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**Comparability between NAICS and ISIC Rev.4**

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## Initial Analysis of NAICS/ISIC Rev. 4 Comparability<sup>1</sup>

This update is a general overview of comparability between ISIC Rev 4 and NAICS. A detailed comparability review will be completed in the future as concordances between the systems are completed and reviewed by the custodians of each classification.

This overview is broken into two parts. The first part summarizes the changes to ISIC principles and their impact on comparability. The second part reviews each ISIC Rev. 4 section and summarizes the general comparability conditions with NAICS. An attachment presents the ISIC section to NAICS sector equivalencies, with a partial list of the detailed adjustments needed to make them exactly comparable, based on the Canadian national version of NAICS. The authors are providing these data for informational purposes. More definitive comparability analysis will be completed when the 2007 versions of ISIC and NAICS are available.

### ISIC Principles

#### ISIC Principle

Activity classified  
Input, output or process criteria  
No combined activities

Value added for vertical integration

Linked to HS for goods

#### NAICS Principle

Establishment classified  
Production process criterion  
Combined activities based on common establishment patterns  
Value added for vertical integration implicitly, with many explicit classifications  
Not linked to HS for goods

Most of the underlying principles of ISIC remained unchanged with revision 4. There is one notable, and potentially far-reaching, change. Previous versions of ISIC classified vertically integrated activities based on the last step or final activity. ISIC Rev 4 will classify vertically integrated activities based on value added. This is a comparability improvement with NAICS that is not apparent in a review of the structures alone. NAICS defined industries based on this concept implicitly but explicitly defines where certain vertically integrated activities are classified. For example, NAICS classifies all steel mills together regardless of any further processing. Application of a last step or final activity in ISIC could lead to classification of steel mills that further fabricate metal products in fabricated metal classes rather than steel mills. The application of a value added criterion for classification in vertically integrated steel mills is expected to result in all steel mills being classified together because of the significant capital required to produce steel. The value added classification rule for vertically integrated activities is expected to have similar results in other situations when an upstream process is more significant from a value added perspective.

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<sup>1</sup> John Murphy, Assistant Division Chief for Classification Activities at United States Census Bureau, and Paul Johannis, Director General, Classification Systems Branch at Statistics Canada, prepared this summary. The summary does not necessarily reflect the positions of the United States, Canada, or our respective agencies. The opinions are those of the authors solely and are provided based on knowledge of the ISIC revision process through participation on the Technical Subgroup of the Expert Group on International Economic and Social Classifications and through previous concordance work with UNSD, Eurostat, Statistics Canada, and INEGI in Mexico.

The net result of new ISIC principles is a moderate increase in comparability with NAICS. This is a valuable increase in comparability because it addresses an area that is not easily identified in published data using the classifications.

### **Summary Comparability By ISIC Rev. 4 Section**

Each section of ISIC Rev 4 has been reviewed and a summary analysis of comparability conditions prepared. In some cases, comparability increased while in others, comparability decreased. Although the structures of ISIC and NAICS differ, the summary analysis is based on the ability to link entire NAICS classes to ISIC classes, groups, and divisions. This is a better concordance approach to comparability rather than a common structure approach. There are a number of comparability problems between ISIC and NAICS that are systemic and not easily corrected. These differences are particularly evident in the manufacturing and trade sections of ISIC. Because ISIC is based on a mix of input, production function, and output classification concepts, activities are often classified in different NAICS industries and ISIC classes.

Taken as a whole, ISIC Rev. 4 as proposed represents a significant improvement in comparability with NAICS and other related industry classifications. The redefinition and realignment of the services portion of ISIC to reflect changes that have occurred in the past twenty years yields classes that are more detailed and comparable to other classifications, including NAICS, ANZSIC, and JSIC. The additional detail in services provides the opportunity for more detailed comparisons with economies that do not use ISIC for domestic statistical purposes. The value of increased comparability for the rapidly growing services portion of economies will have long lasting impacts on international comparisons as countries that use ISIC or NACE adopt the new standard.

