or inulin content
		01591		Yautia
		01599		Other edible roots and tubers with high starch or inulin content, n.e.c.
<b>016</b>				<b>Stimulant, spice and aromatic crops</b>
	0161	01610		Coffee, green
	0162	01620		Tea leaves
			01620.01	Green tea
			01620.02	Black tea
	0163	01630		Maté leaves
	0164	01640		Cocoa beans
	0165			Spice and aromatic crops, raw
		01651		Pepper (Piper spp.), raw
		01652		Chillies and peppers, dry (Capsicum spp., Pimenta spp.), raw
		01653		Nutmeg, mace, cardamoms, raw
		01654		Anise, badian, coriander, cumin, caraway, fennel and juniper berries, raw
		01655		Cinnamon and cinnamon-tree flowers, raw
		01656		Cloves (whole stems), raw
		01657		Ginger, raw
		01658		Vanilla, raw
		01659		Hop cones
	0169			Stimulant, spice and aromatic crops, n.e.c.
		01691		Chicory roots
		01699		Other stimulant, spice and aromatic crops, n.e.c.
<b>017</b>				<b>Pulses (dried leguminous vegetables)</b>
	0170			Pulses (dried leguminous vegetables)
		01701		Beans, dry
		01702		Broad beans and horse beans, dry
		01703		Chick peas, dry
		01704		Lentils, dry
		01705		Peas, dry
		01706		Cow peas, dry
		01707		Pigeon peas, dry
		01708		Bambara beans, dry
		01709		Pulses, n.e.c.
			01709.01	Vetches
			01709.02	Lupins
			01709.90	Other pulses n.e.c.
<b>018</b>				<b>Sugar crops</b>
	0180			Sugar crops
		01801		Sugar beet
		01802		Sugar cane
		01803		Sugar beet seeds
		01809		Other sugar crops n.e.c.

Group	Class	Subclass	Extension	Description
<b>019</b>				<b>Forage products; fibre crops; plants used in perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes; beet, forage plant and flower seeds; natural rubber; living plants, cut flowers and flower buds; unmanufactured tobacco; other raw vegetable materials</b>
	0191			Forage products
		01911		Maize for forage and silage
		01912		Alfalfa for forage and silage
		01913		Cereal straw, husks, unprepared, ground, pressed, or in the form of pellets
		01919		Forage products, n.e.c.
			01919.01	<i>Sorghum, for forage</i>
			01919.02	<i>Rye grass, for forage</i>
			01919.03	<i>Clover, for forage</i>
			01919.90	<i>Other forage products n.e.c.</i>
	0192			Fibre crops
		01921		Cotton, whether or not ginned
			01921.01	<i>Seed cotton, unginned</i>
			01921.02	<i>Cotton lint, ginned</i>
		01922		Jute, kenaf, and other textile bast fibres, raw or retted, except flax, true hemp and ramie
			01922.01	<i>Jute, raw or retted</i>
			01922.02	<i>Kenaf, and other textile bast fibres, raw or retted</i>
		01929		Other fibre crops, raw, n.e.c.
			01929.01	<i>Flax, raw or retted</i>
			01929.02	<i>True hemp, raw or retted</i>
			01929.03	<i>Kapok fibre, raw</i>
			01929.04	<i>Ramie, raw or retted</i>
			01929.05	<i>Sisal, raw</i>
			01929.06	<i>Agave fibres n.e.c., raw</i>
			01929.07	<i>Abaca, Manila hemp, raw</i>
			01929.08	<i>Coir, raw</i>
			01929.90	<i>Other fibre crops, raw, n.e.c.</i>
	0193	01930		Plants and parts of plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes
			01930.01	<i>Peppermint, spearmint</i>
			01930.02	<i>Pyrethrum, dried flowers</i>
			01930.03	<i>Pyrethrum, marc</i>
			01930.04	<i>Tea n.e.c. (herbal tea)</i>
			01930.90	<i>Other plants and parts of plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes</i>
	0194	01940		Beet seeds (excluding sugar beet seeds) and seeds of forage plants
	0195	01950		Natural rubber in primary forms or in plates, sheets or strip
			01950.01	<i>Natural rubber in primary forms</i>
			01950.02	<i>Natural rubber in other forms</i>
	0196			Living plants; cut flowers and flower buds; flower seeds
		01961		Live plants; bulbs, tubers and roots; cuttings and slips; mushroom spawn
		01962		Cut flowers and flower buds including bouquets, wreaths, floral baskets and similar articles
		01963		Flower seeds
	0197	01970		Unmanufactured tobacco
	0199	01990		Other raw vegetable materials, n.e.c.

