PROVISIONAL CENTRAL PRODUCT CLASSIFICATION
NOTE

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The newly developed provisional Central Product Classification (CPC) constitutes a complete product classification covering goods and services. In developing CPC, the main intention was to provide a general framework for international comparison of data from various types of statistics that present data by kinds of product. Therefore, one of the main characteristics of CPC as a general-purpose classification is that it provides less detail than the other specific classification systems in areas or for applications for which such systems are available.

The final draft of the provisional Central Product Classification was considered and approved by the Statistical Commission at its twenty-fifth session in February 1989. In approving the final draft of the provisional CPC, the Statistical Commission recommended to the Economic and Social Council that the Council adopt the following resolution, which the Council, then adopted on 22 May 1989, as its resolution 1989/3. It is reproduced below in its parts relevant to CPC.

"The Economic and Social Council,

Recalling resolution 4 (XV) adopted by the Statistical Commission at its fifteenth session, in 1968,

Considering:

...

(g) The proposed new Central Product Classification, as described in the report of the Secretary-General, to be known as the provisional Central Product Classification,

1. **Recommends** that Member States:

...

(b) Make use of the provisional Central Product Classification in order to gain experience in obtaining international comparability for data classified according to goods and services;

2. **Requests** the Secretary-General:

...

(b) To prepare a publication on the provisional Central Product Classification, together with the explanatory notes for the services part of the Classification, based on the provisional text before the Statistical Commission at its twenty-fifth session and in the light of the conclusions of the Commission;

(c) To publish and circulate ... the provisional Central Product Classification and to bring [it] to the attention of States Members of the United Nations or members of the specialized agencies for adoption."
CPC is a classification that is intended to play a central role in relating different types of international economic classifications and to serve a variety of purposes. Indeed, it has already become an important tool in the decade-long programme on harmonization of international economic classifications. Other United Nations classifications included in the programme were the third revision of the Standard International Trade Classification (SITC, Rev.3) which was approved by the Statistical Commission at its twenty-third session in 1985 and published in 1986, 2/ and the International Standard Industrial Classification of All Economic Activities (ISIC, Rev.3), which was approved by the Statistical Commission at its twenty-fifth session in 1989, together with CPC, and published in 1990. 3/ One of the basic aims in developing CPC was to combine the main classification principle following ISIC, Rev.3 (i.e. classification by principal industry of origin of the products considered), with criteria applied in the Harmonized Commodity Description and Coding System (HS) of the Customs Cooperation Council 4/ and in SITC, Rev.3 (i.e. classification according to physical properties of the products). Criteria of the type used in HS and SITC, Rev.3, have been especially important in developing the part of CPC dealing with transportable goods, which is based completely on the most detailed subdivisions of the HS as building blocks. As SITC is also based on HS, all these classifications are completely compatible.

The name "Central Product Classification" is intended to indicate that the purpose of CPC is to provide a framework for international comparison of various kinds of statistics dealing with goods, services and assets. Basically, CPC is intended to be used for different types of statistics, for example, industrial statistics and national accounts, price statistics, foreign trade statistics (including trade in services) and balance-of-payments statistics.

Another main characteristic of CPC is that it contains a description of services. No international classification of services covering the whole spectrum of outputs of heterogeneous service industries and serving the different analytical needs of the various types of statistics has been available until now. Rapid technological progress in many service industries has led to new services and service packages being offered, such as financial services, computer services, consultancy and advisory services in many fields, technical services and other business services. For data collection and compilation on such outputs, it is essential to attempt to describe these services as accurately as possible to clarify the basic underlying concepts. Therefore, in the final stage of the long-term process leading to the third revision of ISIC and the development of CPC, the importance of improving service classifications as a precondition for improving service statistics in general was fully recognized and given high priority in international meetings.

Development of service classifications and related explanatory notes was the main agenda item at the early meetings of the Voorburg Group on Service Statistics. In this Group a number of countries constituted themselves to share the workload and volunteer resources for advancing work on the various aspects of service statistics. As far as classification work was concerned, this meant contributing proposals for service classifications and related explanatory notes. Without these voluntary contributions by countries, it would hardly have been possible to complete the part of CPC dealing with services. Particular acknowledgements go to the National Statistical Offices.
of a number of countries for preparing selected listings of services for CPC with the explanatory notes pertaining in the context of the Voorburg Group on Service Statistics. They are Australia: divisions 82 (Real estate services) and 83 (Leasing or rental services without operator); Canada: divisions 75 (Telecommunications services), 86 (Legal, accounting, auditing and bookkeeping services; taxation services; market research and public opinion polling services; management and consulting services; architectural, engineering and other technical services) and 87 (Business services n.e.c.); Hungary: divisions 96 (Recreational, cultural and sporting services) and 97 (Other services); Japan: divisions 84 (Computer and related services), 85 (Research and development services), 87 (Business services n.e.c.) and 96 (Recreational, cultural and sporting services); the Netherlands: division 93 (Health and social services); Sweden: divisions 75 (Post and telecommunications services) and 84 (Computer and related services); and the United Kingdom of Great Britain and Northern Ireland: division 81 (Financial intermediation services and auxiliary services therefor). In some cases, these contributions have been subject to editorial amendments. Some other parts of the explanatory notes were developed by the United Nations Secretariat.

Together with the third revision of ISIC, the development of CPC is the outcome of a decade-long review process during which experts from countries with various types of economic systems and at various stages of development from all regions of the world, as well as experts from international organizations, endeavoured to solve the outstanding issues. The central role during the process of harmonization of international economic classifications was played by the Joint Working Group on World Level Classifications of the Statistical Office of the United Nations Secretariat and the Statistical Office of the European Communities, which met six times, and the three meetings of the United Nations Expert Group on Harmonization of Economic Classifications. All the experts and organizations involved in the development process of CPC deserve credit and acknowledgements. Among them, Walter Neece of the United States Bureau of the Census made particular contributions in the final stage of work by commenting in detail on the Introduction to CPC, on the classification structure, and on those parts of the explanatory notes that were circulated during the twenty-fifth session of the Statistical Commission in February 1989.

The publication of the provisional CPC consists of four parts. Part One contains the Introduction to CPC, which provides basic information on its conceptual background. Topics dealt with include background information on the Programme on Harmonization of International Economic Classifications; the purpose and nature of and classification principles used in constructing CPC; its relationship with HS and SITC, Rev.3, as well as with ISIC, Rev.3; selected issues related to the application of CPC in the System of National Accounts (SNA); applications of CPC, including its use in establishing related national classifications; and a brief description of supplementary materials of importance for the interpretation of CPC. Part Two shows (a) the broad structure at the one- and two-digit levels together with a synoptic table giving the number of further subdivisions at the more detailed levels of classification; and (b) the detailed classification, covering transportable goods (sects. 0-4), non-transportable goods (part of sect. 5), and services (part of sect. 5, sects. 6-9). For the part dealing with transportable goods, the correspondence with HS and SITC, Rev.3, is also shown.
in separate columns for each subclass (five-digit category) of CPC, whereas the industrial origin in terms of ISIC, Rev.3, is indicated throughout. Part Two also includes three annexes: for energy related products (annex I) and tourism related services (annex II). These are the product-side counterparts of the annexes included in the ISIC, Rev.3, publication. Annex III contains categories of income and transfers, as requested by producers and users of balance-of-payments statistics. Part Three consists of the explanatory notes for the services part of CPC (sects. 5-9) that have been developed either by countries in the context of the Voorburg Group on Service Statistics or by the Secretariat. Part Four comprises correspondence tables between ISIC, Rev.3, and CPC showing the linkage that exists between activities and their outputs at a broad level of aggregation. These correspondence tables are presented using the ISIC, Rev.3 and CPC framework as a starting point. More detailed information on these subjects can be found in the Introduction to CPC, and for Part Four, in brief separate introductions.

Notes


4/ Customs Cooperation Council (Brussels, 1983).

Part One

AN INTRODUCTION TO THE PROVISIONAL CENTRAL PRODUCT CLASSIFICATION
I. HISTORICAL BACKGROUND

1. At the seventeenth session of the Statistical Commission in 1972, 1/ the twenty-first session of the Conference of European Statisticians in 1973 and meetings of members of both bodies with the secretariats of international organizations, there was general agreement on the need to improve harmonization among the various classifications in the economic field (and, where appropriate, in other fields) that had been prepared under the auspices of the United Nations and other international bodies.

2. In May 1973 the Customs Cooperation Council (CCC) undertook responsibility for the revision of its nomenclature (CCCN) and its extension from a four-digit system, containing 1,011 headings, to a six-digit system now containing 1,241 four-digit headings, which are further subdivided into 5,019 six-digit subheadings. The new nomenclature is called the Harmonized Commodity Description and Coding System (HS). 2/ At the request of the Statistical Commission and the invitation of the CCC the Statistical Office of the United Nations Secretariat participated intensively in the development of the HS, mainly in order to ensure that when making dissections the HS would take into account as much as possible continuity with the Standard International Trade Classification (SITC), Revision 2, 3/ and the industrial origin of the goods. The HS was approved by CCC in June 1983 and entered into force in January 1988.

3. In 1974 the Statistical Office of the United Nations Secretariat, at the request of the Statistical Commission at its seventeenth session, 1/ convened an Expert Group to make recommendations to enhance the harmonization of international statistical classifications and to frame recommendations in the form of a work programme. On the basis of the Group's report, the Commission, at its nineteenth session, approved a programme to harmonize the existing activity classifications of the United Nations, the European Communities (EC) and, if possible, the Council for Mutual Economic Assistance (CMEA) and, simultaneously, to develop a system of different but interrelated classifications of economic activities and goods and services. 4/ Development of a new classification covering both goods and services (products) - the Central Product Classification (CPC) - was intended to provide a basic tool in this programme. The product classifications were to use the detailed subheadings of the HS as building blocks for the part dealing with transportable goods and to take into account the basic categories of economic supply and use as specified in A System of National Accounts (SNA), 5/ namely, intermediate consumption, final consumption, capital formation and imports and exports. Also SITC, when being revised, was to become part of this programme of harmonization. The Statistical Commission endorsed the programme and supported its continuation at subsequent sessions with the provision that existing systems were to maintain their essential character. 6/

4. In 1977 the Statistical Office of the United Nations Secretariat and the Statistical Office of the European Communities (EUROSTAT) convened a Joint Working Group on World Level Classifications, which met six times in Brussels and Luxembourg during the period 1977-1987. It was agreed that this Group would develop an Integrated System of Classifications of Activities and Products (SINAP) which would serve as an interim classification, its categories being used as building blocks for the revision of the International
Standard Industrial Classification of All Economic Activities (ISIC), Revision 2, 7/ the General Industrial Classification of Economic Activities within the European Communities (NACE), 8/ and, if possible, the Classification of Branches of the National Economy (CBNE) 9/ of the State members of the CMEA; and for related classifications of goods and services. In the course of its work, the Group also contributed some proposals for the Standard International Trade Classification, Revision 3, 10/ especially on the relationship between SITC and CPC.

5. Subsequently, the Statistical Office of the United Nations Secretariat organized a series of related expert group meetings dealing with economic classifications, which met at United Nations Headquarters in New York in December 1983, April and May 1986 and April 1988. 11/ The composition of the Expert Group was roughly the same as that of the United Nations Statistical Office/Statistical Office of the European Communities Joint Working Group, so that continuity of work was ensured. In both groups, experts from countries in different parts of the world and from countries at various stages of development were represented, as well as regional commissions and international organizations. The main task of the meetings was to review the drafts of ISIC, Rev.3, and the related CPC prepared by the Statistical Office, and to advise the Statistical Office and the Statistical Commission on how to improve these drafts.

6. At its twenty-third session in 1985 the Statistical Commission approved the third revision of SITC and confirmed that the degree of harmonization reached between SITC, CPC and ISIC was in accordance with its strategy previously approved (see para. 3 above). The Commission recommended that Member States should report internationally data on external trade statistics according to the SITC, Rev.3, as far and as soon as possible and requested the Secretary-General to arrange that, beginning not later than with data for the full year 1988, the publication of external trade data by United Nations bodies should be, as far as possible, in the form of SITC, Rev.3. 12/

7. At its twenty-fourth session in 1987, the Statistical Commission reviewed the first complete draft of the CPC. It endorsed the continuation of work on CPC by the Statistical Office of the United Nations Secretariat in conjunction with appropriate international organizations, in particular EUROSTAT, the Organisation for Economic Cooperation and Development (OECD) and the CMEA. It requested that the final draft be submitted to the Statistical Commission at its twenty-fifth session in 1989.

8. The Joint Working Group on World Level Classifications at its sixth session, in December 1987, and a United Nations Expert Group meeting in April 1988 reviewed subsequent drafts of the CPC. The Expert Group on Harmonization of Economic Classifications recommended that the acronym CPC for Central Product Classification be included in the title regardless of the language so that for example the French title could read "Classification Centrale de Produits (CPC)". This would facilitate international understanding when referring to the classification.

9. On the basis of recommendations made at these meetings the final draft was then prepared by the Secretariat for submission to the Statistical Commission with the request that the Commission approve the draft provisionally so that it could be published and used around the world. The
Commission, at its twenty-fifth session, approved the final draft of the provisional CPC, modified to take into account comments by the Commission, and recommended that member States make use of the classification as a provisional classification in order to gain experience in obtaining international comparability for data according to goods and services. In this way a sound basis for any needed revisions in the CPC would be achieved. At the same session the Statistical Commission approved the third revision of ISIC.
II. UNDERLYING PRINCIPLES OF THE CLASSIFICATION

A. Purpose and nature of the classification

10. The purpose of CPC is to provide a framework for international comparison of statistics dealing with goods, services and assets and to serve as a useful guide for countries developing or revising an existing scheme in order to make it compatible with the international standard.

11. The Expert Group Meeting on the Harmonization of Statistical Classifications in 1976 considered that CPC as a standard central product classification was not developed for a single programme but was meant to be designed as an instrument for assembling and tabulating all kinds of statistics that needed product detail. Such statistics may cover production, intermediate and final consumption, capital formation and foreign trade and may refer to commodity flows, stocks or balances and may be compiled in the context of input-output tables, balance-of-payments and other analytical presentations.

12. CPC is seen as supplementary to other recommended classifications (such as SITC, Rev.3, for foreign trade statistics); it provides a basis for recomposing basic statistics for analytical use from their original classifications into a standard classification (CPC). CPC was developed primarily to enhance harmonization among various fields of economic and related statistics and to strengthen the role of the national accounts and balances as an instrument for coordination of economic statistics.

13. CPC includes categories for all products that can be the object of a domestic or international transaction or that can be entered into stocks. Furthermore, not only products that are an output of economic activity are represented, including transportable goods and non-transportable goods and services, but also non-produced assets, including land and assets that arise from legal contracts, such as patents, licences, trademarks and copyrights (intangible assets). Although the non-produced assets are not regarded as products in the System of National Accounts (SNA), it was considered useful to include them in the CPC because there is substantial national and international trade in them, and many users are interested in such data.

14. In the long run CPC may contribute to a reduction of the number of product classifications used internationally. As a general-purpose product classification, it may serve as a guideline for future product-type classifications for specific areas in the economy. Such specific classifications should be compatible with the general framework of CPC so that comparability of data will be ensured.

B. The Harmonized Commodity Description and Coding System (HS)

15. The CPC categories for transportable goods are defined in such a way that each consists of the goods of one or more complete HS six-digit category. It is thus essential to describe the HS briefly.
16. The HS evolved from the customs tariff nomenclature of the Customs Cooperation Council. The original customs tariff nomenclature of the Council was the 1955 Brussels Tariff Nomenclature (BTN). The main requirements for the classification were that goods should be classified according to objective criteria and that the classes be simple, precise and objective in application. In particular, the following criteria were used: classification according to raw or basic material, classification according to the degree of processing, classification by use or function and classification according to economic activities. These principles were maintained in all subsequent revisions of the nomenclature. In 1974 the nomenclature was renamed the Customs Cooperation Council Nomenclature (CCCN). From 1961 onwards efforts were made to harmonize BTN/CCCN and SITC; these led to an improvement of the correlation. At each revision of either nomenclature the correlation was improved, with the result that in 1978 the Council introduced in CCCN 1,083 statistical subheadings within 262 of its 1,011 headings which were in perfect correlation with SITC, Rev.2.

17. In 1970 the Council set up a study group to explore the feasibility of developing a harmonized commodity description and coding system that could simultaneously meet the needs of customs, external trade statistics and carriers. The Group reported in 1973 that such a system was not only feasible, but was essential in the longer-term interests of facilitating international trade. The Council provided for creation of a Harmonized System Committee, which then developed the System based largely on CCCN and SITC, Rev.2. HS is a revision and extension of CCCN, modifying existing four-digit headings and introducing six-digit subheadings in many cases.

18. The HS was implemented in accordance with a Convention adopted by the Council in June 1983, which entered into force as of 1 January 1988. The system contains 21 sections, 97 chapters and 1,241 headings at the four-digit level, 930 of which are further divided into subheadings. In total there are 5,019 separate categories of goods identified by a six-digit code. Besides the nomenclature itself, the International Convention on the Harmonized System contains legal rules of interpretation and the principles agreed to by contracting parties for administering the system. In addition, the CCC has developed a very elaborate set of explanatory notes and an alphabetical index to aid in use and interpretation. It should be noted that the Convention, in article 3.1(b), requires that "each Contracting Party shall ... make publicly available its import and export trade statistics in conformity with the six-digit codes of the Harmonized System, or, on the initiative of the Contracting Party, beyond that level, to the extent that publication is not precluded for exceptional reasons such as commercial confidentiality or national security". 15/

19. In developing HS the Customs Cooperation Council agreed, in principle, to introduce the industrial origin criterion in its construction 16/ i.e. each subheading of the HS, ideally, should contain only goods that are normally produced by a single industry. This principle was followed as far as possible. Exceptions occurred for many reasons. In some cases it was considered impossible for customs to make this distinction on the basis of the physical properties of a good, or the distinction would lead to categories that were too unimportant in international trade. In others the historical and legal distinctions administering customs and trade requirements took precedence over what might have been more useful from the standpoint of
industrial origin. In some cases it was not clear where products would fall in the HS. It was also important that different countries, with different industrial organizations, could differ on what was necessary to meet the intention.

20. During the twenty-third session of the Statistical Commission in 1985 there was strong support for the recommendation to the Customs Cooperation Council to ensure that its future revision of HS would take into account, to the extent possible, the industrial origin of goods and the representative of the Council promised cooperation in that field. 17/ The Council plans to allow for updating the HS every three or four years, and has recommended that statisticians become involved as much as possible in the work of the Harmonized System Committee both through their national delegations and through international organizations. In this context, the Council invited statisticians from member States and the Statistical Office of the United Nations Secretariat to participate in the meetings of the Review Subcommittee for updating HS in order to ensure that the updating of the HS will not create a loss of relationship between itself and other international classifications. 18/

C. Principles used in constructing CPC

21. The CPC is a system of categories covering both goods and services that is both exhaustive and mutually exclusive. Consistent with the other principles used, homogeneity within categories is maximized. CPC categories for transportable goods are based on the physical properties and the intrinsic nature of the products, as in the HS. To some extent this also applies to their aggregations, but additionally a close relationship with the ISIC (industrial origin criterion) is maintained. Moreover, for the part dealing with transportable goods, the CPC, with one exception, uses the headings and subheadings of the HS as building blocks, i.e., each CPC subclass is an aggregate of one or more headings or subheadings of the HS. An advantage of this relationship is that since the HS is used in many countries for international trade statistics and in some countries for production statistics, the introduction of the CPC in those countries is facilitated.

22. The one exception is the subdivisions of CPC group 333 (refined petroleum products). The entire group equals HS heading 2710 which is not further subdivided into subheadings because no agreement could be reached on how to do so and no definitions could be made which satisfied customs requirements. The CPC has subdivided this group into eight non-divided classes. These classes are the same as those existing in SITC, Rev.2, and SITC, Rev.3.

23. The expression "physical properties and intrinsic nature" means criteria that are proper to the goods themselves, e.g., the raw materials of which they are made, their stage of production, the way in which they are produced, the purpose or user category for which they are intended, the prices at which they are sold, whether or not they can be stored etc. The way products are produced is not necessarily the same as the industrial origin, although they very often coincide. Sometimes an industry produces goods of a totally different nature, for example meat and hides, which are both produced by slaughterhouses. These products are not put together in one category or even in the same section of the CPC. Thus, unprocessed hides are considered raw
animal materials and are classified in section 0 (Agriculture, forestry and fishery products), whereas meat is classified in section 2 among food products.

24. Similar problems concerning industrial origin arise when industries produce both goods and services. Examples of such services are repair, maintenance and manufacturing on a fee or contract basis. Although the industrial origin of these services is often the same as the origin of the goods themselves, it should be clear that the nature of the services involved may be markedly different from that of the goods, so that the goods and services should be classified under different parts of the CPC. These services are therefore given a separate division (88) in the classification.

25. The ISIC itself provides a framework for structuring production activities according to industries, and in doing so it uses the industrial origin of products as one criterion among others for classifying activities. Accordingly, there is no one-to-one correspondence between CPC and ISIC. It has often been suggested that such a relationship should exist because it would link the products directly to their producers. Such a relationship, however, has a number of disadvantages as well. It would lead to inadequate description of CPC categories, especially at the higher levels, and to unrealistic aggregates; it would also make harmonization with the SITC more difficult than necessary. It was also recognized that the relationship between industries and their products is a complex one and is not always stable. Lastly, the CPC is meant to be used not only for production statistics but also for other kinds of statistics, as was mentioned above (paras. 11 and 12). For these reasons it was decided to give priority to the nature of the products rather than to their industrial origin.

26. Although not the sole criterion used, the industrial origin of goods and services was, nevertheless, considered to be important in developing the CPC. Its importance was recognized by attempting to group into one CPC subclass only those products that are produced by a single industry. However, since all CPC categories in the goods area are aggregates of HS subheadings, and since the criterion of origin was not always taken into account in the HS, the industrial origin principle could only be applied in so far as the HS allowed it. Through its linkage to the ISIC such criteria as the input structure, the technology and the organization of production are also reflected in the CPC.

27. With a view to accommodating users of CPC who want to identify a direct relationship between CPC and ISIC, each CPC subclass is accompanied in this publication by a reference to the ISIC industry in which most of the goods or services in question are generally produced. By rearranging the CPC according to this ISIC reference one finds the main goods or services that are the output of a certain industry. It should be realized, however, that this ISIC code refers to the principal producing industry of the CPC category. In some cases, some products are included in the CPC category even if they have a different industrial origin. Additionally, where the HS does not follow the industrial origin criterion, products with different industrial origin may be included in a single CPC subclass. Also, not all ISIC classes can be cross-classified with CPC. This will arise when some goods or services are produced in a way that their industrial origin is no longer recognizable in the products themselves, or the HS may not make such a distinction. For instance, in only a very few cases does the HS distinguish between metal products of cast iron and other metal products. Moreover, many products made
by casting are classified in the HS as parts of machinery or other goods. As a result, the CPC does not have a separate category for products of cast iron and no reference is made to ISIC group 273 (Casting of metals). Such products are included in categories that contain similar products whether or not cast. Similarly, identical retail trade services are provided by both non-specialized stores and specialized stores and identical products are also sold by non-store retailers. In the CPC, the ISIC codes shown next to these service categories refer to the specialized stores only, because such reference is more specific. As a result no ISIC reference to non-specialized stores (ISIC group 521) will be found in CPC.

D. Goods and services in CPC

28. Much has been written and stated about the difference between goods and services. Several criteria are used in different circumstances: e.g., tangible versus intangible, storable versus non-storable or transportable versus non-transportable. Most of these criteria hold in the majority of cases, but there are always exceptions or borderline cases which cannot be simply resolved. Based on the variety of criteria used and the diverse experience around the world, it appears that no single criterion provides a valid, practical and unambiguous basis for distinguishing between goods and services in all cases. Examples of borderline situations are photographs, computer tapes and meals or drinks in restaurants. In these cases as well as others, a bundle, i.e. a combination or mixture of products, is sold and more often than not this bundle consists of a tangible and an intangible component. In the case of meals or drinks consumed in a restaurant, for example, the tangible component would be the foods and beverages consumed, and the intangible component the cooking and serving services, the seating and the locality of the restaurant. The purchaser of such a "mixed product" usually does not give much thought to whether a good or a service is purchased. The customer in a bookshop wants to buy a good and is probably not aware of the services provided by the author, the publisher, and the retail salesman. On the other hand, the person who has a pair of shoes resoled probably regards the transaction as a purchase of a service and does not think of the pieces of leather that are involved. In the case of a restaurant meal the situation is more ambiguous and varied with respect to the goods portion of the transaction compared to the service portion.

29. The precise distinction between goods and services is interesting from a theoretical point of view and may be relevant for the compilation and analysis of certain economic statistics. However, there is no need to embody such a distinction into a classification such as the CPC, which is intended to be for general purpose and to cover both goods and services. If an object does not fit into a category for goods, it must automatically fit into another category of the CPC, because everything that can be the object of a transaction is covered by the CPC.

E. Relationship to SNA

30. Within the framework of the SNA there is no distinction between goods and services, but there is a very elaborate definition of "goods and services". From this definition in conjunction with the definition of the production boundary it can be concluded that services within households are excluded from
the services area. Services within establishments are also excluded. Again these limitations may be important from a statistical point of view, but less from a classification point of view. In so far as such services are never objects of transactions there is no need to specify them in the CPC.

31. SNA clearly separates payments for non-factor services from remunerations of the production factors (salaries, interest, property etc.). Unrequited current transfers are also excluded from the goods and services definition. The CPC follows the same line: payments for factor services and transfers are not included in the classification. For practical reasons, however, they are added as an annex to the CPC (see para. 60).

32. For international trade statistics a different distinction is made, i.e., between merchandise and non-merchandise. Merchandise is defined as "goods which add to or subtract from the stock of material resources of a country as a result of their movement into or out of the country". 19/ This definition coincides more or less with the CPC sections 0 through 4, although there are many exceptions. It should be realized that when discussing international trade in services what is often meant is not only non-factor services, but everything that is non-merchandise, even including payments for factor services and transfers.

F. Coding system of the classification

33. The coding system of CPC is hierarchical and purely decimal. The classification consists of sections (identified by the first digit), divisions (identified by the first and second digits), groups (identified by the first three digits), classes (identified by the first four digits) and subclasses (identified by all five digits, taken together). The codes for the sections range from 0 through 9 and each section may be divided into nine divisions. At the third digit of the code each division may, in turn, be divided into nine groups which then may be further divided into nine classes and then again into nine subclasses. In theory, this allows for 65,610 categories. In practice, however, there are 10 sections, 69 divisions, 293 groups, 1,050 classes and 1,811 subclasses. The code numbers in CPC consist of five digits without separation of any kind between digits. This coding system was chosen to avoid possible confusion with code numbers used in the SITC which uses a point to the right of the third digit.

34. At some point it was suggested that code numbers for CPC be made identical with those of ISIC at least at the two-digit level, using the same tabulation codes (letters) for the sections. This was, however, intentionally not done for fear that CPC would be perceived as a mere extension of ISIC, i.e., a list of goods and services, produced by a certain ISIC industry. This perception would greatly detract from the intended purpose of CPC, which is to be a classification in its own right. In addition, it would enforce the erroneous impression that all products covered by the related CPC categories were products of the ISIC to which they were numerically tied.

35. Where a given level of classification is not further subdivided, a "0" is used in the position for the next more detailed level. For example, the code for subclass "Unmanufactured tobacco" is 01700, since the group "Unmanufactured tobacco (code 017) is divided neither into classes nor into
subclasses. The subclass "Bituminous or oil shale and tar sands" is coded 12030, as the division "Crude petroleum and natural gas" (code 12) is not divided into groups but directly into classes. The class "Bituminous or oil shale and tar sands" (code 1203) is then again not further subdivided.

36. For use in computers the "0" can also indicate that the code is used for a total of all more detailed categories. Thus, the code 2610 could indicate the total of all categories 2611 through 2619, while 34600 could represent the total of all categories 34611 through 34620.
III. APPLICATION OF THE CLASSIFICATION

A. General remarks

37. At its twenty-fifth session in 1989 the Statistical Commission requested that the Statistical Office of the United Nations Secretariat publish and circulate CPC and that it be called to the attention of the States Members of the United Nations and the specialized agencies. The Commission also recommended that Member States make use of CPC as a provisional classification in order to gain experience in obtaining international comparability for data according to goods and services.

B. Use of different levels of the classification

38. Different uses and types of statistics are best served by presenting statistics in terms of different levels of aggregation. Thus it may be necessary or desirable to use a classification such as CPC at different levels of detail for different purposes; for example, it may not be necessary for the purposes of national accounting to classify data at the level of detail required for industrial statistics purposes. Similarly, data on production obtained from establishment inquiries can usually be classified in far more detail than data on capital formation obtained from administrative reporting systems. The CPC furnishes a framework for comparable classifications of data at differing levels of detail, because of its hierarchical structure.

C. Using CPC in establishing related national classifications

39. Many countries that do not have the experience or resources to develop their own national product classifications, or that want their national product classifications to be related to the relevant international classifications as closely as possible, may choose to use CPC as their national classification. In such cases CPC may be used as is or it may be expanded or contracted, depending on the economy and other circumstances of the country.

40. For a national product classification to be convertible to CPC, the most detailed categories of classification in the national scheme should coincide with, or be subdivisions or combinations of, the individual subclasses of the CPC. In other words, each of the most detailed categories of the national product classification should not cover selected portions of two or more subclasses of the CPC, but should in general be part of the same class of the CPC. As long as these requirements are observed, the convertibility of the national product classification to the CPC would not be affected by the position of the categories at the most detailed level of classification in the national scheme or the manner of their grouping.

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

42. Some countries may wish to contract the CPC detail. Some categories may be relatively unimportant in that country or cannot be distinguished through statistics that are routinely available; for example, some countries may find it impracticable to establish categories in their national classifications which are similar to the individual categories of divisions 43 through 46 (machines). They may find it appropriate for their purposes to combine some, or all, of the subclasses or classes in each of these divisions into single categories at the most detailed level of classification of their national scheme. Contractions should ideally (a) combine complete CPC categories, (b) combine categories at the same CPC level, and (c) combine categories within the existing CPC hierarchical structure.
IV. RELATIONSHIP OF CPC TO OTHER CLASSIFICATIONS

A. General remarks

43. The Statistical Commission requested the preparation of statistical classifications that together would form an integrated system for measurement of activities, goods and services and which could be used in various kinds of economic and related statistics. The work resulted in the revision of ISIC and SITC and the development of CPC. ISIC represents the activity side of the system; CPC is the general classification for goods and services and SITC is a special statistical classification for transportable goods in international trade. All three classifications are strongly interrelated.

44. CPC also interrelates with a number of other classifications, either directly or indirectly. These other classifications include the HS, the Classification by Broad Economic Categories (BEC), 20/ and the Combined Nomenclature (CN) 21/ of the European Communities which meets at one and the same time the requirements both of the Common Customs Tariff and of the external trade statistics. SITC also interrelates in a precise way with these classifications; the BEC is in fact defined in terms of the SITC. There is no direct relationship with the Classification of the Functions of Government (COFOG), 22/ the International Standard Classification of Education (ISCED) 23/ or the International Standard Classification of Occupations (ISCO) 24/ because the units of classification used in these classifications are not goods or services. It may be noted, however, that ISIC is sometimes used to classify employed persons in terms of the industry in which they work. In terms of this use of ISIC, ISCED and particularly ISCO are closely related. In any case, COFOG, ISCED and ISCO served as background information when drafting the CPC.

B. Relationship of CPC to ISIC

45. Each subclass of the CPC consists of goods or services that are predominantly produced in one class of ISIC. This predominant ISIC class is shown in the first column next to each CPC subclass. By using this kind of correlation table in the reverse way, i.e., from ISIC to CPC, one can usually find which products are the characteristic output of a certain industry. This procedure, however, will not always be successful for the reasons explained in paragraphs 19 and 27.

C. Relationship of CPC to HS and SITC

46. A very strong relationship exists between the CPC and the HS for transportable goods where the CPC is almost always a grouping and rearrangement of complete categories of the HS. In the present publication this relationship is indicated in the second column by a reference next to each CPC subclass to the HS headings or subheadings which define the CPC category. In all but one case the headings or subheadings of the HS are not further divided. The only exception to this is the category for refined petroleum oils, CPC 333 (see para. 22 above).
47. The relationship between CPC and SITC is very similar to the one between CPC and HS. For transportable goods, all 5-digit items of the SITC are equal to or an exact part of a single CPC subclass. In this case there is also a reverse relationship in that each subclass of the CPC is part of only one SITC 3-digit group. In other words, complete CPC subclasses can be aggregated into one SITC group. The correlation between CPC and SITC, Rev.3, is shown in the third column of the classification. Since the SITC deals only with transportable goods, no correspondence between CPC and SITC exists for the remainder of the CPC.

D. Relationship of CPC to other classifications of goods and services

48. The remaining major United Nations classifications dealing with goods and services are the Classification by Broad Economic Categories (BEC) and the classifications contained in tables 6.1 and 6.3 of the SNA, Rev.3.

49. The BEC is designed to serve as a means for converting external trade data compiled on the SITC into end-use categories that are meaningful within the framework of the System of National Accounts (SNA), namely categories approximating the three basic classes of goods in the SNA, capital goods, intermediate goods and consumption goods. These three main end-use categories are further subdivided in BEC into a total of 19 categories. Through the correlations between CPC and SITC and between SITC and BEC it generally becomes possible to rearrange whole CPC subclasses into BEC categories.

