

# CLASSIFICATION OF BUSINESS ACTIVITIES

BASED ON THE INTERNATIONAL STANDARD  
INDUSTRIAL CLASSIFICATION OF ALL ECONOMIC  
ACTIVITIES – (ISIC – REVISION 4)

DECEMBER 2019



الجهاز الوطني للإيرادات

National Bureau for Revenue

## Introduction

ISIC is a standard classification of business activities arranged so that entities can be classified according to the business activity they carry out. It is issued by the United Nations Economic and Social Council. The classifications aim at providing a set of activity categories that can be utilized to collect and publish statistics according to the business activities.

The latest version, ISIC Rev. 4, continues to use criteria such as input, output and use of the products in question, more emphasis has been given to the character of the production process in defining and delineating ISIC classes. The 4<sup>th</sup> revision is therefore divided into a group of sections, divisions, groups, classes, branches, business activities and their respective description.

## User guidelines

The highest level of classifications is the **Section**, which is alphabetically coded and intended to facilitate economic analysis. The Sections subdivide the entire spectrum of productive activities into broad groupings, such as “Agriculture, forestry and fishing” (section A), “Manufacturing” (section C) and “Information and communication” (section J).

The classification is then organized into successively more detailed levels, which are numerically coded: two-digit **Divisions**; three-digit **Groups**; and, at the greatest level of detail, four-digit **Classes**.

The Commercial Registration portal of Bahrain (SIJILAT) provides the Business Description of the Commercial Registration (CR) numbers. Given the ISIC4 code on SIJILAT mostly covers the Division and Group details, it is the responsibility of the VAT payer to identify the sub-level details and input them correctly into the VAT registration form. By identifying the Division details of the CR

## Disclaimer

*NBR does not take any responsibility for the correctness of the provided information. Information might be subject to change at any time. Please refer to the official UN website for further information*  
[https://unstats.un.org/unsd/publication/seriesM/seriesm\\_4rev4e.pdf](https://unstats.un.org/unsd/publication/seriesM/seriesm_4rev4e.pdf)

number in SIJILAT, the VAT payer can identify the missing information for the economic activity input using this guide.

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## Detailed structure

### Section A: Agriculture, forestry and fishing

Section	Division	Group	Class	Description
Section A	Division 01			<b>Crop and animal production, hunting and related service activities</b>
		011		Growing of non-perennial crops
			0111	Growing of cereals (except rice), leguminous crops and oil seeds
			0112	Growing of rice
			0113	Growing of vegetables and melons, roots and tubers
			0114	Growing of sugar cane
			0115	Growing of tobacco
			0116	Growing of fibre crops
			0119	Growing of other non-perennial crops
		012		Growing of perennial crops
			0121	Growing of grapes
			0122	Growing of tropical and subtropical fruits
			0123	Growing of citrus fruits
			0124	Growing of pome fruits and stone fruits
			0125	Growing of other tree and bush fruits and nuts
			0126	Growing of oleaginous fruits
			0127	Growing of beverage crops
			0128	Growing of spices, aromatic, drug and pharmaceutical crops
			0129	Growing of other perennial crops
		013	0130	Plant propagation
		014		Animal production
			0141	Raising of cattle and buffaloes
			0142	Raising of horses and other equines
			0143	Raising of camels and camelids
			0144	Raising of sheep and goats
			0145	Raising of swine/pigs



Section	Division	Group	Class	Description
			0146	Raising of poultry
			0149	Raising of other animals
		015	0150	Mixed farming
		016		Support activities to agriculture and post-harvest crop activities
			0161	Support activities for crop production
			0162	Support activities for animal production
			0163	Post-harvest crop activities
			0164	Seed processing for propagation
		017	0170	Hunting, trapping and related service activities
<b>Section A</b>	<b>Division 02</b>			<b>Forestry and logging</b>
		021	0210	Silviculture and other forestry activities
		022	0220	Logging
		023	0230	Gathering of non-wood forest products
		024	0240	Support services to forestry
<b>Section A</b>	<b>Division 03</b>			<b>Fishing and aquaculture</b>
		031		Fishing
			0311	Marine fishing
			0312	Freshwater fishing
		032		Aquaculture
			0321	Marine aquaculture
			0322	Freshwater aquaculture

## Section B: Mining and quarrying

Section	Division	Group	Class	Description
<b>Section B</b>	<b>Division 05</b>			<b>Mining of coal and lignite</b>
		051	0510	Mining of hard coal
		052	0520	Mining of lignite
<b>Section B</b>	<b>Division 06</b>			<b>Extraction of crude petroleum and natural gas</b>
		061	0610	Extraction of crude petroleum
		062	0620	Extraction of natural gas