Group	Class	Subclass	Extension	Description
<b>Division 02</b>				<b>Live animals and animal products (excluding meat)</b>
<b>021</b>				<b>Live animals</b>
	0211			Bovine animals, live
		02111		Cattle
		02112		Buffalo
		02119		Other bovine animals
	0212			Other ruminants
		02121		Camels and camelids
			02121.01	Camels
			02121.02	Other camelids
		02122		Sheep
		02123		Goats
		02129		Other ruminants, n.e.c.
	0213	02130		Horses and other equines
		02131		Horses
		02132		Asses
		02133		Mules and hinnies
	0214	02140		Swine / pigs
	0215			Poultry
		02151		Chickens
		02152		Turkeys
		02153		Geese
		02154		Ducks
		02155		Guinea fowls
	0219			Other live animals
		02191		Rabbits and hares
		02192		Other mammals
		02193		Ostriches and emus
		02194		Other birds
		02195		Reptiles
		02196		Bees
		02199		Other live animals, n.e.c.
<b>022</b>				<b>Raw milk</b>
	0221			Raw milk from bovine animals
		02211		Raw milk of cattle
		02212		Raw milk of buffalo
	0229			Other raw milk
		02291		Raw milk of sheep
		02292		Raw milk of goats
		02293		Raw milk of camel
		02299		Other raw milk n.e.c.
<b>023</b>				<b>Eggs of hens or other birds in shell, fresh</b>
	0231			Hen eggs in shell, fresh
		02311		Hen eggs in shell, fresh, for hatching
		02312		Other hen eggs in shell, fresh
	0232			Eggs from other birds in shell, fresh, n.e.c.
		02321		Eggs from other birds in shell, fresh, for hatching
		02322		Other eggs from other birds in shell, fresh
<b>024</b>				<b>Reproductive materials of animals</b>

Group	Class	Subclass	Extension	Description
	0241			Semen
		02411		Bovine semen
		02419		Semen, n.e.c.
	0242	02420		Embryos
<b>029</b>				<b>Other animal products</b>
	0291	02910		Natural honey
	0292	02920		Snails, fresh, chilled, frozen, dried, salted or in brine, except sea snails
	0293	02930		Edible products of animal origin n.e.c.
	0294			Raw animal materials used in textiles
		02941		Shorn wool, greasy, including fleece-washed shorn wool
		02942		Pulled wool, greasy, including fleece-washed pulled wool; coarse animal hair
			02942.01	<i>Pulled wool, greasy, including fleece-washed pulled wool</i>
			02942.02	<i>Coarse goat hair</i>
			02942.90	<i>Other coarse animal hair</i>
		02943		Fine animal hair, not carded or combed
			02943.01	<i>Fine goat hair</i>
			02943.90	<i>Fine animal hair, n.e.c.</i>
		02944		Silk-worm cocoons suitable for reeling
	0295			Hides, skins and furskins, raw
		02951		Raw hides and skins of bovine animals
			02951.01	<i>Raw hides and skins of cattle</i>
			02951.02	<i>Raw hides and skins of calves</i>
			02951.03	<i>Raw hides and skins of buffaloes</i>
			02951.90	<i>Other raw hides and skins of bovine animals</i>
		02952		Raw hides and skins of equine animals
			02952.01	<i>Raw hides and skins of horses</i>
			02952.02	<i>Raw hides and skins of asses</i>
			02952.03	<i>Raw hides and skins of mules</i>
			02952.90	<i>Other raw hides and skins of equine animals</i>
		02953		Raw hides and skins of sheep or lambs
			02953.01	<i>Raw hides and skins of sheep or lambs, with wool</i>
			02953.02	<i>Raw hides and skins of sheep or lambs, without wool</i>
		02954		Raw hides and skins of goats or kids
		02955		Raw furskins
			02955.01	<i>Karakul skins</i>
			02955.02	<i>Rabbit skins</i>
			02955.90	<i>Other raw furskins.</i>
		02959		Raw skins of other animals
			02959.01	<i>Raw skins of swine</i>
			02959.02	<i>Raw skins of camels</i>
			02959.90	<i>Other raw skins of other animals</i>
	0296	02960		Insect waxes and spermaceti, whether or not refined or coloured
			02960.01	<i>Beeswax</i>
			02960.02	<i>Spermaceti</i>
			02960.90	<i>Other insect waxes</i>
<b>Division 03</b>				<b>Forestry and logging products</b>
<b>032</b>				<b>Non-wood forest products</b>
	0321			Natural gums and resins, gums-resins and oleoresins