50. The current version of SNA (Rev.3) was developed long before the CPC. Therefore, it does not include specifically a classification by type of product similar to CPC. It may include breakdowns that may be related to CPC; for example, table 6.1 of the present SNA contains a scheme to be used for classifying the outlays on goods and services by households in the domestic market for purposes of final consumption according to the major object (i.e., the purpose) for which the goods and services are acquired. Table 6.3 provides for a classification of gross fixed capital formation by type of fixed assets. A fourth revision of the SNA is being prepared. It is expected that the new version will include explicitly a product classification harmonized with the CPC, either by using its categories directly or by referring to them.

51. For many years the European Communities used the nomenclature of goods for the external trade statistics of the Community and statistics of trade between Member States (NIMEXE) as a classification for external and intra-community trade statistics. From the beginning this classification used the CCCN as its basis to which some divisions for customs purposes as well as some statistical subdivisions were added. After the introduction of the HS this approach was continued. Since the beginning of 1988 the European Communities have been using a new international trade classification, the Combined Nomenclature (CN), which follows the principles used in developing the NIMEXE. Therefore, there is a straightforward relationship between the CPC and the CN, i.e., whole categories of the latter can always be rearranged into CPC subclasses. This is also the case with SITC, Rev.3.
52. From the beginning of the work on harmonization of economic
classifications, the Statistical Commission emphasized that efforts be made to
harmonize the United Nations classifications with those of the European
Communities and, if possible, with those of the Council for Mutual Economic
of the European Communities Joint Working Group and the cooperation of all
parties concerned, it was agreed that the revised NACE and the related product
classification of the European Communities will be identical with or an
extension of ISIC and CPC, respectively. The coding systems used in the
classifications of the United Nations and the European Communities will be, as
far as possible, the same. As a result, data of both organizations will be
widely compatible.

53. In developing the structure of the CPC categories for section 5,
"Construction work and constructions; land", and in defining their content,
use has been made of the United Nations International Recommendations for
Construction Statistics, 26/ and for "land", of the Standard Statistical
Classification of Land Use, 27/ developed by the Economic Commission for
Europe.
V. INTERPRETATION OF THE CPC SYSTEM

A. Indexes to the classification

54. To facilitate the use of a statistical classification such as CPC, e.g., for production statistics, it is essential to provide users with numerical and alphabetical indexes. Such indexes are of assistance not only in the process of classification itself, but also in adapting the classification to the requirements of individual countries and users, and in comparing it with other classifications of goods and services. It is intended that both numerical and alphabetical indexes to the CPC will be published separately upon completion. The numerical index will list entries according to the subclass of the CPC in which they are classified. The alphabetical index will list goods or services in alphabetical order together with entries composed of such modifications or rearrangements of the wording of the original titles as are thought likely to be of use.

55. Until the numerical and alphabetical indexes become available, users of CPC can refer to the index that exists for HS and the planned index for SITC, Rev.3, for the transportable goods part of the CPC. The former index was prepared by the CCC. The latter is being prepared by the Statistical Office of the United Nations Secretariat with assistance of the Customs Cooperation Council and other international organizations. Through the correlation between these two classifications and the CPC, it should be possible to determine the correct CPC categories for most goods. It is intended to integrate the alphabetical indexes to CPC and SITC, Rev.3. 28/ A new index will have to be developed for the part of the CPC dealing with services.

B. Explanatory notes

56. Since the CPC part covering transportable goods is defined in terms of HS, the texts, the legal notes, the interpretative rules and the explanatory notes of the HS also apply to the CPC. The texts of the CPC categories are often based on the HS, although in several instances these texts were somewhat shortened. When there is doubt about the contents of a goods category of the CPC the reference to the HS and thus to its heading text and explanatory material should help to resolve the matter. 29/ This should simplify operations related to the use of these classifications as well as enhance the comparability of the resulting data. Moreover, national experience in applying the HS is directly applicable for carrying out classification operations using the CPC.

57. At its twenty-fourth session in 1987 the Statistical Commission agreed that the explanatory notes of the HS should apply to the part of the CPC dealing with transportable goods, because those notes were well elaborated and because it might create confusion in the light of the reference material associated with the HS if new notes were drawn up. 30/ However, no such ready source of explanatory notes exists for the part of CPC dealing with non-transportable goods and services. At its twenty-fifth session in 1989 the Statistical Commission requested that a publication be prepared, with explanatory notes for the services part of the CPC classification, as a provisional document. With the help of experts and countries that also

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assisted in drafting this part of the CPC some interim notes have been
developed. However, as the explanatory notes as a whole have not been subject
to the international review process, they are to be considered tentative at
this stage.

C. Rules of interpretation

58. As is the case with any widely used statistical classification, numerous
situations can be expected to arise in the use of the CPC when it will be
unclear as to which of two or more CPC categories a particular good or service
should be assigned. These ambiguities may arise when the output of a
transaction involves only a good (see A, below) or a service (see B, below),
as well as when a combination of goods and services is involved (see C,
below). In the next paragraph it is explained how to deal with such
classification problems.

59. The following rules shall apply when classifying products according to
the CPC:

A. Classification of goods in the categories of Sections 0 to 4 inclusive
shall be determined by the corresponding classification in the Harmonized
Commodity Description and Coding System (hereinafter referred to as the
"Harmonized System"), which is governed by the Rules reproduced below.

General rules for the interpretation of the harmonized system

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

1. The titles of sections, chapters and sub-chapters are provided for
ease of reference only; for legal purposes, classification shall be
determined according to the terms of the headings and any relative
section or chapter notes and, provided such headings or notes do not
otherwise require, according to the following provisions:

2. (a) Any reference in a heading to an article shall be taken to
include a reference to that article incomplete or unfinished,
provided that the incomplete or unfinished article has the
essential character of the complete or finished article. It
shall also be taken to include a reference to that article
complete or finished but in an unassembled or disassembled
state.

(b) Any reference in a heading to a material or substance shall be
taken to include a reference to mixtures or combinations of
that material or substance with other materials or substances.
Any reference to goods of a given material or substance shall
be taken to include a reference to goods consisting wholly or
partly of such material or substance.
3. When by application of Rule 2(b) or for any other reason, goods are, 
prima facie, classifiable under two or more headings, classification 
shall be effected as follows:

(a) The heading which provides the most specific description shall 
be preferred to headings providing a more general description. 
However, when two or more headings each refer to part only of 
the materials or substances contained in mixed or composite 
goods or to part only of the items in a set put up for retail 
sale, those headings are to be regarded as equally specific in 
relation to those goods, even if one of them gives a more 
complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or 
made up of different components, and goods put up in sets for 
retail sale, which cannot be classified by reference to 3(a), 
shall be classified as if they consisted of the material or 
component which gives them their essential character, in so far 
as this criterion is applicable.

(c) When goods cannot be classified by reference to 3(a), or 3(b), 
they shall be classified under the heading which occurs last in 
umerical order among those which equally merit consideration.

4. Goods or services which cannot be classified in accordance with the 
above Rules shall be classified under the heading appropriate to the 
goods to which they are most akin.

5. In addition to the foregoing provisions, the following rules shall 
apply in respect of the goods referred to therein:

(a) Camera cases, musical instrument cases, gun cases, drawing 
instrument cases, necklace cases and similar containers, 
specially shaped or fitted to contain a specific article or set 
of articles, suitable for long-term use and presented with the 
articles for which they are intended, shall be classified with 
such articles when of a kind normally sold therewith. The rule 
does not, however, apply to containers which give the whole its 
essential character;

(b) Subject to the provisions of rule 5(a), packing materials and 
packing containers presented with the goods therein shall be 
classified with the goods if they are of a kind normally used 
for packing such goods. However, this provision does not apply 
when such packing materials or packing containers are clearly 
suitable for repetitive use.

6. For legal purposes, the classification of goods in the subheadings 
of a heading shall be determined according to the terms of those 
subheadings and any related subheading notes and, mutatis mutandis, 
to the above Rules, on the understanding that only subheadings at 
the same level are comparable. For the purposes of the Rule the 
relative section and chapter notes also apply, unless the context 
otherwise requires.
B. Classification of services in the categories of Sections 5 to 9 inclusive shall be determined according to the terms of the categories as described in the sections, divisions, groups, classes or subclasses of the CPC.

1. When services are, *prima facie*, classifiable under two or more categories, classification shall be effected as follows, on the understanding that only categories at the same level (sections, divisions, groups, classes or subclasses) are comparable:

(a) The category which provides the most specific description shall be preferred to categories providing a more general description.

(b) Composite services consisting of a combination of different services which cannot be classified by reference to 1(a) shall be classified as if they consisted of the service which gives them their essential character, in so far as this criterion is applicable.

(c) When services cannot be classified by reference to 1(a) or 1(b), they shall be classified under the category which occurs last in numerical order among those which equally merit consideration.

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

C. Products comprising a bundle (combination) of goods and services shall be classified according to their main component (value added), in so far as the criterion is applicable.
VI. RELATED TOPICS

A. Annexes to the CPC

60. At its twenty-fourth session the Statistical Commission welcomed the inclusion of annexes to ISIC, covering cross-classifications of industries for particular purposes. 31/ The purpose of these annexes is to come to an international understanding on which combination of categories could be regarded as useful for international compilation and analysis. When discussing this in expert group meetings, it was suggested that if annexes were to be made for the ISIC, they could be made for CPC as well. Accordingly, annexes for energy products, tourism and income and transfer categories are included (annexes I-III). In the annexes for energy products and for tourism, entire CPC categories are rearranged into product groups that relate to these two industries. The CPC annexes currently specify primary products of industries listed in the corresponding ISIC annex and, in addition, in the case of energy products, some trade and transport services. Secondary products of other industries are not included. The annex for income and transfer categories was added to the CPC at the request of experts involved in balance of payments and in national accounts statistics (see para. 31). It was felt that for these kinds of statistics it would be convenient to be able to refer to an international classification such as the CPC even for their categories that do not deal with goods or services. Note that income and transfer categories belong neither to goods nor to services and are therefore not part of the CPC strictly speaking. For convenience, all categories in that annex (annex III) have been given the alphabetical prefix "A".

B. The correlation tables

61. When drafting the CPC, efforts were made to establish a strong link with ISIC, Rev.3, and to ensure correspondence with the HS and with SITC, Rev.3. This is indicated in the present publication in three separate columns showing correspondences for each CPC subclass. It is intended that the correspondence tables among ISIC, Rev.3, CPC, SITC, Rev.3, and HS, from each of them to the other three classifications, will be made available in a separate publication.

Notes


2/ Customs Cooperation Council (Brussels, 1983).


Notes (continued)


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

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


10/ Standard International Trade Classification, Rev.3, Statistical Papers, Series M, No. 34, Rev.3 (United Nations publication, Sales No. E.86.XVII.12).

11/ For reports of the Expert Group Meetings, see documents ESA/STAT/AC.19/10, ESA/STAT/AC.25/10 and ESA/STAT/AC.32/9, respectively.

12/ Official Records of the Economic and Social Council, 1985, Supplement No. 6 (E/1985/26), para. 1 (draft resolution on international economic classifications) and para. 57 (e).

13/ Official Records of the Economic and Social Council, 1989, Supplement No. 3 (E/1989/21), para. 95 (b) and (f).

14/ For more details see the report of the Expert Group Meeting on the Harmonization of Statistical Classifications, 1976 (ST/ESA/STAT/78), paras. 38-55.

15/ International Convention on the Harmonized Commodity Description and Coding System, article 3.1(b), in The Harmonized Commodity Description and Coding System (Brussels, Customs Cooperation Council, 1983).


21/ European Communities (Luxembourg, 1987).

22/ Classifications of the Functions of Government, Statistical Papers, Series M, No. 70 (United Nations publication, Sales No. E.80.XVII.17).


25/ Classification by Broad Economic Categories in terms of SITC, Rev.3 (United Nations publication, Sales No.E.89.XVII.4), para. 7.


29/ Customs Cooperation Council (Brussels, 1986).


31/ Ibid., para. 67.
Part Two

STRUCTURE OF THE PROVISIONAL CENTRAL PRODUCT CLASSIFICATION
# Broad Structure: Sections, Divisions and Number of Subdivisions

<table>
<thead>
<tr>
<th>Division Code</th>
<th>Division Description</th>
<th>Groups</th>
<th>Classes</th>
<th>Subclasses</th>
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<td>Agriculture, forestry and fishery products</td>
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<td></td>
<td></td>
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<td>Products of agriculture, horticulture and market gardening</td>
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<td>Live animals and animal products</td>
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<td>21</td>
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<td>Forestry and logging products</td>
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<td>Oil seeds n.e.c. and oleaginous fruit</td>
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<td>Living plants; cut flowers and flower buds; flower seeds and fruit seeds; vegetable seeds</td>
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<td>Live plants; bulbs, tubers and roots; cuttings and slips; mushroom spawn</td>
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<td>Cut flowers and flower buds including bouquets, wreaths, floral baskets and similar articles</td>
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<td>Coffee, not roasted, not decaffeinated</td>
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<td>Green tea (not fermented), black tea (fermented) and partly fermented tea, in immediate packing of a content exceeding 3 kg</td>
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<td>Cocoa beans, raw or roasted</td>
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<td>Spices, whether or not processed</td>
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<td>Plants used for sugar manufacturing</td>
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<td>Raw vegetable materials n.e.c.</td>
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<td>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets; swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets</td>
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<td>Cotton, whether or not ginned</td>
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<td>01922</td>
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<td>Jute and other textile bast fibres, raw or retted, except flax, true hemp and ramie</td>
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<td>5303.10</td>
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-33-
<table>
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<td>Flax and true hemp, raw or retted; sisal and other textile fibres of the genus Agave, raw; coconut, abaca, ramie and other vegetable textile fibres, raw</td>
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<td>5301.10, 5302.10, 5304.10, 5305.11, .21, .91</td>
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<td>Plants and parts of plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes</td>
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<td>Sugar beet seed and seeds of forage plants</td>
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<td>1209.11, .21-.29</td>
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<td>Bovine cattle, sheep and goats, horses, asses, mules and hinnies, live</td>
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<td>Swine, poultry and other animals, live</td>
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<td>(0401.20)</td>
<td>(022.12)</td>
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<td>Eggs, in shell, fresh, preserved or cooked</td>
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<td>Snails, live, fresh, chilled, frozen, dried, salted or in brine, except sea snails; frogs' legs, fresh, chilled or frozen</td>
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<td>Edible products of animal origin n.e.c.</td>
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<td>Shorn wool, greasy, including fleece-washed shorn wool</td>
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<td>5101.11</td>
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<td>Pulled wool, greasy, including fleece-washed pulled wool</td>
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<td>5101.19</td>
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<td>Pine or coarse animal hair (including horsehair), not carded or combed</td>
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<td>Silk-worm cocoons suitable for reeling</td>
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<td>Hides, skins and furskins, raw</td>
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<td>Raw furskins, except skins of rabbits, hares and fur-bearing lambs</td>
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<td>4301.10, .40-.90</td>
<td>212.21, .22</td>
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<td>Skins of rabbits, hares and fur-bearing lambs</td>
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<td>4301.20, .30</td>
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<td>Raw skins of other animals n.e.c. (fresh or preserved, but not further prepared)</td>
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<td>Insect waxes and spermaceti, whether or not refined or coloured</td>
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<td>Bovine semen</td>
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DIVISION 03

FORESTRY AND LOGGING PRODUCTS

031

Wood in the rough

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<td>0311</td>
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<td>Logs of coniferous wood</td>
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<td>Logs of non-coniferous wood</td>
<td>0200</td>
<td>4403.31-.35, .91-.99</td>
<td>247.51, .52</td>
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<td>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms</td>
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<td>0319</td>
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<td>Other wood in the rough (including split poles and pickets)</td>
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<td>4404</td>
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032

Natural gums

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<td>Natural rubber in primary forms or in plates, sheets or strip</td>
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<td>Balata, gutta-percha, quayule, chicle and similar natural gums</td>
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<td>Lac; other natural gums, resins and other vegetable saps and extracts</td>
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039

Other forestry products

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<td>Natural cork, raw or simply prepared</td>
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<td>Parts of plants, without flowers or flower buds, and grasses, mosses and lichens, suitable for ornamental purposes</td>
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<td>Vegetable materials of a kind used primarily for plaiting or as stuffing or padding or in brooms or brushes; raw vegetable materials of a kind used primarily in dyeing or</td>
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<td>1401-1403, 1404.10,.90</td>
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<td>Crustaceans, not frozen; oysters; other aquatic invertebrates, live, fresh or chilled</td>
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<td>Coral and similar products, shells of molluscs, crustaceans or echinoderms and cuttle-bone</td>
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<td>Other preserved vegetables (including dried vegetables, canned vegetables and vegetables preserved in vinegar)</td>
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<td>Fruit juices and vegetable juices</td>
<td>1513</td>
<td>2009</td>
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<td>215</td>
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<td>Prepared and preserved fruit and nuts</td>
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<td>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen</td>
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<td>Jams, fruit jellies and fruit or nut purée and pastes</td>
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<td>Nuts, ground-nuts, etc., roasted, salted or otherwise prepared n.e.o.</td>
<td>1513</td>
<td>2008.11,.19</td>
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<td>Fruit and nuts provisionally preserved</td>
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<td>Other preserved fruits</td>
<td>1513</td>
<td>0814</td>
<td>058.22, 2008.20-.99</td>
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<td>Apricot, peach or plum stones and kernels</td>
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<td>1212.30</td>
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<td>Animal and vegetable oils and fats</td>
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<td>2161</td>
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<td>Fats of bovine animals, sheep, goats, pigs and poultry, raw or rendered; wool grease</td>
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<td>21611</td>
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<td>Fats of bovine animals, sheep, goats, pigs and poultry, raw or rendered; (including pig and poultry fat, frozen, salted, in brine, dried or smoked and including lard)</td>
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<td>0209</td>
<td>411.2,.31, 1501 .32</td>
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<td>Wool grease</td>
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<td>Animal oils and fats, crude and refined, except fats of bovine animals, sheep, goats, pigs and poultry</td>
<td>1514</td>
<td>1503</td>
<td>411.1,.33, 1504 .39</td>
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<td>2163</td>
<td>21630</td>
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<td>Soya-bean, ground-nut, olive, sunflower-seed, safflower, cotton-seed rape, colza and mustard oil, crude</td>
<td>1514</td>
<td>1507.10</td>
<td>421.11,.21, 1508.10 .31,.41, 1509.10 .51,.71</td>
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<td>Palm, coconut, palm kernel, babassu and linseed oil, crude</td>
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<td>1511.10</td>
<td>422.11,.21, 1513.11,.21 .31,.41, 1515.11</td>
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<td>Soya-bean, ground-nut, olive, sunflower-seed, safflower, cotton-seed, rape, colza and mustard oil and their fractions, refined but not chemically modified; other oils obtained solely from olives and sesame oil, and their fractions, whether or not refined, but not chemically modified</td>
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<td>1507.90</td>
<td>421.19,.29, 1508.90 .39,.42, 1509.90 .49,.59, 1510 .79,.8</td>
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<td>Maize (corn) oil and its fractions, not chemically modified</td>
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<td>Palm, coconut, palm kernel, babassu</td>
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<td>and linseed oil and their fractions, refined but not chemically modified; castor, tung and jojoba oil and fixed vegetable fats and oils (except maize oil) and their fractions n.e.c., whether or not refined, but not chemically modified</td>
<td>1513.19,.29</td>
<td>.39,.49, .5,.9</td>
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<td>Margarine and similar preparations</td>
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<td>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared</td>
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<td>1516</td>
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<td>21700</td>
<td>Cotton linters</td>
<td>1514</td>
<td>1404.20</td>
<td>263.2</td>
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<td>Oil-cake and other solid residues resulting from the extraction of vegetable fats or oils; flours and meals of oil seeds or oleaginous fruits, except those of mustard; vegetable waxes, except triglycerides; degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes</td>
<td>1514</td>
<td>2304-2306</td>
<td>081.3</td>
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<td>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils</td>
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<td>Flours and meals of oil seeds or oleaginous fruits, except those of mustard</td>
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<td>1521.10</td>
<td>431.33,.41</td>
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<td>2183</td>
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<td>Vegetable waxes, except triglycerides; degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes</td>
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<td>431.33,.41</td>
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<td>Processed liquid milk and cream</td>
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<td>Cream</td>
<td>1520</td>
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<td>Other dairy products</td>
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<td>Milk and cream in solid forms</td>
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<td>022.21,.22</td>
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<td>Milk and cream, concentrated or containing added sugar or other sweetening matter, other than in</td>
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<td>0402.91,.99</td>
<td>022.23,.24</td>
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<td>22930</td>
<td>Yoghurt and other fermented or acidified milk and cream</td>
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<td>0403</td>
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<td>2294</td>
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<td>Butter and other fats and oils derived from milk</td>
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<td>Cheese and curd</td>
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<td>0406</td>
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<td>Ice cream and other edible ice</td>
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<td>2105</td>
<td>022.33</td>
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<td>2298</td>
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<td>22980</td>
<td>Lactose and lactose syrup</td>
<td>1520</td>
<td>1702.10</td>
<td>061.91</td>
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<td>Dairy products n.e.c.</td>
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**DIVISION 23**

**GRAIN MILL PRODUCTS, STARCHES AND STARCH PRODUCTS; OTHER FOOD PRODUCTS**

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Grain mill products

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<td>231</td>
<td>2311</td>
<td>23110</td>
<td>Wheat or meslin flour</td>
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<td>1101</td>
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<td>Cereal flours other than of wheat or meslin</td>
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<td>2313</td>
<td>2313</td>
<td>23130</td>
<td>Groats, meal and pellets of wheat</td>
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<td>1103.11,.21</td>
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<td>Cereal groats, meal and pellets n.e.c.</td>
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<td>1103.12-.19,.29</td>
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<td>2315</td>
<td>2315</td>
<td>23150</td>
<td>Other cereal grain products (including corn flakes)</td>
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<td>2316</td>
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<td>23160</td>
<td>Rice, semi- or wholly milled</td>
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<td>Other vegetable flours and meals</td>
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<td>2318</td>
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<td>23180</td>
<td>Mixes and doughs for the preparation of bakers' wares</td>
<td>1531</td>
<td>1901.20</td>
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Starches and starch products; sugars and sugar syrups n.e.c.

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<tr>
<td>232</td>
<td>2321</td>
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<td>Glucose and glucose syrup; fructose and fructose syrup; invert sugar; sugars and sugar syrups n.e.c.; artificial honey; caramel</td>
<td>1532</td>
<td>1702.30-.90</td>
<td>061.93-.99</td>
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<td>2322</td>
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<td>Starches: inulin; wheat gluten; dextrins and other modified starches</td>
<td>1532</td>
<td>1108</td>
<td>592.1,.26</td>
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<td>23230</td>
<td>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, siftings or similar forms</td>
<td>1532</td>
<td>1903</td>
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Preparations used in animal feeding

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<td>234</td>
<td>2341</td>
<td>23410</td>
<td>Crispbread; rusks, toasted bread and similar toasted products</td>
<td>1541</td>
<td>1905.10,.40</td>
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<td>23420</td>
<td>Gingerbread and the like; sweet biscuits; waffles and wafers</td>
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<td>1905.20,.30</td>
<td>048.42</td>
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<td>2343</td>
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<td>23430</td>
<td>Other bread and other bakers' wares</td>
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<td>1905.90</td>
<td>048.49</td>
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<td>235</td>
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<td>23510</td>
<td>Sugar</td>
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<td>2352</td>
<td>23520</td>
<td>Raw cane or beet sugar</td>
<td>1542</td>
<td>1701.11, 12</td>
<td>061.1</td>
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<td>Refined cane or beet sugar and chemically pure sucrose, in solid form, not containing added flavouring or colouring matter</td>
<td>1542</td>
<td>1701.99, 061.29</td>
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<td>2353</td>
<td>23530</td>
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<td>Refined cane or beet sugar, in solid form, containing added flavouring or colouring matter; maple sugar and maple syrup</td>
<td>1542</td>
<td>1701.91, 1702.20</td>
<td>061.21,.92</td>
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<td>2354</td>
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<td>Molasses</td>
<td>1542</td>
<td>1703, 061.5</td>
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<td>Cocoa, chocolate and sugar confectionery</td>
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<td>Cocoa paste, whether or not defatted</td>
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<td>1803, 072.3</td>
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<td>23620</td>
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<td>Cocoa butter, fat and oil</td>
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<td>1804, 072.4</td>
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<td>Cocoa powder, not sweetened</td>
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<td>Cocoa powder, sweetened</td>
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<td>1806.10, 073.1</td>
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<td>Chocolate and other food preparations containing cocoa (except sweetened cocoa powder), in bulk forms</td>
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<td>Chocolate and other food preparations containing cocoa (except sweetened cocoa powder), other than in bulk forms</td>
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<td>1806.31-.90, 073.3,.9</td>
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<td>Sugar confectionery (including white chocolate), not containing cocoa; fruit, nuts, fruit-peel and other parts of plants, preserved by sugar</td>
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<td>1704, 2006, 062</td>
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<td>Macaroni, noodles, couscous and similar farinaceous products</td>
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<td>Uncooked pasta, not stuffed or otherwise prepared</td>
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<td>1902.11,.19, 048.3</td>
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<td>Pasta, cooked, stuffed or otherwise prepared; couscous</td>
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<td>1902.20-.40, 098.91</td>
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<td>Coffee and tea</td>
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<td>23911</td>
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<td>Coffee, decaffeinated or roasted</td>
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<td>Coffee substitutes containing coffee; extracts, essences and concentrates of coffee, and preparations with a basis thereof or with a basis of coffee; roasted chicory and other roasted coffee substitutes, and extracts, essences and</td>
<td>1549</td>
<td>0901.40, 2101.10,.30, 071.3</td>
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<td>0902.10,.30</td>
<td>074.11,.13</td>
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<td>23914</td>
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<td>23914</td>
<td>Green tea (not fermented), black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg</td>
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<td>2101.20</td>
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<td>Extracts, essences and concentrates of tea or mate, and preparations with a basis thereof or with a basis of tea or mate</td>
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<td>Homogenised preparations of meat, vegetables, fruit or nuts; preparations of milk, flour, meal, starch or malt extract, for infant use, n.e.c.; homogenised composite food preparations</td>
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<td>Soups and broths and preparations thereof</td>
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<td>Eggs, not in shell, and egg yolks, fresh or preserved; egg albumin</td>
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<td>Vinegar and substitutes thereof obtained from acetic acid</td>
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<td>Sauces; mixed condiments; mustard flour and meal; prepared mustard</td>
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<td>Yeasts; other single-cell microorganisms, dead; prepared baking powders</td>
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**DIVISION 24 BEVERAGES**

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<td>Ethyl alcohol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages</td>
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<td>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher;</td>
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<td>Ethyl alcohol and other spirits, denatured, of any strength</td>
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<td>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages</td>
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<td>Wine of fresh grapes, whether or not flavoured; grape must</td>
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<td>Sparkling wine of fresh grapes</td>
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<td>Wine of fresh grapes, except sparkling wine; grape must</td>
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<td>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances</td>
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<td>Cider, perry, mead and other fermented beverages, except wine of fresh grapes and beer made from malt</td>
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<td>Malt liquors and malt</td>
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<td>Beer made from malt</td>
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<td>Soft drinks; bottled mineral waters</td>
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<td>Waters (including mineral waters and aerated waters), not sweetened nor flavoured, except natural water; ice and snow</td>
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<td>Other non-alcoholic beverages</td>
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<td>Cigars, cheroots, cigarillos and cigarettes of tobacco or tobacco substitutes</td>
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<td>YARN AND THREAD; WOVEN AND TUFTED TEXTILE FABRICS</td>
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<td>Natural textile fibres prepared for spinning</td>
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<td>Raw silk (not thrown)</td>
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<td>Silk waste, carded or combed</td>
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<td>Wool, degreased or carbonised, not carded or combed</td>
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<td>5101.21,.29,.30</td>
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<td>Rolls of wool or of fine animal hair</td>
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<td>26150</td>
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<td>Cotton, carded or combed</td>
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<td>Jute and other textile bast fibres</td>
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<td>(except flax, true hemp and ramie), processed but not spun; tow and waste of these fibres</td>
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<td>5301.21,.29, 5302.90, 5304.90, 5305.19,.29, .30</td>
<td>.29,.49, .59,.79, .89, .99</td>
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<td>Synthetic staple fibres, carded, combed or otherwise processed for spinning</td>
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<td>Textile yarn and thread of natural fibres</td>
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<td>Silk yarn and yarn spun from silk waste; silk-worm gut</td>
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<td>Yarn of wool, containing 85% or more by weight of wool, not put up for retail sale</td>
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<td>Yarn of wool, containing less than 85% by weight of wool, not put up for retail sale</td>
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<td>Yarn of wool, not put up for retail sale; yarn of fine or coarse animal hair or of horsetail (including gimped horsetail yarn)</td>
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<td>651.14-.16, .19</td>
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<td>Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton</td>
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<td>Yarn of vegetable textile fibres other than cotton (including flax, jute, coir and true hemp); paper yarn</td>
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<td>Sewing thread of man-made filaments or staple fibres</td>
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<td>Yarn of man-made filaments, multiple or cabled (other than sewing thread, high tenacity yarn of polyamides,</td>
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<td>5402.61-.69</td>
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<td>polyesters or viscose rayon, or textured yarn, not put up for retail sale; man-made filament yarn (other than sewing thread), put up for retail sale</td>
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<td>5509.11-.42, 5511.10</td>
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<td>Yarn (other than sewing thread) of synthetic staple fibres, containing 85% or more by weight of such fibres</td>
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<td>Yarn (other than sewing thread) of artificial staple fibres, containing 85% or more by weight of such fibres, not put up for retail sale</td>
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<td>Yarn (other than sewing thread) of artificial staple fibres, containing less than 85% by weight of such fibres, not put up for retail sale; yarn (other than sewing thread) of artificial staple fibres, put up for retail sale</td>
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<td>Woven fabrics (except special fabrics) of natural fibres other than cotton</td>
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<td>Woven fabrics of silk or of silk waste</td>
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<td>Woven fabrics of carded wool or of carded fine animal hair, containing 85% or more by weight of wool or fine animal hair</td>
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<td>Woven fabrics of coarse animal hair or of horsehair</td>
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<td>85% or more by weight of cotton, weighing not more than 200 g/m²</td>
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<td>Woven fabrics (except special fabrics) of man-made filaments and staple fibres</td>
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<td>yarn of nylon or other polyamides, of polyesters or of viscose rayon;</td>
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<td>woven fabrics of synthetic filament yarn, obtained from strip or the</td>
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<td>like; woven fabrics of synthetic filament yarn, consisting of layers of</td>
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<td>parallel yarns superimposed on each other at angles, the layers being</td>
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<td>bonded at the intersections of the yarns (including mesh scouts)</td>
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<td>Other woven fabrics of man-made filament yarn, containing 85% or more</td>
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<td>by weight of such filaments</td>
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<td>Special fabrics</td>
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<td>Woven pile fabrics and chenille fabrics (other than terry towelling</td>
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<td>.31</td>
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<td>2683</td>
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<td>652.12,13</td>
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<td>.31</td>
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<td>Gauze (other than narrow fabrics) of cotton</td>
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<td>5803.10</td>
<td>652.11</td>
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<td>Other gauze (other than narrow fabrics)</td>
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<td>2688</td>
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<td>Tufted textile fabrics, other than carpets</td>
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<td>Woven fabrics (including narrow fabrics) of glass fibres</td>
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<td>7019.20</td>
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**DIVISION 27**