Section	Division	Group	Class	Description
<b>Section B</b>	<b>Division 07</b>			<b>Mining of metal ores</b>
		071	0710	Mining of iron ores
		072		Mining of non-ferrous metal ores
			0721	Mining of uranium and thorium ores
			0729	Mining of other non-ferrous metal ores
<b>Section B</b>	<b>Division 08</b>			<b>Other mining and quarrying</b>
		081	0810	Quarrying of stone, sand and clay
		089		Mining and quarrying n.e.c.
			0891	Mining of chemical and fertilizer minerals
			0892	Extraction of peat
			0893	Extraction of salt
			0899	Other mining and quarrying n.e.c.
<b>Section B</b>	<b>Division 09</b>			<b>Mining support service activities</b>
		091	0910	Support activities for petroleum and natural gas extraction
		099	0990	Support activities for other mining and quarrying

### Section C: Manufacturing

Section	Division	Group	Class	Description
<b>Section C</b>	<b>Division 10</b>			<b>Manufacture of food products</b>
		101	1010	Processing and preserving of meat
		102	1020	Processing and preserving of fish, crustaceans and molluscs
		103	1030	Processing and preserving of fruit and vegetables
		104	1040	Manufacture of vegetable and animal oils and fats
		105	1050	Manufacture of dairy products
		106		Manufacture of grain mill products, starches and starch products
			1061	Manufacture of grain mill products
			1062	Manufacture of starches and starch products
		107		Manufacture of other food products
			1071	Manufacture of bakery products
			1072	Manufacture of sugar

Section	Division	Group	Class	Description
			1073	Manufacture of cocoa, chocolate and sugar confectionery
			1074	Manufacture of macaroni, noodles, couscous and similar farinaceous products
			1075	Manufacture of prepared meals and dishes
			1079	Manufacture of other food products n.e.c.
		108	1080	Manufacture of prepared animal feeds
<b>Section C</b>	<b>Division 11</b>			<b>Manufacture of beverages</b>
			1101	Distilling, rectifying and blending of spirits
			1102	Manufacture of wines
			1103	Manufacture of malt liquors and malt
			1104	Manufacture of soft drinks; production of mineral waters and other bottled waters
<b>Section C</b>	<b>Division 12</b>			<b>Manufacture of tobacco products</b>
		120	1200	Manufacture of tobacco products
<b>Section C</b>	<b>Division 13</b>			<b>Manufacture of textiles</b>
		131		Spinning, weaving and finishing of textiles
			1311	Preparation and spinning of textile fibres
			1312	Weaving of textiles
			1313	Finishing of textiles
		139		Manufacture of other textiles
			1391	Manufacture of knitted and crocheted fabrics
			1392	Manufacture of made-up textile articles, except apparel
			1393	Manufacture of carpets and rugs
			1394	Manufacture of cordage, rope, twine and netting
			1399	Manufacture of other textiles n.e.c.
<b>Section C</b>	<b>Division 14</b>			<b>Manufacture of wearing apparel</b>
		141	1410	Manufacture of wearing apparel, except fur apparel
		142	1420	Manufacture of articles of fur
		143	1430	Manufacture of knitted and crocheted apparel

Section	Division	Group	Class	Description
<b>Section C</b>	<b>Division 15</b>			<b>Manufacture of leather and related products</b>
		151		Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur
			1511	Tanning and dressing of leather; dressing and dyeing of fur
			1512	Manufacture of luggage, handbags and the like, saddlery and harness
		152	1520	Manufacture of footwear
<b>Section C</b>	<b>Division 16</b>			<b>Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials</b>
		161	1610	Sawmilling and planing of wood
		162		Manufacture of products of wood, cork, straw and plaiting materials
			1621	Manufacture of veneer sheets and wood-based panels
			1622	Manufacture of builders' carpentry and joinery
			1623	Manufacture of wooden containers
			1629	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials
<b>Section C</b>	<b>Division 17</b>			<b>Manufacture of paper and paper products</b>
			1701	Manufacture of pulp, paper and paperboard
			1702	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
			1709	Manufacture of other articles of paper and paperboard
<b>Section C</b>	<b>Division 18</b>			<b>Printing and reproduction of recorded media</b>
		181		Printing and service activities related to printing
			1811	Printing
			1812	Service activities related to printing
		182	1820	Reproduction of recorded media
<b>Section C</b>	<b>Division 19</b>			<b>Manufacture of coke and refined petroleum products</b>
		191	1910	Manufacture of coke oven products

