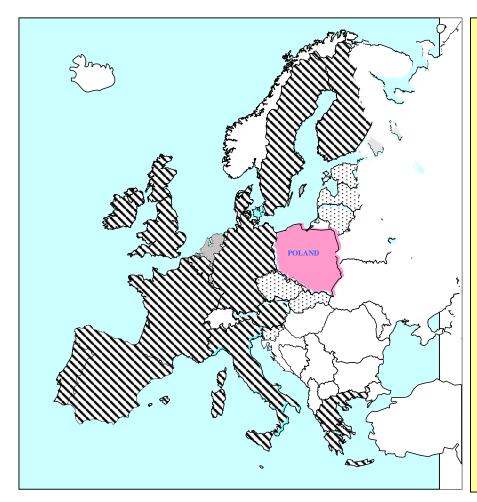


CENTRAL STATISTICAL OFFICE - POLAND Service Statistics Division

DISTRIBUTIVE TRADE STATISTICS

New York, August 2005



POLAND

- Total area of country -312685 km²
- Population in 2004 – 38191 thous.

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I. INTRODUCTION

The internal system of trade statistics of the CSO has been built and improved since the beginning of 90's with the main objective to provide the users with statistical information they require.

The data provided reflect economic processes in the trade sector and cover mainly the volume of retail and wholesale, development of trade infrastructure, the share of trade in the national income generation and in the creation of new places of work.

The methodology of surveys and the applied classifications fully conform with the legal regulations of the EU in statistics as this what was one of the precondition of Poland's accession to the European Union. This makes possible international comparisons, mainly in the field of annual structural business statistics and monthly surveys of trade enterprises.

All business entities, regardless of the form of ownership and type of activity have an obligation to be entered into the REGON register. The establishment of administrative national-wide and statistical registers of enterprises makes possible to impose statistical obligations and carrying on exhaustive and sample surveys. For statistical purposes all enterprises are divided into 3 groups: large entities – over 49 employees, medium entities – 10-49 employees and small entities – up to 9 employees.

The Statistical Law provides for the principles and creates the basis for reliable, objective, professional and independent statistical surveys, the results of which are considered as official statistical data. The Law provides also for the organisation and procedures of conducting the surveys and for the responsibilities of all the parties concerned.

The Law on Official Statistics concerns all statistical data collected and published by the CSO and it provides for the statistical independence of the CSO. The CSO can not publish, or otherwise make available to any individual or organisation, statistics that would make possible the identification of data for any individual person or entity. The Law also requires the CSO to publish the results of its surveys. More detailed information on those surveys, including the deadlines for data release is provided in the "Programme of Statistical Surveys of Official Statistics".

Article 14 point 2 of the Law on Official Statistics provides that official statistics shall provide to anybody an equal, indiscriminate and simultaneous access to the statistical information especially to major figures and indicators.

Article 57 of the Law on Official Statistics provides that any person who, being under obligation to do so, shall refuse to satisfy statistical obligations or to provide information collected in censuses or other statistical surveys, shall be subject to a fiscal fine.

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II. CLASSIFICATIONS AND REGISTERS USED IN TRADE STATISTICS

1. Polish Classification of Activities (PKD)

The PKD was developed on the basis of the Nomenclature of Statistical Classification of Economic Activities in the European Community – NACE, introduced by the Council's Regulation No. 3037/90 of 9 October 1990 (OJ No. L 293 of 24 October 1990) with later amendments introduced by the Regulation of European Committee No. 761/93 of 24 March 1993 (OJ No. L 83 of 3 April1993) and No. 29/2002 of 19 December 2001 (OJ No. L 6 of 10 January 2002). Therefore the PKD is fully compatible and consistent with the classification NACE Rev. 1.1. in terms of the applied methodology, concepts, range and code as allows for full data comparability.

The PKD provides hierarchically systematised division of the kinds of socio-economic activities that are carried out by units (economic entities).