**TEXTILE ARTICLES OTHER THAN APPAREL**

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<td>2711</td>
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<td>Made-up textile articles</td>
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<td>271</td>
<td>2712</td>
<td>27120</td>
<td>Blankets and travelling rugs (except electric blankets)</td>
<td>1721</td>
<td>6301.20-</td>
<td>658.3</td>
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<td></td>
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<td>Bed linen, table linen, toilet linen and kitchen linen</td>
<td>1721</td>
<td>6302</td>
<td>658.4</td>
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<td>27130</td>
<td>Curtains (including drapes) and interior blinds; curtain or bed</td>
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<td>6303</td>
<td>658.51</td>
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<td>valances</td>
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<td>2714</td>
<td>27140</td>
<td>Other furnishing articles n.e.c.; sets of woven fabric and yarn for</td>
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<td>5805</td>
<td>658.52,59</td>
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<td></td>
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<td>making up into rugs, tapestries, embroidered table cloths or</td>
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<td>6304</td>
<td>658.52,59</td>
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<td>serviettes, or similar textile articles, put up in packings for</td>
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<td>6308</td>
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<td>retail sale</td>
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<td>27150</td>
<td>Sacks and bags, of a kind used for the packing of goods</td>
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<td>6305</td>
<td>658.1</td>
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<td>2716</td>
<td>27160</td>
<td>Tarpaulins, sails for boats etc., awnings, sunblinds, tents and</td>
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<td>6306</td>
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<td>camping goods (including pneumatic mattresses)</td>
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<td>2717</td>
<td>27170</td>
<td>Parachutes</td>
<td>1721</td>
<td>8804</td>
<td>899.96</td>
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<td>2718</td>
<td>27180</td>
<td>Quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags and the</td>
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<td>9404.30,</td>
<td>821.27,29</td>
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<td></td>
<td></td>
<td></td>
<td>like, fitted with springs or stuffed or</td>
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<table>
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<td>2719</td>
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<td>internally fitted with any material or of cellular rubber or plastics (including floor cloths, dish cloths, dusters and similar cleaning cloths, life-jackets and life-belts)</td>
<td>1721 6307</td>
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<td>658.92,.93</td>
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<td>272</td>
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<td>Carpets and other textile floor coverings</td>
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<td>27210</td>
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<td>Carpets and other textile floor coverings, knotted</td>
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<td>Carpets and other textile floor coverings, woven, not tufted or flocked</td>
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<td>Carpets and other textile floor coverings, tufted</td>
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<td>Other carpets and textile floor coverings (including those of felt)</td>
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<td>Twine, cordage, ropes and cables and articles thereof (including netting)</td>
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<td>Knotted netting of twine, cordage or rope; made up nets of textile materials; articles of yarn, strip, twine, cordage, rope or cables n.e.c.</td>
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<td>Textiles n.e.c.</td>
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<td>Tulles, lace, narrow woven fabrics, trimmings and embroidery</td>
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<td>Narrow woven fabrics; narrow fabrics of warp without weft assembled by adhesive (bodcans); labels, badges and similar articles of textile materials, not embroidered; braids in the piece; ornamental trimings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles</td>
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<td>656.1,.2, .32</td>
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<td>Tulles and other net fabrics, except woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs</td>
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<td>Embroidery in the piece, in strips or in motifs</td>
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<td>Felt and nonwovens</td>
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<td>Wadding of textile materials and articles thereof; textile fibres not exceeding 5 mm in length</td>
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<td>(flock), textile dust and mill neps</td>
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<td>27992</td>
<td>Rubber thread and cord, textile covered; textile yarn and strip, impregnated or covered with</td>
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<td>rubber or plastics</td>
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<td>27993</td>
<td>Metallised yarn</td>
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<td>Woven fabrics of metal thread or metallised yarn n.e.c.</td>
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<td>Griped yarn and strip; chenille yarn; loop wale-yarn</td>
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<td>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyester or viscose</td>
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<td>Textile products and articles for technical uses (including wicks, gas mantles, hosepiping,</td>
<td>1729 5908-5911</td>
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<td>transmission or conveyor belts, bolting cloth and straining cloth)</td>
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<td>Quilted textile products in the piece n.e.c.</td>
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<td>KNITTED OR CROCHETED FABRICS; WEARING APPAREN</td>
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<td>Knitted or crocheted fabrics</td>
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<td>28110 Pile fabrics and terry fabrics, knitted or crocheted</td>
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<td>2819</td>
<td>28190 Other knitted or crocheted fabrics</td>
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<td>281</td>
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<td>Wearing apparel, except fur apparel</td>
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<td>28210 Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted</td>
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<td>Wearing apparel, knitted or crocheted</td>
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<td>2822</td>
<td>28221 Men's or boys' suits, coats, jackets, trousers, shorts and the like, knitted or crocheted</td>
<td>1810 6101</td>
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<td>28222 Men's or boys' shirts, underpants, pyjamas, dressing gowns and similar articles, knitted or crocheted</td>
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<tr>
<td>28223</td>
<td></td>
<td></td>
<td>Women's or girls' suits, coats, jackets, dresses, skirts, trousers, shorts and the like, knitted or crocheted</td>
<td>1810</td>
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<td>28224</td>
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<td></td>
<td>Women's or girls' blouses, shirts, petticoats, panties, nightdresses, dressing gowns and similar articles, knitted or crocheted</td>
<td>1810</td>
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<td>28225</td>
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<td>T-shirts, singlets and other vests, knitted or crocheted</td>
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<td>28226</td>
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<td>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted</td>
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<tr>
<td>28227</td>
<td></td>
<td></td>
<td>Babies' garments and clothing accessories, knitted or crocheted</td>
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<td>28228</td>
<td></td>
<td></td>
<td>Track suits, ski suits, swimwear and other garments, knitted or crocheted, n.e.c.</td>
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<tr>
<td>28229</td>
<td></td>
<td></td>
<td>Gloves, shawls, scarves, veils, ties, cravats and other made-up clothing accessories, knitted or crocheted: knitted or crocheted parts of garments or of clothing accessories</td>
<td>1810</td>
</tr>
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</table>

2823 Wearing apparel, of textile fabric, not knitted or crocheted; brassieres, corsets, suspenders and similar articles, whether or not knitted or crocheted

<p>| 28231 |       |          | Men's or boys' suits, coats, jackets, trousers, shorts and the like, of textile fabric, not knitted or crocheted | 1810 | 6201 | 841.1-.4 |
|       |       |          |       |                     | 6203 |      |
| 28232 |       |          | Men's or boys' shirts, singlets, underpants, pyjamas, dressing gowns and similar articles, of textile fabric, not knitted or crocheted | 1810 | 6205 | 841.5,.6 |
|       |       |          |       |                     | 6207 |      |
| 28233 |       |          | Women's or girls' suits, coats, jackets, dresses, skirts, trousers, shorts and the like, of textile fabric, not knitted or crocheted | 1810 | 6202 | 842.1-.6 |
|       |       |          |       |                     | 6204 |      |
| 28234 |       |          | Women's or girls' blouses, shirts, singlets, petticoats, panties, nightdresses, dressing gowns and similar articles, of textile fabric, not knitted or crocheted | 1810 | 6206 | 842.7,.8 |
|       |       |          |       |                     | 6208 |      |
| 28235 |       |          | Babies' garments and clothing accessories, of textile fabric, not knitted or crocheted | 1810 | 6209 | 845.11 |
| 28236 |       |          | Track suits, ski suits, swimwear and other garments, of textile fabric, not knitted or crocheted, n.e.c. | 1810 | 6211 | 845.61,.63 | .8 |</p>
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<tr>
<td>28237</td>
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<td>Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted</td>
<td>1810 6212</td>
<td>845.5</td>
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<td>28238</td>
<td>Handkerchiefs, shawls, scarves, veils, ties, cravats, gloves and other made-up clothing accessories, of textile fabric, not knitted or crocheted; parts of garments or of clothing accessories, of textile fabric, not knitted or crocheted, n.e.c.</td>
<td>1810 6213-6217</td>
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<td>Apparel and clothing accessories, of leather, composition leather or plastics</td>
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<td>28241</td>
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<td>28241</td>
<td>Apparel of leather or of composition leather</td>
<td>1810 4203.10</td>
<td>848.11</td>
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<td>28242</td>
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<td>Clothing accessories of leather or of composition leather, except sports gloves</td>
<td>1810 4203.29-.40</td>
<td>848.12-.19</td>
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<td>28243</td>
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<td>Apparel and clothing accessories of plastics (incl. gloves)</td>
<td>2520 3926.20</td>
<td>848.21</td>
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<td>2825</td>
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<td>Garments made up of felt or nonwovens; garments made up of textile fabrics impregnated or coated with plastics, rubber or other materials</td>
<td>1810 6113 6210</td>
<td>845.2</td>
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<td>2826</td>
<td>Hats and headgear</td>
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<td>28261</td>
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<td>28261</td>
<td>Hat-forms, hat bodies and hoods of felt; plateaux and marnpons of felt; hat-shapes, plaited or made by assembling strips of any material</td>
<td>1810 6501 6502</td>
<td>657.6</td>
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<td>28262</td>
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<td>28262</td>
<td>Hats and other headgear, of felt, or plaited or made by assembling strips of any material, or knitted or crocheted or made up from lace or other textile fabric in the piece; hair-nets</td>
<td>1810 6503-6505 6507</td>
<td>848.41-.43</td>
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<td>28269</td>
<td>Other headgear except headgear of rubber or of plastics, safety headgear and asbestos headgear; head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear</td>
<td>1810 6506.92,.99 6507</td>
<td>848.48,.49</td>
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<td>Tanned or dressed furskins and artificial fur; articles thereof (except headgear)</td>
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<td>Tanned or dressed furskins</td>
<td>1820 4302</td>
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<td>2832</td>
<td>28320</td>
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<td>Articles of apparel, clothing accessories and other articles of</td>
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<td>Artificial fur and articles thereof (except headgear)</td>
<td>1820 4304 848.32</td>
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<td>DIVISION 29</td>
<td>LEATHER AND LEATHER PRODUCTS; FOOTWEAR</td>
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<td>Tanned or dressed leather; composition leather</td>
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<td>2911</td>
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<td>Chamois leather; patent leather and patent laminated leather; metallised leather</td>
<td>1911 4108 611.81-.83</td>
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<td>Other leather, of bovine or equine animals, without hair on (including sheep, lamb, goat or kid skin leather); composition leather with a basis of leather or leather fibre</td>
<td>1911 4104 611.3-.4</td>
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<td>2913</td>
<td>29130</td>
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<td>1911 4105-4107 611.2,.5-.7</td>
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<td>Luggage, handbags and the like; saddlery and harness; other articles of leather</td>
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<td>2921</td>
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<td>Saddlery and harness, for any animal, of any material</td>
<td>1912 4201 612.2</td>
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<td>Luggage, handbags and the like, of leather, composition leather, plastic sheeting, textile materials, vulcanized fibre or paperboard; travel sets for personal toilet, sewing or shoe or clothes cleaning</td>
<td>1912 4202 831</td>
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<td>2923</td>
<td>29230</td>
<td>Watch straps, except of metal</td>
<td>1912 9113.90 885.93</td>
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<td>Other articles of leather or composition leather (including articles of a kind used in machinery or mechanical appliances or for other technical uses) n.e.c.</td>
<td>1912 4204 612.1-.9</td>
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<td>Footwear, with outer soles and uppers of rubber or plastics, or with uppers of leather or textile materials, other than sports footwear, footwear incorporating a protective metal toe-cap and miscellaneous special footwear</td>
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<td>Waterproof footwear, with outer soles and uppers of rubber or plastics, other than footwear incorporating a protective metal toe-cap</td>
<td>1920 6401.91-.99 851.31</td>
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<td>29320</td>
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<td>Footwear with outer soles and uppers of rubber or plastics, other than waterproof footwear, sports footwear and footwear incorporating a</td>
<td>1920 6402.20,.91,.99 851.32</td>
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<td>2933</td>
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<td>protective metal toe-cap</td>
<td>1920</td>
<td>6403.10</td>
<td>851.48.49</td>
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<td>Footwear with uppers of leather, other than sports footwear, footwear incorporating a protective metal toe-cap and miscellaneous special footwear</td>
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<td>2934</td>
<td>29340</td>
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<td>Footwear with uppers of textile materials, other than sports footwear</td>
<td>1920</td>
<td>6404.19.20</td>
<td>851.51.52, .59</td>
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<td>294</td>
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<td>Sports footwear, except skating boots</td>
<td>1920</td>
<td>6402.11</td>
<td>851.21.22</td>
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<td>2941</td>
<td>29410</td>
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<td>Ski-boots and cross-country ski footwear</td>
<td>1920</td>
<td>6402.11</td>
<td>851.21.22</td>
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<td>2942</td>
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<td>Tennis shoes, basketball shoes, gym shoes, training shoes and the like</td>
<td>1920</td>
<td>6404.11</td>
<td>851.23</td>
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<td>29490</td>
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<td>Other sports footwear, except skating boots</td>
<td>1920</td>
<td>6402.19</td>
<td>851.23.24</td>
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<td>Other footwear, except asbestos footwear, orthopaedic footwear and skating boots</td>
<td>1920</td>
<td>6401.10</td>
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<td>Footwear incorporating a protective metal toe-cap</td>
<td>1920</td>
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<td>851.1</td>
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<td>29520</td>
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<td>Wooden footwear, miscellaneous special footwear and other footwear n.e.c.</td>
<td>1920</td>
<td>6403.20.30</td>
<td>851.41.42, .7</td>
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<td>29600</td>
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<td>Parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof</td>
<td>1920</td>
<td>6406</td>
<td>851.9</td>
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<td>OTHER TRANSPORTABLE GOODS, EXCEPT METAL PRODUCTS, MACHINERY AND EQUIPMENT</td>
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<td>DIVISION 31</td>
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<td>PRODUCTS OF WOOD, CORK, STRAW AND PLAIGHTING MATERIALS</td>
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<td>311</td>
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<td>31100</td>
<td>Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm; railway or tramway sleepers (cross-ties) of wood, not impregnated</td>
<td>2010</td>
<td>4406.10</td>
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<td>4407</td>
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<td>Wood continuously shaped along any of its edges or faces; wood wool; wood flour; wood in chips or particles</td>
<td>2010</td>
<td>4409</td>
<td>248.3,5</td>
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<td>3121</td>
<td>31210</td>
<td></td>
<td>Wood, continuously shaped along any</td>
<td>2010</td>
<td>4409</td>
<td>248.3,5</td>
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<td>3122</td>
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<td>Wood wool; wood flour</td>
<td>2010</td>
<td>4405</td>
<td>634.93</td>
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<td>Wood in chips or particles</td>
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<td>4401.21, .22</td>
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<td>Wood in the rough, treated with paint,</td>
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<td>stains, creosote or other preservatives; railway or tramway</td>
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<td>sleepers (cross-ties) of wood, impregnated</td>
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<td>314</td>
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<td>Boards and panels</td>
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<td>3141</td>
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<td>Plywood consisting solely of sheets of wood</td>
<td>2021</td>
<td>4412.11-.19</td>
<td>634.3</td>
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<td>31420</td>
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<td>Other plywood, veneered panels and similar laminated wood</td>
<td>2021</td>
<td>4412.21-.99</td>
<td>634.4</td>
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<td>Particle board and similar board of wood or other ligneous materials</td>
<td>2021</td>
<td>4410</td>
<td>634.22,.23</td>
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<td>Fibreboard of wood or other ligneous materials</td>
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<td>Veneer sheets; sheets for plywood; densified wood</td>
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<td>31510</td>
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<td>Veneer sheets and sheets for plywood and other wood sawn</td>
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<td>Densified wood</td>
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<td>317</td>
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<td>Packing cases, boxes, crates, drums and similar packings, of wood</td>
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<td>4415</td>
<td>635.1,.2</td>
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<td>cable-drums of wood; pallets, box pallets and other load boards, of</td>
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<td>wood; casks, barrels, vats, tubs and other coopers' products and</td>
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<td>parts thereof, of wood (including staves)</td>
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<td>Other products of wood; articles of cork</td>
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|       | 3222  | 32220 | Dictionaries and encyclopaedias, and | 2211 | 4901.91 | 892.16 |</p>
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<td>COKE OVEN PRODUCTS; REFINED PETROLEUM PRODUCTS; NUCLEAR FUEL</td>
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<td>331</td>
<td>3310</td>
<td>33100</td>
<td>Coke and semi-coke of coal, of lignite or of peat; retort carbon</td>
<td>2310</td>
<td>2704</td>
<td>325</td>
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<td>332</td>
<td>3320</td>
<td>33200</td>
<td>Tar distilled from coal, from lignite or from peat, and other mineral tars</td>
<td>2310</td>
<td>2706</td>
<td>335.21</td>
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<td>Petroleum oils and oils obtained from bituminous materials, other than crude; preparations n.e.c. containing by weight 70% or more of these oils, such oils being the basic constituents of the preparations</td>
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<td>3331</td>
<td>33310</td>
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<td>Motor spirit (gasoline) including aviation spirit</td>
<td>2320</td>
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<td>334.11</td>
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<td>3332</td>
<td>33320</td>
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<td>Spirit type (gasoline type) jet fuel</td>
<td>2320</td>
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<td>334.12</td>
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<td>3333</td>
<td>33330</td>
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<td>Other light petroleum oils and light oils obtained from bituminous minerals (other than crude); light preparations n.e.c. containing not less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals (other than crude), these oils being the basic constituents of the preparations</td>
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<td>3334</td>
<td>33340</td>
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<td>Kerosene (including kerosene type jet fuel)</td>
<td>2320</td>
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<td>334.21</td>
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<td>3335</td>
<td>33350</td>
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<td>Other medium petroleum oils and medium oils obtained from bituminous minerals (not kerosene), other than crude; medium preparations n.e.c. containing not less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals (other than crude), these oils being the basic constituents of the preparations</td>
<td>2320</td>
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<td>334.29</td>
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<td>3336</td>
<td>33360</td>
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<td>Gas oils</td>
<td>2320</td>
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<td>334.3</td>
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<td>3337</td>
<td>33370</td>
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<td>Fuel oils n.e.c.</td>
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<td>334.4</td>
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<td>3338</td>
<td>33380</td>
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<td>Lubricating petroleum oils and oils obtained from bituminous minerals, other heavy petroleum oils and heavy oils obtained from bituminous minerals (other than crude), and heavy preparations n.e.c. containing not less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals (other than crude), these oils being the basic constituents of the preparations</td>
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<td>Petroleum gases and other gaseous hydrocarbons, except natural gas</td>
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<td>3341</td>
<td>33410</td>
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<td>Propane and butanes, liquefied</td>
<td>2320</td>
<td>2711.12, 13</td>
<td>342</td>
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<td>3342</td>
<td>33420</td>
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<td>Ethylene, propylene, butylene, butadiene and other petroleum gases or gaseous hydrocarbons, except natural gas</td>
<td>2320</td>
<td>2711.14, 19, .29</td>
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<td>335</td>
<td>33500</td>
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<td>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products; petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials</td>
<td>2320</td>
<td>2712, 2713</td>
<td>335.1, .41, .42</td>
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<td></td>
<td>Radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues</td>
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<td>3361</td>
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<td>Natural uranium and its compounds; alloys, dispersions, ceramic products and mixtures containing natural uranium and its compounds</td>
<td>2330</td>
<td>2844.10</td>
<td>525.11</td>
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<td>33620</td>
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<td>Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions, ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products</td>
<td>2330</td>
<td>2844.20</td>
<td>525.13</td>
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<td>3363</td>
<td>33630</td>
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<td>Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions, ceramic products and mixtures containing uranium depleted in U235,</td>
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<td>2844.30</td>
<td>525.15</td>
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<td>3369</td>
<td>33690</td>
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<td>Thorium or compounds of these products</td>
<td>2330</td>
<td>2844.40</td>
<td>525.19</td>
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<td>Other radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues</td>
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<td>337</td>
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<td>Fuel elements (cartridges), for or of nuclear reactors</td>
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<td>3371</td>
<td>33710</td>
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<td>Fuel elements (cartridges), non-irradiated, for nuclear reactors</td>
<td>2330</td>
<td>8401.30</td>
<td>718.77</td>
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<td>3372</td>
<td>33720</td>
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<td>Spent(irradiated) fuel elements (cartridges) of nuclear reactors</td>
<td>4010</td>
<td>2844.50</td>
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**DIVISION 34**

**BASIC CHEMICALS**

<p>| 341   |       |          | Basic organic chemicals |       |       |      |
| 3411  | 34110 |          | Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives | 2411 | 2901-2904 | 51151 |
| 3412  | 34120 |          | Industrial monocarboxylic fatty acids; acid oils from refining | 2411 | 1519.11-.20 | 431.31 |
| 3413  | 34130 |          | Alcohols, phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives; industrial fatty alcohols | 2411 | 1519.30 | 512.11-.14, 2905-2908 .17,.19, .21, .23-.29, .3,4 |
| 3414  | 34140 |          | Carboxylic acids and their anhydrides, halides, peroxides and peroxycids and their halogenated, sulphonated, nitrated or nitrosated derivatives, except salicylic acid and its salts and esters and their salts | 2411 | 2915-2917 | 513.7,.8, 2918.11-.19, .29,.30, .90 | .94-.96 |
| 3415  | 34150 |          | Amine-function compounds; oxygen-function amino-compounds, except lysine and its esters and salts thereof and glutamic acid and its salts; ureas and their derivatives and salts thereof; carboxyimide-function compounds and imine-compounds; nitrile-function compounds; diazo-,azo- or aroxy-compounds; organic derivatives of hydrazine or of hydroxylamine; compounds with other nitrogen function | 2411 | 2921 | 514.5, 2922.11-.30, .49,.50 | .61-.63, .65,.67 |
|       |       |          |                     | 2924.21 | .73, | 2925-2929 | .82-.89 |
| 3416  | 34160 |          | Organo-sulphur compounds and other organo-inorganic compounds; heterocyclic compounds n.e.c. | 2411 | 2930 | 515.4,.5, 2931 | .61,.62, |
|       |       |          |                     | 2932.11-.19, | .69, | .21,.90 | .73-.75 |</p>
<table>
<thead>
<tr>
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<td>3417</td>
<td>34170</td>
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<td>Ethers, alcohol peroxides, ether peroxides, epoxides, acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives; aldehyde-function compounds; ketone-function compounds and quinone-function compounds; enzymes; prepared enzymes n.e.c.; organic compounds n.e.c.</td>
<td>2411</td>
<td>2909-2914, 2942, 3507</td>
<td>516.2, .91, .99</td>
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<td>3418</td>
<td>34180</td>
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<td>Phosphoric esters and their salts or esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; and their halogenated, sulphonated, nitrated or nitrosated derivatives</td>
<td>2411</td>
<td>2919, 2920</td>
<td>516.3</td>
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<td>342</td>
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<td>Basic inorganic chemicals, n.e.c.</td>
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<tr>
<td>3421</td>
<td>34210</td>
<td></td>
<td>Hydrogen, nitrogen, oxygen, carbon dioxide and rare gases; inorganic oxygen compounds of non-metals n.e.c.</td>
<td>2411</td>
<td>2804.10-.40, 2811.21-, 2817</td>
<td>522.21, .39</td>
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<tr>
<td>3422</td>
<td>34220</td>
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<td>Zinc oxide; zinc peroxide; chromium oxides and hydroxides; manganese oxides; iron oxides and hydroxides; earth colours; cobalt oxides and hydroxides; titanium oxides; lead oxides; red lead and orange lead; inorganic bases n.e.c.; metal oxides hydroxides and peroxides n.e.c.</td>
<td>2411</td>
<td>2817, 2819-2824, 2825.20-.90</td>
<td>522.51-.57, .69</td>
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<td>3423</td>
<td>34230</td>
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<td>Chemical elements, n.e.c.; inorganic acids except nitric and sulphonitic; inorganic oxygen compounds of boron, silicon and sulphur; halogen or sulphur compounds of non-metals; sodium hydroxide; hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of beryllium; aluminium hydroxide; hydroxide and hydroxyllaine and their inorganic salts</td>
<td>2411</td>
<td>2801-2803, 2804.50-.90, 2805-2807, 2809, 2810, 2811.11-.19, .22, .23</td>
<td>522.1, .31, .32, .34-.38, .4, .62-.66, .68</td>
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<td>3424</td>
<td>34240</td>
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<td>Salts and peroxysalts of inorganic acids and metals n.e.c.</td>
<td>2411</td>
<td>2826, 2827.20-.60, 2828-2833, 2834.22-.29, 2835.10, .22-.29</td>
<td>523.1, .22, .29, .3, .59, .63-.65, .72-.79</td>
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<td>3425</td>
<td>34250</td>
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<td>Salts of oxometallic or peroxometallic acids; colloidal precious metals and compounds thereof; other inorganic chemicals n.e.c.; compressed air; amalgams</td>
<td></td>
<td>2411</td>
<td>2841</td>
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<td>2851</td>
<td>2863.20-.99</td>
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<td>3426</td>
<td>34260</td>
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<td>Isotopes n.e.c. and compounds thereof (including heavy water)</td>
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<td>2411</td>
<td>2845</td>
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<td>34270</td>
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<td>Cyanides, cyanide oxides and complex cyanides; fulminates, cyanates and thiocyanates; silicates; borates; perborates; salts of oxometallic or peroxometallic acids;</td>
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<td>2411</td>
<td>2847-2850</td>
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<td>2837-2840</td>
<td>523.8</td>
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<td>Hydrogen peroxide; phosphides; carbides; hydrides, nitriles, azides silicides and borides</td>
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<td>524.91-95</td>
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<td>Compounds of rare earth metals, of yttrium or of scandium</td>
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<td>2846</td>
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<td>525.95</td>
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<td>Tanning or dyeing extracts; tannins and their derivatives; colouring matter n.e.c.</td>
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<td>Synthetic organic colouring matter and preparations based thereon; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores; colour lakes and preparations based thereon</td>
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<td>2411</td>
<td>3204</td>
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<td>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives; colouring matter of vegetable or animal origin, except animal black; preparations based on colouring matter of vegetable or animal origin</td>
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<td>2411</td>
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<td>3203</td>
<td>532.2</td>
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<td>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations; enzymatic preparations for pre-tanning</td>
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<td>Colouring matter n.e.c.; inorganic products of a kind used as luminophores</td>
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<td>Activated natural mineral products; animal black; tall oil; terpenic oils produced by the treatment of coniferous woods; crude dipentene; crude para-cymene; pine oil; rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; rum gums; wood tar; wood tar</td>
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<td>Wood charcoal</td>
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<td>4402</td>
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<td>Refined sulphur, except sublimed sulphur, precipitated sulphur and colloidal sulphur</td>
<td>2411</td>
<td>2503.90</td>
<td>274.19</td>
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<td>Roasted iron pyrites</td>
<td>2411</td>
<td>2601.20</td>
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<td>Oils and other products of the distillation of high temperature coal tar, and similar products; pitch and pitch coke, obtained from mineral tars</td>
<td>2411</td>
<td>2707</td>
<td>335.22-25, 2708 .3</td>
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<td>Animal or vegetable fats and oils and their fractions, chemically modified, except those hydrogenated, inter-esterified, re-esterified or elaidinised; inedible mixtures or preparations of animal or vegetable fats or oils</td>
<td>2429</td>
<td>1518</td>
<td>431.1</td>
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<td>3456</td>
<td>34560</td>
<td>Synthetic or reconstructed precious or semi-precious stones, unworked</td>
<td>2411</td>
<td>7104.10,.20</td>
<td>667.41,.42</td>
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<td>Glycerol</td>
<td>2424</td>
<td>1520</td>
<td>512.22</td>
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<td>Fertilizers and pesticides</td>
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<td>Nitric acid; sulphonitríc acids; ammonia; ammonium chloride; nitrites; nitrates of potassium; phosphates of triammonium; ammonium carbonates; mineral or chemical fertilizers</td>
<td>2412</td>
<td>2808</td>
<td>522.33,.61</td>
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<td>34611</td>
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<td>Nitric acid; sulphonitríc acids; ammonia</td>
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<td>2808</td>
<td>522.33,.61</td>
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<td>Ammonium chloride; nitrites; nitrates of potassium; phosphates of triammonium; ammonium carbonates</td>
<td>2412</td>
<td>2814</td>
<td>523.21,.51, 2827.10 ,.52,.62, 2834.10,.21 ,.71, 2835.21</td>
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<td>Nitrogenous fertilizers, mineral or chemical</td>
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<td>34614</td>
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<td>Phosphatic fertilizers, mineral or chemical</td>
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<td>3103</td>
<td>562.2</td>
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<td>Potassic fertilizers, mineral or chemical (except carnallite, sylvite and other crude natural potassium salts)</td>
<td>2412</td>
<td>3104.20-.90</td>
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<td>Animal or vegetable fertilizers</td>
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<td>3101</td>
<td>272.1</td>
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<td>Sodium nitrate</td>
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<td>Fertilizers n.e.c.</td>
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<td>3105</td>
<td>562.9</td>
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<td>34620</td>
<td>Pesticides</td>
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<td>347</td>
<td>3471</td>
<td>34710</td>
<td>Plastics in primary forms</td>
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<td>347</td>
<td>3472</td>
<td>34720</td>
<td>Polymers of ethylene, in primary forms</td>
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<td>Polymers of styrene, in primary forms</td>
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<td>Polymers of vinyl chloride or other halogenated olefins, in primary forms</td>
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<td>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms</td>
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<td>Other plastics in primary forms; ion exchangers</td>
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<td>Synthetic rubber and factice derived from oils, and mixtures thereof with natural rubber and similar natural gums, in primary forms or in plates, sheets or strip</td>
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<td>DIVISION 35</td>
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<td>OTHER CHEMICAL PRODUCTS; MAN-MADE FIBRES</td>
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<td>Paints and varnishes and related products; artists' colours; ink</td>
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<td>Paints and varnishes (including enamels and lacquers); prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes, liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass in the form of powder, granules or flakes; prepared water pigments of a kind used for finishing leather; prepared driers; pigments dispersed in non-aqueous media, of a kind used in the manufacture of paints; stamping foils; dyes and other colouring matter, put up for retail sale; glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for walls, floors and ceilings; organic composite solvents and thinners n.e.c.; prepared paint or varnish removers</td>
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<td>351</td>
<td>3512</td>
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<td>Artists', students' or signboard painters' colours, modifying tints,</td>
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<td>352</td>
<td>3521</td>
<td>35210</td>
<td>Salicylic acid and its salts and esters</td>
<td>2423 2918.21-23</td>
<td>513.93</td>
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<td>Lysine and its esters and salts thereof; glutamic acid and its salts; quaternary ammonium salts and hydroxides; lecithins and other phosphoamidolipids; acyclic amides and their derivatives and salts thereof; cyclic amides (except ureines) and their derivatives and salts</td>
<td>2423 2922.41-.42, 2923 2924.10-.29</td>
<td>514.64-.71, .79,.81</td>
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<td>Lactones n.e.c., heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyrrole ring, a pyrimidine ring, a piperazine ring, an unfused triazine ring or a phenothiazine ring system not further fused; nucleic acids and their salts; hydantoin and its derivatives; sulphonamides</td>
<td>2423 2932.29, 2933.11-.19, .21, .51-.69</td>
<td>515.63-.71, .72-.76, .78,.8</td>
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<td>Sugars, chemically pure, n.e.c.; sugar ethers and sugar esters and their salts n.e.c.</td>
<td>2423 2940</td>
<td>516.92</td>
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<td>Provitamins, vitamins and hormones; glycosides and vegetable alkaloids and their salts, ethers, esters and other derivatives; antibiotics</td>
<td>2423 2936-2939, 2941</td>
<td>541.1, .3-.5, .61</td>
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<td>Medicaments, for therapeutic or prophylactic uses</td>
<td>2423 3003</td>
<td>542</td>
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<td>3529</td>
<td>35290</td>
<td>Other pharmaceutical products or articles for medical or surgical purposes</td>
<td>2423 3001, 3002, 3005</td>
<td>541.62-.64, .9</td>
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<td>3531</td>
<td>35310</td>
<td>Organic surface active agents, except soap</td>
<td>2424 3402.11-.19</td>
<td>554.21</td>
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<td>Soap and detergents, perfume and toilet preparations</td>
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<td>Soap; organic surface-active products and preparations for use as soap; paper, wadding, felt and nonwovens,</td>
<td>2424 3401</td>
<td>554.1</td>
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<td>impregnated, coated or covered with soap or detergent</td>
<td>2424</td>
<td>3402.20,-90</td>
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<td>3307.10-.30,</td>
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<td>Cleaning and polishing preparations</td>
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<td>Preparations for perfuming or deodorizing rooms</td>
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<td>Artificial waxes and prepared waxes</td>
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<td>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal</td>
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<td>3405.10-.30,</td>
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<td>Scouring pastes and powders and other scouring preparations</td>
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<td>3405.40</td>
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<td>Chemical products n.e.c.</td>
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<td>Essential oils and concentrates, aqueous distillates and aqueous solutions thereof; resinoids; terpenic by-products of the deterpenation of essential oils; mixtures of odoriferous substances of a kind used as raw materials in industry</td>
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<td>Glues and gelatine, peptones and their derivatives, and related products; caseinates and other casein derivatives; albuminates and other albumin derivatives</td>
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<td>Lubricating preparations and preparations of a kind for the oil or grease treatment of materials, except of petroleum; prepared additives for mineral oils; prepared liquids for hydraulic transmission, except of petroleum; anti-freezing preparations and prepared de-icing fluids</td>
<td>2429</td>
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<td>Modelling pastes; &quot;dental wax&quot; or &quot;dental impression compounds&quot;; other preparations for use in dentistry with a basis of plaster; preparations and charges for fire-extinguishers; charged fire-extinguishing grenades; prepared culture media for development of micro-organisms; composite diagnostic or laboratory reagents n.e.c.</td>
<td>2429</td>
<td>3407</td>
<td>598.67,.69,</td>
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<td>Prepared explosives; safety fuses; detoning fuses; percussion or detonating caps; igniters; electric detonators</td>
<td>2429</td>
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<td>Pyrotechnic articles</td>
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<td>Man-made fibres</td>
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<td>Synthetic filament yarn (except sewing thread and multiple or cabled yarn), not put up for retail sale</td>
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<td>Synthetic monofilament and strip</td>
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<td>Artificial filament tow and staple fibres, not carded or combed</td>
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<td>RUBBER AND PLASTICS PRODUCTS</td>
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<td>Rubber tyres and tubes</td>
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<td>New pneumatic tyres, inner tubes, solid or cushion tyres, interchangeable tyre treads, tyre flaps and &quot;camel-back&quot;, of rubber</td>
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<td>New pneumatic tyres, of rubber, of a kind used on motor cars</td>
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<td>New pneumatic tyres, of rubber, of a kind used on motor cycles or bicycles</td>
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<td>Other new pneumatic tyres, of rubber</td>
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<td>Inner tubes, solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber</td>
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<td>&quot;Camel-back&quot; strips for retreading rubber tyres</td>
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<td>Retreaded pneumatic tyres, of rubber</td>
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<td>Other rubber products</td>
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<td>3621</td>
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<td>Reclaimed rubber</td>
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<td>Unvulcanised compounded rubber, in primary forms or in plates, sheets or strip; unvulcanised rubber in forms other than primary forms or plates, sheets or strip (except &quot;camel-back&quot; strips for retreading rubber tyres); articles of unvulcanised rubber; thread, cord, plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber</td>
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<td>4005</td>
<td>621.1,.29, 4006.90 .31-.33</td>
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<td>Tubes, pipes and hoses of vulcanised rubber other than hard rubber</td>
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<td>Conveyor or transmission belts or belting, of vulcanised rubber</td>
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<td>Rubberised textile fabrics, except tyre cord fabric</td>
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<td>Articles of apparel and clothing accessories (including gloves) of vulcanised rubber other than hard rubber</td>
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<td>Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, of plastics</td>
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<td>Tubes, pipes and hoses, and fittings therefor, of plastics</td>
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<td>Plates, sheets, film, foil and strip, of plastics, not self-adhesive, non-cellular and not reinforced, laminated, supported or similarly combined with other materials</td>
<td>2520</td>
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<td>Other plates, sheets, film, foil and strip, of plastics</td>
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<td>Packaging products of plastics</td>
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<td>Sacks and bags, of plastics</td>
<td>2520</td>
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<td>Other articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics</td>
<td>2520</td>
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<td>Floor coverings of plastics, in rolls or in the form of tiles; wall or ceiling coverings of plastics</td>
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<td>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics</td>
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<td>Baths, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary ware, of plastics</td>
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<td>3922</td>
<td>893.21</td>
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<td>Tableware, kitchenware, other household articles and toilet articles, of plastics</td>
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<td>3924</td>
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<td>Parts n.e.c. of lamps, lighting fittings, illuminated signs, illuminated name-plates and the like, of plastics</td>
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<td>2520</td>
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DIVISION 37
GLASS AND GLASS PRODUCTS AND OTHER NON-METALLIC PRODUCTS N.E.C.