Section	Division	Group	Class	Description
		192	1920	Manufacture of refined petroleum products
<b>Section C</b>	<b>Division 20</b>			<b>Manufacture of chemicals and chemical products</b>
		201		Manufacture of basic chemicals, fertilizers and nitrogen compounds, plastics and synthetic rubber in primary forms
			2011	Manufacture of basic chemicals
			2012	Manufacture of fertilizers and nitrogen compounds
			2013	Manufacture of plastics and synthetic rubber in primary forms
		202		Manufacture of other chemical products
			2021	Manufacture of pesticides and other agrochemical products
			2022	Manufacture of paints, varnishes and similar coatings, printing ink and mastics
			2023	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
			2029	Manufacture of other chemical products n.e.c.
		203	2030	Manufacture of man-made fibres
<b>Section C</b>	<b>Division 21</b>			<b>Manufacture of pharmaceuticals, medicinal chemical and botanical products</b>
		210	2100	Manufacture of pharmaceuticals, medicinal chemical and botanical products
<b>Section C</b>	<b>Division 22</b>			<b>Manufacture of rubber and plastics products</b>
		221		Manufacture of rubber products
			2211	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
			2219	Manufacture of other rubber products
		222	2220	Manufacture of plastics products
<b>Section C</b>	<b>Division 23</b>			<b>Manufacture of other non-metallic mineral products</b>
		231	2310	Manufacture of glass and glass products
		239		Manufacture of non-metallic mineral products n.e.c.
			2391	Manufacture of refractory products

Section	Division	Group	Class	Description
			2392	Manufacture of clay building materials
			2393	Manufacture of other porcelain and ceramic products
			2394	Manufacture of cement, lime and plaster
			2395	Manufacture of articles of concrete, cement and plaster
			2396	Cutting, shaping and finishing of stone
			2399	Manufacture of other non-metallic mineral products n.e.c.
<b>Section C</b>	<b>Division 24</b>			<b>Manufacture of basic metals</b>
		241	2410	Manufacture of basic iron and steel
		242	2420	Manufacture of basic precious and other non-ferrous metals
		243		Casting of metals
			2431	Casting of iron and steel
			2432	Casting of non-ferrous metals
<b>Section C</b>	<b>Division 25</b>			<b>Manufacture of fabricated metal products, except machinery and equipment</b>
		251		Manufacture of structural metal products, tanks, reservoirs and steam generators
			2511	Manufacture of structural metal products
			2512	Manufacture of tanks, reservoirs and containers of metal
			2513	Manufacture of steam generators, except central heating hot water boilers
		252	2520	Manufacture of weapons and ammunition
		259		Manufacture of other fabricated metal products; metalworking service activities
			2591	Forging, pressing, stamping and roll-forming of metal; powder metallurgy
			2592	Treatment and coating of metals; machining
			2593	Manufacture of cutlery, hand tools and general hardware
			2599	Manufacture of other fabricated metal products n.e.c.

Section	Division	Group	Class	Description
<b>Section C</b>	<b>Division 26</b>			<b>Manufacture of computer, electronic and optical products</b>
		261	2610	Manufacture of electronic components and boards
		262	2620	Manufacture of computers and peripheral equipment
		263	2630	Manufacture of communication equipment
		264	2640	Manufacture of consumer electronics
		265		Manufacture of measuring, testing, navigating and control equipment; watches and clocks
			2651	Manufacture of measuring, testing, navigating and control equipment
			2652	Manufacture of watches and clocks
		266	2660	Manufacture of irradiation, electromedical and electrotherapeutic equipment
		267	2670	Manufacture of optical instruments and photographic equipment
		268	2680	Manufacture of magnetic and optical media
<b>Section C</b>	<b>Division 27</b>			<b>Manufacture of electrical equipment</b>
		271	2710	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus
		272	2720	Manufacture of batteries and accumulators
		273		Manufacture of wiring and wiring devices
			2731	Manufacture of fibre optic cables
			2732	Manufacture of other electronic and electric wires and cables
			2733	Manufacture of wiring devices
		274	2740	Manufacture of electric lighting equipment
		275	2750	Manufacture of domestic appliances
		279	2790	Manufacture of other electrical equipment
<b>Section C</b>	<b>Division 28</b>			<b>Manufacture of machinery and equipment n.e.c.</b>
		281		Manufacture of general-purpose machinery
			2811	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
			2812	Manufacture of fluid power equipment