#### **A. Agriculture, Forestry, Hunting, and Fishing**

In the aggregate, agriculture, forestry, hunting, and fishing ISIC Rev. 4 and in NAICS are relatively comparable. There are a number of concepts in ISIC that are not included in NAICS that will cause some comparability problems at lower levels. For example, NAICS does not include a group equivalent to ISIC 015, Mixed Farming and does not arrange crops based on a general perennial and non-perennial basis.

A number of comparability increases were obtained in the ISIC Rev. 4 revision. Most notably new breakouts of agricultural support services are more comparable with NAICS, the general concepts of managed production in agriculture and gathering products in forestry is more similar, and a similar treatment of aquaculture improves comparability.

*Overall assessment* – There are mixed comparability results. Some areas are now more comparable at the lower level while some are less comparable. Overall, comparability at the two- and three-digit level is estimated to improve slightly. The additional crop details in agriculture do not match the details in NAICS so class level comparability will remain a problem.

#### **B. Mining and Quarrying**

Once again, ISIC and NAICS are reasonably comparable at the Section level for mining and quarrying. Lower level structure changes have also increased comparability at the division, group,

and sometimes class level. A major comparability improvement results from the ISIC change to group all of the mining support services into a single division. NAICS uses a similar concept. There were also some activity realignments that will improve comparability as well.

*Overall assessment* – Comparability at the section, division, group, and often class level has been greatly improved between ISIC and NAICS for mining and quarrying.

### **C. Manufacturing**

Manufacturing in ISIC and NAICS is one area where some changes greatly improved comparability. There are still some differences in the content of manufacturing (such as the ISIC inclusion of Division 33, Repair and Installation of machinery and equipment) but comparable classes from the NAICS Repair sector can be matched to the new classes in ISIC.

ISIC Rev. 4 adopted changes that reflect the changes in manufacturing that have occurred in the past 20 years. ISIC now makes the important distinction between electrical equipment and high tech electronic equipment – computers, electronic components, communications equipment, electromedical equipment, and similar goods. This is an area of interest worldwide and represents improved detailed comparability with NAICS.

ISIC Rev. 4 more clearly delineates textile production from apparel production, includes a class for prepared meal manufacturing, and more clearly defines general purpose machinery and special purpose industrial machinery. These changes, along with many other changes to the ISIC structure and content, improve comparability with NAICS. There are literally hundreds of activity changes and differences that will be detailed in future concordance work. Most of these differences are minor on their own but the combined impact of these differences has not yet been identified or evaluated at this point.

Because of the different criteria used to define industries or classes in ISIC and NAICS, there will still be many small differences that when added together could pose serious hurdles to comparing detailed data on manufacturing. The value added classification criterion for vertically integrated activities will improve comparability in situations where vertical integration is common.

*Overall assessment* – Comparability at the more detailed levels of ISIC and NAICS has been substantially improved with the ISIC Rev. 4 revision. While many activities are still classified differently in the systems, comparability improvements for critical areas such as computer and high tech electronics manufacturing should not be understated.

### **D. Electricity, Gas, Steam, and Air Conditioning Supply**

While ISIC and NAICS do not have common structural aggregates in this area, each of the classes in Section D are comparable to more detailed levels of NAICS.

*Overall assessment* – There is a high level of detailed comparability in Section D.

### **E. Water Supply; Sewerage, Waste Management and Remediation Activities**

Again, ISIC and NAICS do not have comparable structural aggregates but the lower level details are mostly comparable. The addition of a waste management and remediation activities area in ISIC that combined portions of manufacturing and other community, social, and personal service activities reflects the growing importance of environmental concerns throughout the world. The detailed classes for water supply, sewerage, waste collection and waste treatment are very comparable between ISIC Rev. 4 and NAICS. While there are some minor differences in the classification of activities, overall comparability is high.

*Overall assessment* – There is a high level of detailed comparability in Section E.

## **F. Construction**

The entire organization of the construction section changed for ISIC Rev. 4 and will result in much more comparability with NAICS. The new divisions for construction of buildings, construction of civil engineering projects, and specialized construction activities follow the same concepts as NAICS. In addition, many new groups and classes will extend comparability down to the lowest levels.

*Overall assessment* – There is a high level of comparability from the section level down to the class level for construction activities.