The PKD constitutes a basis for other economic and social systems of classification. Other classifications refer to the PKD, especially the Polish Classification of Products and Services. The PKD defines symbols, names and the range of respective classification groupings at five different levels, i.e. sections and subsections, divisions, groups, classes and subclasses (enclosure 1 presents section G). The conversion key makes the calculation between the different classifications possible, especially between the CPA, PKWiU (Polish Classification of Goods and Services) and ISIC (enclosure 2). Currently the new version of the PKD based on NACE 2007 is prepared to be applied in statistical surveys at the European level. Poland actively participates in the activities related to developing a new version of NACE.

The classification of activities is used among other things for:

- entering economic entities according to their activity into national, official register of economy entities REGON,
- presentation of the structure of the national economy from the point of view of social division of work,
- compilation of dynamic series for the needs of economic development analysis,
- compilation of national accounts and balances, including integrated national accounts,
- · making international comparisons,
- compilation of statistical information for the needs of comparisons other countries.

The kinds of activities are defined as prevailing, subordinate and auxiliary.

The currently binding PKD was introduced by the regulation of the Council of Ministers of 20 January 2004 (J.L. No. 33, item 289) to be used for the purpose of statistics, administrative records and documentation as well as in accounting and in official registers and information systems of public administration. It replaced the earlier classification introduced by the regulation of the Council of Ministers on 7 October 1997 (J.L. No. 128, item 829 with further amendments).

2. Polish Business Register

The National Official Business Register (REGON) is the main source of supply for a database of units selected for statistical enquiries. The Business Register was established by article 41 item 1 point 1 of the Law on Official Statistics of 29 June 1995 (Journal of Law No. 88, item 439, with amendments). The business Register has a form of a continuously updated file of information about the business entities that is stored in a form of central database and local databases.

The Business Register:

- makes possible coherent identification of business entities entered into other official registers and information systems of public administration,
- makes possible to describe in a uniform way business entities with of the same concepts used in relevant nomenclatures and classifications across all official registers and information systems of public administration,
- provides general characteristics of business entities operating in the national economy in the breakdown by their location, ownership status, types of activity, legal form, etc.,
- makes possible to draw an address list of active business entities,
- constitutes a basis for the creation of databases and data banks on business entities,
- constitutes the main source of supply for the base of units selected for statistical surveys.

III. DISTRIBUTIVE TRADE SURVEYS

1. Annual surveys

The EC Regulation No. 58/97, concerning structural business statistics - Annex 3 Detailed module for Structural Statistics on Distributive Trade, established a common framework for the collection, compilation, transmission and evaluation of statistics in this field.

Summary methodology for annual survey of the structural business statistics

Coverage

The above mentioned regulation covers all market activities in section C to K and M to O^a according to the NACE. In field of the trade, the statistics shall be compiled for all activities within section G. This sector includes activities of wholesale and retail trade, repair of motor

a Sections: mining and quarrying, manufacturing, retail and wholesale trade, hotels and restaurants, transport, storage and communication, education, health and social work;

vehicles, motorcycles and personal and households goods. Statistics refer to the population of the enterprises whose main activity is classified in Section G.

Periodicity

Year

Timeliness

Provisional data for the NACE section are available six months after reporting period and final data for section, divisions and groups 12 months after reporting period.

Name of indicator in frame of the trade statistics

The main variables collected in the frame of the distributive trade are the turnover and number of persons employed.

The turnover covers the turnover from trade resulting from a principal or secondary activity. Some industrial units may perform activities that are classified as service activity of trade.

Legal basis

The Law on Official Statistics introduced 29 June 1995 (Journal of law No. 88 with further amendments).

Information on surveys is given in the "Programme of Statistical Surveys of Official Statistics" which has a form of a regulation of the Council of Ministers adopted every year.

Reporting forms and explanatory notes, as well as statistical questionnaires used in statistical surveys, are specified in the above mention regulation of the Council of Ministers.

Questionnaires used in the survey

The statistical questionnaires coded "SP" and "SP-3" as well as financial questionnaires constitute sources of information.

Data sources

SP Annual survey of business entities including entities running the activity classified in the following PKD sections: from B to I and K (excluding state-owned entities), M (excluding university/tertiary education), N, O (excluding cultural institutions with legal personality), with the number of employees 10 and more. As a result of conducted survey the following data are collected: data on legal and organisational status of the selected entity, employment and number of employees, remuneration, structure of generic activity, location of the carried activity by covering with the survey the so-called local units and selected data on the local units like the kind of activities, value of the produced products and revenues from the sales of goods, employment, number of employees and remuneration, as well as gross value of fixed assets and gross fixed capital formation.