Section	Division	Group	Class	Description
			2813	Manufacture of other pumps, compressors, taps and valves
			2814	Manufacture of bearings, gears, gearing and driving elements
			2815	Manufacture of ovens, furnaces and furnace burners
			2816	Manufacture of lifting and handling equipment
			2817	Manufacture of office machinery and equipment (except computers and peripheral equipment)
			2818	Manufacture of power-driven hand tools
			2819	Manufacture of other general-purpose machinery
		282		Manufacture of special-purpose machinery
			2821	Manufacture of agricultural and forestry machinery
			2822	Manufacture of metal-forming machinery and machine tools
			2823	Manufacture of machinery for metallurgy
			2824	Manufacture of machinery for mining, quarrying and construction
			2825	Manufacture of machinery for food, beverage and tobacco processing
			2826	Manufacture of machinery for textile, apparel and leather production
			2829	Manufacture of other special-purpose machinery
<b>Section C</b>	<b>Division 29</b>			<b>Manufacture of motor vehicles, trailers and semi-trailers</b>
		291	2910	Manufacture of motor vehicles
		292	2920	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
		293	2930	Manufacture of parts and accessories for motor vehicles
<b>Section C</b>	<b>Division 30</b>			<b>Manufacture of other transport equipment</b>
		301		Building of ships and boats
			3011	Building of ships and floating structures
			3012	Building of pleasure and sporting boats



Section	Division	Group	Class	Description
		302	3020	Manufacture of railway locomotives and rolling stock
		303	3030	Manufacture of air and spacecraft and related machinery
		304	3040	Manufacture of military fighting vehicles
		309		Manufacture of transport equipment n.e.c.
			3091	Manufacture of motorcycles
			3092	Manufacture of bicycles and invalid carriages
			3099	Manufacture of other transport equipment n.e.c.
<b>Section C</b>	<b>Division 31</b>			<b>Manufacture of furniture</b>
		310	3100	Manufacture of furniture
<b>Section C</b>	<b>Division 32</b>			<b>Other manufacturing</b>
		321		Manufacture of jewellery, bijouterie and related articles
			3211	Manufacture of jewellery and related articles
			3212	Manufacture of imitation jewellery and related articles
		322	3220	Manufacture of musical instruments
		323	3230	Manufacture of sports goods
		324	3240	Manufacture of games and toys
		325	3250	Manufacture of medical and dental instruments and supplies
		329	3290	Other manufacturing n.e.c.
<b>Section C</b>	<b>Division 33</b>			<b>Repair and installation of machinery and equipment</b>
		331		Repair of fabricated metal products, machinery and equipment
			3311	Repair of fabricated metal products
			3312	Repair of machinery
			3313	Repair of electronic and optical equipment
			3314	Repair of electrical equipment
			3315	Repair of transport equipment, except motor vehicles
			3319	Repair of other equipment

## Section D: electricity, gas, steam and air conditioning supply

Section	Division	Group	Class	Description
<b>Section D</b>	<b>Division 35</b>			<b>Electricity, gas, steam and air conditioning supply</b>
		351	3510	Electric power generation, transmission and distribution
		352	3520	Manufacture of gas; distribution of gaseous fuels through mains
		353	3530	Steam and air conditioning supply
	<b>Division 36</b>			<b>Water collection, treatment and supply</b>
		360	3600	Water collection, treatment and supply

## Section E: Water supply; sewerage, waste management and remediation activities

Section	Division	Group	Class	Description
<b>Section E</b>	<b>Division 37</b>			<b>Sewerage</b>
		370	3700	Sewerage
<b>Section E</b>	<b>Division 38</b>			<b>Waste collection, treatment and disposal activities; materials recovery</b>
		381		Waste collection
			3811	Collection of non-hazardous waste
			3812	Collection of hazardous waste
		382		Waste treatment and disposal
			3821	Treatment and disposal of non-hazardous waste
			3822	Treatment and disposal of hazardous waste
		383	3830	Materials recovery
<b>Section E</b>	<b>Division 39</b>			<b>Remediation activities and other waste management services</b>
		390	3900	Remediation activities and other waste management services