## **G. Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles**

This section does not have a comparable sector in NAICS. NAICS does not have North American agreement below the levels of wholesale and retail trade. North America has agreement on the concepts to be used to define the aggregates for wholesale trade and retail trade, but lower level classes are national decisions for each country. A review of comparability would need to be based on the details available from Canada, Mexico, and the United States. Regardless of the similarities in the structures, the concept of wholesale trade and retail trade in NAICS based on the characteristics of selling units will result in comparability problems with ISIC. For certain capital equipment or non-consumer durable equipment, the implementation differences are expected to be negligible. For other areas, such as building materials or office supplies, the conceptual differences could result in rather large differences in data for the same class. For example, a large home improvement store that sells primarily to contractors or builders would be wholesale in ISIC but retail in NAICS.

The impact of these differences will vary based on the characteristics of units and the predominant class of customer for particular goods.

*Overall assessment* – regardless of the similarities in the structure, specific classes for wholesale and retail will have underlying comparability problems. The classes for motor vehicle repair services may be comparable – depending on the treatment of car dealers who have repair receipts that exceed the total margin receipts for new cars. ISIC would classify these to repair while NAICS would leave them in retail. In general, this is the least comparable section for ISIC and NAICS.

## **H. Transport and Storage**

NAICS and ISIC have sections defined similarly but there are some differences that will cause comparability problems at levels below the section. The first difference is that NAICS includes all scenic and sightseeing transportation in a single class while ISIC disperses these activities by mode.

The second difference is that NAICS includes a number of transport repair services, generally performed at ports, terminals, and similar facilities in transportation support services while ISIC includes these activities in repair. The ISIC move of travel agency services from transport to administrative and support services increases aggregate comparability.

*Overall assessment* – With the exception of scenic and sightseeing transportation services, the structures of ISIC and NAICS are very similar and reasonable comparability can be expected at middle and most detailed levels.

## **I. Accommodation and Food Service Activities**

This section in ISIC includes new detailed classes that improve detailed comparability with NAICS in a number of areas. ISIC Rev 3.1 only had two classes in the tabulation category and the revision broke accommodations into three new classes and food services into five new classes. Most of the detailed classes are comparable to NAICS groupings. There is an expert group question concerning the EU request for vacation accommodations that if adopted will cause some comparability problems with NAICS at the class level.

*Overall assessment* – The newly detailed accommodation and food services activities grouping is comparable at the two-digit level and will be largely comparable at the lower levels.

## **J. Information and Communication**

This is a new section for ISIC Rev. 4 and pulls together a variety of activities from throughout ISIC. The rise in importance of information activities, new forms of communication, and rapid change in this portion of the economy required special attention. The creation of an Information section was a stated goal of the ISIC revision and the experiences of NAICS provided important inputs to the process.

The Information and Communication section does differ from the Information sector in NAICS. ISIC includes a variety of information technology services under J that NAICS includes in the sector for professional, scientific, and technical services. There are not structural aggregates that are comparable but NAICS groupings can be matched cleanly to create comparable content. Each of the five divisions, thirteen groups, and twenty-five classes can be directly or closely compared to NAICS categories.

*Overall assessment* - Although the section content in ISIC does differ, the level of comparability in this new section is very high and greatly improved over ISIC Rev. 3.1.

## **K. Financial and Insurance Activities**

This section includes considerable new detail in ISIC Rev. 4. Specifically, the addition of classes for holding company activities, the clear inclusion of funds, trusts, and other financial vehicles, reinsurance, risk and damage assessment, insurance agency services, and fund management services all improve detailed comparability with NAICS. (Note: NAICS Canada and NAICS United States include separate national subsectors for funds, trusts, and other financial vehicles while SCIAN does not include a separate national subsector for these financial vehicles.)

*Overall assessment* – ISIC Rev. 4 and NAICS have a high level of comparability in this newly detailed section. There was moderately good comparability in the past but the new classes move that comparability down to a much more useful level.

#### **L. Real Estate Activities**

The section for real estate activities is unchanged between ISIC Rev. 3.1 and Rev. 4. The aggregate and the two classes are reasonably comparable to the NAICS subsector for Real Estate.