371
Glass and glass products

3711
Unworked glass, flat glass and pressed or moulded glass for construction; glass mirrors

37111
Glass in the mass, in balls (except microspheres), rods or tubes, unworked; waste and scrap of glass | 2610 | 7001 | 664.1 |
<p>|                                                          |      | 7002 |
| 37112                                                  | 2610 | 7003 | 664.3,.5 |
| Unworked cast, rolled, drawn or blown glass, in sheets                                  | 7004 |
| 37113                                                  | 2610 | 7005 | 664.4 |
| Float glass and surface ground or polished glass, in sheets                                | 7006 |
| 37114                                                  | 2610 | 7006 | 664.91 |
| Glass in sheets, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed, etc. | 7007 |
| 37115                                                  | 2610 | 7007 | 664.7 |
| Safety glass                                           | 7008 |
| 37116                                                  | 2610 | 7008 | 664.8,.92 |
| Glass mirrors; multiple walled insulating units of glass                                     | 7009 |
| 37117                                                  | 2610 | 7016.90 | 664.96 |
| Paving blocks, bricks, tiles and other articles of pressed or moulded glass, of a kind used for building or construction purposes; leaded lights and the like; multicellular or foam |</p>
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<td>glass in blocks, plates or similar forms</td>
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<td>Glass fibres and articles thereof, except woven fabrics</td>
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<td>Slivers, rovings, yarn and chopped strands, of glass</td>
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<td>7019.10</td>
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<td>Volutes, webs, mats, mattresses, boards and other articles of glass fibres, except woven fabrics</td>
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<td>7019.31-.90</td>
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<td>Bottles, jars, phials and other containers, of glass, of a kind used for the conveyance or packing of goods, except ampoules; stoppers, lids and other closures, of glass</td>
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<td>Glass envelopes, open, and glass parts thereof, for electric lamps, cathode-ray tubes or the like</td>
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<td>Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (except bottles, jars and the like, of glass, and ornaments of lamp-worked glass)</td>
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<td>7013</td>
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<td>Clock or watch glasses and similar glasses; glasses for spectacles, not optically worked; hollow glass spheres and their segments for the manufacture of such glasses</td>
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<td>Laboratory, hygienic or pharmaceutical glassware; ampoules of glass</td>
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<td>Parts n.e.c. of lamps, lighting fittings, illuminated signs, illuminated name-plates and the like, of glass</td>
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<td>Electrical insulators of glass</td>
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<td>Articles of glass n.e.c. (including glass inners for vacuum flasks, signalling glassware, glass cubes for mosaics, glass beads, glass microspheres and ornaments of lamp-worked glass)</td>
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<td>8546.10</td>
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<td>Ceramic sinks, bathe, water closet pans, flushing cisterns and similar sanitary fixtures</td>
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<td>6910</td>
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<td>Ceramic tableware, kitchenware, other household articles and toilet articles</td>
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<td>666.1</td>
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<td>Statuettes and other ornamental ceramic articles</td>
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<td>Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods</td>
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<td>Electrical insulators of ceramics; insulating fittings, for electrical machines, appliances or equipment, of ceramics</td>
<td>2691 8546.20</td>
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<td>Bricks, blocks, tiles and other ceramic goods of siliceous earths</td>
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<td>Unfired refractory products; other refractory ceramic goods</td>
<td>2692 6815.91</td>
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<td>Non-refractory ceramic building bricks, flooring blocks, support or filler tiles, roofing tiles, chimney pots, cowlis, chimney liners, architectural ornaments and other ceramic construction goods</td>
<td>2693 6904</td>
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<td>Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like</td>
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<td>Cement, lime and plaster</td>
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<td>3741</td>
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<td>Portland cement, aluminous cement, slag</td>
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<td>Articles of plaster or of compositions based on plaster</td>
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<td>Tiles, flagstones, bricks and similar articles, of cement, concrete</td>
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<td>Prefabricated structural components for building or civil engineering</td>
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<td>Other articles of cement, concrete or artificial stone</td>
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<td>Monuments or building stone and articles thereof</td>
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<td>Marble, travertine and alabaster, worked, and articles thereof (except</td>
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<td>setts, curbstones, flagstones, tiles, cubes and similar articles);</td>
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<td>artificially coloured granules, chippings and powder of marble,</td>
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<td>or artificial abrasive powder or grain, on a base of textile, paper</td>
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<td>Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures, or of asbestos</td>
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<td>Articles of asphalt or of similar material</td>
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<td>Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of semi-manufactures</td>
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<td>37960</td>
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<td>Artificial corundum</td>
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<td>37990</td>
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<td>Non-metallic mineral products n.e.c.</td>
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<td>6806</td>
<td>663.35-.37,</td>
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<td></td>
<td>(including mineral wool, expanded mineral materials, worked mica, articles of mica, non-electrical articles of graphite or other carbon and articles of peat)</td>
<td></td>
<td>6814</td>
<td>.39,.5</td>
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<td>6815.10,.20,</td>
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DIVISION 38
FURNITURE; OTHER TRANSPORTABLE GOODS N.E.C.

381  Furniture

3811  Seats

38111  Seats, primarily with metal frames

38112  Seats, primarily with wooden frames

38119  Other seats

3812  Other furniture, of a kind used in offices

38121  Other metal furniture, of a kind used in offices

38122  Other wooden furniture, of a kind used in offices

3813  Other wooden furniture, of a kind used in the kitchen

3814  Other furniture n.e.c

3815  Mattress supports; mattresses, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics,

-77-
<table>
<thead>
<tr>
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<th>Subclass</th>
<th>Title</th>
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<th>HS</th>
<th>SITC</th>
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<tr>
<td>382</td>
<td>3821</td>
<td>38210</td>
<td>Jewellery and related articles</td>
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<td></td>
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<tr>
<td>382</td>
<td>3822</td>
<td>38220</td>
<td>Pearls, natural or cultured and unworn</td>
<td>0500</td>
<td>7101.10,21</td>
<td>667.11,12</td>
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<tr>
<td>382</td>
<td>3823</td>
<td>38230</td>
<td>Cultured pearls, precious or semi-precious stones, and synthetic or</td>
<td>3691</td>
<td>7101.22,</td>
<td>667.13,29,</td>
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<td></td>
<td></td>
<td></td>
<td>reconstructed precious or semi-precious stones (except industrial</td>
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<td>7102.39,</td>
<td>.39,49</td>
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<td>diamonds and piezo-electric quartz), worked (except simply</td>
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<td>sawn, cleaved, bruted or roughly shaped), but not</td>
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<td>7104.90</td>
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<td>3824</td>
<td>38240</td>
<td>Strung, mounted or set</td>
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<td>7102.29,</td>
<td>277.19,21</td>
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<td>Industrial diamonds, worked; dust and</td>
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<td>38250</td>
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<td>7113-7116</td>
<td>897.3,4</td>
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<td>or cultured pearls or precious or</td>
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<td>semi-precious stones (natural,</td>
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<td>synthetic or reconstructed)</td>
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<td>383</td>
<td>3831</td>
<td>38310</td>
<td>Musical instruments</td>
<td>3692</td>
<td>9201</td>
<td>898.13</td>
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<td>9202</td>
<td>898.15</td>
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<td>3833</td>
<td>38330</td>
<td>Other string musical instruments</td>
<td>3692</td>
<td>9203-9205</td>
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<td>3834</td>
<td>38340</td>
<td>Wind musical instruments (including pipe organs, accordions and brass-</td>
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<td>9207</td>
<td>898.25,26</td>
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<td>3835</td>
<td>38350</td>
<td>Wind musical instruments, the sound of which is produced, or must be</td>
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<td>9206,9208</td>
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<td>Other musical instruments (including percussion instruments,</td>
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<td>musical boxes and fairground organs); decoy</td>
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<td>calls; whistles, call horns and other mouth-blown sound signalling</td>
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<td>384</td>
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<td>9506.11,.19,</td>
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<td>3693</td>
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<td>Water-ski's, surf-boards, sailboards and other water-sport equipment</td>
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<td>9506.91</td>
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<td>9507</td>
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<td>&quot;birds&quot; and similar hunting or shooting</td>
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<td>3851</td>
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<td>9502.10</td>
<td>894.22,.25</td>
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<td>Dolls' carriages; wheeled toys designed to be ridden by children</td>
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<td>9503.41,.49</td>
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<td>3853</td>
<td>Dolls representing human beings; toys</td>
<td>3694</td>
<td>9502.91,.99</td>
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<td>Parts and accessories of dolls</td>
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<td>Toy electric trains, and tracks,</td>
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<td>3858</td>
<td>Other articles for funfair, table or</td>
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<td>9504.20,.30</td>
<td>894.33,.35</td>
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<td>parlour games (including articles</td>
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<td>for billiards, pintables, special</td>
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<td>tables for casino games and</td>
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<td>automatic bowling alley equipment), except video games of a kind used</td>
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<td>with a television receiver</td>
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<td>3859</td>
<td>Roundabouts, swings, shooting</td>
<td>3699</td>
<td>9508</td>
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<td>3891</td>
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<td>Pens, pencils, stamps, slates and boards with writing or drawing surface, typewriter or similar ribbons, ink-pads and similar articles</td>
<td>3699 9608 9609</td>
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<td>Pens, duplicating stylos, pencils, pen-holders, pencil-holders and similar holders, and parts thereof; crayons, pencil leads, pastels, drawing charcoals and chalks</td>
<td>3699 9610-9612</td>
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<td>895.92-.94</td>
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<td>Slates and boards, with writing or drawing surfaces; date, sealing or numbering stamps, and the like, designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such sticks; typewriter or similar ribbons, prepared for giving impressions; ink-pads</td>
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<td>Umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops, buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners and parts thereof; button blanks</td>
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<td>Umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops and the like</td>
<td>3699 6601 6602</td>
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<td>Parts, trimmings and accessories of umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops and the like</td>
<td>3699 6603</td>
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<td>Press-fasteners, snap-fasteners, press-studs and parts thereof; buttons; slide fasteners</td>
<td>3699 9606.10-.29 9607.11,.19</td>
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<td>3699 9606.30 9607.20</td>
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<td>38941</td>
<td>Photographic plates, film, paper, paperboard and textiles, exposed but not developed</td>
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<td>38942</td>
<td>Photographic plates and film, exposed and developed, other than cinematographic film</td>
<td>7494 3705</td>
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<td>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track</td>
<td>9211 3706</td>
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<td>Paintings, drawings and pastels; original engravings, prints and lithographs; original sculptures and statuary, in any material; postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like; collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, ethnographic or numismatic interest; antiques</td>
<td>9214 9701-9706</td>
<td>896</td>
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<td>Human hair; wool or other animal hair or other textile materials; wigs, false beards, eyebrows and eyelashes, switches and the like; articles of human hair n.e.c.; horsehair</td>
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<td>38971</td>
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<td>Human hair, unworked, whether or not washed or scoured; waste of human hair</td>
<td>9302 0501</td>
<td>291.91</td>
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<td>Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like; wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair n.e.c.</td>
<td>3699 6703 6704</td>
<td>899.94,95</td>
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<td>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes</td>
<td>3699 9505</td>
<td>894.45,49</td>
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<td>38992</td>
<td></td>
<td></td>
<td>Baby carriages and parts thereof</td>
<td>3699 8715</td>
<td>894.1</td>
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<td>38993</td>
<td></td>
<td></td>
<td>Brooms, brushes, hand-operated mechanical floor sweepers (not motorised), mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)</td>
<td>3699 9603</td>
<td>899.72</td>
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<td>38994</td>
<td></td>
<td></td>
<td>Cigarette lighters and other lighters; smoking pipes and cigar or cigarette holders, and parts thereof (except roughly shaped blocks of wood or</td>
<td>3699 9613.10-.80</td>
<td>899.33,37,</td>
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<td></td>
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<td></td>
<td></td>
<td>9614.20,.90</td>
<td>.82,87,</td>
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<tr>
<td></td>
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<td>root for the manufacture of pipes; combs, hair-slides and the like;</td>
<td>3699</td>
<td>3606.90</td>
<td>899.35, .36,</td>
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<tr>
<td></td>
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<td></td>
<td>hairpins, curling pins, curling grips, hair-curlers and the like (except electro-thermic apparatus), and parts thereof; scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations</td>
<td></td>
<td></td>
<td>9614.10</td>
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<td>38995</td>
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<td>Parts of cigarette lighters and other lighters (except flints and wicks); pyrophoric alloys; articles of combustible materials n.e.c.; roughly shaped blocks of wood or root for the manufacture of smoking pipes</td>
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<td>38996</td>
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<td>Instruments, apparatus and models, designed for demonstrational purposes, unsuitable for other uses</td>
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<td>38997</td>
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<td>Imitation jewellery</td>
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<td>Matches</td>
<td>3699</td>
<td>3605</td>
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<td>Articles n.e.c. (including candles, tapers, skins of birds with their feathers, artificial flowers, entertainment articles, hand sieves, hand riddles, vacuum flanks, tailors dummies, animated displays used for shop window dressing, and parts n.e.c.)</td>
<td>3699</td>
<td>3406</td>
<td>899.1, .2</td>
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<td>4206</td>
<td>.81, .88,</td>
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<td>6701</td>
<td>.91, .92,</td>
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<td>.97</td>
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**DIVISION 39**

**WASTES OR SCRAPS**

<p>| 391  |       |          | Wastes from food and tobacco industry | 0502  | 291.11, .16, | 92, .93, |
| 3911 | 39110 |          | Raw offal, inedible (including pigs' bristles, animal guts, bird skins, feathers, bones and ivory) | 0504-0507 | .95, .98, | .99 |
| 3912 | 39120 |          | Bran and other residues from the working of cereals or legumes; vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, n.e.c. | 2302  | 2308 | 081.19, .2 |
| 3913 | 39130 |          | Residues of starch manufacture and similar residues | 2303.10 | 081.51 |
| 3914 | 39140 |          | Beet-pulp, bagasse and other waste of sugar manufacture | 2303.20 | 081.52 |
| 3915 | 39150 |          | Coffee husks and skins | 0901.30 | 071.13 |
| 3916 | 39160 |          | Cocoa shells, husks, skins and other | 1802  | 072.5 | |</p>
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<tr>
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<td>392</td>
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<td>Misalessentials textile wastes</td>
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<tr>
<td></td>
<td>39211</td>
<td></td>
<td>Silk waste, not carded or combed</td>
<td>5003.10</td>
<td>261.42</td>
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<td></td>
<td>39212</td>
<td></td>
<td>Waste of wool or of fine or coarse animal hair</td>
<td>5103.20,30</td>
<td>268.69</td>
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<td></td>
<td>39213</td>
<td></td>
<td>Garnetted stock of wool or of fine or coarse animal hair</td>
<td>5104</td>
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<td>268.62</td>
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<td>39214</td>
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<td>Cotton waste, except garnetted stock</td>
<td>5202.10</td>
<td>263.31</td>
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<td>39215</td>
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<td>Other cotton waste; garnetted stock</td>
<td>5202.91,99</td>
<td>263.32,99</td>
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<td>39216</td>
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<td>Waste of man-made fibres</td>
<td>5505</td>
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<td>267.2</td>
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<td>39217</td>
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<td>Worn clothing and other worn textile articles</td>
<td>6309</td>
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<td>269.01</td>
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<td>39218</td>
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<td>Rags, scrap twine, cordage, rope and cables and worn out</td>
<td>6310</td>
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<td>269.02</td>
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<td></td>
<td></td>
<td></td>
<td>articles of twine, cordage, rope and cables, of textile</td>
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<td></td>
<td></td>
<td></td>
<td>materials</td>
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<tr>
<td></td>
<td>3922</td>
<td>39220</td>
<td>Waste of leather, leather dust, powder and flour</td>
<td>4110</td>
<td>211.91</td>
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<td></td>
<td>3923</td>
<td>39230</td>
<td>Restional lyes from the manufacture of wood pulp,</td>
<td>3804</td>
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<td>598.12</td>
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<td></td>
<td></td>
<td></td>
<td>including lignin sulphonates, but excluding tall oil</td>
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<td>3924</td>
<td>39240</td>
<td>Waste and scrap of paper or paperboard</td>
<td>4707</td>
<td>251.1</td>
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<td></td>
<td>3925</td>
<td>39250</td>
<td>Waste, parings and scrap of rubber (except hard rubber)</td>
<td>4004</td>
<td>232.22</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>and powders obtained therefrom</td>
<td></td>
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<td></td>
<td>3926</td>
<td>39260</td>
<td>Used pneumatic tyres of rubber</td>
<td>4012.20</td>
<td>625.93</td>
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<td>3927</td>
<td>39270</td>
<td>Waste, parings and scrap of plastics</td>
<td>3915</td>
<td>579</td>
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<td></td>
<td>3928</td>
<td>39280</td>
<td>Sawdust and wood waste and scrap</td>
<td>4401.30</td>
<td>246.2</td>
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<td>393</td>
<td></td>
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<td>Metal wastes or scraps</td>
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<td>3931</td>
<td>39310</td>
<td></td>
<td>Slag, dross, scalings and other waste from the manufacture</td>
<td>2618</td>
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<td></td>
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<td>of iron or steel</td>
<td>2619</td>
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<td>278.61,62</td>
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<td>3932</td>
<td>39320</td>
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<td>Ash and residue (except from the manufacture of iron or</td>
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<td>288.1</td>
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<td></td>
<td></td>
<td>steel), containing metals or metallic compounds</td>
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<td>3933</td>
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<td></td>
<td>Waste and scrap of precious metal</td>
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<td>39331</td>
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<td>Waste and scrap of gold or of metal clad with gold</td>
<td>7112.10</td>
<td>971.03</td>
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<td>39332</td>
<td></td>
<td></td>
<td>Waste and scrap of precious metal</td>
<td>7112.20,90</td>
<td>289.2</td>
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<td>3934</td>
<td>39340</td>
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<td>(except gold) or of metal clad with precious metal (except gold)</td>
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<td>3935</td>
<td>39350</td>
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<td>Remelting scrap ingots of iron or steel</td>
<td>7204.</td>
<td>50</td>
<td>282.33</td>
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<td>3936</td>
<td>39360</td>
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<td>Waste and scrap of copper, nickel, aluminium, lead, zinc and tin</td>
<td>7404</td>
<td>7503</td>
<td>288.2</td>
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<td>7602</td>
<td>7802</td>
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<td>8002</td>
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<td>3937</td>
<td>39370</td>
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<td>Vessels and other floating structures for breaking up</td>
<td>8908</td>
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<td>793.3</td>
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**SECTION 4**  
**METAL PRODUCTS, MACHINERY AND EQUIPMENT**  
**DIVISION 41**  
**BASIC METALS**  

<p>| 411   |          |          | Basic iron and steel                                                  |      |      |      |
|-------|----------|----------|                                                                      |      |      |      |
| 4111  |          |          | Primary materials of iron and steel metallurgy                       |      |      |      |
| 41111 |          |          | Pig iron and spiegeleisen in pigs, blocks or other primary forms     | 2710 | 7201 | 671.2 |
| 41112 |          |          | Ferro-manganese                                                     | 2710 | 7202.11, .19 | 671.4 |
| 41113 |          |          | Ferro-chromium                                                      | 2710 | 7202.41, .49 | 671.53|
| 41114 |          |          | Ferro-nickel                                                        | 2710 | 7202.60   | 671.55|
| 41115 |          |          | Other ferro-alloys                                                  | 2710 | 7202.21--.30, .50, .70--.99 | 671.51, .52, .54, .59 |
| 41116 |          |          | Ferrous products obtained by direct reduction of iron ore and other | 2710 | 7203    | 671.31--.33 |
|       |          |          | spongy ferrous products, in lumps, pellets or similar forms; iron   |      | 7205   |      |
|       |          |          | having a minimum purity by weight of 99.94%, in lumps, pellets or   |      |      |      |
|       |          |          | similar forms; granules and powders, of pig iron, spiegeleisen, iron |      |      |      |
|       |          |          | or steel                                                            |      |      |      |
| 4112  |          |          | Crude steel and steel semi-finished products                       |      |      |      |
| 41121 |          |          | Ingot s, other primary forms, and semi-finished products of iron or  | 2710 | 7206   | 672.41, .45, .61-.7 |
|       |          |          | non-alloy steel                                                      |      | 7207   |      |
| 41122 |          |          | Ingot s, other primary forms, and semi-finished products of stainless| 2710 | 7218.10, .90 | 672.47, .49, .81, .82 |
|       |          |          | steel or other alloy steel                                          |      | 7224   |      |</p>
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<td>412</td>
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<td></td>
<td>Rolled, drawn and folded products of iron and steel</td>
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<td>4121</td>
<td></td>
<td></td>
<td>Flat-rolled products of iron or steel, not further worked than hot-rolled</td>
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<tr>
<td>41211</td>
<td>2710</td>
<td>7208.11-.45</td>
<td>Flat-rolled products of iron or non-alloy steel, not further worked than hot-rolled, of a width of 600 mm or more</td>
<td>673.11-.15,</td>
<td>673.11-.19,</td>
<td>.21-.25</td>
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<td>41212</td>
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<td>7211.11-.29</td>
<td>Flat-rolled products of iron or non-alloy steel, not further worked than hot-rolled, of a width of less than 600 mm</td>
<td>673.16-.19,</td>
<td>673.16-.19,</td>
<td>.26-.29</td>
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<td>41213</td>
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<td>7219.11-.24</td>
<td>Flat-rolled products of stainless steel or of other alloy steel, not further worked than hot-rolled, of a width of 600 mm or more (except products of silicon-electrical steel or high speed steel)</td>
<td>675.31-.36,</td>
<td>675.31-.36,</td>
<td>.41,.42</td>
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<td>41214</td>
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<td>7220.11-.12</td>
<td>Flat-rolled products of stainless steel or of other alloy steel, not further worked than hot-rolled, of a width of less than 600 mm (except products of silicon-electrical steel or high speed steel)</td>
<td>675.37-.38,</td>
<td>675.37-.38,</td>
<td>.43</td>
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<td>Flat-rolled products of iron or steel, not further worked than cold-rolled</td>
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<td>41221</td>
<td>2710</td>
<td>7209.11-.44</td>
<td>Flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled, of a width of 600 mm or more</td>
<td>673.31-.38,</td>
<td>673.31-.38,</td>
<td>.41,.48</td>
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<td>41222</td>
<td>2710</td>
<td>7211.30,</td>
<td>Flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled, of a width of less than 600 mm</td>
<td>673.39,.49</td>
<td>673.39,.49</td>
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<td>41223</td>
<td>2710</td>
<td>7219.31-.35</td>
<td>Flat-rolled products of stainless steel or of other alloy steel, not further worked than cold-rolled, of a width of 600 mm or more (except products of silicon-electrical steel or high speed steel)</td>
<td>675.51-.55,</td>
<td>675.51-.55,</td>
<td>.61</td>
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<td>41224</td>
<td>2710</td>
<td>7220.20</td>
<td>Flat-rolled products of stainless steel or of other alloy steel, not further worked than cold-rolled, of a width of less than 600 mm (except products of silicon-electrical steel or high speed steel)</td>
<td>675.56,.62</td>
<td>675.56,.62</td>
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4123 Other flat-rolled products of iron or steel
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<td>41231</td>
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<td>Other flat-rolled products of iron or non-alloy steel (not clad, plated or coated)</td>
<td>2710</td>
<td>7208.90</td>
<td>673.51-.53</td>
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<td>Flat-rolled products of iron or non-alloy steel, clad, plated or coated</td>
<td>2710</td>
<td>7210</td>
<td>674</td>
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<td>Flat-rolled products of silicon-electrical steel</td>
<td>2710</td>
<td>7225.10</td>
<td>675.1</td>
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<td>Flat-rolled products of high speed steel</td>
<td>2710</td>
<td>7225.20</td>
<td>675.2</td>
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<td>Other flat-rolled products of stainless steel or other alloy steel</td>
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<td>7219.90</td>
<td>675.7</td>
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<td>Bars and rods of iron or steel, hot-rolled</td>
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<td>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel</td>
<td>2710</td>
<td>7213</td>
<td>676.11-.14</td>
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<td>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling</td>
<td>2710</td>
<td>7214</td>
<td>676.21-.24, .43</td>
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<td>41243</td>
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<td>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel or other alloy steel</td>
<td>2710</td>
<td>7221</td>
<td>676.15,.17, .19</td>
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413  Basic precious metals and metals clad
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<td>zinc bars, rods, profiles and wire; zinc</td>
<td>2720</td>
<td>7904</td>
<td>686.31, 32</td>
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<td>plates, sheets, strip and foil</td>
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<td>41546</td>
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<td>zinc tubes, pipes and tube or pipe</td>
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<td>7906</td>
<td>686.34</td>
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<td></td>
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<td>and thallium, unwrought, and waste and scrap and powders thereof,</td>
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<td>except powders of magnesium; cobalt mattes and other intermediate</td>
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<td>products of cobalt metallurgy</td>
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<td>zirconium, beryllium, gallium, hafnium, indium, niobium, rhenium</td>
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<td>010.92,</td>
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<td></td>
<td>and thallium, wrought, and articles thereof; powders of magnesium</td>
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<td>41603</td>
<td>Bismuth, antimony, manganese, chromium, germanium and vanadium and</td>
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<td>8106</td>
<td>689.92-.97</td>
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<td>articles thereof (including waste and scrap)</td>
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<td>41604</td>
<td>Cermets and articles thereof</td>
<td>2720</td>
<td>8113</td>
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**DIVISION 42**

**FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENT**

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<tbody>
<tr>
<td>421</td>
<td></td>
<td>4211</td>
<td>Bridges, bridge sections, towers and lattice masts, of iron or steel</td>
<td>2811</td>
<td>7308.</td>
<td>691.11,12</td>
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<td>Doors, windows and their frames and thresholds for doors, of iron,</td>
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<td>7308.</td>
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<td>42190</td>
<td>Other structures (except prefabricated buildings) and parts of</td>
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<td>structures, of iron, steel or aluminium; plates, rods, angles,</td>
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<td>shapes, sections, profiles, tubes and the like,</td>
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<td>422</td>
<td>prepped for use in structures, of iron, steel or aluminium; props and similar equipment for scaffolding, shuttering or pitpropping</td>
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<td>422</td>
<td>4221</td>
<td>42210</td>
<td>Tanks, reservoirs and containers of iron, steel or aluminium</td>
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<td>422</td>
<td>4222</td>
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<td>Reservoirs, tanks, vats and similar containers (other than for compressed or liquefied gas), of iron, steel or aluminium, of a capacity exceeding 300 litres, not fitted with mechanical or thermal equipment</td>
<td>2812</td>
<td>7309</td>
<td>692.11.12</td>
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<tr>
<td>422</td>
<td>4222</td>
<td>42220</td>
<td>Containers for compressed or liquefied gas, of iron, steel or aluminium</td>
<td>2812</td>
<td>7311</td>
<td>692.43.44</td>
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<td>423</td>
<td>4231</td>
<td>42310</td>
<td>Steam generators, (except central heating boilers) and parts thereof</td>
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<td>423</td>
<td>4232</td>
<td>42320</td>
<td>Nuclear reactors</td>
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<td>423</td>
<td>4233</td>
<td>42330</td>
<td>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers</td>
<td>2813</td>
<td>8401.10</td>
<td>718.71</td>
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<td>423</td>
<td>4234</td>
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<td>Auxiliary plant for use with boilers; condensers for steam or other vapour power units</td>
<td>2813</td>
<td>8402.10.20</td>
<td>711.1</td>
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<td>423</td>
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<td>42341</td>
<td>Parts for the goods of classes 4231 to 4233</td>
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<td>8401.40</td>
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<td>Parts of the goods of subclass 42310</td>
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<td>8402.90</td>
<td>711.91.92</td>
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<td>429</td>
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<td>Other fabricated metal products</td>
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<td>4291</td>
<td>42911</td>
<td>Domestic metal products</td>
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<td>4291</td>
<td>42912</td>
<td>Sinks, wash-basins, baths and other sanitary ware and parts thereof, of iron, steel, copper or aluminium</td>
<td>2899</td>
<td>7324</td>
<td>697.5</td>
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<td></td>
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<td>Table, kitchen or other household articles and parts thereof, of iron, steel, copper or aluminium; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel, copper or aluminium; iron or steel wool; hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation,</td>
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<td>7323</td>
<td>697.4.81</td>
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<td>4291</td>
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<td>42913</td>
<td>Knives (except for machines) and scissors, and blades therefore</td>
<td>2893 8211 696.4, 8213 696.3</td>
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<tr>
<td>4291</td>
<td></td>
<td>42914</td>
<td>Razors and razor blades (including razor blade blanks in strips)</td>
<td>2893 8212 696.3</td>
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<td>4291</td>
<td></td>
<td>42915</td>
<td>Other articles of cutlery; manicure or pedicure sets and instruments</td>
<td>2893 8214 696.5</td>
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<td>4291</td>
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<td>42916</td>
<td>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or table ware</td>
<td>2893 8215 696.6</td>
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<td>4292</td>
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<td></td>
<td>Hand tools (including hand tools of a kind used in agriculture, horticulture or forestry, hand saws, files, pliers and metal cutting shears, hand-operated spanners, blow-lamps and clamps); interchangeable tools for hand tools or for machine-tools, including dies for drawing or extruding metal, and rock drilling or earth boring tools; knives for machines; plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets</td>
<td>2893 8201-8206 695.1-5, 8207-8209 695.6</td>
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<td>42921</td>
<td>Hand tools (including hand tools of a kind used in agriculture, horticulture or forestry, hand saws, files, pliers and metal cutting shears, hand-operated spanners, blow-lamps and clamps)</td>
<td>2893 8201-8206 695.1-5, 8207-8209 695.6</td>
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<td>42922</td>
<td>Interchangeable tools for hand tools or for machine-tools, including dies for drawing or extruding metal, and rock drilling or earth boring tools; knives for machines; plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets</td>
<td>2893 8201-8206 695.1-5, 8207-8209 695.6</td>
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<td>4293</td>
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<td>Tanks, casks, drums, cans, boxes and similar containers (other than for compressed or liquefied gas) of iron, steel or aluminium, of a capacity not exceeding 300 litres, not fitted with mechanical or thermal equipment; stoppers, caps and lids (including crown corks), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal</td>
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<td>Group</td>
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<td>Tanks, casks, drums, cans, boxes and similar containers (other than for compressed or liquefied gas) of iron, steel or aluminium, of a capacity not exceeding 300 litres, not fitted with mechanical or thermal equipment</td>
<td>2899</td>
<td>7310.692.41.42</td>
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<td>42932</td>
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<td>Stoppers, caps and lids (including crown corks), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal</td>
<td>2899</td>
<td>8309.699.53</td>
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<td>4294</td>
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<td>Metal fasteners, springs and miscellaneous articles made from metal wire</td>
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<td>42941</td>
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<td>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated</td>
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<td>Barbed wire of iron or steel; twisted hoop or single flat wire, and loosely twisted double wire, of a kind used for fencing, of iron or steel; stranded wire, cables, plaited bands and the like, of copper or aluminium, not electrically insulated</td>
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<td>Cloth, grill, netting and fencing, of iron, steel or copper wire; expanded metal of iron, steel or copper</td>
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<td>7314.693.5</td>
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<td>Nails, tacks, staples (except staples in strips), screws, bolts, nuts, screw hooks, rivets, cotter pins, washers and similar articles, of iron, steel, copper or aluminium</td>
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<td>Springs and leaves for springs, of iron or steel; copper springs</td>
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<td>Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying</td>
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<td>Other metal goods</td>
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<td>42991</td>
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<td>Chain (except articulated link chain)</td>
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<td>Padlocks and locks, of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys and parts thereof, of base metal</td>
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<td>Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal</td>
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<td>Paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture</td>
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<td>Fittings for loose-leaf binders or files; letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips, of base metal</td>
<td>2899</td>
<td>8306.21-.30</td>
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<td>Statuettes and other ornaments of base metal; photograph, picture or similar frames of base metal; mirrors of base metal</td>
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<td>Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel n.e.c.; clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made-up articles; tubular or bifurcated rivets, of base metal; beads and spangles of base metal</td>
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<td>Ships' propellers and blades therefor</td>
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<td>Metal goods n.e.c. (including anchors, grapnels and parts thereof, of iron or steel; grinding balls and similar articles for mills, of iron or steel; gutters, roof capping, skylight</td>
<td>2899</td>
<td>7325</td>
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<td>frames and other fabricated building components, of zinc; base metal fittings for furniture, doors, saddlery and the like; base metal hat-racks, brackets, etc.; automatic door closers of base metal; flexible tubing of base metal; sign-plates of base metal)</td>
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DIVISION 43
GENERAL PURPOSE MACHINERY