In the field of trade activity additional data are collected on the source of purchase of the goods and structure of revenues according to the type of recipients.

SP-3 Annual survey on economic activity of enterprises; the survey is obligatory and is conducted on the basis of a 5% sample. It covers the entities carrying the economic activity n the form of commercial companies (partnerships and stock companies), civil partnerships,

state-owned companies, cooperatives, branches of foreign enterprises and natural persons carrying economic activities, with the number of employees up to 9 persons – classified according to PKD to the following divisions: 02, 05, 10-37, 40, 41, 45, 50, 51, 52, 55, 60-64 (excluding class 60.30), 65, 67, 70-74, 80 (excluding tertiary education), 85, 90, 92-93. In the field of trade statistics the survey makes possible to collect specialised data of trading entities, i.e. value of retail and wholesale, number of retail sales outlets, i.e. stores, pharmacies, news-stands, kiosks, petrol stations, their sales surface, number of employees of selected branch specialisation and organisation form. Trade and non-trade units, that carry the activity in the field of wholesale, regardless of primary or secondary activity, provide data about the warehouses i.e. about the sales space and type of warehouses.

Number of enterprises covered by the survey

| 0 " " | Total | | of which: | |
|---------------------------------------|---------|--------|--------------------|--------------|
| Specification | number | sample | natural persons | corporations |
| Total number of units for SP-3 report | 3076808 | 110883 | 74315 | 36568 |
| of which: | | | | |
| Section G | 1141519 | 36366 | 24437 | 11929 |

For the domestic users the information is collected also about the national income generated in trade enterprises (enclosure 3).

For several years the trade activity has had a big impact on the growth of Gross Value Added in Poland and in terms of the value it occupied the second place just after the industry. This led to the estimation of the GDP for the whole economy taking into account the contribution of the trade enterprises. The analyses of the factors and branches provide information on the share and impact of those enterprises on the economy. This allows collecting information on the global production and intermediate consumption.

The survey results are presented as the index of the GDP as well as the Gross Value Added for selected section according to the classification standards. The data expressed at constant prices made possible to improve the comparisons between the current period and the previous one. The data expressed at constant prices make possible to present real growth of the GDP excluding the growth caused by changes of price.

1.1. Other annual surveys

H-01s – An annual survey on retail sales, wholesale and the network of trade outlets covers the legal entities, organisational entities without legal status and natural persons carrying economic activities that employed 10 and more employees (excluding individual agricultural holdings). This is an exhaustive survey and is obligatory. The subject of the survey is retail and wholesales. In addition the survey of trade enterprises provides data on the trade outlets network and the employment. Data on the stores carrying on retail activity include the number and types of retail outlets, as well as their sales space, organisational form, number

of employees and branch specialisation in selected regions. The survey covers also the warehouses (of retail and wholesale), for which information on the number and types of warehouses and their storage space is collected.

H-01a – An annual survey which covers the activity of retail stores and petrol stations. It includes the enterprises dealing with sales of goods through the network of stores. The survey is obligatory and carried on a 5% sample. The units conducting retail sales provide, on the basis of an annual report, the value of sales of the selected consumption and nonconsumption goods. The information allows defining the structure of retail sales by selected groups of goods.

Annual survey **SG-01** (part 3) on the statistics of communes provides data for stalls and markets are collected from the mayors or administrators of local governments. This is an exhaustive and obligatory survey.

2. Monthly surveys

2.1. Turnover

The detailed data on turnover of the trade enterprises is the result of the short-term statistical surveys conducted in compliance with the Council Regulation No. 1165/98. The observation units are enterprises conducting activity classified according to the NACE to the trade activity (section G-52 – retail trade). The result of the survey is an indicator – turnover of retail enterprises.