#### **M. Professional, Scientific, and Technical Services**

This new section in ISIC is highly comparable to NAICS groupings although there is a significant content difference between ISIC and NAICS at the section level. NAICS includes the information technology services here as described in the note for section J while ISIC includes these activities with information and communication. The NAICS industry group can be moved entirely to generate comparable groupings. NAICS and ISIC will also have a large number of comparable classes in this section.

There are several outstanding issues for the expert group that will impact comparability at more detailed levels, including a decision to create a biotechnology R&D industry. Since NAICS will not have that industry, it would move comparability for R&D up to the group level. (Note: NAICS United States is proposing a national industry at this level and could favorably compare to ISIC if the industry is adopted by the expert group).

There is also a cross section issue regarding independent writers and photojournalists that will impact comparability at the class level. While the economic impact of these professionals is expected to be reasonably small, the expert group will decide the final placement and comparability for these activities.

*Overall assessment* – Regardless of the ultimate resolution of outstanding issues, NAICS and ISIC will be highly comparable in this section. Comparability has been improved because the expanded detail of ISIC allows lower level comparability with NAICS in this important section.

#### **N. Administrative and Support Service Activities**

This is another new section for ISIC. Many of the classes are redefined and reflect economic changes that have occurred since ISIC Rev. 3. New classes throughout the section result in improved detailed comparability with NAICS. One structural difference is the ISIC inclusion of rental activities. NAICS includes these in a sector for real estate and rental and leasing. The subsector in NAICS for rental and leasing can be regrouped to create comparable aggregate data.

ISIC Rev. 4 includes revised details in rental and leasing that are more comparable to the rental and leasing industries in NAICS. Travel agency service activities are comparable to NAICS and improved ISIC employment services details are similar. ISIC moved landscaping services out of agriculture and includes them here with other services to commercial buildings, such as cleaning.

*Overall assessment* – The level of comparability in this area is greatly improved by the new classes in ISIC Rev. 4. While there are structural differences between ISIC and NAICS, a better concordance approach results in high levels of detailed comparability.

### **O. Public Administration and Defense; Compulsory Social Security**

The general concepts of this section are comparable between ISIC and NAICS. An analysis of comparability below the section level is not possible because Canada, Mexico, and the United States each have different details below the sector level in NAICS. Comparability has not been greatly improved or diminished with ISIC Rev. 4.

### **P. Education**

The general structures of education in NAICS and ISIC are comparable. Comparability was improved with the addition of a new ISIC group for educational support services. The separate identification of these activities in ISIC matches the treatment of these activities in NAICS.

*Overall assessment* – Detailed comparability between ISIC and NAICS has been improved for education.

### **Q. Human Health and Social Work Activities**

There are a number of important changes to this section in ISIC Rev. 4. Most notably, there are new groups and classes for a variety of residential care activities that were previously mixed within health and social work in ISIC depending on the provision of accommodation and the level of care. Many residential care facilities provide health care services on a sliding scale as required by the residents. The new alignment of activities reflects the growing importance of residential care facilities for the elderly and disabled. ISIC also moved veterinary care services out of this section and limited the content to human health activities and social work activities. This new approach is conceptually comparable to the treatment of these activities in NAICS.

*Overall assessment* - The new group and class structure in ISIC Rev. 4 provides substantial comparability improvements with NAICS. The ISIC and NAICS structures are very similar and result in high levels of comparability throughout the section.

### **R. Arts, Entertainment, and Recreation**

This is new section in ISIC that was drawn partially from the division for recreational, cultural, and sporting activities in ISIC Rev. 3.1. There are a number of activity classification differences and outstanding issues for the expert group that will impact comparability. However, ISIC includes new detailed classes for the activities of amusement parks, casinos and other gambling facilities, and operation of sports facilities that all improve detailed comparability. There will always be problems with the definition of recreation or sport, what is defined as a cultural activity in different countries, and similar problems of implementation.

*Overall assessment* – Most of the new details result in greater comparability. The decisions of the expert group will impact lower level comparability to some extent. Overall, comparability is expected to remain good or improve with ISIC Rev. 4.