Group	Class	Subclass	Extension	Description
		03211		Balata, gutta-percha, guayule, chicle and similar natural gums in primary forms or in plates, sheets or strip
		03219		Lac, resins, balsams, natural gums and other resins n.e.c.
			03219.01	<i>Arabic gum</i>
			03219.90	<i>Other lac, resins, balsams, natural gums and other resins n.e.c.</i>
	0322	03220		Natural cork, raw or simply prepared
	0323	03230		Other wild edible products
	0324			Parts of plants, without flowers or flower buds, and grasses, mosses and lichens, suitable for ornamental purposes
		03241		Christmas trees
		03249		Other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, suitable for ornamental purposes
	0325	03250		Vegetable materials of a kind used primarily for plaiting or as stuffing or padding; raw vegetable materials of a kind used primarily for dyeing or tanning; vegetable products n.e.c.



## **PART SIX**

### **Changes in CPC Version 2 and Version 2.1**



## A. Overview

112. The present part of the publication lists the main changes that have been implemented in the revision of the CPC to Version 2 and the subsequent update to Version 2.1.<sup>30</sup> This covers modifications at the detailed level of the classification, as well as changes to the overall structure of the classification and innovations affecting the general scope of the CPC. The latter in particular is due to ongoing conceptual discussions that have also impacted previous versions of the classification.

## B. Methodological changes

113. Even though the CPC has been in use for more than 20 years, the exact scope of the classification is still subject to discussion. This has been visible in past versions of the classification where the removal of certain categories occurred, even at higher levels. The role of the CPC as a “central” product classification requires continuous consideration on what constitutes a “product”.

114. One object of discussion was the inclusion of assets in the CPC. This resulted in the removal of division 53 “Constructions” from the classification in Version 1.1, since a separate classification of assets existed. Subsequent debate has led to the decision to reintroduce these categories in the CPC, albeit not with the notion of them being assets, but owing to the fact that they constitute products at the time of their creation. This allows now to record all outputs of construction activities, whether carried out on own account (as construction products in division 53) or on a fee or contract basis (as construction services in division 54).

115. Another object of discussion has been the treatment of intellectual property products. While previous versions of the CPC have included the services of leasing the right to use such products, the original products themselves were only covered if they existed in physical form and therefore had a place in the HS. Still, the valuation of these products may have been different in the context of international trade than in other areas of statistics. Starting with the CPC Ver.2, these originals have been considered as products and separate categories have been assigned to them in the classification. The previously existing categories for the leasing of the right to use these products still exist, but in addition it is now possible to use the CPC to record the production and/or outright sale of such products.

116. The inclusion of waste in the product classification has also been discussed. While it had been included in the CPC before, the issue was raised that a product should have a positive value, which is not the case for waste products and they should therefore not be part of the product classification. It was agreed that such a criterion is (a) not universally supported and (b) may change over time for a given type of waste. Waste as an output of an economic activity is by definition a product and needs to be included in the SNA. An exception may be waste as an output of consumption; this is still included in the CPC to provide an overall account of products circulating in the economy (whether as outputs or inputs into a production process) and to provide a full link to the Harmonized System, which includes also this type of waste.