-94-
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<td>43110</td>
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<td>Internal combustion engines of a kind used for motor vehicles</td>
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<td>Motors and engines for aircraft and spacecraft; aircraft launching gear, deck-arrestor or similar gear, and ground flying trainers</td>
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<td>4314</td>
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<td>Steam turbines and other vapour turbines; hydraulic turbines and water wheels; gas turbines other than turbo-jets and turbo-propellers</td>
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<td>Parts of spark-ignition reciprocating, compression ignition or rotary internal combustion piston engines</td>
<td>3430</td>
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<td>Parts of spark-ignition reciprocating or rotary internal combustion piston engines for aircraft</td>
<td>3530 8409.10</td>
<td>713.19</td>
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<td>Parts for the goods of subclass 43142, including regulators</td>
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<td>Parts of turbo-jets and turbo-propellers;</td>
<td>3530 8411.91</td>
<td>714.91</td>
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<td>Pumps, compressors, hydraulic and pneumatic power engines, and valves, and parts thereof</td>
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<td>Linear acting (cylinders) hydraulic and pneumatic power engines and motors</td>
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<td>Other hydraulic and pneumatic power engines and motors</td>
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<td>2912 8413.11-.82</td>
<td>742.1-.7</td>
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<td>Air or vacuum pumps; air or other gas compressors</td>
<td>2912 8414.10-.40, .80</td>
<td>743.1</td>
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<td>43240</td>
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<td>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like</td>
<td>2912 8481.10-.80</td>
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<td>2912 8412.90</td>
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<td>2912 8414.90</td>
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<td>Bearings, gears, gearing and driving elements, and parts thereof</td>
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<td>4331</td>
<td>43310</td>
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<td>Ball or roller bearings</td>
<td>2913 8482.10-.80</td>
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<td>43320</td>
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<td>Transmission shafts and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers; flywheels and pulleys; clutches and shaft couplings</td>
<td>2913 7315.11,.12, 8483.10-.60</td>
<td>748.1-.32, .4-.6</td>
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<td>Ovens and furnace burners and parts thereof</td>
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<td>Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances</td>
<td>2914</td>
<td>8416.10-.30</td>
<td>741.21-.25</td>
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<td>Industrial or laboratory furnaces and ovens, except non-electric bakery ovens; other industrial or laboratory induction or dielectric heating equipment</td>
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<td>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks</td>
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<td>Derricks; cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane</td>
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<td>8426</td>
<td>744.3</td>
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<td>Fork-lift trucks; other works trucks whether or not fitted with lifting or handling equipment; tractors of the type used on railway station platforms</td>
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<td>8427</td>
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<td>43540</td>
<td>Lifts, skip hoists, escalators and moving walkways</td>
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<td>8428.10,.40</td>
<td>744.81,.85</td>
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<td>Pneumatic and other continuous action elevators and conveyors, for goods or materials</td>
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<td>8428.20,.32-.39</td>
<td>744.71,.73-.79</td>
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<td>Other lifting, handling, loading or unloading machinery</td>
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<td>Other general purpose machinery and parts thereof</td>
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<td>4391</td>
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<td>Producer gas or water gas generators; acetylene gas generators and similar water process gas generators; distilling or rectifying plant; heat exchange units; machinery for liquefying air or gas</td>
<td>2919</td>
<td>8405.10, 8419.40-.60</td>
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<td>Refrigerating and freezing equipment and heat pumps, except household type equipment</td>
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<td>8418.50-.69</td>
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<td>Filtering or purifying machinery and apparatus, for liquids or gases, except oil filters, petrol filters and air intake filters for internal combustion engines</td>
<td>2919</td>
<td>8421.21, 22, .29, 39</td>
<td>743.61, 62, .67, 69</td>
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<td>Oil filters, petrol filters and air intake filters for internal combustion engines</td>
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<td>8421.23, 31</td>
<td>743.63, 64</td>
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<td>Machinery for cleaning bottles, packing, and weighing; spraying machinery</td>
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<td>8422.20-.40</td>
<td>745.23, 27</td>
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<td>Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsule or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages; other packing or wrapping machinery</td>
<td>2919</td>
<td>8423.10-.89</td>
<td>745.31, 32</td>
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<td>Weighing machinery (excluding balances of a sensitivity of 5 cg or better)</td>
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<td>8424.10-.30, 89</td>
<td>745.61-.63, .65</td>
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<td>Fire extinguishers; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines; mechanical appliances for projecting, dispersing or spraying liquids or powders, except agricultural or horticultural appliances</td>
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<td>General purpose machinery n.e.c.</td>
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<td>743.43, 59</td>
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<td>Fans, except domestic type; centrifuges, except cream separators and clothes dryers</td>
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<td>Machinery n.e.c. for the treatment of materials by a process involving</td>
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<td>8419.89</td>
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<td>43933</td>
<td>a change of temperature</td>
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<td>Calendering or other rolling machines, except for metals or glass</td>
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<td>Automatic goods vending machines</td>
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<td>Parts of producer gas or water gas generators; parts of acetylene gas</td>
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<td>Parts of centrifuges, including centrifugal dryers;</td>
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<td>liquids or powders</td>
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<td>Machinery parts, non-electrical, n.e.c.</td>
<td>2919</td>
<td>8485.90</td>
<td>749.99</td>
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DIVISION 44

SPECIAL PURPOSE MACHINERY

441

Agricultural or forestry machinery and parts thereof

4411 44110 Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers | 2921 | 8432.10-.80 | 721.11-.18 |

4412 44120 Mowers for lawns, parks or sports-grounds                      | 2921 | 8433.11,.19 | 721.21     |

4413 44130 Other mowers; other haymaking machinery; straw or fodder balers; other harvesting machinery; threshing machinery | 2921 | 8433.20-.59 | 721.22,.23 |

4414 44140 Pedestrian controlled tractors, other than of the type used on railway station platforms | 2921 | 8701.10     | 722.41     |

4415 44150 Other tractors, excluding track-laying tractors, road tractors for semi-trailers and tractors of the | 2921 | 8701.90     | 722.49     |
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<td>4416</td>
<td>44160</td>
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<td>type used on railway station platforms</td>
<td>2921</td>
<td>8424.81</td>
<td>745.64</td>
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<td>4417</td>
<td>44170</td>
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<td>Self-loading or self-unloading trailers and semi-trailers for agricultural purposes</td>
<td>2921</td>
<td>8716.20</td>
<td>786.21</td>
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<td>4418</td>
<td>44180</td>
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<td>Machines for cleaning, sorting or grading eggs, fruit, seed, grain, dried leguminous vegetables or other agricultural produce; milking machines; poultry incubators and brooders; agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, n.e.c.</td>
<td>2921</td>
<td>8433.60</td>
<td>721.26,.27,.31, 8434.10, 8436.10-.80, 8437.10</td>
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<td>Parts for the goods of subclasses 44110 to 44130; parts of machines for cleaning, sorting or grading eggs, fruit or other agricultural produce; parts of poultry incubators and brooders; parts n.e.c. of agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery</td>
<td>2921</td>
<td>8432.90</td>
<td>721.19,.29, 8433.90</td>
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<td>Machine-tools and parts and accessories thereof</td>
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<td>Machine-tools for working metal; machine tools for working any material by laser or similar process</td>
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<td>Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic beam or plasma arc processes</td>
<td>2922</td>
<td>8456</td>
<td>731.1</td>
</tr>
<tr>
<td>44212</td>
<td></td>
<td></td>
<td>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal</td>
<td>2922</td>
<td>8457</td>
<td>731.2</td>
</tr>
<tr>
<td>44213</td>
<td></td>
<td></td>
<td>Lathes for removing metal</td>
<td>2922</td>
<td>8458</td>
<td>731.3</td>
</tr>
<tr>
<td>44214</td>
<td></td>
<td></td>
<td>Machine-tools for drilling, boring or milling metal</td>
<td>2922</td>
<td>8459.10-.69</td>
<td>731.41-.54</td>
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<tr>
<td>44215</td>
<td></td>
<td></td>
<td>Machine-tools for threading or tapping by removing metal, except lathes and way-type unit head</td>
<td>2922</td>
<td>8459.70</td>
<td>731.57</td>
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<tr>
<td>44216</td>
<td>4</td>
<td>2</td>
<td>Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products; machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets n.e.c.</td>
<td>2922</td>
<td>8460</td>
<td>731.6, 7</td>
</tr>
<tr>
<td>44217</td>
<td>4</td>
<td>2</td>
<td>Machine-tools for working metal by forging, hammering or die-stamping; machine-tools for working metal by bending, folding, straightening, flattening, shearing, punching or notching; other presses for working metal or metal carbides</td>
<td>2922</td>
<td>8462</td>
<td>733.1</td>
</tr>
<tr>
<td>44218</td>
<td>4</td>
<td>2</td>
<td>Machine-tools n.e.c. for working metal, sintered metal carbides or cermets, without removing material</td>
<td>2922</td>
<td>8463</td>
<td>733.9</td>
</tr>
<tr>
<td>4422</td>
<td>4</td>
<td>2</td>
<td>Machine tools for working stone, ceramics and the like, and for working wood, bone, hard plastics and the like; presses for the manufacture of particle board and the like</td>
<td>2922</td>
<td>8464</td>
<td>728.11</td>
</tr>
<tr>
<td>44221</td>
<td>4</td>
<td>2</td>
<td>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass</td>
<td>2922</td>
<td>8465</td>
<td>728.12, .44</td>
</tr>
<tr>
<td>44222</td>
<td>4</td>
<td>2</td>
<td>Machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork</td>
<td>2922</td>
<td>8479.30</td>
<td>728.12, .44</td>
</tr>
<tr>
<td>4423</td>
<td>4</td>
<td>2</td>
<td>Tools for working in the hand, powered</td>
<td>2922</td>
<td>8467.11,.89</td>
<td>745.11,.12</td>
</tr>
<tr>
<td>44231</td>
<td>4</td>
<td>2</td>
<td>Tools for working in the hand, pneumatic or with self-contained non-electric motor</td>
<td>2922</td>
<td>8508.10,.80</td>
<td>778.41,.45</td>
</tr>
<tr>
<td>44232</td>
<td>4</td>
<td>2</td>
<td>Electro-mechanical tools for working in the hand, with self-contained electric motor</td>
<td>2922</td>
<td>8508.10,.80</td>
<td>778.41,.45</td>
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<td>4424</td>
<td>4420</td>
<td></td>
<td>Machinery and apparatus for soldering, brazing or welding; gas-operated surface tempering machines and appliances; electric machines and apparatus for hot spraying of metals or sintered metal carbides</td>
<td>2922 8468.10-.80</td>
<td>8515.11-.80</td>
<td>737.31-.37, .41-.43</td>
</tr>
<tr>
<td>4425</td>
<td></td>
<td></td>
<td>Tool holders; parts and accessories for the goods of classes 4421 to 4424</td>
<td>2922 8466.10-.30</td>
<td>735.1,.9</td>
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<tr>
<td>44251</td>
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<td></td>
<td>Tool holders, self-opening dieheads, work holders, dividing heads and other special attachments for machine-tools; tool-holders for any type of tool for working in the hand; other parts and accessories for the goods of class 4421</td>
<td>2922 8466.91,.92</td>
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<tr>
<td>44252</td>
<td></td>
<td></td>
<td>Parts and accessories for the goods of subclass 44221; parts and accessories of machine tools for working wood, bone, hard plastics and the like</td>
<td>2922 8467.91-.99</td>
<td>728.19</td>
<td></td>
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<tr>
<td>44253</td>
<td></td>
<td></td>
<td>Parts for the goods of subclass 44231</td>
<td>2922 8508.90</td>
<td>745.19</td>
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<td>44254</td>
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<td>Parts for the goods of subclass 44232</td>
<td>2922 8468.90</td>
<td>778.48</td>
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<tr>
<td>44255</td>
<td></td>
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<td>Parts for the goods of subclass 44240</td>
<td>2922 8515.90</td>
<td>737.39,.49</td>
<td></td>
</tr>
<tr>
<td>443</td>
<td></td>
<td></td>
<td>Machinery for metallurgy and parts thereof</td>
<td></td>
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<tr>
<td>4431</td>
<td>4430</td>
<td></td>
<td>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries; metal-rolling mills</td>
<td>2923 8454.10-.30</td>
<td>737.11,.12</td>
<td>.21</td>
</tr>
<tr>
<td>4432</td>
<td>4430</td>
<td></td>
<td>Parts for the goods of subclass 44310 (including rolls for rolling mills)</td>
<td>2923 8454.90</td>
<td>737.19,.29</td>
<td></td>
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<tr>
<td>444</td>
<td></td>
<td></td>
<td>Machinery for mining, quarrying and construction, and parts thereof</td>
<td></td>
<td></td>
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<td>4441</td>
<td></td>
<td></td>
<td>Continuous-action elevators and conveyors, for goods or materials, specially designed for underground use; coal or rock cutters and tunnelling machinery; other boring and sinking machinery</td>
<td>2924 8428.31</td>
<td>744.72</td>
<td></td>
</tr>
<tr>
<td>44411</td>
<td></td>
<td></td>
<td>Continuous-action elevators and conveyors, for goods or materials, specially designed for underground use</td>
<td>2924 8430.31-.49</td>
<td>723.35,.37</td>
<td>.43,.44</td>
</tr>
<tr>
<td>44412</td>
<td></td>
<td></td>
<td>Coal or rock cutters and tunnelling machinery; other boring</td>
<td>2924 8430.31-.49</td>
<td>723.35,.37</td>
<td>.43,.44</td>
</tr>
<tr>
<td>Group</td>
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<td>4442</td>
<td></td>
<td></td>
<td>and sinking machinery</td>
<td></td>
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<tr>
<td>44421</td>
<td></td>
<td></td>
<td>Bulldozers and angledozers, self-propelled</td>
<td>2924</td>
<td>8429.11,.19</td>
<td>723.11</td>
</tr>
<tr>
<td>44422</td>
<td></td>
<td></td>
<td>Graders and levellers, self-propelled</td>
<td>2924</td>
<td>8429.20</td>
<td>723.12</td>
</tr>
<tr>
<td>44423</td>
<td></td>
<td></td>
<td>Scrapers, self-propelled</td>
<td>2924</td>
<td>8429.30</td>
<td>723.31</td>
</tr>
<tr>
<td>44424</td>
<td></td>
<td></td>
<td>Tamping machines and road rollers, self-propelled</td>
<td>2924</td>
<td>8429.40</td>
<td>723.33</td>
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<tr>
<td>44425</td>
<td></td>
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<td>Front-end shovel loaders, self-propelled</td>
<td>2924</td>
<td>8429.51</td>
<td>723.21</td>
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<tr>
<td>44426</td>
<td></td>
<td></td>
<td>Mechanical shovels, excavators and shovel loaders, self-propelled</td>
<td>2924</td>
<td>8429.52</td>
<td>723.22</td>
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<tr>
<td>44427</td>
<td></td>
<td></td>
<td>Mechanical shovels, excavators and shovel loaders, except front-end shovel loaders</td>
<td>2924</td>
<td>8429.59</td>
<td>723.29,.39</td>
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<td></td>
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<td>with a 360-degree revolving superstructure, except front-end shovel loaders</td>
<td></td>
<td>8430.50</td>
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<tr>
<td>44428</td>
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<td></td>
<td>Buckets, shovels, grabs and grips for cranes, excavators and the like;</td>
<td>2915</td>
<td>8431.41</td>
<td>723.91</td>
</tr>
<tr>
<td>44429</td>
<td></td>
<td></td>
<td>Bulldozer or angledozer blades</td>
<td>2924</td>
<td>8431.42</td>
<td>723.92</td>
</tr>
<tr>
<td>4443</td>
<td>44430</td>
<td></td>
<td>Pile-drivers and pile-extractors; snow-ploughs and snow-blowers; other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, not self-propelled, for earth, minerals or ores; machinery n.e.c. for public works, building or the like</td>
<td>2924</td>
<td>8430.10,.20,.61-.69,.45-.48,8479.10</td>
<td>723.41,.42,.48</td>
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<tr>
<td>4444</td>
<td>44440</td>
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<td>Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for</td>
<td>2924</td>
<td>8474.10-.80</td>
<td>728.31-.34</td>
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<td>4445</td>
<td>44450</td>
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<td>forming foundry moulds of sand</td>
<td>2924</td>
<td>8701.30</td>
<td>722.3</td>
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<td>4446</td>
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<td>Parts for the goods of classes</td>
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<tr>
<td>44461</td>
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<td>Parts n.e.c. of boring or sinking machinery and of derricks, cranes,</td>
<td>2924</td>
<td>8431.43,.49</td>
<td>723.93,.99</td>
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<td></td>
<td></td>
<td></td>
<td>mobile lifting frames, straddle carriers and works trucks fitted with</td>
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<td></td>
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<td></td>
<td>a crane; parts n.e.c. of moving, grading, levelling, scraping,</td>
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<td></td>
<td></td>
<td></td>
<td>excavating, tamping, compacting, extracting or boring machinery for</td>
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<td></td>
<td></td>
<td></td>
<td>earth, minerals or ores; parts of pile-drivers and pile-extractors;</td>
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<td></td>
<td></td>
<td></td>
<td>parts of snow-ploughs and snow-blowers</td>
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<td>44462</td>
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<td>Parts for the goods of subclass 44440</td>
<td>2924</td>
<td>8474.90</td>
<td>728.39</td>
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<td>445</td>
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<td>Machinery for food, beverage and tobacco processing, and parts thereof</td>
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<tr>
<td>4451</td>
<td></td>
<td></td>
<td>Machinery for the food, beverage and tobacco industries</td>
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<tr>
<td>44511</td>
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<td></td>
<td>Cream separators</td>
<td>2925</td>
<td>8421.11</td>
<td>743.51</td>
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<td>44512</td>
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<td>Dairy machinery</td>
<td>2925</td>
<td>8434.20</td>
<td>721.38</td>
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<td>44513</td>
<td></td>
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<td>Machinery used in the milling industry or for the working of cereals</td>
<td>2925</td>
<td>8437.80</td>
<td>727.11</td>
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<tr>
<td></td>
<td></td>
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<td>or dried leguminous vegetables other than farm-type machinery</td>
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<td>44514</td>
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<td></td>
<td>Presses, crushers and similar machinery used in the manufacture of</td>
<td>2925</td>
<td>8435.10</td>
<td>721.91</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>wine, cider, fruit juices or similar beverages</td>
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<td>44515</td>
<td></td>
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<td>Bakery ovens, non-electric; dryers for agricultural products;</td>
<td>2925</td>
<td>8417.20</td>
<td>741.37,.84,</td>
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<td>machinery for making hot drinks or for cooking or heating food,</td>
<td></td>
<td>8419.31,.81</td>
<td>.87</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>except domestic type machines</td>
<td></td>
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<td>Machinery n.e.c. for the industrial preparation or manufacture of</td>
<td>2925</td>
<td>8438.10,.80</td>
<td>727.21,.22</td>
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<td></td>
<td>food or drink (including fats or oils)</td>
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<td>8479.20</td>
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<td>44517</td>
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<td></td>
<td>Machinery n.e.c. for processing tobacco</td>
<td>2925</td>
<td>8478.10</td>
<td>728.43</td>
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<td>4452</td>
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<td>Parts for the goods of class 4451</td>
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<td>44521</td>
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<td>Parts of milking machines and dairy machinery; parts for the goods</td>
<td>2925</td>
<td>8434.90</td>
<td>721.39,.98</td>
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<td>of subclass 4451</td>
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<td>8435.90</td>
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<td>44522</td>
<td></td>
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<td>Parts of machines for cleaning, sorting or grading seed, grain or</td>
<td>2925</td>
<td>8437.90</td>
<td>727.19,.29</td>
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<td></td>
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<td>dried leguminous vegetables; parts n.e.c. for the goods of subclasses</td>
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<td>8438.90</td>
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<tr>
<td>44532</td>
<td></td>
<td></td>
<td>44513 and 44516</td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td>Parts n.e.c. of machinery for processing tobacco</td>
<td>2925</td>
<td>8478.90</td>
<td>728.53</td>
</tr>
<tr>
<td>446</td>
<td></td>
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<td>Machinery for textile, apparel and leather production, and parts</td>
<td></td>
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<td>thereof</td>
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<tr>
<td>4461</td>
<td></td>
<td></td>
<td>Machinery for preparing, spinning, weaving and knitting textiles</td>
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<td>44611</td>
<td></td>
<td></td>
<td>Machines for extruding, drawing, texturing or cutting man-made</td>
<td>2926</td>
<td>8444</td>
<td>724.41-.43</td>
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<td>textile materials; machines for preparing textile fibres or producing</td>
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<td>8445</td>
<td>.54</td>
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<td>textile yarns; textile reeling or winding machines and machines for</td>
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<td></td>
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<td></td>
<td>preparing textile yarns for use or machines for weaving, knitting</td>
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<td></td>
<td></td>
<td></td>
<td>and the like</td>
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<td>44612</td>
<td></td>
<td></td>
<td>Weaving machines (looms)</td>
<td>2926</td>
<td>8446</td>
<td>724.51</td>
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<td>44613</td>
<td></td>
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<td>Knitting machines, stitch-bonding machines, machines for making</td>
<td>2926</td>
<td>8447</td>
<td>724.52,.53</td>
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<td></td>
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<td>gimmed yarn, tulle, lace, embroidery, trimmings, braid or net and</td>
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<td></td>
<td>machines for tufting</td>
<td></td>
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<tr>
<td>44614</td>
<td></td>
<td></td>
<td>Auxiliary machinery for use with machines for textile extruding,</td>
<td>2926</td>
<td>8448.11,.19</td>
<td>724.61</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>preparing, spinning, weaving, knitting or the like</td>
<td></td>
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<td>4462</td>
<td></td>
<td></td>
<td>Other machinery for textile and apparel production (including sewing</td>
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<td></td>
<td></td>
<td></td>
<td>machines)</td>
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<tr>
<td>44621</td>
<td></td>
<td></td>
<td>Machinery for the manufacture or finishing of felt or nonwovens in</td>
<td>2926</td>
<td>8449</td>
<td>724.55,.74</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>the piece or in shapes; blocks for making hats; machinery for</td>
<td></td>
<td>8451.30-.80</td>
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<td></td>
<td></td>
<td></td>
<td>washing, wringing, ironing, pressing, bleaching, dyeing, dressing,</td>
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<td></td>
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<td></td>
<td>finishing, coating or impregnating textile yarns, fabrics or made</td>
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<td></td>
<td>up textile articles, except household or laundry-type washing</td>
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<td>machines and dry-cleaning machines; machines for applying the</td>
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<td>paste to the base fabric or other support used in the manufacture</td>
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<td>of floor coverings such as linoleum; machines for reeling, unreeeling,</td>
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<td>folding, cutting or pinking textile</td>
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<td>Group</td>
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<td>4462</td>
<td>44623</td>
<td>Sewing machines, except book sewing machines and household sewing machines</td>
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<td>8452.21-.29</td>
<td>724.35</td>
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<td>4463</td>
<td>4463</td>
<td>44630</td>
<td>Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines</td>
<td>2926</td>
<td>8453.10-.80</td>
<td>724.81-.85</td>
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<td>4464</td>
<td>44640</td>
<td>Parts for the goods of class 4461; parts for the goods of subclass 44621, except parts of machinery for the manufacture or finishing of felt or nonwovens and blocks for making hats; parts for the goods of subclass 44622; parts of household or laundry-type washing machines and textile drying machines, each of a dry linen capacity not exceeding 10 kg; parts for the goods of subclass 44623 (including sewing machine needles and furniture, bases and covers for sewing machines); parts for the goods of subclass 44630</td>
<td>2926</td>
<td>8448.20-.59</td>
<td>724.39-.49, 8450.90</td>
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<td>447</td>
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<td>44710</td>
<td>Weapons and ammunition and parts thereof</td>
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<td>4471</td>
<td>4471</td>
<td>44710</td>
<td>Tanks and other armoured fighting vehicles, motorised, and parts thereof</td>
<td>2927</td>
<td>8710</td>
<td>891.11</td>
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<td>4472</td>
<td>4472</td>
<td>44720</td>
<td>Military weapons, other than revolvers, pistols and swords and the like;</td>
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<td>9301</td>
<td>891.12</td>
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<td>4473</td>
<td>4473</td>
<td>44730</td>
<td>Revolvers, pistols, other firearms and similar devices; other arms</td>
<td>2927</td>
<td>9302-9304</td>
<td>891.14,.3</td>
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<td>4474</td>
<td>4474</td>
<td>44740</td>
<td>Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads</td>
<td>2927</td>
<td>9306</td>
<td>891.2</td>
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<td>4475</td>
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<td>44750</td>
<td>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor</td>
<td>2899</td>
<td>9307</td>
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<td>4476</td>
<td>4476</td>
<td>44760</td>
<td>Parts of military weapons and other arms</td>
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<td>9305</td>
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<td>448</td>
<td></td>
<td>4481</td>
<td>Domestic appliances and parts thereof</td>
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<td></td>
<td></td>
<td>44811</td>
<td>Domestic electric appliances; non-electric refrigerators and clothes drying machines</td>
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<td>44812</td>
<td>Refrigerators and freezers, household type, electric or non-electric</td>
<td>2930</td>
<td>8418.10-.40</td>
<td>775.2</td>
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<td>44813</td>
<td>Dishwashing machines and clothes or linen washing or drying machines, household type, electric or non-electric</td>
<td>2930</td>
<td>8422.11</td>
<td>775.1,3</td>
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<td>Electric blankets</td>
<td>2930</td>
<td>8450.11-.19</td>
<td>775.1</td>
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<td>44815</td>
<td>Household sewing machines</td>
<td>2930</td>
<td>8451.21</td>
<td>775.85</td>
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<td>44816</td>
<td>Fans and ventilating or recycling hoods of the domestic type</td>
<td>2930</td>
<td>8414.51,.60</td>
<td>743.41,.45</td>
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<td>44817</td>
<td>Other small electric domestic appliances (including vacuum cleaners, kitchen waste disposers, food mixers, shavers, hair dryers, smoothing irons, coffee makers and Toasters)</td>
<td>2930</td>
<td>8509.10-.80</td>
<td>775.41,.42, 8510.10,.20 .71-.73, 8516.31-.40 .83,.84,.71-.79 .87</td>
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<td>44818</td>
<td>Electric instantaneously or storage electric space heating apparatus and soil heating apparatus; ovens; cookers, cooking plates, boiling rings, grills and roasters</td>
<td>2930</td>
<td>8516.10-.29,.50,.60</td>
<td>775.81,.82 .86</td>
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<td>4482</td>
<td>Electric heating resistors, except of carbon</td>
<td>2930</td>
<td>8516.80</td>
<td>775.88</td>
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<td>44821</td>
<td>Domestic cooking and heating equipment, non-electric</td>
<td>2930</td>
<td>7321.11-.13</td>
<td>697.31,.34</td>
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<td></td>
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<td>44822</td>
<td>Cooking appliances and plate warmers, non-electric, domestic, of iron or steel; cooking or heating apparatus of a kind used for domestic purposes, non-electric, of copper</td>
<td>2930</td>
<td>7321.81,.83</td>
<td>697.32</td>
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<td></td>
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<td>44823</td>
<td>Stoves, grates, braziers and similar non-electric domestic appliances (other than cooking appliances and plate warmers) of iron or steel</td>
<td>2930</td>
<td>7322.11,.19</td>
<td>697.32</td>
</tr>
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<td>44824</td>
<td>Radiators for central heating, not electrically heated, of iron or steel</td>
<td>2930</td>
<td>7322.90</td>
<td>812.15</td>
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<td></td>
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<td>44825</td>
<td>Air heaters and hot air distributors, not electrically heated, incorporating a motor-driven fan or blower, of iron or steel</td>
<td>2930</td>
<td>8403.10</td>
<td>812.17</td>
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<td></td>
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<td>Central heating boilers, for producing hot water or low pressure steam</td>
<td>2930</td>
<td>8403.10</td>
<td>812.17</td>
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<tr>
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<td>44826</td>
<td></td>
<td></td>
<td>Water heaters, instantaneous or storage, non-electric</td>
<td>2930  8419.11,19</td>
<td>741.81,82</td>
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<td>4483</td>
<td></td>
<td></td>
<td>Parts for the goods of classes 4481 and 4482</td>
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<td>44831</td>
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<td></td>
<td>Parts of the following appliances: electro-mechanical domestic</td>
<td>2930  8509.90</td>
<td>775.49,79</td>
<td>.89</td>
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<td></td>
<td></td>
<td></td>
<td>appliances, shavers and hairclippers, with self-contained electric</td>
<td>8510.90</td>
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<td></td>
<td></td>
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<td>motor; electric instantaneous or storage water heaters, immersion</td>
<td>8516.90</td>
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<td>heaters, space heating apparatus and soil heating apparatus;</td>
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<td></td>
<td>electro-thermic hair-dressing apparatus and hand dryers; electric</td>
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<td>smoothing irons; other electro-thermic appliances of a kind used</td>
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<td>for domestic purposes</td>
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<tr>
<td>44832</td>
<td></td>
<td></td>
<td>Parts of stoves, ranges, grates, cookers, barbecues, braziers,</td>
<td>2930  7321.90</td>
<td>697,33</td>
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<tr>
<td></td>
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<td></td>
<td>gas-rings, plate-warmer and similar non-electric domestic appliances,</td>
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<td></td>
<td>of iron or steel</td>
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<td>44833</td>
<td></td>
<td></td>
<td>Parts of central heating boilers for producing hot water or low</td>
<td>2930  8403.90</td>
<td>812,19</td>
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<td></td>
<td></td>
<td></td>
<td>pressure steam</td>
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<td>449</td>
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<td></td>
<td>Other special purpose machinery and parts thereof</td>
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<td>4491</td>
<td></td>
<td></td>
<td>Other special purpose machinery</td>
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<td>44911</td>
<td></td>
<td></td>
<td>Centrifugal clothes driers</td>
<td>2929  8421.12</td>
<td>743,55</td>
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<td>44912</td>
<td></td>
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<td>Dryers for wood, paper pulp, paper or paperboard and for other</td>
<td>2929  8419.32,39</td>
<td>741,85,86</td>
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<td></td>
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<td>materials except agricultural products</td>
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<td>Machinery for making pulp of fibrous cellulosic material or for</td>
<td>2929  8439.10,10</td>
<td>725.1,2</td>
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<td></td>
<td>making or finishing paper or paperboard; machinery (except book-</td>
<td>8441.10,80</td>
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<td></td>
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<td>binding machinery) for making up paper pulp, paper or paperboard</td>
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<td>44914</td>
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<td>Book-binding machinery; machinery for type-setting and the like;</td>
<td>2929  8440.10</td>
<td>726,31,51,</td>
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<td>printing machinery and machines for uses ancillary to printing (</td>
<td>8442.10,10,30</td>
<td>.59,6</td>
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<td></td>
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<td>except office type sheet fed offset printing machinery)</td>
<td>8443.11,11,19,</td>
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<td>8443.21,21,</td>
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<td>Machinery n.e.c. for working rubber or plastics or for the</td>
<td>2929  8477.10,10</td>
<td>728,42</td>
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<td></td>
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<td>manufacture of products from these materials</td>
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<td>44916</td>
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<td>Moulding boxes for metal foundry;</td>
<td>2929  8480</td>
<td>749,1</td>
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<td>44917</td>
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<td>mould bases; moulding patterns; moulds for metal (except ingot moulds), metal carbides, glass, mineral materials, rubber or plastics</td>
<td>2929</td>
<td>8401.20</td>
<td>728.41,</td>
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<td>(including machinery for isotopic separation, machines for assembling electric lamps in glass envelopes, machines for manufacturing glassware and rope making machines)</td>
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<td>8475.10,.20</td>
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<td>8479.40-.89</td>
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<td>Parts n.e.c. for special purpose machinery</td>
<td>2929</td>
<td>8439.91,.99</td>
<td>725.91,.99</td>
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<td>Parts for the goods of subclass 44913</td>
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<td>726.89,.9</td>
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<td>Parts for the goods of subclass 44914; parts of office type sheet fed offset printing machinery</td>
<td>2929</td>
<td>8442.40</td>
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<td></td>
<td>8443.90</td>
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<td>44923</td>
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<td>Parts n.e.c. of dish washing machines; parts of machinery for cleaning or drying bottles or other containers; parts of machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers and of machinery for aerating beverages; parts of other packing or wrapping machinery</td>
<td>2929</td>
<td>8422.90</td>
<td>745.29</td>
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<td>Parts for the goods of subclass 44915; other parts n.e.c. of special purpose machinery</td>
<td>2929</td>
<td>8475.90</td>
<td>728.51,.52,</td>
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<td></td>
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<td>8477.90</td>
<td>.55</td>
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DIVISION 45

OFFICE, ACCOUNTING AND COMPUTING MACHINERY

451

Office and accounting machinery, and parts and accessories thereof

<table>
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<tr>
<th>Group</th>
<th>Class</th>
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<th>Title</th>
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<tbody>
<tr>
<td>4511</td>
<td>45110</td>
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<td>Automatic typewriters and word-processing machines</td>
<td>3000</td>
<td>8469.10</td>
<td>751.13</td>
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<td>4512</td>
<td>45120</td>
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<td>Other typewriters</td>
<td>3000</td>
<td>8469.21-.39</td>
<td>751.15-.19</td>
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<td>4513</td>
<td>45130</td>
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<td>Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device</td>
<td>3000</td>
<td>8470</td>
<td>751.2</td>
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<td>4514</td>
<td>45140</td>
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<td>Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus</td>
<td>3000</td>
<td>9009.11-.30</td>
<td>751.3</td>
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<td>4515</td>
<td>45150</td>
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<td>Office type sheet fed printing machinery</td>
<td>3000</td>
<td>8443.12</td>
<td>726.55</td>
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<td>4516</td>
<td>45160</td>
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<td>Other office machines (including</td>
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<td>8472</td>
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<tr>
<td>Group</td>
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<td>452</td>
<td>4521</td>
<td>45210</td>
<td>Analogue or hybrid ADP machines</td>
<td>3000</td>
<td>8471.10</td>
<td>752.1</td>
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<td>4522</td>
<td>45220</td>
<td>Digital ADP machines, containing in the same housing at least a CPU and an input and output unit</td>
<td>3000</td>
<td>8471.20</td>
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<td>Digital processing units for ADP (including those containing in the same housing storage units and/or input units or output units)</td>
<td>3000</td>
<td>8471.91</td>
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<td>4524</td>
<td>45240</td>
<td>Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing</td>
<td>3000</td>
<td>8471.92</td>
<td>752.6</td>
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<td>4525</td>
<td>45250</td>
<td>Storage units for ADP</td>
<td>3000</td>
<td>8471.93</td>
<td>752.7</td>
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<td>45260</td>
<td>Other computing machinery (including magnetic or optical readers and machines for transcribing data onto data media)</td>
<td>3000</td>
<td>8471.99</td>
<td>752.9</td>
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<tr>
<td>4527</td>
<td>45270</td>
<td>Parts and accessories for the goods of subclasses 45210 to 45260, except covers, carrying cases and the like</td>
<td>3000</td>
<td>8473.30</td>
<td>759.97</td>
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DIVISION 46