## **S. Repair of Computers and Personal and Household Goods and Other Service Activities**

This is a new section in ISIC Rev. 4 that to a large extent is defined by the compromise on repair activities that was recommended by the Expert Group in 2003 and the ISIC Rev. 3.1 group for other service activities. Although NAICS and ISIC are not directly comparable at the aggregate section level, NAICS groupings can be concorded to this section. The detailed classes in this section are largely comparable to classes in NAICS for both repair activities and other service activities.

*Overall assessment* – The level of comparability between ISIC and NAICS in this section is good.

## **T. Activities of Households as Employers; Undifferentiated Goods- and Services-Producing Activities of Households for Own Use**

NAICS and ISIC are directly comparable for the activities of households as employers but NAICS does not specifically include the undifferentiated goods- and services-producing activities of households for own use within the scope of the classification.

## **U. Activities of Extraterritorial Organizations and Bodies**

NAICS includes these activities within the sector for public administration. Since there is only agreement at the sector level in North America, any analysis of comparability will depend on the national details available in Canada, Mexico, and the United States. The United States does not have a comparable NAICS industry for these activities and therefore comparability will be a problem. The only way to compare data would be to combine sections U and O in ISIC and compare that to sector 92 in NAICS United States.

## **Conclusion**

The revision of ISIC results in substantial comparability improvements with NAICS. Using a concordance approach, the additional details in ISIC often result in more detailed comparability. The ability to compare data at the two-digit level is important but the more detailed improvements in comparability, at the group and class levels, add considerable analytical power. There are still many differences between the classifications. A detailed quantitative comparison of previous concordances with concordances to be developed in the future will provide the empirical evidence of comparability improvements.

There are still a number of differences in the principles that define NAICS and ISIC. One difference that has been the subject of considerable discussion is the focus on activities for ISIC and the focus on establishments for NAICS. While these two different concepts happily coexist in many situations, they do create comparability problems in others particularly when one application uses a process based class definition concept and the other uses an output based class definition.

NAICS attempts to group similar production processes when defining industries in manufacturing. ISIC includes classes that are tied to the HS categories for goods (either through direct linkages to the HS or indirectly through linkages to the CPC goods). A stated goal of ISIC was to maintain close alignment and comparability with the HS. NAICS makes no such effort but makes classification decisions based on the activities that commonly take place within establishments. Since

establishments rarely undertake a single activity, differences in classification arise when common combinations of activities within establishments are included in different ISIC classes because of an output criterion for class definition. For example, based on the HS, all things potato are classified to a single ISIC Rev. 4 class (1030, Processing and preserving fruits and vegetables). NAICS, on the other hand, includes potato flour with other flour mills, potato chips with other snack food manufacturing, etc. based on the production functions of the establishment rather than the output defined potato product manufacturing activity.

Similar incomparability exists in the areas of wholesale and retail trade. NAICS makes a distinction between wholesale and retail trade primarily based on the way that establishments operate. ISIC primarily uses a class of customer distinction. Once again, even with classes defined in the exact same terms, the data produced under the two systems will not necessarily be comparable. The activity vs. establishment classification objective creates comparability problems because of the concepts used to define the activities. NAICS has determined that many retail establishments also perform repairs. NAICS allows the combined activity of retailing new goods and repairing those goods to be classified to retail trade regardless of the percentages of each activity. NAICS would always classify a new car dealer to retail trade, even if the majority of receipts were for repair of cars. ISIC presumably will classify a car dealer to retail or motor vehicle repair based on the primary activity.

This practical difference in how activities are classified (as activities or with a view of how activities commonly exist for classifying establishments) remains a hurdle to comparability. The move to a value added criterion for vertically integrated activities does improve comparability – to a much larger extent than might be readily recognized.

A main lesson learned in this process has been that although economies and regulations differ across countries, there is often more commonality than might be expected. Thoughtful, detailed, and cooperative work by all parties involved in the revision of ISIC resulted in a significantly improved classification regardless of comparability issues between ISIC and NAICS.

Attachment

**Comparability between ISIC Rev 4 and NAICS Canada 2007**

In this table, for each ISIC section, the equivalent NAICS sector is given and, where applicable, further detailed adjustments needed to make them exactly comparable. These adjustments are either additions (plus) of more detailed NAICS classes or parts of classes (p), or subtractions (minus) of the same.