The turnover index is based on the value of sold products. Turnover comprises the totals invoiced by the observation unit during the reference period, and this corresponds to market sales of goods or services supplied to third parties. The turnover includes all duties and taxes on the goods or services invoiced by the unit with the exception of the VAT invoiced by the unit vis-à-vis its customer and other similar deductible taxes directly linked to the turnover. Income classified as other operating income, financial income and extraordinary income in company accounts is excluded from the turnover.

Summary methodology for survey of the short-term business statistics

Periodicity

Monthly

Timeliness

The provisional index for retail trade is released within 30 days after the end of the reference month; however the final index is released within 60 days after the end of the quarter, to which reference month belongs.

Name of indicator/source

The turnover of retail sales

The monthly report of enterprises concerning economic activity and the quarterly inquiry of trade enterprises are the main sources of business activity.

Legal basis

The Law on Official Statistics introduced on 29 June 1995 (Journal of law No.88) with subsequently amended.

Information on surveys is given in the Programme of Statistical Surveys of Official Statistics which is introduced by a regulation of the Council of Ministers on annual basis. Reporting forms and explanatory notes, as well as statistical questionnaires used in statistical surveys, are specified in the corresponding annual regulation of the Council of Ministers.

Obligation on units to provide data

Article 57 of the Law on Official Statistics provides that anybody who, against an obligation, shall refuse to satisfy statistical obligations or to provide information in censuses or other statistical surveys shall be subject to a fiscal fine.

Date of first use as a source

2000

Register on which the source is based

The national official register of the national economic units and the Statistical Units Database – BJS.

Questionnaires used in the survey

Two questionnaires are used in the survey:

DG-1- the monthly report of enterprises on economic activity (covers enterprises in which the number of employees is 10 or more)

H-01/k – quarterly inquiry of trade enterprises (covers enterprises in which the number of employees is less than 10).

Data sources

H-01k – A quarterly survey on revenues in trade enterprises. The survey covers legal persons and organisational entities without legal status, natural persons carrying an economic activities with number of employees up to 9 persons, classified according to the PKD to groups: 50.1-50.5, 52.1-52.6. This is an obligatory sample survey with a 1,3% sample. Information is provided after each quarter with delivery of revenues from sales specifying each month of the quarter. The revenues showed by the unit includes the value of sold products (finished goods, services), goods and materials expressed at the real prices of sales, including rebates, discounts and reductions and excluding the Value Added Tax (VAT). The revenues indicated by the enterprises do not include the sales of elements of fixed assets, subsidies, other operating incomes and incomes from financial operations (dividends, interests, etc.).

DG-1 - A survey on economic activity of enterprises; monthly survey. The survey covers legal entities, organisational entities without legal status and natural persons carrying an economic activities with the number of employees 10 and more, classified according to the PKD to the following sections: from C to I and divisions: 02, 70, 71, 72, 74, 90, 92, 93 and sub-class 05.01.B. In case of entities, in which the number of employees is 50 persons or more (conventionally treated as large units) an exhaustive survey is conducted. For the entities with number of employees from 10 to 49 (conventionally treated as medium units) a sample survey with a 10% sample is conducted. The survey covers net revenues from the sales of products (goods and services), net income from the sales of goods and materials, value of retail and wholesale. In addition information is collected on the employment, number of employees, remuneration, etc.

Number of enterprises covered by the survey

| Specification | Total | Completed | Of which: | |
|--|--------|-----------|-----------|--------|
| Specification | number | report | large | medium |
| Total number of units for DG-1/SP report | 79542 | 27512 | 15948 | 11564 |
| Section G | 22784 | 5933 | 2817 | 3116 |
| of which divisions: | | | | |
| 50 | 3343 | 880 | 367 | 513 |
| 51 | 11410 | 2831 | 1366 | 1465 |
| 52 | 8031 | 2222 | 1084 | 1138 |

2.2. Retail sales

The retail sales survey is conducted mainly for the domestic purpose. The aim of the survey is the description of the value of the retail sales which could be treated as the measurement of the consumer supply observed in the market.

Data on retail sales covers the sales of consumer and non-consumer goods carried by retail sales outlets, catering establishments and other sales outlets (i.e. warehouses, stock houses) in quantities indicating purchases to meet the needs of individual customers.

Information on sales is collected and expressed at current prices paid by particular final purchaser (including VAT).