ELECTRICAL MACHINERY AND APPARATUS

461

Electric motors, generators and transformers, and parts thereof

<table>
<thead>
<tr>
<th>4611</th>
<th>46111</th>
<th>Motors of an output not exceeding 37.5 W; other DC motors; DC generators</th>
<th>3110</th>
<th>8501.10, .31-.34</th>
<th>716.1-.2</th>
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<tbody>
<tr>
<td>4612</td>
<td>46121</td>
<td>Universal AC/DC motors of an output exceeding 37.5 W; other AC motors;</td>
<td>3110</td>
<td>8501.10, .40-.53</td>
<td>716.3</td>
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<tr>
<td>46113</td>
<td>46113</td>
<td>AC generators (alternators)</td>
<td>Electric generating sets and rotary converters</td>
<td>.61-.64</td>
<td>3110 8502</td>
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<tr>
<td>4612</td>
<td>4612</td>
<td>Electrical transformers, static converters and inductors</td>
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<tr>
<td>46121</td>
<td>46121</td>
<td>Electrical transformers</td>
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<td>46122</td>
<td>46122</td>
<td>Ballasts for discharge lamps or tubes; static converters; other inductors</td>
<td>3110 8504.21-.34, 771.21-.25</td>
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<td>4613</td>
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<td>Parts for the goods of classes 4611 and 4612</td>
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<td>46131</td>
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<td>Parts of electric motors, generators and the like</td>
<td>3110 8503</td>
<td>716.9</td>
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<td>46132</td>
<td>46132</td>
<td>Parts of electrical transformers, static converters and inductors</td>
<td>3110 8504.90</td>
<td>771.29</td>
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<td>462</td>
<td>462</td>
<td>Electricity distribution and control apparatus, and parts thereof</td>
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<tr>
<td>4621</td>
<td>4621</td>
<td>Electricity distribution or control apparatus</td>
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<td>46211</td>
<td>46211</td>
<td>Electrical apparatus for switching or protecting electrical circuits, or for making connexions to or in electrical circuits, for a voltage exceeding 1000 V</td>
<td>3120 8535</td>
<td>772.4</td>
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<tr>
<td>46212</td>
<td>46212</td>
<td>Electrical apparatus for switching or protecting electrical circuits, for making connexions to or in electrical circuits, for a voltage not exceeding 1000 V</td>
<td>3120 8536</td>
<td>772.5</td>
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<td>46213</td>
<td>46213</td>
<td>Boards, consoles, cabinets and other bases, equipped with electrical switching etc apparatus, for electric control or the distribution of electricity, for a voltage not exceeding 1000V</td>
<td>3120 8537.10</td>
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<td>46214</td>
<td>46214</td>
<td>Boards, consoles, cabinets and other bases, equipped with electrical switching etc apparatus, for electric control or the distribution of electricity, for a voltage exceeding 1000V</td>
<td>3120 8537.20</td>
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<td>4622</td>
<td>46220</td>
<td>Parts of electricity distribution or control apparatus</td>
<td>3120 8538</td>
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<td>463</td>
<td>463</td>
<td>Insulated wire and cable; optical fibre cables</td>
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<td>Group</td>
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<td>4631</td>
<td>46310</td>
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<td>Insulated winding wire</td>
<td>3130 8544.11,19</td>
<td>773.11</td>
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<td>4632</td>
<td>46320</td>
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<td>Co-axial cable and other co-axial electric conductors</td>
<td>3130 8544.20</td>
<td>773.12</td>
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<td>4633</td>
<td>46330</td>
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<td>Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships</td>
<td>3190 8544.30</td>
<td>773.13</td>
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<td>4634</td>
<td>46340</td>
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<td>Other electric conductors, for a voltage not exceeding 1000 V</td>
<td>3130 8544.41,59</td>
<td>773.14,15</td>
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<td>4635</td>
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<td>Other electric conductors, for a voltage exceeding 1000 V</td>
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<td>773.17</td>
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<td>4636</td>
<td>46360</td>
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<td>Optical fibre cables made up of individually sheathed fibres</td>
<td>3130 8544.70</td>
<td>773.18</td>
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<td>Accumulators, primary cells and primary batteries, and parts thereof</td>
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<td>4641</td>
<td>46410</td>
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<td>Primary cells and primary batteries</td>
<td>3140 8506.11,20</td>
<td>778.11</td>
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<td>46420</td>
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<td>Electric accumulators</td>
<td>3140 8507.10,80</td>
<td>778.12</td>
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<td>46430</td>
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<td>Parts of primary cells, primary batteries and electric accumulators (including separators)</td>
<td>3140 8506.90 8507.90</td>
<td>778.17,19</td>
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<td>Electric filament or discharge lamps; arc lamps; lighting equipment; parts thereof</td>
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<td>4651</td>
<td>46510</td>
<td></td>
<td>Electric filament or discharge lamps; arc lamps</td>
<td>3150 8539.10,40</td>
<td>778.21,24</td>
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<td>4652</td>
<td>46520</td>
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<td>Photographic flashbulbs, flashcubes and the like</td>
<td>3150 9006.62</td>
<td>881.12</td>
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<td>4653</td>
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<td>Lighting equipment</td>
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<td>46531</td>
<td></td>
<td></td>
<td>Portable electric lamps designed to function by their own source of energy (except those for cycles or motor vehicles); electric ceiling or wall lighting fittings (except those for lighting public open spaces or thorough-fares); electric table, desk, bedside or floor-standing lamps; non-electrical lamps and lighting fittings; illuminated signs, illuminated name-plates and the like</td>
<td>3150 8513.10,9405.10,20, .50,60</td>
<td>813.11,13, .17,2</td>
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<tr>
<td>46532</td>
<td></td>
<td></td>
<td>Lighting sets of a kind used for Christmas trees</td>
<td>3150 9405.30</td>
<td>894.41</td>
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<td>46539</td>
<td></td>
<td></td>
<td>Other electric lamps and lighting fittings (including lamps and lighting fittings of a kind used for lighting public open spaces or thorough-fares)</td>
<td>3150 9405.40</td>
<td>813.15</td>
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<tr>
<td>Group</td>
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<td>Parts for the goods of classes 4651 and 4653</td>
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<td>46541</td>
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<td>Parts of electric filament or discharge lamps; parts of arc lamps</td>
<td>3150</td>
<td>8539.90</td>
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<td>46542</td>
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<td>Parts of portable electric lamps designed to function by their own source of energy (except those of cycles or motor vehicles); parts n.e.c. of lamps and lighting fittings; parts n.e.c. of illuminated signs, illuminated name-plates and the like</td>
<td>3150</td>
<td>8513.90</td>
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<tr>
<td>469</td>
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<td>Other electrical equipment and parts thereof</td>
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<td>4691</td>
<td>46910</td>
<td></td>
<td>Electrical ignition or starting equipment of a kind used for internal combustion engines; generators and cut-outs of a kind used in conjunction with internal combustion engines; electrical lighting or signalling equipment (except filament or discharge lamps), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles</td>
<td>3190</td>
<td>8511.10-.80</td>
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<tr>
<td></td>
<td>46920</td>
<td></td>
<td>Electric sound or visual signalling apparatus, except for cycles or motor vehicles, and except electro-mechanical traffic control equipment for transport facilities</td>
<td>3190</td>
<td>8530.10-.80</td>
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<td>46930</td>
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<td>Dish washing machines, except household type</td>
<td>3190</td>
<td>8422.19</td>
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<td>4694</td>
<td>46940</td>
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<td>Electrical equipment n.e.c. (including electro-magnets; permanent magnets; electro-magnetic couplings; clutches and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators; and apparatus for electro-plating, electrolysis or electrophoresis)</td>
<td>3190</td>
<td>8505</td>
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<td>4695</td>
<td>46950</td>
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<td>Electrical insulators, except of glass or ceramics; insulating fittings for electrical machines or equipment, except of ceramics or plastics; electrical conduit tubing and joints therefor, of base metal lined with insulating material</td>
<td>3190</td>
<td>8546.90</td>
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<tr>
<td>4696</td>
<td>46960</td>
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<td>Carbon electrodes, carbon brushes, lamp carbons, battery carbons and</td>
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<td>8545</td>
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<tr>
<td>4679</td>
<td>46790</td>
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<td>other articles of graphite or other carbon of a kind used for electrical purposes</td>
<td>3190</td>
<td>8511.90</td>
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<td>46910 and 46920; electrical parts m.e.c. of machinery or apparatus</td>
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<tr>
<td>DIVISION 47</td>
<td>RADIO, TELEVISION AND COMMUNICATION</td>
<td>EQUIPMENT AND APPARATUS</td>
<td>471</td>
<td>Electronic valves and tubes; electronic components; parts thereof</td>
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<td>47110</td>
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<td>Electrical capacitors</td>
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<td>8532.10-.30</td>
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<td>4712</td>
<td>47120</td>
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<td>Electrical resistors (except heating resistors)</td>
<td>3210</td>
<td>8533.10-.40</td>
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<td>47130</td>
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<td>Printed circuits</td>
<td>3210</td>
<td>8534</td>
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<td>4714</td>
<td>47140</td>
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<td>Thermionic, cold cathode or photo-cathode valves and tubes (including cathode ray tubes)</td>
<td>3210</td>
<td>8540.11-.89</td>
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<td>4715</td>
<td>47150</td>
<td></td>
<td>Diodes, transistors and similar semiconductor devices; photosensitive semi-conductor devices; light emitting diodes; mounted piezo-electric crystals</td>
<td>3210</td>
<td>8541.10-.60</td>
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<td>4716</td>
<td>47160</td>
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<td>Electronic integrated circuits and microassemblies</td>
<td>3210</td>
<td>8542.11-.80</td>
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<td>Parts for the goods of classes 4711, 4712 and 4714 to 4716</td>
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<td>8540.91-,99</td>
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<td>Television and radio transmitters and apparatus for line telephony or telegraphy; parts and accessories thereof</td>
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<td>4721</td>
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<td>Radio or television transmission apparatus; television cameras</td>
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<td>47211</td>
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<td></td>
<td>Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or</td>
<td>3220</td>
<td>8525.10-.20</td>
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<td>4722</td>
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<td>47220</td>
<td>Reproducing apparatus</td>
<td>3220</td>
<td>8525.30</td>
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<td>473</td>
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<td>4731</td>
<td>Radio broadcast and television receivers; apparatus for sound and video recording and reproducing; microphones, loudspeakers, amplifiers, etc.; reception apparatus for radio-telephony or radio-telegraphy</td>
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<td>4731</td>
<td>Radio broadcast and television receivers</td>
<td>3230</td>
<td>8527.11,.19, .31-.39</td>
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<td>473</td>
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<td>4731</td>
<td>Radio broadcast receivers (except of a kind used in motor vehicles), including apparatus capable of receiving also radio-telephony or radio-telegraphy, whether or not combined with sound recording or reproducing apparatus or a clock</td>
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<td>473</td>
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<td>4731</td>
<td>Radio broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy</td>
<td>3230</td>
<td>8527.21,.29</td>
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<td>4731</td>
<td>Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproducing apparatus</td>
<td>3230</td>
<td>8528</td>
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<td>473</td>
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<td>4732</td>
<td>Apparatus for sound and video recording and reproducing</td>
<td>3230</td>
<td>8519</td>
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<tr>
<td>473</td>
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<td>4732</td>
<td>Turntables, record-players, cassette-players and other sound reproducing apparatus (not incorporating a sound recording device)</td>
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<tr>
<td>473</td>
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<td>4732</td>
<td>Magnetic tape recorders and other sound recording apparatus (whether or not incorporating a sound reproducing device)</td>
<td>3230</td>
<td>8520</td>
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<tr>
<td>473</td>
<td></td>
<td>4732</td>
<td>Video recording or reproducing apparatus</td>
<td>3230</td>
<td>8521</td>
</tr>
<tr>
<td>473</td>
<td></td>
<td>4733</td>
<td>Microphones loudspeakers, headphones, earphones, amplifiers; reception apparatus for radio-telephony or radio-telegraphy</td>
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<tr>
<td>473</td>
<td></td>
<td>4733</td>
<td>Microphones and stands therefor;</td>
<td>3230</td>
<td>8518.10-.50</td>
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<td>Class</td>
<td>Subclass</td>
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<td>474</td>
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<td>47401</td>
<td>Parts for the goods of subclass 47220</td>
<td>3220</td>
<td>8517.90</td>
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<td>4740</td>
<td>47402</td>
<td>Parts for the goods of subclasses 47321 to 47323 and 47331</td>
<td>3230</td>
<td>8518.90</td>
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<td>4740</td>
<td>47403</td>
<td>Parts for the goods of subclasses 47211, 47212, 47311 to 47313, 47332 and 48220</td>
<td>32</td>
<td>8529</td>
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<td>475</td>
<td>4751</td>
<td>47510</td>
<td>Prepared unrecorded media for sound recording or similar recording of other phenomena (except cinematographic film)</td>
<td>2429</td>
<td>8523</td>
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<td>475</td>
<td>4752</td>
<td>47520</td>
<td>Records, tapes and other recorded media for sound or other similarly recorded phenomena (except cinematographic film)</td>
<td>2213</td>
<td>8524</td>
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<td>DIVISION 48</td>
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<td>MEDICAL APPLIANCES, PRECISION AND OPTICAL INSTRUMENTS, WATCHES AND CLOCKS</td>
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<td>481</td>
<td></td>
<td></td>
<td>Medical and surgical equipment and orthopaedic appliances</td>
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<td>481</td>
<td>4811</td>
<td>48110</td>
<td>Apparatus based on the use of X-rays or of alpha, beta or gamma radiations</td>
<td>3311</td>
<td>9022</td>
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<td>481</td>
<td>4812</td>
<td>48120</td>
<td>Electro-diagnostic apparatus, and ultra-violet or infra-red ray apparatus, used in medical, surgical, dental or veterinary sciences</td>
<td>3311</td>
<td>9018.11-.20</td>
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<tr>
<td>481</td>
<td>4813</td>
<td>48130</td>
<td>Other instruments and appliances (except syringes, needles and the like), used in dental sciences</td>
<td>3311</td>
<td>9018.41,.49</td>
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<tr>
<td>481</td>
<td>4814</td>
<td>48140</td>
<td>Medical, surgical or laboratory sterilisers</td>
<td>3311</td>
<td>8419.20</td>
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<td>481</td>
<td>4815</td>
<td>48150</td>
<td>Other instruments and appliances used in medical, surgical or veterinary sciences (including syringes, needles, catheters, cannulae, ophthalmic instruments and appliances n.e.c. and electromedical apparatus n.e.c.)</td>
<td>3311</td>
<td>9018.31-.39,.50,.90</td>
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<td>4816</td>
<td>48160</td>
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<td>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus; other breathing appliances and gas masks (excluding protective masks having neither mechanical parts nor replaceable filters)</td>
<td>3311</td>
<td>9019</td>
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<td>4817</td>
<td>48170</td>
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<td>Orthopaedic appliances; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability</td>
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<td>9021</td>
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<td>4818</td>
<td>48180</td>
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<td>Medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements</td>
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<td>9402</td>
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<td>Instruments and appliances for measuring checking, testing, navigating and other purposes, except optical instruments; industrial process control equipment; parts and accessories thereof</td>
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<td>Navigational, meteorological, geophysical and similar instruments and appliances</td>
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<td>48211</td>
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<td>Direction finding compasses; other navigational instruments and appliances</td>
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<td>9014.10-.80</td>
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<td>Surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders</td>
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<td>Precision balances; instruments for drawing, calculating, measuring length, etc.</td>
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<td>Balances with a sensitivity of 5 cg or better</td>
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<td>Drafting tables and machines, and</td>
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<td>other drawing, marking-out or mathematical calculating instruments</td>
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<td>Instruments and apparatus for measuring or checking electrical</td>
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<td>quantities, except electricity production or supply meters;</td>
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<td>instruments and apparatus for measuring or detecting ionising</td>
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<td>Cathode-ray oscilloscopes and cathode-ray oscillographs</td>
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<td>oscillographs) for measuring or checking voltage, current,</td>
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<td>resistance or power, without a recording device (except electricity</td>
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<td>production or supply meters)</td>
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<td>oscillographs) for telecommunications</td>
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<td>Hydrometers and similar floating instruments, thermometers,</td>
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<td>or other variables of liquids or gases except navigational,</td>
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<td>liquid supply meters, and automatic regulating or controlling</td>
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<td>measuring or checking viscosity, porosity, expansion, surface</td>
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<td>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases, except navigational, hydrological or meteorological instruments and appliances, gas or liquid supply meters and automatic regulating or controlling instruments and apparatus</td>
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<td>Microscopes (except optical microscopes) and diffraction apparatus</td>
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<td>Gas, liquid or electricity supply or production meters</td>
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<td>Revolution counters, production counters, taximeters, milemeters, pedometers and the like; speed indicators and tachometers, except hydrographic and meteorological instruments; stroboscopes</td>
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<td>Measuring or checking instruments, appliances and machines, n.e.c.</td>
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<td>9031.10-.80</td>
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<td>Automatic regulating or controlling instruments and apparatus</td>
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<td>9032.10-.89</td>
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<td>Parts and accessories for the goods of classes 4821 and 4823 to 4827</td>
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<td>Parts and accessories for the goods of subclasses 4821, 48212, 48232 and 48233, 48241 to 48245, 48251 to 48253, 48262; microtomes; parts and accessories, n.e.c., for</td>
<td>3312</td>
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<td>82</td>
<td>Parts and accessories for the goods of subclass 48261</td>
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<td>Parts and accessories for the goods of subclass 48270</td>
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<td>Optical instruments and photographic equipment, and parts and accessories thereof</td>
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<td>Optical instruments</td>
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<td>48311</td>
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<td>Optical fibres and optical fibre bundles; optical fibre cables</td>
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<td>9001</td>
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<td>(except those made up of individually sheathed fibres); sheets and</td>
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<td>optical elements (except of glass not optically worked), whether or</td>
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<td>not mounted, other than for cameras, projectors or photographic</td>
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<td></td>
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<td></td>
<td>enlargers or reducers</td>
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<td>48312</td>
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<td>Spectacles, goggles and the like, corrective, protective or other</td>
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<td>9004</td>
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<td>Frames and mountings for spectacles, goggles or the like</td>
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<td>9005.10,.80</td>
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<td>Liquid crystal devices n.e.c.; lasers, except laser diodes; other</td>
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<td>optical appliances and instruments n.e.c.</td>
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<td>Objective lenses for cameras, projectors or photographic enlargers</td>
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<td>9002.11</td>
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<td>or reducers</td>
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<td>48322</td>
<td>483</td>
<td>22</td>
<td>Photographic (including cinematographic) cameras</td>
<td>3320</td>
<td>9006.10-.59</td>
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<td>483</td>
<td>23</td>
<td>Cinematographic projectors, slide projectors and other image</td>
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<td>9007.11,.19</td>
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<td>projectors, except microform readers</td>
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<td>Photographic flashlight apparatus,</td>
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<td>9006.61,.69</td>
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<td>except flashbulbs; photographic (except cinematographic) enlargers and reducers; apparatus and equipment for photographic laboratories n.e.c.; negatoscopes and projection screens</td>
<td>9008.40, 9010.10-.30 .35</td>
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<td>Microfilm, microfiche or other microform readers</td>
<td>3320 9008.20 881.31</td>
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<td>Photographic plates and film and instant print film, sensitised, unexposed; chemical products for photographic uses, except varnishes, adhesives and the like</td>
<td>2429 3701-3703 882.2-.4</td>
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<td>Photographic plates and film and instant print film, sensitised, unexposed</td>
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<td>Chemical preparations for photographic uses, except varnishes, adhesives and the like; unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use</td>
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<td>Parts for the goods of classes 4831 to 4833</td>
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<td>Parts of frames and mountings for spectacles, goggles or the like</td>
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<td>3320 9006.91,.99 9007.91,.92 .23,.24, 9008.90 .34,.36 9010.90</td>
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<td>48410</td>
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<td>3330 9101 885.3,.4 9102</td>
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<td>Time of day recording apparatus, apparatus for measuring, recording</td>
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<td>or otherwise indicating intervals of time, and time switches, with</td>
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<td>Other watch or clock parts (including jewels, cases and metal watch</td>
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**DIVISION 49**

**TRANSPORT EQUIPMENT**

<p>| 491   |       |          | Motor vehicles, trailers and semi-trailers; parts and accessories      |      |         |          |
|       |       |          | thereof                                                                |      |         |          |
| 4911  |       |          | Motor vehicles                                                          |      |         |          |
| 49111 |       |          | Road tractors for semi-trailers                                         | 3410 | 8701.20 | 783.2    |
| 49112 |       |          | Public-transport type passenger motor vehicles                          | 3410 | 8702    | 783.1    |
| 49113 |       |          | Motor cars and other motor vehicles principally designed for the        | 3410 | 8703.21-.90 | 781.2 |
|       |       |          | transport of persons (except public-transport type vehicles, vehicles   |      |         |          |
|       |       |          | specially designed for travelling on snow, and golf cars and similiar   |      |         |          |
|       |       |          | vehicles)                                                               |      |         |          |
| 49114 |       |          | Dumpers designed for off-highway use                                   | 3410 | 8704.10 | 782.11   |
| 49115 |       |          | Motor vehicles n.e.c. for the transport of goods                       | 3410 | 8704.21-.90 | 782.19 |
| 49116 |       |          | Crane lorries                                                          | 3410 | 8705.10 | 782.21   |
| 49117 |       |          | Motor vehicles, for the transport of persons, specially designed for    | 3410 | 8703.10 | 781.1    |
|       |       |          | travelling on snow; golf cars and similar vehicles                      |      |         |          |
| 49119 |       |          | Special purpose motor vehicles n.e.c.                                  | 3410 | 8705.20-.90 | 782.23-.29 |
| 4912  |       |          | Parts and accessories n.e.c. of motor vehicles                         |      |         |          |
| 49121 |       |          | Chassis fitted with engines, for motor vehicles                        | 3410 | 8706    | 784.1    |
| 49129 |       |          | Other parts and accessories n.e.c. of motor vehicles (including brakes,| 3430 | 8708.10, | 784.31, |
|       |       |          | gear boxes, axles, road wheels, suspension shock absorbers, radiators,  |      | .31-.99 | .33-.39  |
|       |       |          | silencers, exhaust pipes, clutches, steering wheels, steering          |      |         |          |
|       |       |          | columns, steering boxes, and parts thereof)                           |      |         |          |</p>
<table>
<thead>
<tr>
<th>Group</th>
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<td>492</td>
<td>4921</td>
<td>49210</td>
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<td>Trailers and semi-trailers; containers</td>
<td>3420</td>
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<td>4923</td>
<td>4921</td>
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<td>Containers specially designed and equipped for carriage by one or more modes of transport</td>
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<td>8609</td>
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<td>Trailers and semi-trailers of the caravan type, for housing or camping</td>
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<td>8716.31-.40</td>
<td>786.22,.29,.83</td>
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<td>Other trailers and semi-trailers (including trailers and semi-trailers for the transport of goods), except self-loading or self-unloading trailers and semi-trailers for agricultural purposes</td>
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<td>Parts of trailers and semi-trailers; parts of other vehicles, not mechanically propelled</td>
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<td>49311</td>
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<td>Cruise ships, excursion boats and similar vessels, principally designed for the transport of persons; ferry boats of all kinds</td>
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<td>8901.20</td>
<td>793.22</td>
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<td>Refrigerated vessels (ships), except tankers</td>
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<td>8901.30</td>
<td>793.26</td>
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<td>Other vessels for the transport of goods and other vessels for the transport of both persons and goods</td>
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<td>8901.90</td>
<td>793.27</td>
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<td>Fishing vessels; factory ships and other vessels for processing or preserving fishery products</td>
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<td>8902</td>
<td>793.24</td>
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<td>8904</td>
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<td>Other vessels (including light-vessels, fire-floats, dredgers, floating cranes, floating docks, warships and lifeboats other than rowing boats), except floating or submersible</td>
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<td>Parts of railway or tramway locomotives or rolling stock; railway or tramway track fixtures and fittings, and parts thereof; mechanical (including electromechanical) signalling, safety or traffic control equipment for</td>
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<td>railways, tramways, roads, inland waterways, parking facilities, port installations or airfields, and parts thereof</td>
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<td>Aeroplanes and other powered aircraft, of an unladen weight not exceeding 2000 kg</td>
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<td>SECTION 5 CONSTRUCTION WORK AND CONSTRUCTIONS; LAND</td>
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DIVISION 52
CONSTRUCTIONS
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**DIVISION 63**

**RETAIL TRADE SERVICES; REPAIR SERVICES OF PERSONAL AND HOUSEHOLD GOODS**

631

Food retailing services

6310

Retail sales of food, beverages and tobacco

63101

Retail sales of fruit and vegetables

63102

Retail sales of dairy products and eggs

63103

Retail sales of meat (incl. poultry) and meat products

63104

Retail sales of fish and other seafoods

63105

Retail sales of bread and flour confectionery

63106

Retail sales of sugar confectionery

63107

Retail sales of beverages not consumed on the spot

63108

Retail sales of tobacco products

63109

Specialized retail sales of food products n.e.c.

632

Non-food retailing services

6321

Retail sales of pharmaceutical and medical goods and cosmetics

63211

Retail sales of pharmaceutical, medical and orthopaedic goods

63212

Retail sales of perfumery articles, cosmetic articles and toilet soaps

6322

Retail sales of textiles, clothing, footwear and leather goods

63221

Retail sales of textiles

63222

Retail sales of articles of clothing, articles of fur and clothing accessories

63223

Retail sales of footwear

63224

Retail sales of leather goods and travel accessories

6323

Retail sales of household appliances, articles and equipment

63231

Retail sales of household furniture

63232

Retail sales of household appliances

63233

Retail sales of miscellaneous household utensils, cutlery, crockery, glassware,
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<td>Retail sales of office supplies and equipment</td>
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<td>Retail sales of games and toys</td>
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<td>Retail sales of flowers, plants, seeds, fertilizers and pet animals</td>
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DIVISION 64
HOTEL AND RESTAURANT SERVICES

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Hotel and other lodging services

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6419
Other lodging services

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642
Food serving services

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643
Beverage serving services for consumption on the premises

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SECTION 7
TRANSPORT, STORAGE AND COMMUNICATIONS SERVICES
DIVISION 71
LAND TRANSPORT SERVICES

711
Transport services by railway

7111
Passenger transportation
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**SECTION 8**

**BUSINESS SERVICES; AGRICULTURAL, MINING AND MANUFACTURING SERVICES**

**DIVISION 81**

**FINANCIAL INTERMEDIATION SERVICES AND AUXILIARY SERVICES THEREFOR**

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Financial intermediation services, except insurance and pension fund services

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Services of monetary intermediaries

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81112 Central bank supervisory services 6511
81113 Central bank reserve management services 6511
81114 Central bank currency issue services 6511
81115 Wholesale deposit services 6519
81116 Other bank deposit services 6519
81117 Non-central bank currency issue services 6519
81119 Other deposit services 6519

8112 81120 Financial leasing services 6591

8113 Other credit granting services

81131 Mortgage loan services 6592
81132 Personal instalment loan services 6592
81133 Credit card services 6592
81139 Other credit services 6592

8119 Other financial intermediation services other than insurance and pension fund services

81191 Closed end investment trust services 6599
81192 Property unit trust services 6599
81193 Open-ended investment and other unit trust services 6599
81199 Intermediation services n.e.c. 6599

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8121 Life insurance and pension fund services

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81212 Pension and annuity services 6602
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Services auxiliary to financial intermediation other than to insurance and pension funding

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Services related to the administration of financial markets

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Financial market operational services                                      | 6711               |
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Financial market regulatory services                                        | 6711               |
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Other financial market administration services                               | 6711               |

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Services related to securities markets

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Securities broking services                                                  | 6712               |
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Securities issue and registration services                                   | 6712               |
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Other services related to securities markets                                 | 6712               |

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Other services auxiliary to financial intermediation

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Services auxiliary to insurance and pension funding

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Actuarial services                                                           | 6720               |
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DIVISION 82

REAL ESTATE SERVICES

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DIVISION 87 BUSINESS SERVICES N.E.C.

871 Advertising services

8711 87110 Sale or leasing services of advertising space or time | 7430
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<td>Supply services of other commercial or industrial workers</td>
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<td>873</td>
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DIVISION 88  
**AGRICULTURAL, MINING AND MANUFACTURING SERVICES**

881  
Services incidental to agriculture, hunting and forestry

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<td>Services incidental to forestry and logging</td>
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882 8820 88200  
Services incidental to fishing  
883 8830 88300  
Services incidental to mining

884  
Services incidental to manufacturing, except to the manufacture of metal products, machinery and equipment

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8842  
Manufacture of textiles, wearing apparel and leather products on a fee or contract basis

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<td>Manufacture of leather products on a fee or contract basis</td>
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8843 88430  
Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials, on a fee or contract basis

8844  
Manufacture of paper and paper products; publishing and printing, on a fee or contract basis

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**DIVISION 96**

**RECREATIONAL, CULTURAL AND SPORTING SERVICES**

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Annexes

CATEGORIES FOR SPECIAL PURPOSES

Pursuant to the recommendation of the United Nations Statistical Commission at its twenty-fourth session in 1987 to develop annexes to ISIC, Rev.3, for special purposes, and as a reflection of discussions at expert group meetings, annexes for energy related products, tourism related services and categories in balance of payments of income and transfers have been developed for CPC as well. As a general principle, the CPC annexes for energy related products and tourism related services follow the corresponding annexes to ISIC, Rev.3, the one for energy products being, however, slightly more expanded. The annex for income and transfer categories was added to CPC at the request of experts involved in balance of payments and national accounts, in order to extend the analysis to financial flows.

I. ENERGY RELATED PRODUCTS

II. TOURISM RELATED SERVICES

III. CATEGORIES IN BALANCE OF PAYMENTS OF INCOME AND TRANSFERS
Annex I

ENERGY RELATED PRODUCTS

Efforts to delimit an integrated energy sector can be extended to the analysis of output categories of relevance to that industry as well, as defined by CPC. The following annex for energy related products covers first the outputs of activities included in the annex to ISIC, Rev.3, for energy related activities, i.e. products such as coal and lignite, crude petroleum and natural gas and uranium and thorium ores; electricity, town gas, steam and hot water; and coke oven products, refined petroleum products and nuclear fuel. Furthermore, as some services can be related more specifically to the energy sector than the activities from which they originate, owing to the more detailed breakdown in CPC, trade and transport services have also been included in the annex for energy related products. As the annex has been produced by excerpting the relevant categories from the main body of CPC, the same column headings also apply to annex I.
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<td>Briquettes and similar solid fuels manufactured from coal</td>
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<td>Tar distilled from coal, from lignite or from peat, and other mineral tars</td>
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<td>Sales on a fee or contract basis of fuels, metals, ores, timber, building materials and industrial and technical chemicals</td>
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<td>Wholesale trade services</td>
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<td>Wholesale trade services of intermediate product, other than agricultural; wholesale trade service of waste and scrap and materials for recycling</td>
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<td>Wholesale trade services of solid, liquid and gaseous fuels and related products</td>
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<td>RETAIL TRADE SERVICES; REPAIR SERVICES</td>
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<td>OF PERSONAL AND HOUSEHOLD GOODS</td>
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<td>Non-food retailing services</td>
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<td>Other specialized retail sales of non-food products</td>
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<td>Retail sales of fuel oil, bottled gas, coal and wood</td>
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<td>TRANSPORT, STORAGE AND COMMUNICATIONS SERVICES</td>
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<td>Transport services via pipeline</td>
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<td>TRANSPORT SERVICES</td>
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<td>Transportation of petroleum and natural gas</td>
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<td>883</td>
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<td>AGRICULTURAL, MINING AND MANUFACTURING SERVICES</td>
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<td>88450</td>
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<td>Manufacture of coke, refined petroleum products and nuclear fuel, on a fee or contract basis</td>
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<td>88700</td>
<td>Services incidental to energy distribution</td>
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Annex II

TOURISM RELATED SERVICES

The growing importance of the tourism sector in many developing as well as developed countries has created a need for specific analysis of that sector from both the demand-side (surveys of visitors) and the supply-side (surveys of tourism enterprises). One possible approach for integrating the two sides of analysis is the use of output categories, as provided by CPC, for defining the tourism sector.