Section	Title
A	<p>Agriculture, forestry and fishing</p> <p>NAICS 11 minus 115210 (p) Vaccinating livestock and pets (except by veterinarians).</p>
B	<p>Mining and quarrying</p> <p>NAICS 21 plus 561990 (p) Oil and gas field fire fighting services as a commercial activity minus 212398 (p) Minerals, contract drilling</p>
C	<p>Manufacturing</p> <p>NAICS 31-33 plus 238299 (p) Pumps and related equipment; industrial machinery equipment, repair and maintenance; Installation of industrial machinery and equipment 453999 (p) Tombstone engraving by tombstone dealers 488190 (p) Aircraft maintenance service (except factory conversions and overhauls) 488210 (p) Locomotive and railway cars repairing 488390 (p) Ship repair and maintenance, not in a shipyard 711511 (p) Independent taxidermists 811210 (p) Office machinery; precision scales, repairing 811310 Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance 811490 (p) Gun repair minus 323114 (p) Quick printing, combined with photocopy services 561990 (p) Cloth, cutting to length for distributors; tape, slitting for the trade</p>

Section	Title
D	Electricity, gas, steam and air conditioning supply  NAICS 2211 and 2212 plus 221330 Steam and Air-Conditioning Supply
E	Water supply; sewerage, waste management and remediation activities  NAICS 2213 and 562 plus 418110 (p) Ships, dismantling; cutting-up metal waste for direct input into metal mills 418190 (p) Shredding tires for rubber and metal content; grinding plastic containers 488390 (p) Ship breaking or dismantling done on a floating dry dock minus 221330 Steam and Air-Conditioning Supply
F	Construction  NAICS 23 plus 212398 (p) Minerals, contract drilling minus 238220 (p) Boiler chipping, cleaning and scaling 238299 (p) Pumps and related equipment; industrial machinery equipment, repair and maintenance; Installation of industrial machinery and equipment
G	Wholesale and retail trade; repair of motor vehicles and motorcycles  NAICS 41, 44-45 plus 561990 (p) Bottle exchange service 8111 Automotive Repair and Maintenance 811310 (p) Commercial trailers and semi-trailers, repairing 811490 (p) Motorcycles, repairing minus 418110 (p) Ships, dismantling; cutting-up metal waste for direct input into metal mills 418190 (p) Shredding tires for rubber and metal content; grinding plastic containers 441220 (p) Boats, new, retail and repair, primarily repair 453999 (p) Tombstone engraving, by tombstone dealers 443110 (p) Retailing consumer electronics, combined with repair services, repair as primary source of receipts; Retailing new appliances,

Section	Title
	<p>combined with repair services, repair as primary source of receipts  443130 (p) Retail and repair of digital cameras and photographic equipment, repair as primary source of receipts; Retail and repair of traditional cameras and photographic equipment, repair as primary source of receipts  442110 (p) Retailing new outdoor power equipment, in combination with repair, repair as primary source of receipts  442291 (p) Retailing new blinds and shades in combination with repair, repair as primary source of receipts  448199 (p) Custom printed T-shirt shops  448310 (p) Retailing and repairing new jewelry, clocks, and watches, repair primary source of revenue  448320 (p) New luggage and leather goods, retail and repair  451110 (p) New bicycles combined with repair, repair as primary source of receipts, retail  451140 (p) New musical instruments combined with repair, repair as primary source of receipts, retail</p>
H	<p>Transportation and storage</p> <p>NAICS 48-49  minus</p> <p>488119 (p) Airport runway sweeping; snow and ice clearing services  488190 (p) Aircraft maintenance service (except factory conversions and overhauls)  488210 (p) Locomotive and railway cars repairing; Freight car cleaning service  488320 (p) Ship hold and tank cleaning  488390 (p) Ship repair and maintenance, not in a shipyard; Ship breaking or dismantling done on a floating dry dock  488490 (p) Road sanding, salting, oiling, cleaning, and snow clearing</p>
I	<p>Accommodation and Food service activities</p> <p>NAICS 72</p>
J	<p>Information and communication</p> <p>NAICS 51  plus</p> <p>541510 Computer Systems Design and Related Services</p>
K	<p>Financial and insurance activities</p> <p>NAICS 52</p>