In the Polish circumstances and conditions made it necessary to include in the survey not only the trade enterprises but also the enterprises conducting trade activity as their second or third activity. This means including the activity classified according to the NACE

into the other than G sections. The above-mentioned enterprises could sell a part of the manufactured goods though the network of their own outlets.

The data of the surveys are used to compile the indexes of the changes in the value of the retail sales expressed at current prices as well as at constant prices. The estimations at current prices are made using the consumer price indices for selected part of good groups.

2.3. Wholesale

Data concerning the wholesale trade of commodities includes sales from warehouses, in which commodities stored are treated as the property of trade enterprises and are included in the section "Wholesale and retail trade, repair of motor vehicles, motorcycles and personal and household goods".

The value of wholesale sales also includes resale of goods purchased in own name, usually to non-ultimate recipients, but to others wholesalers, retail sellers or producers and sales realised on the basis of a direct payment or contract (agents, auctioneers). Wholesale includes also the value of sales realized by settled transit consisting in the transfer of commodities directly from the supplier to the client, by-passing the warehouses which realise the delivery.

3. Business tendencies

AK-H/m – A business tendency survey for trade;

The selected forecasting indicators are calculated on the basis of monthly opinion poll of directors of enterprises conducted by means of business tendency test (manufacturing – since mid-1992, construction and assembly production - since mid-1993, retail trade – since October 1993), harmonised with the appropriate recommendations of the European Commission for Member States of the EU. The reference period of survey covers three months. The indicators are calculated on the basis of the percentage difference between positive and negative answers. The indicator of general business tendency climate is an arithmetic mean from the weighted balances (differences between the percentage of positive and negative answers) referring to the questions on current and forecasted general economic situation of the enterprise.

Coverage

This is an exhaustive survey for the entities with number of employees 50 and more, for other – it is a voluntary sample survey with a 3% sample. The survey covers the entities conducting the economic activity classified according to the PKD to section G (classes: 52.11 - 52.61 and subclasses: 50.10.B, 50.30.B)

Periodicity

Monthly

PRESENTATION OF DATA IN 2005

The trade statistics data are presented in the following publications of the Central Statistical Office:

- "Statistical Yearbook of the Republic of Poland",
- "Concise Statistical Yearbook of Poland",
- "Statistical Bulletin",
- "Information on Socio-Economic Situation of the Country",
- "Internal Market",
- "Statistical Yearbook of the Regions-Poland".

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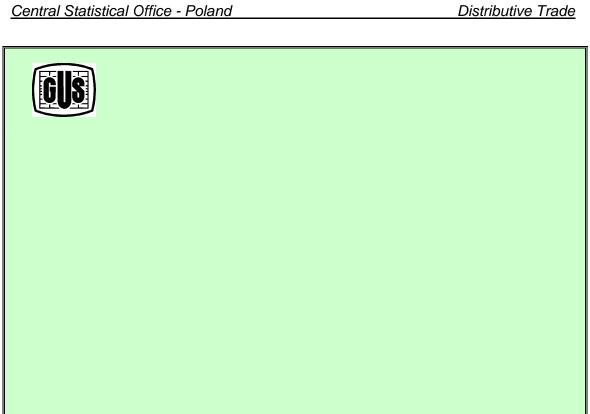
SELECTED DATA ON DISTRIBUTIVE TRADE IN POLAND IN 2004

| - | | | |
|---|--------|--------|---------|
| Specification | 2000 | 2003 | 2004 |
| Retail sale (current prices) in mln zl | | | |
| Total | 360318 | 401373 | 433175 |
| In retail sales outlets ^a | 345610 | 385505 | 417154 |
| Consumer goods | 291810 | 326605 | 3551555 |
| Food and non-alcoholic beverages | 102861 | 116144 | 124582 |
| Alcoholic beverages, tobacco | 32833 | 35363 | 37051 |
| Non-foodstuffs | 156116 | 175099 | 193522 |
| Non-consumer goods | 53800 | 58900 | 61999 |
| In catering establishments | 14708 | 15867 | 16021 |
| Per capita in zl | 9419 | 10508 | 11346 |
| Wholesale in trade enterprises (current prices) in mln zl | 440206 | 478782 | 518858 |
| of which food and non- alcoholic beverages | 75977 | 62349 | 64572 |

^a Including retail sale conducted at wholesalers and producers.