## Section F: Construction

Section	Division	Group	Class	Description
<b>Section F</b>	<b>Division 41</b>			<b>Construction of buildings</b>
		410	4100	Construction of buildings
<b>Section F</b>	<b>Division 42</b>			<b>Civil engineering</b>
		421	4210	Construction of roads and railways
		422	4220	Construction of utility projects
		429	4290	Construction of other civil engineering projects
<b>Section F</b>	<b>Division 43</b>			<b>Specialized construction activities</b>
		431		Demolition and site preparation
			4311	Demolition
			4312	Site preparation
		432		Electrical, plumbing and other construction installation activities
			4321	Electrical installation
			4322	Plumbing, heat and air-conditioning installation
			4329	Other construction installation
		433	4330	Building completion and finishing
		439	4390	Other specialized construction activities

## Section G: Wholesale and retail trade; repair of motor vehicles and motorcycles

Section	Division	Group	Class	Description
<b>Section G</b>	<b>Division 45</b>			<b>Wholesale and retail trade and repair of motor vehicles and motorcycles</b>
		451	4510	Sale of motor vehicles
		452	4520	Maintenance and repair of motor vehicles
		453	4530	Sale of motor vehicle parts and accessories
		454	4540	Sale, maintenance and repair of motorcycles and related parts and accessories
<b>Section G</b>	<b>Division 46</b>			<b>Wholesale trade, except of motor vehicles and motorcycles</b>
		461	4610	Wholesale on a fee or contract basis
		462	4620	Wholesale of agricultural raw materials and live animals

Section	Division	Group	Class	Description
		463	4630	Wholesale of food, beverages and tobacco
		464		Wholesale of household goods
			4641	Wholesale of textiles, clothing and footwear
			4649	Wholesale of other household goods
		465		Wholesale of machinery, equipment and supplies
			4651	Wholesale of computers, computer peripheral equipment and software
			4652	Wholesale of electronic and telecommunications equipment and parts
			4653	Wholesale of agricultural machinery, equipment and supplies
			4659	Wholesale of other machinery and equipment
		466		Other specialized wholesale
			4661	Wholesale of solid, liquid and gaseous fuels and related products
			4662	Wholesale of metals and metal ores
			4663	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
			4669	Wholesale of waste and scrap and other products n.e.c.
		469	4690	Non-specialized wholesale trade
<b>Section G</b>	<b>Division 47</b>			<b>Retail trade, except of motor vehicles and motorcycles</b>
		471		Retail sale in non-specialized stores
			4711	Retail sale in non-specialized stores with food, beverages or tobacco predominating
			4719	Other retail sale in non-specialized stores
		472		Retail sale of food, beverages and tobacco in specialized stores
			4721	Retail sale of food in specialized stores
			4722	Retail sale of beverages in specialized stores
			4723	Retail sale of tobacco products in specialized stores
		473	4730	Retail sale of automotive fuel in specialized stores
		474		Retail sale of information and communications equipment in specialized stores

Section	Division	Group	Class	Description
			4741	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores
			4742	Retail sale of audio and video equipment in specialized stores
		475		Retail sale of other household equipment in specialized stores
			4751	Retail sale of textiles in specialized stores
			4752	Retail sale of hardware, paints and glass in specialized stores
			4753	Retail sale of carpets, rugs, wall and floor coverings in specialized stores
			4759	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores
		476		Retail sale of cultural and recreation goods in specialized stores
			4761	Retail sale of books, newspapers and stationary in specialized stores
			4762	Retail sale of music and video recordings in specialized stores
			4763	Retail sale of sporting equipment in specialized stores
			4764	Retail sale of games and toys in specialized stores
		477		Retail sale of other goods in specialized stores
			4771	Retail sale of clothing, footwear and leather articles in specialized stores
			4772	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores
			4773	Other retail sale of new goods in specialized stores
			4774	Retail sale of second-hand goods
		478		Retail sale via stalls and markets
			4781	Retail sale via stalls and markets of food, beverages and tobacco products
			4782	Retail sale via stalls and markets of textiles, clothing and footwear

Section	Division	Group	Class	Description
			4789	Retail sale via stalls and markets of other goods
		479		Retail trade not in stores, stalls or markets
			4791	Retail sale via mail order houses or via Internet
			4799	Other retail sale not in stores, stalls or markets