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<sup>30</sup> The changes implemented in CPC Ver.2 are included here for ease of reference to the user, since the CPC ver.2 was not distributed in print form.

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117. The changes made to the CPC reflecting these issues may be quantitatively small, but they put the CPC on a more solid conceptual basis, thus bringing significant improvements to the classification.

## **C. Structural changes**

118. As mandated by the Statistical Commission at its twenty-eighth session in 1995,<sup>31</sup> the CPC should be subject to further revision conducted at regular intervals, to ensure that the structure of the CPC adequately reflects changing economies and new technologies. Apart from changes introduced to reflect new emerging products or reflect changes in the Harmonized System, products corresponding better to newly defined ISIC industries have been created. The major changes in CPC Ver.2 and Ver.2.1 cover the areas listed below. A more complete listing of changes can be obtained from the correspondence tables linking CPC Ver.2.1, CPC Ver.2 and CPC Ver.1.1.

### ***Agricultural and food products***

119. In collaboration with the Food and Agriculture Organization of the United Nations (FAO), significant detail has been added in CPC Ver.2 in sections 0 and 2, related to agricultural and food products, as well as in groups 346 for fertilizers and group 441 for agricultural machinery. This new detail in the CPC is more suitable for statistics on agricultural products. The detail and structure of agricultural and food products have been further refined in CPC Ver.2.1 based on ongoing work to align the product categories used for data reporting in agricultural statistics with products in the CPC, reflecting the diversity and importance of a large number of agricultural commodities. In some cases, the new subclasses introduced in the CPC are more detailed than subheadings of the HS or include parts of HS subheadings for their definition. This is due to the fact that such agricultural products are not separately identified in the HS. Furthermore, the overall structure for agricultural products in CPC Ver.2.1 has been reviewed to ensure consistency, and has been improved in some cases. These resulted in a new code for selected commodities, while maintaining one-to-one correspondence to Ver.2 in terms of scope.

120. An important innovation introduced by CPC Ver.2.1 is the update of the fishery products in division 04 and group 212 which have been significantly expanded by adding detail on biological species and groupings; to distinguish between aquaculture and capture fishery primary products; live aquatic animals and fresh or chilled products.

121. Forest products in divisions 03 and 31 have also been updated in CPC Ver.2.1 to ensure their adequacy for forestry statistics, introducing further detail on the distinction between coniferous and non-coniferous wood products and on different types of board.

### ***Information and IT products***

122. New detail has been introduced in the CPC for information products, such as books, software and audio and video tapes. The product detail available in the HS was considered as not sufficient for statistics on these important elements of modern production. Therefore the subclasses in the CPC are more detailed than HS subheadings. Additional detail has also been introduced for computer equipment and accessories to make the classification more relevant in

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<sup>31</sup> *Official Records of the Economic and Social Council, 1995, Supplement No. 8 (E/1995/28).*

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this area. In a few cases, detail has been introduced to facilitate the definition of ICT goods. The set of IT services has also been reviewed particularly for CPC Ver.2.1 to reflect the fast-changing nature of these products and to ensure that the categories defined in the CPC can be used to measure the output of the IT industries.

### ***Energy products***

123. The terminology – and to some extent the definitions – for energy products has been changed in CPC Ver.2.1 to bring the CPC more in line with the detail required and terminology used in energy statistics. It should be noted that as a result in a few cases the terminology may be different between the CPC and the HS (e.g. for lignite and brown coal). However, the agreed terminology in energy statistics, as defined now in the *International Recommendations for Energy Statistics*,<sup>32</sup> has been given preference in such cases.

### ***Other changes in sections 0-4***

124. The revisions of the Harmonized System for 2007 and 2012 have resulted in a number of significant changes to the HS structure and detail. The CPC, which uses the HS subheadings as definitions of its subclasses had to adjust to these changes. This was done either through a revision of the HS link, reflecting changed subheading codes in the HS, or through adjustment of CPC subclass definitions to bring them in line with revised HS subheadings. In some cases, CPC subclasses had to be combined, since HS no longer provided the detail necessary to define separate CPC subclasses and maintaining the CPC subclasses with a partial HS link was not a reasonable option due to the decreasing importance of these products (e.g. typewriters and word processing machines in CPC subclass 45110, photographic equipment in CPC class 4832).