Number of shops and petrol station in 2003

| | Total number | Increase (+) or decrease (-) | | |
|---|--------------|------------------------------|--------|--|
| Specification | in 2003 | 1995 | 2002 | |
| Shops | 447898 | +22298 | - 2536 | |
| of which shops with sales floor exceeding 400m ² | 5141 | +2910 | +516 | |
| of which rural shops | 103537 | +6075 | -1668 | |
| Petrol stations | 9873 | +4529 | +562 | |



Enclosures

Enclosure1

| SECTION G | WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, MOTORCYCLES AND PERSONAL AND HOUSEHOLD GOODS |
|-------------|--|
| Division 50 | SALE, MAINTENANCE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES; RETAIL OF AUTOMOTIVE FUEL |
| Group | |
| 50.1 | Sale of motor vehicles |
| 50.2 | Maintenance and repair of motor vehicles |
| 50.3 | Sale of motor vehicle parts and accessories |
| 50.4 | Sale, maintenance and repair of motorcycles and related parts and accessories |
| 50.5 | Retail sale of automotive fuel |
| Division 51 | WHOLESALE TRADE AND COMMISSION TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES |
| Group | |
| 51.1 | Wholesale on a fee or contract basic |
| 51.2 | Wholesale of agricultural raw materials and live animals |
| 51.3 | Wholesale of food, beverages and tobacco |
| 51.4 | Wholesale of household goods |
| 51.5 | Wholesale of non-agricultural intermediate products, waste and scrap |
| 51.6 | Wholesale of machinery, equipment and supplies |
| 51.7 | Other wholesale |
| Division 52 | RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES; REPAIR OF PERSONAL AND HOUSEHOLD GOODS |
| Group | |
| 52.1 | Retail sale in non-specialized stores |
| 52.2 | Retail sale of food, beverages and tobacco in specialized stores |
| 52.3 | Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles |
| 52.4 | Other retail sale of new goods in specialized stores |
| 52.5 | Retail sale of second-hand goods in stores |
| 52.6 | Retail sale not in stores |
| 52.7 | Repair of personal and household goods |

Enclosure 2

| MAIN ECONOMIC CATEGORIES CALCULATED ON THE BASIS OF THE ANNUAL SURVEY OF TURNOVER | | |
|---|---|--|
| GROSS OUTPUT | Total value of the products manufactured in the enterprises in the surveyed year. The sum of the final production and non-finished products. | |
| Turnover from product selling | = turnover from product selling in transaction prices – excise tax from domestic products + subsidies for goods | |
| | turnover from product selling in transaction prices = turnover from product selling + Turnover from product selling in own outlets | |
| Products manufactured for internal purpose | = cost connected with manufacturing of products for internal purposes excluding turnover from selling products in own outlets | |
| Trade margin | = turnover from selling of goods and materials – value of the sold goods and materials in transaction prices | |
| INTERMEDIATE CONSUMPTION | | |
| Consumption of the materials | Consumption of the packages, waste | |
| Consumption of the energy | Electric or water energy consumption, heating, | |
| Third-part services | Services connected with: transport, storage, telecommunications, construction, building and assembly leasing, etc. | |
| Insurance service | estimation | |
| Business travels | Travel costs and accommodation | |
| Other consumption | Other costs not elsewhere mentioned | |
| GROSS VALUE ADDED | Increase of goods in the production process, | |
| | Value of the products (goods and services) manufactured by the domestic market and non-market units decreased by the intermediate consumption resulted from mentioned process | |

| Labour costs | |
|-------------------------|---|
| Wages and salaries | Gross wages and salary paid on the base of labour contracts |
| Other labour costs | Social benefits directly paid for employees |
| Social contributions | Employers social contributions |
| Other producer taxes | Taxes connected with owing the means of transport with own property and other Excluding excise tax |
| Subsidies for producers | Without subsidy directly for goods or service |
| GROSS OPERATING SURPLUS | Gross value added - labour costs- other producer taxes+ subsidies for producers |