## Section H: transportation and storage

Section	Division	Group	Class	Description
<b>Section H</b>	<b>Division 49</b>			<b>Land transport and transport via pipelines</b>
		491		Transport via railways
			4911	Passenger rail transport, interurban
			4912	Freight rail transport
		492		Other land transport
			4921	Urban and suburban passenger land transport
			4922	Other passenger land transport
			4923	Freight transport by road
		493	4930	Transport via pipeline
<b>Section H</b>	<b>Division 50</b>			<b>Water transport</b>
		501		Sea and coastal water transport
			5011	Sea and coastal passenger water transport
			5012	Sea and coastal freight water transport
		502		Inland water transport
			5021	Inland passenger water transport
			5022	Inland freight water transport
<b>Section H</b>	<b>Division 51</b>			<b>Air transport</b>
		511	5110	Passenger air transport
		512	5120	Freight air transport
<b>Section H</b>	<b>Division 52</b>			<b>Warehousing and support activities for transportation</b>
		521	5210	Warehousing and storage
		522		Support activities for transportation
			5221	Service activities incidental to land transportation
			5222	Service activities incidental to water transportation

Section	Division	Group	Class	Description
			5223	Service activities incidental to air transportation
			5224	Cargo handling
			5229	Other transportation support activities
<b>Section H</b>	<b>Division 53</b>			<b>Postal and courier activities</b>
		531	5310	Postal activities
		532	5320	Courier activities

### Section I: accommodation and food service activities

Section	Division	Group	Class	Description
<b>Section I</b>	<b>Division 55</b>			<b>Accommodation</b>
		551	5510	Short term accommodation activities
		552	5520	Camping grounds, recreational vehicle parks and trailer parks
		559	5590	Other accommodation
<b>Section I</b>	<b>Division 56</b>			<b>Food and beverage service activities</b>
		561	5610	Restaurants and mobile food service activities
		562		Event catering and other food service activities
			5621	Event catering
			5629	Other food service activities
		563	5630	Beverage serving activities

### Section J: Information and communication

Section	Division	Group	Class	Description
<b>Section J</b>	<b>Division 58</b>			<b>Publishing activities</b>
		581		Publishing of books, periodicals and other publishing activities
			5811	Book publishing
			5812	Publishing of directories and mailing lists
			5813	Publishing of newspapers, journals and periodicals
			5819	Other publishing activities
		582	5820	Software publishing

Section	Division	Group	Class	Description
	<b>Division 59</b>			<b>Motion picture, video and television programme production, sound recording and music publishing activities</b>
		591		Motion picture, video and television programme activities
			5911	Motion picture, video and television programme production activities
			5912	Motion picture, video and television programme post-production activities
			5913	Motion picture, video and television programme distribution activities
			5914	Motion picture projection activities
		592	5920	Sound recording and music publishing activities
<b>Section J</b>	<b>Division 60</b>			<b>Programming and broadcasting activities</b>
		601	6010	Radio broadcasting
		602	6020	Television programming and broadcasting activities
<b>Section J</b>	<b>Division 61</b>			<b>Telecommunications</b>
		611	6110	Wired telecommunications activities
		612	6120	Wireless telecommunications activities
		613	6130	Satellite telecommunications activities
		619	6190	Other telecommunications activities
<b>Section J</b>	<b>Division 62</b>			<b>Computer programming, consultancy and related activities</b>
			6201	Computer programming activities
			6202	Computer consultancy and computer facilities management activities
			6209	Other information technology and computer service activities
<b>Section J</b>	<b>Division 63</b>			<b>Information service activities</b>
		631		Data processing, hosting and related activities; web portals
			6311	Data processing, hosting and related activities
			6312	Web portals
		639		Other information service activities
			6391	News agency activities



Section	Division	Group	Class	Description
			6399	Other information service activities n.e.c.

## Section K: Financial and insurance activities

Section	Division	Group	Class	Description
<b>Section K</b>	<b>Division 64</b>			<b>Financial service activities, except insurance and pension funding</b>
		641		Monetary intermediation
			6411	Central banking
			6419	Other monetary intermediation
		642	6420	Activities of holding companies
		643	6430	Trusts, funds and similar financial entities
		649		Other financial service activities, except insurance and pension funding activities
			6491	Financial leasing
			6492	Other credit granting
			6499	Other financial service activities, except insurance and pension funding activities, n.e.c.
<b>Section K</b>	<b>Division 65</b>			<b>Insurance, reinsurance and pension funding, except compulsory social security</b>
		651		Insurance
			6511	Life insurance
			6512	Non-life insurance
		652	6520	Reinsurance
		653	6530	Pension funding
<b>Section K</b>	<b>Division 66</b>			<b>Activities auxiliary to financial service and insurance activities</b>
		661		Activities auxiliary to financial service activities, except insurance and pension funding
			6611	Administration of financial markets
			6612	Security and commodity contracts brokerage
			6619	Other activities auxiliary to financial service activities
		662		Activities auxiliary to insurance and pension funding
			6621	Risk and damage evaluation