Recent methodological work on tourism statistics has been carried out by the OECD Tourism Committee and the World Tourism Organization (WTO). In cooperation with WTO an annex for tourism related services has been developed. The following annex constitutes the almost exact output-side counterpart of the annex to ISIC, Rev.3, for tourism related activities. It therefore includes hotel and restaurant services, transport, storage and communications services, and some recreational, cultural and sporting services. Additionally, some agricultural, mining and manufacturing services and some administrative services of the Government that relate specifically to the tourism sector are also covered in the annex. Again, as the annex has been produced by excerpting the relevant categories from the main body of the CPC, the same column headings also apply to annex II.
TRADE SERVICES: HOTEL AND RESTAURANT SERVICES

RETAIL TRADE SERVICES: REPAIR SERVICES
OF PERSONAL AND HOUSEHOLD GOODS

Non-food retailing services

Other specialized retail sales of non-food products

63296 Retail sales of souvenirs 5239

DIVISION 64

HOTEL AND RESTAURANT SERVICES

641 Hotel and other lodging services

6411 Hotel lodging services 5510
6412 Motel lodging services 5510
6419 Other lodging services

64191 Children's holiday camp services 5510
64192 Holiday center and holiday home services 5510
64193 Letting services of furnished accommodation 5510
64194 Youth hostel and mountain shelter services 5510
64195 Camping and caravanning site services 5510
64196 Sleeping car services and sleeping services in other transport media 5510
64199 Other lodging services n.e.c. 5510

642 Food serving services

6421 Meal serving services with full restaurant service 5520
6422 Meal serving services in self-service facilities 5520
6423 Caterer services, providing meals to outside premises 5520
6429 Other food serving services 5520

643 Beverage serving services for consumption on the premises

6431 Beverage serving services without entertainment 5520
6432 Beverage serving services with entertainment 5520

TRANSPORT, STORAGE AND COMMUNICATIONS SERVICES

LAND TRANSPORT SERVICES

Transport services by railway
Passenger transportation

71111 Interurban passenger transportation 6010
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<td>Other scheduled passenger transportation</td>
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<td>Interurban regular transportation</td>
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<td>Rental services of passenger cars with operator</td>
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<td>Rental services of buses and coaches with operator</td>
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<td>Passenger transportation by man- or animal-drawn vehicles</td>
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<td>Other non-scheduled passenger transportation n.e.c.</td>
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<td>WATER TRANSPORT SERVICES</td>
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<td>Transport services by sea-going vessels</td>
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<td>Passenger transportation</td>
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<td>Passenger transportation by ferries</td>
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<td>Other passenger transportation</td>
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<td>Transport services by non-sea-going vessels</td>
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<td>Other passenger transportation</td>
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<td>AIR TRANSPORT SERVICES</td>
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<td>Passenger transportation by air</td>
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<td>Scheduled passenger transportation by air</td>
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<td>Non-scheduled passenger transportation by air</td>
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<td>Rental services of aircraft with operator</td>
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<td>SUPPORTING AND AUXILIARY TRANSPORT SERVICES</td>
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<td>Travel agency, tour operator and tourist guide services</td>
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<td>Administrative services related to the distributive and catering trades, hotels and restaurants</td>
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<td>Library, archive, museum, and other cultural services</td>
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<td>Museum services including preservation services of historical sites and buildings</td>
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<td>Botanical and zoological garden services</td>
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<td>Other recreational services</td>
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<td>Recreation park and beach services</td>
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Annex III

CATEGORIES IN BALANCE OF PAYMENTS OF INCOME AND TRANSFERS

In order to extend the analysis and comparability of international transactions as recorded in the balance of payments to transactions other than those in goods and services, i.e. to financial flows as well, and in order to promote the use of CPC in national accounts and balance of payments statistics, a classification of income and transfer categories based on recommendations in the Balance of Payments Manual, fourth edition, is being presented below as annex III. As income and transfer categories belong neither to goods nor to services, and in order to indicate that in that annex a different coding system is being used, all categories in annex III have been given the alphabetical prefix "A". In the process of ongoing work on the revision of the United Nations System of National Accounts and revision of the Balance of Payments Manual, the latter being carried out by the IMF, changes are likely to affect the classification of income and transfers that may be reflected in a possible later version of CPC.
TRANSFERS

Insurance

Net insurance premium

Transport insurance
Other property and liability insurance
Life insurance
Other insurance
Reinsurance

Insurance claims

Transport insurance
Other property and liability insurance
Life insurance
Other insurance
Reinsurance

Other transfers

Unrequited transfers

Social benefits (received) and contributions (paid)
Migrants' transfers
Workers' remittances
Other unrequited transfers
Part Three

EXPLANATORY NOTES FOR THE SERVICES LISTED IN CPC
SECTION 5 CONSTRUCTION WORK AND CONSTRUCTIONS: LAND

DIVISION 51 CONSTRUCTION WORK

Pre-erection work; new construction and repair, alteration, restoration and maintenance work on residential buildings, non-residential buildings or civil engineering works. This work can be carried out either by general contractors who do the complete construction work for the owner of the project, or on own account; or by subcontracting parts of the construction work to contractors specializing, e.g., in installation work, where the value of work done by subcontractors becomes part of the main contractor’s work. The products classified here are services which are essential in the production process of the different types of constructions, the final output of construction activities.

511 Pre-erection work at construction sites

5111 51110 Site investigation work

Investigation work aiming at finding the most suitable site for a construction project, and demarcation work, i.e. demarcation of a locality where one or more major stages or processes of construction work are being carried on.

Exclusions: Test drilling services are classified in subclass 51130 (Site formation and clearance work). Architectural, engineering, surveying and mapmaking services are classified in group 867 (Architectural, engineering and other technical services).

5112 51120 Demolition work

Wrecking and demolition work of buildings, other structures and streets and highways, and sales of material derived from demolishing operations.

5113 51130 Site formation and clearance work

Preparation work aiming at making sites ready for subsequent construction work, including blasting, test drilling and rock removal work.

5114 51140 Excavating and earthmoving work

Excavating and digging work, earthmoving work, grading of construction sites and trench digging.

Exclusion: Foundation digging work is classified in subclass 51510 (Foundation work, incl. pile driving).

5115 51150 Site preparation work for mining

Tunnelling, overburden removal and other development and preparation work of mineral properties and sites, except for mining oil and gas.

Exclusion: Construction services incidental to oil and gas mining are classified in subclass 88300 (Services incidental to mining).
Scaffolding work

Scaffold erecting and dismantling work.

Construction work for buildings

For one- and two-dwelling buildings

Construction work (incl. new work, additions, alterations and renovation work) of residential buildings containing one or two dwellings.

For multi-dwelling buildings

Construction work (incl. new work, additions, alterations and renovation work) of residential buildings containing three or more dwellings.

For warehouses and industrial buildings

Construction work (incl. new work, additions, alterations and renovation work) of warehouses and industrial buildings such as manufacturing and light industrial buildings.

Exclusion: Construction work on certain specialized facilities for manufacturing is classified in subclass 51360.

For commercial buildings

Construction work (incl. new work, additions, alterations and renovation work) of commercial buildings such as office buildings, bank buildings, parking garages, petrol and service stations, shopping centres and air, rail or road transport terminals.

For public entertainment buildings

Construction work (incl. new work, additions, alterations and renovation work) of public entertainment buildings such as cinemas, theatres, concert halls, dance halls and nightclubs.

Exclusion: Construction work on sport and recreation facilities is classified in class 5137.

For hotel, restaurant and similar buildings

Construction work (incl. new work, additions, alterations and renovation work) of hotels, motels, inns, hostels, restaurants and similar buildings.

For educational buildings

Construction work (incl. new work, additions, alterations and renovation work) of educational buildings such as schools, colleges, universities, libraries, archives and museums.
For health buildings

Construction work (incl. new work, additions, alterations and renovation work) of health buildings such as hospitals and sanatoria.

For other buildings

Construction work (incl. new work, additions, alterations and renovation work) of non-residential buildings not elsewhere classified, such as religious buildings and prison buildings.

Construction work for civil engineering

For highways (except elevated highways), streets, roads, railways and airfield runways

Construction work of highways (except elevated highways), streets, roads, other vehicular and pedestrian ways, guardrails, railways and airfield runways.

Exclusion: Construction work of elevated highways and of subways is classified in subclass 51320.

For bridges, elevated highways, tunnels and subways

Construction work of bridges, viaducts, elevated highways, highway, pedestrian and railway tunnels, and subways.

For waterways, harbours, dams and other waterworks

Construction work of waterways, harbours and riverworks, dams, irrigation and other waterworks.

Exclusions: Construction work on pipelines and on water and sewer mains are classified in subclasses 51340 (For long distance pipelines, communication and power lines (cables)) and 51350 (For local pipelines and cables; ancillary works), respectively.

For long distance pipelines, communication and power lines (cables)

Construction work of long distance overland or submarine pipelines and power and telecommunication transmission lines (cables).

Exclusion: Construction work of local gas pipelines, water mains or communication transmission lines (cables) are classified in subclass 51350 (Construction work for local pipelines and cables; ancillary works).

For local pipelines and cables; ancillary works

Construction work of local gas pipelines and water and sewer mains and local power and communication transmission lines (cables). Construction work of ancillary works such as transmission towers including antennas.
and transformer stations and substations for distribution within local boundaries.

**Exclusion:** Construction work of long distance pipelines and cables are classified in subclass 51340.

5136 51360 **For constructions for mining and manufacturing**

Construction work of constructions for mining and manufacturing not elsewhere classified, e.g. loading and discharging stations, winding-shafts, power plants, chemical plants, iron foundries, blast furnaces and coke ovens.

**Exclusion:** Construction work for warehouses and industrial buildings is classified in subclass 51230.

5137 **For constructions for sport and recreation**

51371 **For stadia and sports grounds**

Construction work of stadia and other grounds for sports generally played in the open air such as football, baseball, rugby, track and field, car or bicycle races and horse-races.

51372 **For other sport and recreation installations (e.g. swimming pools, tennis courts, golf courses)**

Construction work of other sport and recreation installations. The sport installations classified here are mostly for indoor sports and provide less space for spectators, e.g. basketball courts, ice hockey rinks, swimming pools, tennis courts, gymnastic halls and boxing rings. Construction work of recreation installations, e.g. golf courses, beach installations, mountain refuges, marinas for pleasure boats, park grounds and recreational park facilities.

5139 51390 **For engineering works n.e.c.**

Construction work for engineering works not elsewhere classified, such as mine site construction.

514 **Assembly and erection of prefabricated constructions**

5140 51400 **Assembly and erection of prefabricated constructions**

Installation on site of complete prefabricated buildings or other constructions, or the assembly and erection of prefabricated sections on sites into buildings or other constructions except erection work of prefabricated steel parts.

**Exclusion:** Erection work of prefabricated steel parts for buildings and other structures is classified in subclass 51550 (Steel bending and erection (incl. welding)).
515  Special trade construction work

5151  51510  Foundation work (incl. pile driving)

Special trade foundation work and pile driving and related work.

Exclusions: Excavating, digging and other earthmoving work is classified in subclass 51140.

Concrete work is classified in subclass 51540.

Masonry block foundation work is classified in subclass 51560 (Masonry work).

5152  51520  Water well drilling

Special trade construction work involving drilling or digging water wells; installation and repair work of water well pumps and well piping systems.

Exclusion: Installation and repair work of piping systems within buildings are classified in subclass 51620 (Water plumbing and drain laying work).

5153  51530  Roofing and water proofing

Special trade construction work involving the installation of roofing, guttering and spouting, roof shingling and metal roof work. Roof painting work. Included is other water-proofing work for buildings.

5154  51540  Concrete work

Special trade construction work involving concreting, concrete pouring and other concrete work, including portland cement and asphalt, on construction projects.

Exclusions: Construction work involving the paving of streets, highways and public sidewalks is classified in subclass 51310 (Construction work for highways (except elevated highways), streets, roads, railways and airfield runways).

Block laying work is classified in subclass 51560 (Masonry work).

5155  51550  Steel bending and erection (incl. welding)

Special trade construction work involving steel bending, construction work on steel frameworks, erection work from purchased or self-manufactured structural steel components for buildings or other structures such as bridges, overhead cranes or electricity transmission towers, and steel reinforcing work. Welding work is also included.

5156  51560  Masonry work

Special trade construction work involving bricklaying, block laying, stone setting and other masonry work.
Exclusions: Concrete work is classified in subclass 51540.
Interior fitting decoration work is classified in subclass 51770.

5159  51590  Other special trade construction work

Other special trade construction work not elsewhere classified, e.g. grave excavation, house moving.

516  Installation work

5161  51610  Heating, ventilation and air conditioning work

Special trade construction work involving electric or non-electric heating, ventilation, refrigeration or air conditioning equipment. Duct work and other related sheet-metal work performed as an integral part of such work is included.

Exclusion: Electric heating appliance installation work is classified in subclass 51649 (Other electrical construction work).

5162  51620  Water plumbing and drain laying work

Special trade construction work involving primary hot and cold water piping systems (i.e. plumbing), including sprinkler installation, draining (except sewerage or stormwater drains construction work) and septic tank installation. Plumbing work arising from the installation of appliances is included.

Exclusions: Sewerage or stormwater drains construction work is classified in subclass 51330 (General construction work for waterways, harbours, dams and other waterworks).

Installation work of space heating is classified in subclass 51610 (Heating, ventilation and air conditioning work).

5163  51630  Gas fitting construction work

Special trade construction work involving natural gas fitting and dry heating systems, except electric heating and duct work.

Exclusion: Space heating, ventilating and air conditioning work is classified in subclass 51610, whether or not for use with gas.

5164  Electrical work

51641  Electrical wiring and fitting work

Special trade construction work involving the installation of the basic electrical wiring network or of fittings in buildings or other construction projects.

Exclusion: Insulation work of electrical wiring from water piping is classified in subclass 51650 (Insulation work).
51642 Fire alarm construction work

Special trade construction work of fire alarm, fire fighting and fire escape equipment.

Exclusions: Sprinkler installation work is classified in subclass 51620 (Water plumbing and drain-laying work).

Fireproofing work is classified in subclass 51650 (Insulation work (electrical wiring, water, heat, sound)).

51643 Burglar alarm system construction work

Special trade construction work of burglar alarm systems at the construction site.

51644 Residential antenna construction work

Special trade construction work of residential antennas and aerials. Installation work of lightning conductors is included.

51649 Other electrical construction work

Other special trade electrical construction work, not elsewhere classified, e.g. highway lighting and electrical signal construction work and sound equipment, electrical heating or telecommunications equipment installation work. Electrical work arising from the installation of appliances is included.

5165 51650 Insulation work (electrical wiring, water, heat, sound)

Special trade construction work insulating electrical wiring from water piping, and of water, heat or sound, including weather-proofing insulating materials for exterior wall cavities and thermal insulation work to hot and chilled water pipes, boilers and duct runs. Fireproofing work is included.

Exclusion: Water proofing work to roofs is classified in subclass 51530 (Roofing and water proofing).

5166 51660 Fencing and railing construction work

Special trade construction work of fences, railings and similar enclosures. The fences may be of different materials (wire, wood, steel, fibre glass) and may be used at various sites (courts, playgrounds, residential properties or industrial premises).

5169 Other installation work

51691 Lift and escalator construction work

Special trade construction work of lifts and escalators and moving sidewalks. Also included is fire escape equipment construction work (e.g. of staircases).
51699 Other installation work n.e.c.

Other special trade construction work, not elsewhere classified, involving goods not regarded as part of the basic building structure (e.g. installation work of blinds and awnings).

517 Building completion and finishing work

5171 51710 Glazing work and window glass installation work

Special trade construction work of glass, glass cladding, mirrors and other glass products; close-in work such as window glass installation work.

5172 51720 Plastering work

Special trade construction work of interior and exterior plaster or stucco and of lathing materials. Dry wall work involving the installation of wallboard generally of gypsum.

5173 51730 Painting work

Special trade painting and related construction work on building interiors and exteriors, and painting work of heavy (engineering) structures, including road surface and parking lot marking work.

Exclusion: Roof painting work is classified in subclass 51530 (Roofing and water proofing).

5174 51740 Floor and wall tiling work

Special trade construction work of laying or setting ceramic, concrete or cut stone wall or floor tiles.

5175 51750 Other floor laying, wall covering and wall papering work

Special trade construction work of carpeting, linoleum, asphalt tile, resilient flooring and parquet and other hardwood flooring.

Paperhanging work of wallpaper. Related finishing work is included.

Exclusions: Installation work of concrete floors (except tile) is classified in subclass 51540 (Concrete work).

Installation work of stone and ceramic floor tiles is classified in subclass 51740 (Floor and wall-tiling work).

5176 51760 Wood and metal joinery and carpentry work

Special trade construction work involving carpentry work, the fixing of wooden formwork on construction projects and the building and installation of cabinets at the construction site.
5177 51770 Interior fitting decoration work

Special trade construction work of poured-in-place terrazzo works and interior marble, granite or slate work.

Exclusions: Exterior decoration work is classified in subclass 51560 (Masonry work).

Installation work of tiles is classified in subclass 51740 (Floor and wall-tiling work).

5178 51780 Ornamentation fitting work

Special trade construction work of standard or custom fabricated sheet metal components, decorative iron or steel work, and ornamental or architectural metal work. Such work may also be for functional purposes, e.g. sheet metal heating or air-conditioning duct work.

Exclusion: Installation work of sheet metal roofing is classified in subclass 51530 (Roofing and water proofing).

5179 51790 Other building completion and finishing work

Other special trade building completion and finishing work, e.g. acoustical work involving the application of acoustical panels, tiles and other materials to interior walls and ceilings, and steam or sand cleaning work of building exteriors.

518 Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator

5180 51800 Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator

Leasing or rental services concerning construction or demolition equipment with operator and operational services provided by the operator.

Exclusion: Leasing or rental services concerning construction machinery and equipment without operator is classified in subclass 83107.

DIVISION 52 CONSTRUCTIONS

Residential buildings, non-residential buildings and civil engineering works completed or work-in-progress during the inquiry period.

Products classified here are non-transportable goods or, in the SNA terminology, non-financial, fixed tangible assets, and their production may constitute fixed capital formation.

521 Buildings

5211 Residential buildings

52111 One- and two-dwelling buildings

Residential buildings with one or two dwellings.
52119  Other residential buildings

Residential buildings with three or more dwellings.

5212  Non-residential buildings

52121  Warehouses and industrial buildings

Buildings used to house warehousing activities and the production and assembly activities of industrial establishments, e.g. factories, plants, workshops.

Exclusion: Non-residential farm buildings are classified in subclass 52129 (Other buildings).

52122  Commercial buildings

Commercial buildings, including office buildings, bank buildings, buildings used primarily in wholesale and retail trades, e.g. shops, air, rail or road transport terminals, parking garages and petrol and service stations.

52123  Buildings for public entertainment

Buildings for public entertainment, e.g. theatres, concert halls, motion-picture theatres, dancehalls and nightclubs.

Exclusions: Museums, art galleries, libraries and similar buildings are classified in subclass 52125 (Educational buildings).

Constructions for sport and recreation are classified in class 5227.

52124  Hotel, restaurant and similar buildings

Hotels, restaurants and other buildings used in providing short-term lodging, food and beverages.

52125  Educational buildings

Buildings used directly in instructional activities, e.g. schools, universities, museums, art galleries, libraries.

52126  Health buildings

Buildings used to provide hospital and institutional care, e.g. hospitals, infirmaries, sanatoria, nursing homes.

52129  Other buildings

Buildings, not elsewhere classified, e.g. religious buildings, community buildings, non-residential farm buildings.

Exclusion: Constructions for sport and recreation are classified in class 5227.
Civil engineering works

5221 Highways (except elevated highways), streets, roads, railways, airfield runways

52211 Highways (except elevated highways), streets, roads

Highways (except elevated highways), streets, roads and other vehicular and pedestrian ways. Guard-rails and surfaced parking areas, driveways, vehicular or pedestrian underpasses and overpasses, and bicycle paths.

Exclusion: Elevated highways and highway tunnels are classified in subclass 52222 and 52223, respectively.

52212 Railways

Railway road-beds for long-line and commuter railways, street tramways, and underground or elevated urban rapid-transit systems. Railway electrification structures are included.

Exclusion: Other subway constructions are classified in subclass 52224 (Subways).

52213 Airfield runways

Airfield runways, including taxi-ways and related airport structures other than buildings.

5222 Bridges, elevated highways, tunnels and subways

52221 Bridges

Bridges and viaducts of metal, concrete or other materials, for all types of land transport and for pedestrians.

52222 Elevated highways

Elevated highways for motor vehicle traffic.

52223 Tunnels

Highway and railway tunnels (except for underground railways) and tunnel construction related works.

Exclusions: Vehicular and pedestrian underpasses are classified in subclass 52211 (Highways (except elevated highways), streets, roads, railways, airfield runways).

Underground railway tunnels are classified in subclass 52224 (Subways).

Tunnels associated with mining operations are classified in subclass 52261 (Mining constructions).
52224  **Subways**

Tunnel constructions and other underground constructions related to underground railway traffic.

5223  **Waterways, harbours, dams and other waterworks**

52231  **Aqueducts and other water supply conduits, except pipelines**

Aqueducts, water conduits and similar waterways designed to convey water for the purpose of water supply, except pipelines.

**Exclusions:** Waterworks for irrigation or flood control are classified in subclass 52234.

Long distance pipelines and local pipelines are classified in subclass 52241 and 52250, respectively.

52232  **Harbours, rivers, canals, and related facilities**

Harbour bottoms and harbour channels, breakwaters, piers, wharfs and similar structures, and riverworks and canal constructions for water transport traffic.

52233  **Dams**

Dams and similar water-retaining structures and embankments for coastal and other waterside areas.

52234  **Irrigation and flood control waterworks**

Irrigation and flood control waterworks.

**Exclusion:** Waterways for the purpose of water supply are classified in subclass 52231 (Aqueducts and other water supply conduits, except pipelines).

5224  **Long distance pipelines, communication and power lines (cables)**

52241  **Long distance pipelines**

Long distance overland or submarine pipelines for the conveyance of petroleum products, gas, water or other products.

**Exclusion:** Urban gas or water distribution systems through mains are classified in subclass 52250 (Local pipelines and cables; ancillary works).

52242  **Communication lines (television, radio, telegraph, telephone and other transmission lines)**

Long distance overland or submarine telecommunication transmission lines, i.e. television, radio, telegraph, telephone and other transmission lines.
52243 Power lines (cables)

Long distance high-tension electric power transmission lines (cables).

Exclusion: Low-tension electric power distribution lines are classified in subclass 52250 (Local pipelines and cables; ancillary works).

52250 Local pipelines and cables; ancillary works

Local gas pipelines and water and sewer mains and local power and communication transmission lines (cables).

Ancillary works such as transmission towers including antennas and transformer stations and substations for distribution within local boundaries. Local public utility systems, not elsewhere classified.

5226 Constructions for mining and manufacture

52261 Mining constructions

Mining and related facilities, such as mine loading and discharging stations, winding-shafts and towers, tunnels and drifts associated with mining operations.

52262 Power plant constructions

Heavy electrical generating plants and equipment including plants and equipment for nuclear-powered generating stations.

52263 Chemical and related facilities

Chemical and related plant facilities, e.g. blast furnaces and coke ovens, for manufacture of basic chemicals, compounds, pharmaceuticals and other chemicals.

Exclusion: Industrial buildings that are not specialized to the manufacture of particular products are classified in subclass 52121 (Warehouses and industrial buildings).

52269 Other constructions for manufacture

Specialized facilities for manufacture, not elsewhere classified, e.g. iron foundries.

Exclusion: Industrial buildings that are not specialized to the manufacture of particular products are classified in subclass 52121 (Warehouses and industrial buildings).
Constructions for sport and recreation

Stadia, sports grounds

Stadia and other grounds for sports generally played in the open air such as football, baseball, rugby, track and field, car or bicycle races and horse-races. Stadia generally provide substantial seating and/or standing accommodation for spectators.

Other sport and recreation installations (e.g. swimming pools, tennis courts, golf courses)

Other sport and recreation installations. The sport installations classified here are mostly for indoor sports and provide limited seating or other accommodation for spectators, e.g. basketball courts, ice hockey rinks, swimming pools, tennis courts, gymnastic halls, boxing rings, skating rinks.

Recreation installations, e.g. golf courses, beach installations, mountain refuges, marinas for pleasure boats, park grounds and recreational park facilities.

Other civil engineering works, not elsewhere classified.

DIVISION 53 LAND

Agricultural and wooded land, built-up land, open land, and other land. Use of land information at the international level for comparative descriptions and analyses of national land use patterns.

Agricultural land, forest and other wooded land

Land on which agricultural, horticultural or forestry activity is carried on for commercial or subsistence purposes, including nurseries, plantations, orchards and vineyards, meadows and pastures; fallow agricultural land, forests and other wooded land. Land forming a part of a farming enterprise including scattered farm buildings, but not access roads.

Built-up and related land

Land under houses, roads, mines and quarries and any other facilities, including their auxiliary spaces, deliberately installed for the pursuit of human activities, except recreational purposes. Included are also certain types of open land (non-built-up land), which are closely related to these activities, such as waste tips, derelict land in built-up areas, junk yards, city parks and gardens, etc. Land under closed villages or similar rural localities is included.
Recreational and other open land

Land used for purposes of recreation, e.g. sports fields, gymnasium, major playgrounds, major public parks and green areas, public beaches and swimming pools, camping sites, areas mainly occupied by facilities for tourism, secondary residences or vacation houses, hobby gardening, cemeteries, open land currently under construction or destined for future construction, etc.

Other land

Wet open land, i.e. non-wooded sites either partially, temporarily or permanently water-logged. Dry open land with special vegetation cover, i.e. non-wooded land which is covered by low vegetation. Open land without, or with insignificant, vegetation cover. Land covered by surface water.
SECTION 6  TRADE SERVICES; HOTEL AND RESTAURANT SERVICES

Distributive trade services consisting in selling merchandise to retailers, to industrial, commercial, institutional or other professional business users, or to other wholesalers, or acting as agent or broker (wholesaling services) or selling merchandise for personal or household consumption including services incidental to the sale of the goods (retailing services). The principal services rendered by wholesalers and retailers may be characterized as reselling merchandise, accompanied by a variety of related, subordinated services, such as: maintaining inventories of goods; physically assembling, sorting and grading goods in large lots; breaking bulk and redistribution in smaller lots; delivery services; refrigeration services; sales promotion services rendered by wholesalers; and services associated with retailers' business, e.g. processing subordinated to selling, warehousing and garage services.

Also included in this section are, among others, repair services of personal and household goods (group 633) and meal preparing and serving services by restaurants (division 64).

Exclusions: Installation work for constructions is classified in group 516.

Cargo handling, storage and warehousing services not subordinated to selling are classified in division 74 (Supporting and auxiliary transport services).

Repair services other than for personal and household goods are classified in group 845 (Maintenance and repair services of office machinery and equipment incl. computers) and group 886 (Repair services incidental to metal products, machinery and equipment).

Assembly and installation services of industrial machinery and equipment are classified in group 885 (Services incidental to the manufacture of metal products, machinery and equipment).

DIVISION 61  SALE, MAINTENANCE AND REPAIR SERVICES OF MOTOR VEHICLES AND MOTORCYCLES

611  Sale, maintenance and repair services of motor vehicles; sales of related parts and accessories

6111  Sales of motor vehicles

61111  Wholesale trade services of motor vehicles

Wholesaling and commission agents' services of passenger motor cars, motor buses and motor coaches, motor lorries and trucks, over-the-road truck tractors, semi-trailers and trailers. (Goods classified in CPC 491, 492.)

61112  Retail sales of motor vehicles

Retailing services of passenger motor vehicles including specialized passenger motor vehicles (ambulances, caravans, microbuses, etc.), motor vehicles to negotiate unusual terrain and other passenger motor vehicles with motor-car type steering mechanisms; motor lorries and motor coaches and buses. (Goods classified in CPC 491.)
6112 61120  **Maintenance and repair services of motor vehicles**

Automobile maintenance and repair services. Such services may involve engine overhaul, motor tune-up, carburettor repair and adjustment, electrical system repair and battery charging, steering gear repair and adjustment, wheel adjustment and balancing, suspension repair, brake repair and adjustment, transmission repair and adjustment, exhaust system repair, cooling system repair including water-hose replacement and other automobile maintenance and repair services.

Automobile body repair and similar services. Such services may involve door and lock repair, bumper straightening and repair, repainting, collision repair; upholstery repair and window screen and window replacement and other automobile body repair services.

Also included here are automobile emergency road services and cleaning and routine maintenance services, such as vehicle laundry and car-wash services, undercoating, polishing and waxing services etc.

**Exclusion:** Puncture repair services are classified here, but rebuilt and retreaded tyres are classified in subclass 36120.

6113 61130  **Sales of parts and accessories of motor vehicles**

Wholesaling, commission agents' and retailing services of new or used parts and accessories of motor vehicles of a type described in the notes to subclass 61112. (Goods classified in CPC 431, 491, 492.)

612 612  **Sale, maintenance and repair services of motorcycles and snowmobiles; sales of related parts and accessories**

6121 61210  **Sales of motorcycles and snowmobiles and related parts and accessories**

Wholesaling and retailing services of motorcycles and snowmobiles and related parts and accessories. (Goods classified in CPC 49117, 4991.)

6122 61220  **Maintenance and repair services of motorcycles and snowmobiles**

Motorcycle and snowmobile maintenance and repair and motorcycle body repair services.

Also included here are motorcycle emergency road services and motorcycle and snowmobile maintenance services.

613 613  **Retail sales of motor fuel**

6130 61300  **Retail sales of motor fuel**

Retailing services of petroleum refineries products, such as gasoline and other motor fuels for internal combustion engines, kerosene, lubricating oil and grease, fuel oil, liquefied petroleum gas put up for retail sale and other products of petroleum refineries. (Goods classified in CPC 333.)
Exclusion: Retailing services of fuel oil for other purposes are classified in subclass 63297 (Retail sales of fuel oil, bottled gas, coal and wood).

DIVISION 62 COMMISSION AGENTS' AND WHOLESALE TRADE SERVICES, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES

621 Commission agents' services

6211 Commission agents' services

62111 Sales on a fee or contract basis of agricultural raw materials and live animals

Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of agricultural raw materials and live animals. (Goods classified in CPC 01-03, 291.)

62112 Sales on a fee or contract basis of food products, beverages and tobacco

Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of food products, beverages and tobacco. (Goods classified in CPC 01, 029, 04, 21-25.)

62113 Sales on a fee or contract basis of fuels, metals, ores, timber, building materials and industrial and technical chemicals

Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of fuels, metals, ores, timber, building materials (e.g. paints and varnishes, bituminous construction materials, ceramic articles used in construction, construction materials of glass) and industrial and technical chemicals (basic industrial chemicals, plastic materials, man-made fibres except glass, fertilizers etc.) (Goods classified in CPC 03, 1, 31, 33, 34, 351, 354, 36, 37, 387, 41, 421.)

62114 Sales on a fee or contract basis of machinery, industrial equipment and vehicles other than motor vehicles, bicycles and motorcycles

Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of machinery, industrial equipment and vehicles other than motor vehicles, bicycles and motorcycles. (Goods classified in CPC 327, 43-49.)
62115 Sales on a fee or contract basis of furniture, household goods, hardware and ironmongery

Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of furniture, household goods (household home furnishings and housewares), hardware (cutlery and general hardware) and ironmongery and domestic electrical appliances. (Goods classified in CPC 3533, 381, 42, 448, 465.)

62116 Sales on a fee or contract basis of textiles, clothing and footwear

Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of textiles, clothing and footwear. (Goods classified in CPC 26-28, 293-296.)

62117 Sales on a fee or contract basis of pharmaceutical and medical goods and cosmetics

Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of pharmaceutical and medical goods and cosmetics. (Goods classified in CPC 352, 353, 481.)

62118 Sales on a fee or contract basis of goods n.e.c.

Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of goods not elsewhere classified (e.g. waste materials, paper and paper products, amusement and sporting goods, photographic equipment, musical instruments, jewellery and watches). (Goods classified in CPC 292, 321-326, 382-386, 389, 39, 48.)

622 Wholesale trade services

6221 Wholesale trade services of agricultural raw materials and live animals

62211 Wholesale trade services of grain, oilseeds and oleaginous fruits, seeds and animal feed

Specialized wholesaling services of grain, oilseeds and oleaginous fruits, seeds and animal feed. (Goods classified in CPC 011, 014, 015, 019, 218, 233.)

62212 Wholesale trade services of flowers and plants

Specialized wholesaling services of flowers and plants. (Goods classified in CPC 015.)
Wholesale trade services of unmanufactured tobacco

Specialized wholesaling services of unmanufactured tobacco. (Goods classified in CPC 017.)

Wholesale trade services of live animals

Specialized wholesaling services of live animals. (Goods classified in CPC 021.)

Wholesale trade services of hides and skins and of leather

Specialized wholesaling services of hides and skins and of tanned or dressed leather. (Goods classified in CPC 291, 297.)

Wholesale trade services of agricultural raw materials n.e.c.

Specialized wholesaling services of agricultural raw materials not elsewhere classified, e.g., raw vegetable or animal materials used in textiles, and edible products of animal origin, not elsewhere classified. (Goods classified in CPC 018, 019, 029, 03, 04.)

Wholesale trade services of food, beverages and tobacco

Wholesale trade services of fruit and vegetables

Specialized wholesaling services of fresh, dried, frozen or canned fruits and vegetables. (Goods classified in CPC 012, 013, 213, 215.)

Wholesale trade services of dairy products, egg and edible oils and fats

Specialized wholesaling services of dairy products, eggs, and edible animal or vegetable oils and fats. (Goods classified in CPC 029, 216, 022.)

Wholesale trade services of meat, poultry and game

Specialized wholesaling services of meat products, poultry and game, edible offal, preserves and preparations of meat. (Goods classified in CPC 211.)

Wholesale trade services of fishery products

Specialized wholesaling services of fresh, prepared or preserved fish and other seafoods. (Goods classified in CPC 04, 212.)

Wholesale trade services of sugar, sugar and flour confectionery and bakery products

Specialized wholesaling services of sugars, flour confectionery and bakery products. (Goods classified in CPC 232, 234-236.)
62226  Wholesale trade services of beverages

Specialized wholesaling services of beverages, e.g., fruit juices and vegetable juices, mineral waters and soft drinks, wines, beers, liqueurs and other alcoholic beverages. (Goods classified in CPC 214, 24.)

62227  Wholesale trade services of coffee, tea, cocoa and spices

Specialized wholesaling services of coffee, tea, cocoa and spices. (Goods classified in CPC 016, 236, 2391.)

62228  Wholesale trade services of tobacco products

Specialized wholesaling services of tobacco products. (Goods classified in CPC 25.)