Enclosure 3

| NACE (section, division, group) | Specification | ISIC |
|---------------------------------|---|------|
| Section G | Wholesale and retail trade; repair of motor vehicles, | |
| | motorcycles and personal and household goods | |
| 50 | Sale, maintenance and repair of motor vehicles and | |
| | motorcycles; retail sale of automotive fuel | |
| 50.1 | Sale of motor vehicles | 501 |
| 50.10 | Sale of motor vehicles | 5010 |
| 50.2 | Maintenance and repair of motor vehicles | 502 |
| 50.20 | Maintenance and repair of motor vehicles | 5020 |
| 50.3 | Sale of motor vehicle parts and accessories | 503 |
| 50.30 | Sale of motor vehicle parts and accessories | 5030 |
| 50.4 | Sale, maintenance and repair of motorcycles and related | 504 |
| | parts and accessories | |
| 50.40 | Sale, maintenance and repair of motorcycles and related | 5040 |
| | parts and accessories | |
| 50.5 | Retail sale of automotive fuel | 505 |
| 50.50 | Retail sale of automotive fuel | 5050 |
| 51 | Wholesale trade and commission trade, except of motor | |
| | vehicles and motorcycles | |
| 51.1 | Wholesale on a fee or contract basis | 511 |
| 51.11 | Agents involved in the sale of agricultural raw materials, live | 5110 |
| | animals, textile raw materials and semi-finished goods | |
| 51.12 | Agents involved in the sale of fuels, ores, metals and | 5110 |
| | industrial chemicals | |
| 51.13 | Agents involved in the sale of timber and building materials | 5110 |
| 51.14 | Agents involved in the sale of machinery, industrial | 5110 |
| | equipment, ships and aircraft | |
| 51.15 | Agents involved in the sale of furniture, household goods, | 5110 |
| | hardware and ironmongery | |
| 51.16 | Agents involved in the sale of textiles, clothing, footwear | 5110 |
| | and leather goods | |
| 51.17 | Agents involved in the sale of food, beverages and tobacco | 5110 |
| 51.18 | Agents specializing in the sale of particular products or | 5110 |
| | ranges of products n.e.c. | |
| 51.19 | Agents involved in the sale of a variety of goods | 5110 |
| 51.2 | Wholesale of agricultural raw materials and live animals | 512 |
| | These groups include only wholesale on own account | |
| 51.21 | Wholesale of grain, seeds and animal feeds | 5121 |
| 51.22 | Wholesale of flowers and plants | 5121 |
| 51.23 | Wholesale of live animals | 5121 |
| 51.24 | Wholesale of hides, skins and leather | 5121 |
| 51.25 | Wholesale of unmanufactured tobacco | 5121 |
| 51.3 | Wholesale of food, beverages and tobacco | 512 |
| 51.31 | Wholesale of fruit and vegetables | 5122 |
| 51.32 | Wholesale of meat and meat products | 5122 |
| 51.33 | Wholesale of dairy produce, eggs and edible oils and fats | 5122 |
| 51.34 | Wholesale of alcoholic and other beverages | 5122 |
| 51.35 | Wholesale of tobacco products | 5122 |
| 51.36 | Wholesale of tobacco products Wholesale of sugar and chocolate and sugar confectionery | 5122 |
| | | 5122 |
| 51.37 51.38 | Wholesale of coffee, tea, cocoa and spices Wholesale of other food, including fish, crustaceans and | 5122 |