Section	Division	Group	Class	Description
			6622	Activities of insurance agents and brokers
			6629	Other activities auxiliary to insurance and pension funding
		663	6630	Fund management activities

### Section L: real estate activities

Section	Division	Group	Class	Description
<b>Section L</b>	<b>Division 68</b>			<b>Real estate activities</b>
		681	6810	Real estate activities with own or leased property
		682	6820	Real estate activities on a fee or contract basis

### Section M: Professional, scientific and technical activities

Section	Division	Group	Class	Description
<b>Section M</b>	<b>Division 69</b>			<b>Legal and accounting activities</b>
		691	6910	Legal activities
		692	6920	Accounting, bookkeeping and auditing activities; tax consultancy
<b>Section M</b>	<b>Division 70</b>			<b>Activities of head offices; management consultancy activities</b>
		701	7010	Activities of head offices
		702	7020	Management consultancy activities
<b>Section M</b>	<b>Division 71</b>			<b>Architectural and engineering activities; technical testing and analysis</b>
		711	7110	Architectural and engineering activities and related technical consultancy
		712	7120	Technical testing and analysis
<b>Section M</b>	<b>Division 72</b>			<b>Scientific research and development</b>
		721	7210	Research and experimental development on natural sciences and engineering
		722	7220	Research and experimental development on social sciences and humanities

Section	Division	Group	Class	Description
<b>Section M</b>	<b>Division 73</b>			<b>Advertising and market research</b>
		731	7310	Advertising
		732	7320	Market research and public opinion polling
<b>Section M</b>	<b>Division 74</b>			<b>Other professional, scientific and technical activities</b>
		741	7410	Specialized design activities
		742	7420	Photographic activities
		749	7490	Other professional, scientific and technical activities n.e.c.
<b>Section M</b>	<b>Division 75</b>			<b>Veterinary activities</b>
		750	7500	Veterinary activities

#### Section N: Administrative and support service activities

Section	Division	Group	Class	Description
<b>Section N</b>	<b>Division 77</b>			<b>Rental and leasing activities</b>
		771	7710	Renting and leasing of motor vehicles
		772		Renting and leasing of personal and household goods
		7721		Renting and leasing of recreational and sports goods
		7722		Renting of video tapes and disks
		7729		Renting and leasing of other personal and household goods
		773	7730	Renting and leasing of other machinery, equipment and tangible goods
		774	7740	Leasing of intellectual property and similar products, except copyrighted works
<b>Section N</b>	<b>Division 78</b>			<b>Employment activities</b>
		781	7810	Activities of employment placement agencies
		782	7820	Temporary employment agency activities
		783	7830	Other human resources provision
<b>Section N</b>	<b>Division 79</b>			<b>Travel agency, tour operator, reservation service and related activities</b>
		791		Travel agency and tour operator activities

Section	Division	Group	Class	Description
			7911	Travel agency activities
			7912	Tour operator activities
		799	7990	Other reservation service and related activities
<b>Section N</b>	<b>Division 80</b>			<b>Security and investigation activities</b>
		801	8010	Private security activities
		802	8020	Security systems service activities
		803	8030	Investigation activities
<b>Section N</b>	<b>Division 81</b>			<b>Services to buildings and landscape activities</b>
		811	8110	Combined facilities support activities
		812		Cleaning activities
			8121	General cleaning of buildings
			8129	Other building and industrial cleaning activities
		813	8130	Landscape care and maintenance service activities
<b>Section N</b>	<b>Division 82</b>			<b>Office administrative, office support and other business support activities</b>
		821		Office administrative and support activities
			8211	Combined office administrative service activities
			8219	Photocopying, document preparation and other specialized office support activities
		822	8220	Activities of call centres
		823	8230	Organization of conventions and trade shows
		829		Business support service activities n.e.c.
			8291	Activities of collection agencies and credit bureaus
			8292	Packaging activities
			8299	Other business support service activities n.e.c.