### ***Constructions***

125. As a result of the conceptual review of the scope of the CPC,<sup>33</sup> the previous division 53 for “Constructions”, which was shown in an annex to CPC Version 1.1, has been incorporated in the regular structure of the CPC. Together with division 54 (“Construction services”) this describes all outputs of construction activities, whether on own account (producing a good) or on a fee or contract basis (providing a service). The structures of CPC divisions 53 and 54 are now aligned, allowing for a better linking and clearer description of outputs reported by units involved in construction activities.

### ***Transportation***

126. The previous structure of transportation services in the CPC, which was primarily based on mode of transport, has been completely revised. CPC Version 2 groups transportation services first by passenger versus freight transport, then by local vs. long-distance transport and finally by mode of transport. The resulting structure in most cases preserves the detail of the previous CPC version. Travel agency, tour operator and tourist guide services have been removed from the divisions for transport and related services and have been moved to division 85 (“Support services”).

<sup>32</sup> Statistical Papers, Series M, No.93 (United Nations publication, Sales No. E.14.XVII.11).

<sup>33</sup> See para. 114 above.

***Financial services***

127. Division 71 for financial and related services has seen an increase in detail, essentially incorporating the previously published alternate structure for division 71 into the regular structure.

***Research and development***

128. The structure and detail for research and development services has been expanded in CPC Ver.2.1 to provide adequate categories for the description of different types of research and development. The new structure provides more detailed fields of research and also distinguishes explicitly between basic research, applied research and experimental development. The more detailed concepts have been introduced in line with the recommendations of the *Frascati Manual*.<sup>34</sup>

***Architectural and engineering services***

129. The previous structure of architectural and engineering services has been regrouped and now represents a structure based on the type of architecture or engineering project (e.g. transportation projects, power projects), rather than the different stages of an architectural and engineering service provided for any type of project. This is more in line with accounting practices and enhances availability of data.

***Support services***

130. Additional detail in division 85 has been added to reflect outputs of newly defined ISIC industries, in particular in groups 851 (“Employment services”), 855 (“Travel arrangement, tour operator and related services”) and 859 (“Other support services”). New categories have also been added to division 86 to allow explicitly for the recording of activities of operating units on behalf of others.

***Human health and social care services***

131. The detail and structure in division 93 has changed considerably to reflect the outputs of the reorganized ISIC industry for human health and social services (ISIC Rev.4 section Q).

***Waste collection, treatment and disposal services, remediation services***

132. The detail for these services in division 94 has substantially increased, reflecting the need to define detailed outputs for the newly created ISIC industries in this area, based on their growing importance.

***Services of membership organizations***

133. The detail in division 95 has been increased to better reflect the diversity of services provided by special membership organizations.

***Originals***

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<sup>34</sup> Frascati Manual: Proposed Standard Practice for Surveys on Research and Experimental Development, 6th edition, OECD.

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134. Economic activities may produce outputs that cannot be considered as goods or services.<sup>35</sup> These are often outputs of research activities or other creative activities, in which case they are being considered as originals. A number of such outputs have now been included in the CPC, particularly in areas such as on-line content in group 843, radio and television originals (broadcasts and channel programmes) in group 846, research and development originals in group 814, software originals in group 831, mineral exploration and evaluation in group 834, design originals in group 839, original compilations of facts/information in group 839, sound recording, motion picture, videotape, television and radio programme originals in group 961 and original works of authors, composers and other artists (except performing artists, painters and sculptors) in group 963.

135. These products have been grouped with comparable service products and not with goods. As a result of this convention, the CPC sections 0-4 are reserved for transportable products, which can be defined in terms of the Harmonized System.

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<sup>35</sup> See Part One, Chapter II.C of the present publication.

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