| 51.39 | molluscs Non-specialized wholesale of food, beverages and tobacco | 5122 |
|-------|--|------|
| 51.4 | Wholesale of household goods | 513 |
| 51.41 | Wholesale of textiles | 5131 |
| 51.42 | Wholesale of clothing and footwear | 5131 |
| 51.43 | Wholesale of electrical household appliances and radio and television goods | 5139 |
| 51.44 | Wholesale of china and glassware, wallpaper and cleaning materials | 5139 |
| 51.45 | Wholesale of perfume and cosmetics | 5139 |
| 51.46 | Wholesale of pharmaceutical goods | 5139 |
| 51.47 | Wholesale of other household goods | 5139 |
| 51.5 | Wholesale of non-agricultural intermediate products, waste and scrap | 514 |
| 51.51 | Wholesale of solid, liquid and gaseous fuels and related products | 5141 |
| 51.52 | Wholesale of metals and metal ores | 5142 |
| 51.53 | Wholesale of wood, construction materials and sanitary equipment | 5143 |
| 51.54 | Wholesale of hardware, plumbing and heating equipment and supplies | 5143 |
| 51.55 | Wholesale of chemical products | 5149 |
| 51.56 | Wholesale of other intermediate products | 5149 |
| 51.57 | Wholesale of waste and scrap | 5149 |
| 51.8 | Wholesale of machinery, equipment and supplies | 515 |
| 51.81 | Wholesale of machine tools | 5159 |
| 51.82 | Wholesale of mining, construction and civil engineering machinery | 5159 |
| 51.83 | Wholesale of machinery for the textile industry and of sewing and knitting machines | 5159 |
| 51.84 | Wholesale of computers, computer peripheral equipment and software | 5151 |
| 51.85 | Wholesale of other office machinery and equipment | 5159 |
| 51.86 | Wholesale of other electronic parts and equipment | 5152 |
| 51.87 | Wholesale of other machinery for use in industry, trade and navigation | 5159 |
| 51.88 | Wholesale of agricultural machinery and accessories and implements, including tractors | 5159 |
| 51.9 | Other wholesale | 519 |
| 51.90 | Other wholesale | 5190 |
| 52 | Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods | |
| 52.1 | Retail sale in non-specialized stores | 521 |
| 52.11 | Retail sale in non-specialized stores with food, beverages or tobacco predominating | 5211 |
| 52.12 | Other retail sale in non-specialized stores | 5219 |
| 52.2 | Retail sale of food, beverages and tobacco in specialized stores | 522 |
| 52.21 | Retail sale of fruit and vegetables | 5220 |
| 52.22 | Retail sale of meat and meat products | 5220 |
| 52.23 | Retail sale of fish, crustaceans and molluscs | 5220 |
| 52.24 | Retail sale of bread, cakes, flour confectionery and sugar confectionery | 5220 |

| 52.25 | Retail sale of alcoholic and other beverages | 5220 |
|-------|--|------|
| 52.26 | Retail sale of tobacco products | 5220 |
| 52.27 | Other retail sale of food, beverages and tobacco in | 5220 |
| | specialized stores | |
| 52.3 | Retail sale of pharmaceutical and medical goods, cosmetic | 523 |
| | and toilet articles | |
| 52.31 | Dispensing chemists | 5231 |
| 52.32 | Retail sale of medical and orthopaedic goods | 5231 |
| 52.33 | Retail sale of cosmetic and toilet articles | 5231 |
| 52.4 | Other retail sale of new goods in specialized stores | 523 |
| 52.41 | Retail sale of textiles | 5232 |
| 52.42 | Retail sale of clothing | 5232 |
| 52.43 | Retail sale of footwear and leather goods | 5232 |
| 52.44 | Retail sale of furniture, lighting equipment and household | 5233 |
| | articles n.e.c. | |
| 52.45 | Retail sale of electrical household appliances and radio and | 5233 |
| | television goods | |
| 52.46 | Retail sale of hardware, paints and glass | 5234 |
| 52.47 | Retail sale of books, newspapers and stationery | 5239 |
| 52.48 | Other retail sale in specialized stores | 5239 |
| 52.5 | Retail sale of second-hand goods in stores | 524 |
| 52.50 | Retail sale of second-hand goods in stores | 5240 |
| 52.6 | Retail sale not in stores | 525 |
| 52.61 | Retail sale via mail order houses | 5251 |
| 52.62 | Retail sale via stalls and markets | 5252 |
| 52.63 | Other non-store retail sale | 5259 |
| 52.7 | Repair of personal and household goods | 526 |
| 52.71 | Repair of boots, shoes and other articles of leather | 5260 |
| 52.72 | Repair of electrical household goods | 5260 |
| 52.73 | Repair of watches, clocks and jewellery | 5260 |
| 52.74 | Repair n.e.c. | 5260 |