## Section O: Public administration and defence; compulsory social security

Section	Division	Group	Class	Description
<b>Section O</b>	<b>Division 84</b>			<b>Public administration and defence; compulsory social security</b>
		841		Administration of the State and the economic and social policy of the community
			8411	General public administration activities

Section	Division	Group	Class	Description
			8412	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security
			8413	Regulation of and contribution to more efficient operation of businesses
		842		Provision of services to the community as a whole
			8421	Foreign affairs
			8422	Defence activities
			8423	Public order and safety activities
		843	8430	Compulsory social security activities

### Section P: Education

Section	Division	Group	Class	Description
<b>Section P</b>	<b>Division 85</b>			<b>Education</b>
		851	8510	Pre-primary and primary education
		852		Secondary education
			8521	General secondary education
			8522	Technical and vocational secondary education
		853	8530	Higher education
		854		Other education
			8541	Sports and recreation education
			8542	Cultural education
			8549	Other education n.e.c.
		855	8550	Educational support activities

### Section Q: Human health and social work activities

Section	Division	Group	Class	Description
<b>Section Q</b>	<b>Division 86</b>			<b>Human health activities</b>
		861	8610	Hospital activities
		862	8620	Medical and dental practice activities
		869	8690	Other human health activities

Section	Division	Group	Class	Description
	<b>Division 87</b>			<b>Residential care activities</b>
		871	8710	Residential nursing care facilities
		872	8720	Residential care activities for mental retardation, mental health and substance abuse
		873	8730	Residential care activities for the elderly and disabled
		879	8790	Other residential care activities
	<b>Division 88</b>			<b>Social work activities without accommodation</b>
		881	8810	Social work activities without accommodation for the elderly and disabled
		889	8890	Other social work activities without accommodation

## Section R: arts, entertainment and recreation

Section	Division	Group	Class	Description
<b>Section R</b>	<b>Division 90</b>			<b>Creative, arts and entertainment activities</b>
		900	9000	Creative, arts and entertainment activities
<b>Section R</b>	<b>Division 91</b>			<b>Libraries, archives, museums and other cultural activities</b>
			9101	Library and archives activities
			9102	Museums activities and operation of historical sites and buildings
			9103	Botanical and zoological gardens and nature reserves activities
<b>Section R</b>	<b>Division 92</b>			<b>Gambling and betting activities</b>
		920	9200	Gambling and betting activities
<b>Section R</b>	<b>Division 93</b>			<b>Sports activities and amusement and recreation activities</b>
		931		Sports activities
			9311	Operation of sports facilities
			9312	Activities of sports clubs
			9319	Other sports activities
		932		Other amusement and recreation activities
			9321	Activities of amusement parks and theme parks

Section	Division	Group	Class	Description
			9329	Other amusement and recreation activities n.e.c.

## Section S: Other service activities

Section	Division	Group	Class	Description
<b>Section S</b>	<b>Division 94</b>			<b>Activities of membership organizations</b>
		941		Activities of business, employers and professional membership organizations
			9411	Activities of business and employers membership organizations
			9412	Activities of professional membership organizations
		942		Activities of trade unions
			9420	Activities of trade unions
			949	Activities of other membership organizations
			9491	Activities of religious organizations
			9492	Activities of political organizations
			9499	Activities of other membership organizations n.e.c.
<b>Section S</b>	<b>Division 95</b>			<b>Repair of computers and personal and household goods</b>
		951		Repair of computers and communication equipment
			9511	Repair of computers and peripheral equipment
			9512	Repair of communication equipment
		952		Repair of personal and household goods
			9521	Repair of consumer electronics
			9522	Repair of household appliances and home and garden equipment
			9523	Repair of footwear and leather goods
			9524	Repair of furniture and home furnishings
			9529	Repair of other personal and household goods
<b>Section S</b>	<b>Division 96</b>			<b>Other personal service activities</b>
			9601	Washing and (dry-) cleaning of textile and fur products
			9602	Hairdressing and other beauty treatment
			9603	Funeral and related activities
			9609	Other personal service activities n.e.c.

## Section T: Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use

Section	Division	Group	Class	Description
<b>Section T</b>	<b>Division 97</b>			<b>Activities of households as employers of domestic personnel</b>
		970	9700	Activities of households as employers of domestic personnel
<b>Section T</b>	<b>Division 98</b>			<b>Undifferentiated goods- and services-producing activities of private households for own use</b>
		981	9810	Undifferentiated goods-producing activities of private households for own use
		982	9820	Undifferentiated service-producing activities of private households for own use

## Section U: Activities of extraterritorial organizations and bodies

Section	Division	Group	Class	Description
<b>Section U</b>	<b>Division 99</b>			<b>Activities of extraterritorial organizations and bodies</b>
		990	9900	Activities of extraterritorial organizations and bodies