Section	Title
	<p>plus</p> <p>541612 (p) Actuarial services 551113 Activities of holding companies</p>
L	<p>Real estate activities</p> <p>NAICS 531</p>
M	<p>Professional, scientific and technical activities</p> <p>NAICS 54, 551114</p> <p>plus</p> <p>115210 (p) Vaccinating livestock and pets (except by veterinarians). 812921 Photographic film developing and printing laboratories (except one-hour) 812922 One-hour photographic film developing and printing</p> <p>minus</p> <p>541510 Computer Systems Design and Related Services 541612 (p) Actuarial services 541990 (p) Consumer credit counselling services; home economist services</p>
N	<p>Administrative and support service activities</p> <p>NAICS 532, 533 and 561</p> <p>plus</p> <p>238220 (p) Boiler chipping, cleaning and scaling 323114 (p) Quick printing, combined with photocopy services 488320 (p) Ship hold and tank cleaning 488490 (p) Road sanding, salting, oiling, cleaning, and snow clearing 713990 (p) Tourist guide services 812990 (p) Privately owned coin-operated telephone service</p> <p>minus</p> <p>561210 (p) Correctional facilities, privately operated 561740 Carpet and upholstery cleaning services 561990 (p) Oil and gas field fire fighting services as a commercial activity; Cloth, cutting to length for distributors; tape, slitting for the trade; Bottle exchange service; Commercial fire fighting</p>
O	<p>Public administration and defence; compulsory social security</p> <p>NAICS 91,92,93</p> <p>plus</p>

Section	Title
	<p>561990 (p) Commercial fire fighting</p> <p>minus</p> <p>91,92,93 (p) International and Other Extra-Territorial Public Administration</p>
P	<p>Education</p> <p>NAICS 61</p>
Q	<p>Human health and social work activities</p> <p>NAICS 62</p> <p>plus</p> <p>541990 (p) Consumer credit counselling services; home economist services</p>
R	<p>Arts, entertainment and recreation</p> <p>NAICS 71</p> <p>minus</p> <p>711511 (p) Independent taxidermists</p> <p>713990 (p) Tourist guide services</p>
S	<p>Repair of computers and personal and household goods and other service activities</p> <p>NAICS 81</p> <p>plus</p> <p>443110 (p) Retailing consumer electronics, combined with repair services, repair as primary source of receipts; Retailing new appliances, combined with repair services, repair as primary source of receipts</p> <p>443130 (p) Retail and repair of digital cameras and photographic equipment, repair as primary source of receipts; Retail and repair of traditional cameras and photographic equipment, repair as primary source of receipts</p> <p>442110 (p) Retailing new outdoor power equipment, in combination with repair, repair as primary source of receipts</p> <p>442291 (p) Retailing new blinds and shades in combination with repair, repair as primary source of receipts</p> <p>448199 (p) Custom printed T-shirt shops</p> <p>448310 (p) Retailing and repairing new jewelry, clocks, and watches, repair primary source of revenue</p> <p>448320 (p) New luggage and leather goods, retail and repair</p> <p>451110 (p) New bicycles combined with repair, repair as primary source of receipts, retail</p> <p>451140 (p) New musical instruments combined with repair, repair as</p>

Section	Title
	<p>primary source of receipts, retail  561740 Carpet and upholstery cleaning services</p> <p>minus</p> <p>8111 Automotive Repair and Maintenance  811210 (p) Office machinery; precision scales, repairing  8113 Commercial and Industrial Machinery and Equipment (except  Automotive and Electronic) Repair and Maintenance  811490 (p) Gun repair; Canoe, kayak and similar watercraft; horse-  drawn wagons, repairing  812921 Photographic film developing and printing laboratories (except  one-hour)  812922 One-hour photographic film developing and printing  812990 (p) Privately owned coin-operated telephone service  814 Private Households</p>
T	<p>Activities of households as employers; undifferentiated goods- and services-  producing activities of households for own use</p> <p>NAICS 814, no NAICS equivalent for undifferentiated goods- and services-  producing activities of households for own use</p>
U	<p>Activities of extraterritorial organizations and bodies</p> <p>NAICS 91,92,93 (p) Activities of extraterritorial organizations and bodies</p>