62229  Wholesale trade services of food products n.e.c.

Specialized wholesaling services of food products not elsewhere classified, e.g. salt, grain mill products, and noodles and similar farinaceous products. (Goods classified in CPC 162, 231, 237, 2399.)

6223  Wholesale trade services of textiles, clothing and footwear

62231  Wholesale trade services of textiles

Specialized wholesaling services of yarn and thread of natural or man-made textile fibres, woven or tufted textile fabrics, knitted or crocheted fabrics and made-up textile articles other than apparel. (Goods classified in CPC 2711, 2713-2719, 272-279, 281.)

62232  Wholesale trade services of household linens

Specialized wholesaling services of household linens. (Goods classified in CPC 2712.)

62233  Wholesale trade services of articles of clothing

Specialized wholesaling services of articles of clothing, except fur apparel. (Goods classified in CPC 2821-2823, 28241, 2825.)

62234  Wholesale trade services of fur articles

Specialized wholesaling services of fur articles including fur apparel. (Goods classified in CPC 283, 28269.)

62235  Wholesale trade services of footwear

Specialized wholesaling services of footwear. (Goods classified in CPC 293-296.)
62236 Wholesale trade services of clothing accessories

Specialized wholesaling services of clothing accessories, e.g. hats and other headgear, umbrellas, walking-sticks, belts, etc. (Goods classified in CPC 28242, 2826, 3892.)

6224 Wholesale trade services of household appliances, articles and equipment

62241 Wholesale trade services of household furniture

Specialized wholesaling services of household furniture. (Goods classified in CPC 3811, 3813-3816.)

Exclusion: Wholesaling services of office furniture are classified in CPC 62284 (Wholesale trade services of office machinery and equipment incl. office furniture.)

62242 Wholesale trade services of household appliances

Specialized wholesaling services of domestic appliances, e.g. refrigerators and freezers, dishwashing machines, washing and drying machines of the household type, domestic cooking and heating equipment, vacuum cleaners and other small domestic appliances. (Goods classified in CPC 448.)

62243 Wholesale trade services of cutlery, domestic metal ware and lighting articles and equipment

Specialized wholesaling services of domestic fabricated metal products and lighting articles and equipment. (Goods classified in CPC 4291, 465.)

62244 Wholesale trade services of radio and television equipment, musical instruments and records, music scores and tapes

Specialized wholesaling services of radio and television equipment, musical instruments, music scores and audio and video records and tapes. (Goods classified in CPC 3226, 383, 47.)

62245 Wholesale trade services of glassware, china and pottery

Specialized wholesaling services of glassware of a kind used for table, kitchen, toilet, indoor decoration or similar purposes, and ceramic household and ornamental wares. (Goods classified in CPC 3719, 372.)

62246 Wholesale trade services of wickerwork, cork goods, coopers' ware and other wooden ware

Specialized wholesaling services of coopers' ware, other products of wood, and articles of cork, straw or other plaiting materials, basketware and wickerwork. (Goods classified in CPC 317, 319.)
Wholesale trade services of wallpaper and floor coverings

Specialized wholesaling services of wallpaper and materials used for floor coverings. (Goods classified in CPC 272, 316, 3219, 36910, 38930.)

Wholesale trade services of household articles and equipment n.e.c.

Specialized wholesaling services of household articles and equipment, not elsewhere classified, e.g. hand tools and other domestic fabricated metal products, not elsewhere classified. (Goods classified in CPC 4292-4299.)

Wholesale trade services of pharmaceutical and medical goods and cosmetics

Wholesale trade services of pharmaceutical and medical goods

Specialized wholesaling services of pharmaceutical goods and other articles for medical or surgical purposes. (Goods classified in CPC 352.)

Wholesale trade services of surgical and orthopaedic instruments and devices

Specialized wholesaling services of medical and surgical equipment and orthopaedic appliances. (Goods classified in CPC 481.)

Wholesale trade services of perfumery, cosmetics and soaps

Specialized wholesaling services of perfume and toilet preparations, soaps and detergents. (Goods classified in CPC 3531, 3532.)

Wholesale trade services of miscellaneous consumer goods

Wholesale trade services of paper and paperboard

Specialized wholesaling services of paper and paperboard and paper and paperboard products. (Goods classified in CPC 321.)

Wholesale trade services of books, magazines, newspapers and stationery

Specialized wholesaling services of books, newspapers, journals and periodicals, other printed matter and articles of stationery. (Goods classified in CPC 322-326, 3891.)

Wholesale trade services of photographic and optical goods

Specialized wholesaling services of photographic goods, e.g. photographic equipment, plates and film, and optical goods, e.g. microscopes and binoculars. (Goods classified in CPC 3894, 3895, 483.)
62264 Wholesale trade services of games and toys

Specialized wholesaling services of games and toys including video games. (Goods classified in CPC 385.)

62265 Wholesale trade services of watches, clocks and jewellery

Specialized wholesaling services of watches, clocks and jewellery. (Goods classified in CPC 382, 484.)

62266 Wholesale trade services of sports goods (incl. bicycles)

Specialized wholesaling services of sports goods, e.g. snow-ski equipment, water-sport equipment, equipment for sports fishing, athletics articles and equipment, other articles and equipment for sports or outdoor games including bicycles. (Goods classified in CPC 384, 494, 49921.)

62267 Wholesale trade services of leather goods and travel accessories

Specialized wholesaling services of luggage, handbags and the like, saddlery and harness and other articles of leather. (Goods classified in CPC 292.)

62268 Wholesale trade services of cleaning materials

Specialized wholesaling services of cleaning and polishing preparations. (Goods classified in CPC 3533.)

62269 Wholesale trade services of miscellaneous consumer goods n.e.c.

Specialized wholesaling services of a great variety of consumer goods, not elsewhere classified. (Goods classified in CPC 3896, 3899.)

62270 Wholesale trade services of intermediate products, other than agricultural; wholesale trade services of waste and scrap and materials for recycling

62271 Wholesale trade services of solid, liquid and gaseous fuels and related products

Specialized wholesaling services of solid, e.g. coal and lignite, liquid, e.g. petroleum oils, and gaseous fuels, e.g. natural gas, coal gas, producer gas and similar gases, and related products. (Goods classified in CPC 11-13, 33.)

62272 Wholesale trade services of metal ores and metals in primary forms

Specialized wholesaling services of metal ores and basic metals in primary forms. (Goods classified in CPC 14, 41.)
62273 Wholesale trade services of wood in the rough and products of primary processing of wood

Specialized wholesaling services of logs of coniferous or non-coniferous wood and other wood in the rough, and products of primary processing of wood. (Goods classified in CPC 03, 31.)

62274 Wholesale trade services of paints, varnishes and lacquers

Specialized wholesaling services of paints, varnishes and lacquers and related products. (Goods classified in CPC 351.)

62275 Wholesale trade services of construction materials, fittings and fixtures and flat glass

Specialized wholesaling services of construction materials such as stone and sands, structural non-refractory clay products, cement, lime and plaster used in construction, fittings and fixtures, structural metal products and unworked glass, flat glass and pressed or moulded glass for construction. (Goods classified in CPC 15, 3711, 373-376, 387, 421.)

62276 Wholesale trade services of basic industrial chemicals, fertilizers, synthetic resins and plastics materials in primary forms

Specialized wholesaling services of basic industrial chemicals, organic or inorganic, fertilizers, pesticides, synthetic resins and plastics materials in primary forms. (Goods classified in CPC 16, 34.)

62277 Wholesale trade services of textile fibres

Specialized wholesaling services of natural fibres, man-made textile staple fibres prepared for spinning, and other man-made fibres. (Goods classified in CPC 21700, 261, 262, 355.)

62278 Wholesale trade services of waste and scrap and materials for recycling

Specialized wholesaling services of wastes and scraps and materials for recycling. (Goods classified in CPC 39.)

62279 Wholesale trade services of intermediate products, other than agricultural, n.e.c.

Specialized wholesaling services of intermediate products, other than agricultural, not elsewhere classified, e.g. precious stones, chemical products not elsewhere classified, rubber tyres and tubes and other rubber products, semi-manufactures of plastics, and non-metallic mineral products, not elsewhere classified. (Goods classified in CPC 16, 218, 32700, 354, 361-363, 379.)
Wholesale trade services of machinery, equipment and supplies

62281 Wholesale trade services of agricultural machinery and equipment including tractors

Specialized wholesaling services of agricultural, horticultural or forestry machinery and equipment including tractors. (Goods classified in CPC 441.)

62282 Wholesale trade services of transport equipment other than motor vehicles, motorcycles and bicycles

Specialized wholesaling services of transport equipment other than motor vehicles, motorcycles and bicycles, e.g. commercial ships and boats, except for pleasure, railway and tramway locomotives and rolling stock, aircraft, spacecraft and aeronautical equipment and supplies and other transport equipment. (Goods classified in CPC 493, 495, 496, 499.)

Exclusion: Wholesaling services of pleasure and sporting boats are classified in subclass 62266 (Wholesale trade services of sports goods (incl. bicycles)).

62283 Wholesale trade services of mining, construction and civil engineering machinery and equipment

Specialized wholesaling services of mining, construction and civil engineering machinery and equipment. (Goods classified in CPC 444.)

62284 Wholesale trade services of office machinery and equipment including office furniture

Specialized wholesaling services of office, accounting and computing machinery and equipment, including office furniture, e.g. typewriters, word processors, photo-copying apparatus and calculating machines, and all types of ADP machines and peripheral units. (Goods classified in CPC 45.)

62285 Wholesale trade services of machinery and equipment for the textile industry

Specialized wholesaling services of machinery and equipment for textile, apparel and leather production, e.g. machinery for preparing, spinning, weaving and knitting textiles, sewing machines and machinery for working hides, skins or leather. (Goods classified in CPC 446.)

62286 Wholesale trade services of machinery and equipment for the wood and metal industries

Specialized wholesaling services of machine-tools for working metal or wood and machinery for metallurgy. (Goods classified in CPC 442, 443.)

Exclusion: Wholesaling services of forestry machinery are classified in subclass 62281 (Wholesale trade services of agricultural machinery and equipment, incl. tractors).
62287 Wholesale trade services of machinery and equipment related supplies

Specialized wholesaling services of supplies related to the machinery and equipment classified in the other subdivisions of class 6228, e.g. parts of machinery, and industrial supplies, not elsewhere classified. (Goods classified in CPC 42, 43, 44.)

62289 Wholesale trade services of other machinery and equipment for use in industry and commerce, etc.

Specialized wholesaling services of general purpose machinery, e.g. engines and turbines, gearing and driving elements, burners, and special purpose machinery, not elsewhere classified, e.g. machinery for food, beverage and tobacco processing, electrical machinery, and instruments for measuring, checking, testing, navigating, and supplies not elsewhere classified. (Goods classified in CPC 364, 38600, 43, 445, 447, 449, 46, 482.)

DIVISION 63 RETAIL TRADE SERVICES; REPAIR SERVICES OF PERSONAL AND HOUSEHOLD GOODS

631 Food retailing services

6310 Retail sales of food, beverages and tobacco

63101 Retail sales of fruit and vegetables

Retailing services of fresh, dried, frozen or canned fruits, nuts and vegetables. (Goods classified in CPC 012, 013, 213, 215.)

63102 Retail sales of dairy products and eggs

Retailing services of dairy products and eggs. (Goods classified in CPC 029, 22.)

63103 Retail sales of meat (incl. poultry) and meat products

Retailing services of meat, poultry and game, and meat products. (Goods classified in CPC 211.)

63104 Retail sales of fish and other seafoods

Retailing services of fresh, prepared and preserved fish, and other seafoods. (Goods classified in CPC 04, 212.)

63105 Retail sales of bread and flour confectionery

Retailing services of bread and other bakery products. (Goods classified in CPC 234.)
63106 Retail sales of sugar confectionery
Retailing services of sugar confectionery, e.g. fruit or nuts preserved by sugar. (Goods classified in CPC 236.)

63107 Retail sales of beverages not consumed on the spot
Retailing services of non-alcoholic or alcoholic beverages. (Goods classified in CPC 214, 24.)

Exclusion: Retailing services of beverages consumed on the spot are classified in group 643 (Beverages serving services for consumption on the premises).

63108 Retail sales of tobacco products
Retailing services of tobacco products. (Goods classified in CPC 25.)

63109 Specialized retail sales of food products n.e.c.
Retailing services of food products, not elsewhere classified, e.g. rice, edible oils and fats, salt, coffee, tea, sugar, cocoa and spices, noodles and similar farinaceous products. (Goods classified in CPC 011, 014, 016, 029, 162, 216, 231, 232, 235-239.)

632 Non-food retailing services

6321 Retail sales of pharmaceutical and medical goods and cosmetics

63211 Retail sales of pharmaceutical, medical and orthopaedic goods
Retailing services of pharmaceutical goods, other articles for medical or surgical purposes and orthopaedic goods. (Goods classified in CPC 352, 481.)

63212 Retail sales of perfumery articles, cosmetic articles and toilet soaps
Retailing services of perfumes, cosmetic articles and toilet soaps and preparations. (Goods classified in CPC 3532.)

6322 Retail sales of textiles, clothing, footwear and leather goods

63221 Retail sales of textiles
Retailing services of textiles other than clothing, e.g. wool, yarn and thread, and made-up textile articles. (Goods classified in CPC 26, 27.)

63222 Retail sales of articles of clothing, articles of fur and clothing accessories
Retailing services of men's, women's and boys' clothing, including articles of fur, and clothing accessories. (Goods classified in CPC 28, 3892.)
63223 **Retail sales of footwear**

Retailing services of footwear of any material and for any purpose. (Goods classified in CPC 293-296.)

63224 **Retail sales of leather goods and travel accessories**

Retailing services of luggage handbags, saddlery and other articles of leather and travel accessories. (Goods classified in CPC 292.)

**Exclusion:** Retailing services of leather footwear are classified in subclass 63223.

6323 **Retail sales of household appliances, articles and equipment**

63231 **Retail sales of household furniture**

Retailing services of household furniture. (Goods classified in CPC 3811, 3813-3816.)

63232 **Retail sales of household appliances**

Retailing services of domestic appliances, e.g. refrigerators and freezers, dishwashing machines, washing and drying machines of the household type, domestic cooking and heating equipment, vacuum cleaners, and other small domestic appliances. (Goods classified in CPC 448.)

63233 **Retail sales of miscellaneous household utensils, cutlery, crockery, glassware, china and pottery**

Retailing services of domestic fabricated metal products, cutlery, crockery, glassware of a kind used for table, kitchen, toilet, indoor decoration or similar purposes, and ceramic household and ornamental wares. (Goods classified in CPC 3719, 372, 4291.)

63234 **Retail sales of radio and television equipment, musical instruments and records, music scores and tapes**

Retailing services of radio and television equipment, musical instruments, music scores, and audio and video records and tapes. (Goods classified in CPC 3226, 383, 47.)

63235 **Retail sales of articles for lighting**

Retailing services of lighting articles and equipment. (Goods classified in CPC 465.)

63236 **Retail sales of curtains, net curtains and divers household articles of textile materials**

Retailing services of made-up household textile articles, e.g. curtains, net curtains and other household articles of textile materials. (Goods classified in CPC 27.)
63237 Retail sales of wood, cork goods and wickerwork goods

Retailing services of wooden ware, cork goods and wickerwork goods. (Goods classified in CPC 314-319.)

63239 Retail sales of household appliances, articles and equipment n.e.c.

Retailing services of household articles and equipment, not elsewhere classified, e.g. domestic fabricated metal products, not elsewhere classified. (Goods classified in CPC 4292-4299.)

Exclusion: Retailing services of hand tools are classified in CPC 63241 (Retail sales of hardware).

6324 Retail sales of hardware, paints, varnishes and lacquers, glass, construction materials and do-it-yourself materials and equipment

63241 Retail sales of hardware

Retailing services of basic hardware lines, not elsewhere classified, e.g. hand tools and builders' hardware such as door locks and lock sets, screws and nails. (Goods classified in CPC 42.)

Exclusions: Retailing services of paints, varnishes and lacquers are classified in subclass 63242.

Retailing services of other construction materials are classified in subclass 63245.

63242 Retail sales of paints, varnishes and lacquers

Retailing services of paints, varnishes and lacquers. (Goods classified in CPC 35110.)

Exclusion: Retailing services of colours and drawing inks are classified in subclass 63244 (Retail sales of do-it-yourself materials and equipment).

63243 Retail sales of glass

Retailing services of glass for construction. (Goods classified in CPC 3711.)

63244 Retail sales of do-it-yourself materials and equipment

Retailing services of a variety of goods of wood, paper, plastics, rubber or glass and of some chemical products, e.g. colours and drawing inks, which are employed, e.g. in the pursuit of hobbies or in do-it-yourself repair. (Goods classified in CPC 321, 351, 354, 36, 371.)
Retail sales of construction materials n.e.c.

Retailing services of construction materials, not elsewhere classified, e.g. lumber, structural metal products, and other non-metallic structural products. (Goods classified in CPC 15, 311-313, 373-379, 421.)

Retail sales of office equipment, books, newspapers and stationery and photographic, optical and precision equipment

Retailing services of office supplies and equipment, e.g. paper and paperboard products, printed matter for the office, office and accounting machinery, and office furniture. (Goods classified in CPC 32, 351, 3812, 3891, 451.)

Retail sales of computers and non-customized software

Retailing services of computing machinery and related accessories, and non-customized software. (Products classified in CPC 452, 842.)

Retail sales of books, newspapers, magazines and stationery

Retailing services of books, newspapers, magazines and stationery other than for specific office use. (Goods classified in CPC 32.)

Exclusion: Retailing services of printed matter for office use are classified in subclass 63251.

Retail sales of photographic, optical and precision equipment

Retailing services of photographic goods, e.g. photographic equipment, plates and film, optical goods, e.g. microscopes and binoculars, and precision equipment. (Goods classified in CPC 3894, 3895, 482, 483.)

Other specialized retail sales of non-food products

Retail sales of cleaning materials, wallpaper and floor coverings

Retailing services of cleaning and polishing preparations, wallpaper and floor coverings. (Goods classified in CPC 272, 316, 3219, 3533, 36910, 38930.)

Retail sales of watches, clocks and jewellery

Retailing services of watches, clocks and jewellery. (Goods classified in CPC 163, 382, 484.)
63293 Retail sales of sports goods (incl. bicycles)
Retailing services of sports goods, e.g. snow-ski equipment, water-sport equipment, equipment for sports fishing, athletics articles and equipment, other articles and equipment for sports or outdoor games including bicycles. (Goods classified in CPC 384, 494, 49921.)

63294 Retail sales of games and toys
Retailing services of all types of games and toys including video games. (Goods classified in CPC 385.)

63295 Retail sales of flowers, plants, seeds, fertilizers and pet animals
Retailing services of flowers, plants, seeds, fertilizers and live pet animals, and preparations of a kind used in animal feeding. (Goods classified in CPC 015, 021, 161, 23300, 346.)

63296 Retail sales of souvenirs
Retailing services of a variety of goods that can be considered as souvenirs, e.g. greeting cards, miscellaneous small art goods and other gift articles. (Goods classified in CPC 319, 325, 3532, 3719, 38, but also 24, 28, 29, 362, 369 could be considered as such.)

63297 Retail sales of fuel oil, bottled gas, coal and wood
Retailing services of divers combustibles, such as fuel oils, bottled gas, coal and lignite, wood charcoal and fuel wood, for heating, cooking and other purposes. (Goods classified in CPC 03, 11, 12, 31, 33, 345.)

Exclusion: Retailing services of motor fuel are classified in subclass 61300.

63299 Specialized retail sales of non-food products n.e.c.
Retailing services of a variety of consumer goods, not elsewhere classified, e.g. trailers and semi-trailers, electrical machinery and apparatus, and transport equipment, not elsewhere classified. (Goods classified in CPC 43, 44, 46, 49.)

633 Repair services of personal and household goods
Exclusions: Automotive repair services are classified in subclass 61120 (Maintenance and repair services of motor vehicles) and 61220 (Maintenance and repair services of motorcycles and snowmobiles).

Maintenance and repair services of office and computing machinery are classified in subclass 84500.
Repair services of personal and household goods

63301 Footwear and leather goods repair services

Specialized repair services of footwear of any material, of luggage, handbags and other articles of leather. (Goods classified in CPC 292-296.)

63302 Repair services of electrical household appliances

Specialized repair services of electrical household appliances, e.g. refrigerators and freezers, dishwashing machines, washing and drying machines of the household type, domestic electrical cooking and heating equipment, vacuum cleaners, and other small domestic appliances. (Goods classified in CPC 448.)

63303 Watches, clocks, and jewellery repair services

Specialized repair services of watches, clocks and jewellery. (Goods classified in CPC 163, 484.)

63304 Garment and household textile repair services

Specialized repair services of garment and other household textile articles. (Goods classified in CPC 26-28.)

63309 Personal and household goods repair services n.e.c.

Specialized repair services of household articles and equipment, not elsewhere classified, e.g. household furniture, radio and television equipment, articles for lighting and other personal and household goods. (Goods classified in CPC 314-319, 3226, 3719, 372, 3811, 3813-3816, 383, 429, 465, 47.)

DIVISION 64 HOTEL AND RESTAURANT SERVICES

641 Hotel and other lodging services

Lodging accommodations provided to transients.

Exclusions: Food and beverage serving services are classified in groups 642 and 643, respectively. Residential lodging services are classified in division 82 (Real estate services).

6411 64110 Hotel lodging services

Lodging and related services typically provided by hotels. Related services comprise services normally furnished with and included in the lodging price and include room service, desk service, mail service and bellboy service.
Hotels also generally make available other services such as parking, food, beverages, entertainment, swimming pools, banquet, convention and meeting facilities. Resort hotels may provide extensive recreational facilities. These various services are included here, if provided as a part of the price of lodging. If they are priced separately, they are classified according to the service provided.

The services rendered by hotels are generally more complete than those offered by motels and other lodging places.

6412 64120 Motel lodging services

Lodging and related services typically provided by motels, including all services normally included in the price of lodging. Motels are typically located along highways or thoroughfares and cater specifically to the needs of people travelling by car. Parking is thus generally included. The services rendered are generally less complete than full hotel service.

6419 Other lodging services

64191 Children's holiday camp services

Lodging and related services provided by children's holiday camps. Included are all other services provided by such camps in connection with the provision of lodging.

64192 Holiday centre and holiday home services

Lodging and related services provided by adult or family holiday camps, vacation bungalows and similar holiday homes. Included are all other services provided by such establishments in connection with the provision of lodging.

64193 Letting services of furnished accommodation

Lodging and related services provided by rooming houses, boarding houses, cabins, private apartments and homes and similar lodging facilities. Most of these units provide only lodging, although some may include food serving services.

Exclusions: Hotel and motel lodging services are classified in subclass 64110 and 64120, respectively.

64194 Youth hostel and mountain shelter services

Lodging and related services provided by school dormitories, residence halls, youth hostels, mountain shelters and similar facilities. These services are distinguished from full hotel service by the lesser extent of service provided and by the specific group of the population to whom such services are rendered.
Camping and caravanning site services

Lodging and related services provided by trailer and recreational vehicle parks, campsites and similar facilities. Such services include provision of the site only or of the site and the tent or trailer situated thereon.

Exclusions: Rental services of residential mobile home sites are classified in subclass 82101 (Renting or leasing services involving own or leased residential property).

Rental services of caravans and trailers for use off-site are classified in subclass 83105 (Leasing or rental services concerning other land transport equipment without operator).

Sleeping car services and sleeping services in other transport media

Sleeping-car services and similar services in other transport media, e.g. aboard ferry boats.

Other lodging services n.e.c.

Lodging and related services of a type not elsewhere classified.

Food serving services

Meal serving services with full restaurant service

Food preparation and serving services and related beverage serving services furnished by restaurants, cafes and similar eating facilities providing full service consisting of waiter service to individual customers seated at tables (including counters or booths), with or without entertainment. Included are such services provided by restaurants, bars, nightclubs and similar facilities, operated in hotels or other lodging places or in transport facilities, e.g. in trains or aboard ships.

Exclusion: Serving services of beverages without prepared food are classified in subclass 64310, if without entertainment, and in 64320, if with entertainment.

Meal serving services in self-service facilities

Food preparation and serving services and related beverage serving services furnished by eating facilities that provide a range of pre-cooked foods from which the customer makes individual selections and is billed accordingly. These facilities provide seating but no individual waiter service; they are often known as cafeterias.
Caterer services, providing meals to outside

Food preparation and serving services provided by caterers to groups, on the premises or elsewhere. Included are related beverage serving services.

Other food serving services

Other food preparation and serving services and related beverage services furnished, e.g. by refreshment stands.

Beverage serving services for consumption on the premises

Beverage serving services without entertainment

Beverage serving services, mostly alcoholic beverages, delivered by bars and similar facilities, without entertainment. Included are such services provided by bars operated in hotels or other lodging places or in transport facilities, e.g. in trains or aboard ships.

Exclusion: Serving services for food and beverages are classified in subclass 64210 (Meal serving services with full restaurant service).

Beverage serving services with entertainment

Beverage serving services, mostly alcoholic beverages, delivered by bars, nightclubs and similar facilities, with entertainment.

Exclusion: Serving services for food and related beverages are classified in subclass 64210 (Meal serving services with full restaurant service).
SECTION 7 TRANSPORT, STORAGE AND COMMUNICATIONS SERVICES

DIVISION 71 LAND TRANSPORT SERVICES

711 Transport services by railway

7111 Passenger transportation

71111 Interurban passenger transportation

Interurban passenger transportation provided by railway, regardless of the distance covered and the class used.

71112 Urban and suburban passenger transportation

Urban and suburban passenger transportation by railway. Urban traffic is defined as traffic the origin and destination of which are within the borders of the same urban unit; and suburban commuter traffic as traffic within a greater metropolitan area including contiguous cities. Included here are services provided by urban mass transit railways (underground or elevated railway).

7112 Freight transportation

71121 Transportation of frozen or refrigerated goods

Transportation by railway of frozen or refrigerated goods, e.g. perishable food products, in specially refrigerated cars.

71122 Transportation of bulk liquids or gases

Transportation by railway of bulk liquids or gases in special tank cars. These cars may also be refrigerated.

71123 Transportation of containerized freight

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

71124 Mail transportation

Transportation of mail by railway on account of national and foreign postal authorities.

71129 Transportation of other freight

Transportation by railway of freight, not elsewhere classified.

7113 71130 Pushing or towing services

Railway pushing or towing services, on a fee or contract basis, e.g. the movement of wagons between terminal yards, industrial sidings, etc.
712 Other land transport services

7121 Other scheduled passenger transportation

71211 Urban and suburban regular transportation

Urban and suburban regularly scheduled multi-stop passenger transportation via highways and other modes of land transport. Services classified here are motor-bus, tramway, trolley bus and similar services generally rendered on a franchise basis within the confines of a single city or group of contiguous cities. These services are provided over predetermined routes on a predetermined time schedule, may provide pick-up and discharge of passengers at any scheduled stop, and are open to any user.

Exclusion: Urban and suburban passenger transportation by railway are classified in subclass 71112.

71212 Urban and suburban special transportation

Scheduled transportation by school buses to carry pupils between their homes and school, between schools etc., within the borders of a single city or group of contiguous cities. Included is scheduled transportation between an urban centre and airports or stations in this urban centre or in suburban locations by motor-bus and multi-passenger airport limousine, with driver. These services are provided over predetermined routes on a predetermined time schedule. They generally have a restricted category of users. Most individual trips involve either pick-ups or discharges, but not both.

Exclusion: Taxi services are classified in subclass 71221 and other non-scheduled chauffeur-driven hired car services are classified in subclass 71222 (Rental services of passenger cars with operator).

71213 Interurban regular transportation

Interurban regularly scheduled highway passenger transportation by motor-bus, including passenger accompanying baggage transportation.

71214 Interurban special transportation

Scheduled transportation by school buses to carry pupils between their homes and school, between schools etc., from one to another urban centre. Also included is scheduled transportation between an urban centre and airports or stations in another urban centre by motor-bus and multi-passenger airport limousine, with driver.

71219 Other scheduled passenger transportation n.e.c.

Other passenger land transportation by mechanized land vehicle, not elsewhere classified. Included are cable-operated transport services, e.g. services by teleferics, and also funicular and similar services rendered on a scheduled basis.
Other non-scheduled passenger transportation

Taxi services

Motorized taxi-cab services, including urban, suburban and interurban. These services are generally rendered on a distance-travelled basis, for a limited duration of time, and to a specific destination. Taxi services provided by passenger carrying motorcycles are included.

Exclusions: Animal-drawn and man-drawn taxi services are classified in subclass 71224 (Passenger transportation by man- or animal-drawn vehicles).

Water and air taxi services are classified in subclass 72219 (Other passenger transportation) and 73120 (Non-scheduled passenger transportation by air), respectively.

Rental services of passenger cars with operator

Chauffeur-driven hired car services, wherever delivered, except taxi services. These services are generally supplied on a time basis to a limited number of passengers, and frequently involve transportation to more than one destination.

Rental services of buses and coaches with operator

Chauffeur-driven hired bus and motor coach services, generally rendered on a time and distance basis. They frequently involve transportation to more than one destination.

Passenger transportation by man- or animal-drawn vehicles

Passenger transportation by man- or animal-drawn vehicles or conveyances and by pack animals, provided that the services of a driver are provided with the vehicles or animals.

Exclusion: Animal-drawn freight and passenger vehicle rental services without the services of a driver are classified in subclass 83102 (Leasing or rental services concerning goods transport vehicles without operator) and 83105 (Leasing or rental services concerning other land transport equipment without operator), respectively.

Other non-scheduled passenger transportation n.e.c.

Passenger transportation by non-scheduled vehicles with driver, not elsewhere classified.

Exclusion: Passenger transportation by non-scheduled motor-buses, chartered buses and tour and sightseeing buses is classified in subclass 71223 (Rental services of buses and coaches with operator).
Freight transportation

71231 Transportation of frozen or refrigerated goods
Transportation by road of frozen or refrigerated goods, in specially refrigerated trucks and cars.

71232 Transportation of bulk liquids or gases
Transportation by road of bulk liquids or gases in special tank trucks. These vehicles may also be refrigerated.

71233 Transportation of containerized freight
Transportation by road of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport.

71234 Transportation of furniture
Transportation of furniture by road over any distance.

Exclusion: Furniture transportation by transoceanic shipment is classified in subclass 72123 (Transportation of containerized freight).

71235 Mail transportation
Transportation of mail by any land mode of transport other than railway.

71236 Freight transportation by man- or animal-drawn vehicles
Transportation of freight by man- or animal-drawn vehicles.

71239 Transportation of other freight
Transportation by land modes of transport other than railway, of freight, not elsewhere classified.

7124 71240 Rental services of commercial freight vehicles with operator
Truck and other motorized freight vehicle rental services, with driver.

Exclusions: Animal-drawn freight vehicle rental services with drivers are classified in subclass 71236 (Freight transportation by man- or animal-drawn vehicles).

Rental services in connection with client-driven trucks are classified in subclass 83102 (Leasing or rental services concerning goods transport vehicles without operator).
Transport services via pipeline

Transportation of petroleum and natural gas

Transportation via pipeline of crude or refined petroleum and petroleum products and of natural gas.

Transportation of other goods

Transportation via pipeline of other chemical products such as ethylene, of coal slurry and of other products, not elsewhere classified.

DIVISION 72 WATER TRANSPORT SERVICES

Transport services by seagoing vessels

Passenger transportation

Passenger transportation by ferries

Passenger transportation by ocean-going or coastal water ferries, including hydrofoils and hovercraft, on a scheduled or non-scheduled basis.

Other passenger transportation

Passenger transportation on the high seas and on coastal waters by seagoing vessels, on a scheduled or non-scheduled basis, regardless of the class of service, and including passenger accompanying baggage transportation.

Freight transportation

Transportation of frozen or refrigerated goods

Transportation by seagoing vessels of frozen or refrigerated goods in specially refrigerated compartments.

Transportation of bulk liquids or gases

Transportation by seagoing vessels of bulk liquids or gases in special tankers. These vessels may also be refrigerated.

Transportation of containerized freight

Transportation by seagoing vessels of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport.

Transportation of other freight

Transportation by seagoing vessels of freight not elsewhere classified.
Rental services of seagoing vessels with operator

Rental and leasing services of all types of self-propelled, seagoing vessels with operator, such as passenger vessels (except pleasure boats) tankers, bulk dry cargo vessels, cargo and freight vessels, tugboats and fishing vessels.

Exclusions: Leasing or rental services of vessels without operator are classified in subclass 83103.

Leasing or rental services of seagoing pleasure boats are classified in subclass 96499 (Other recreational services n.e.c.).

Towing and pushing services

Towing and pushing services on the high seas and on coastal waters. These services are generally provided by vessels which do not themselves carry freight or passengers. Included here are towing services of oil rigs, floating cranes, dredging vessels, buoys, and of hulls and incomplete vessels, on a fee or contract basis. Towing services for distressed seagoing vessels are also included.

Transport services by non-seagoing vessels

Passenger transportation

Passenger transportation by ferries

Passenger transportation on rivers, on canals and on other inland waters by non-seagoing ferries, including hydrofoils and hovercraft, whether on a scheduled or non-scheduled basis.

Other passenger transportation

Passenger transportation on rivers, canals and other inland waterways by vessels of any kind other than ferries.

Freight transportation

Transportation of frozen or refrigerated goods

Transportation by non-seagoing vessels of frozen or refrigerated goods in specially refrigerated compartments.

Transportation of bulk liquids or gases

Transportation by non-seagoing vessels of bulk liquids or gases in special tankers. These vessels may also be refrigerated.

Transportation of other freight

Transportation by non-seagoing vessels of freight not elsewhere classified.
Rental services of non-seagoing vessels with operator

Rental and leasing services of all types of self-propelled, non-seagoing vessels with operator, such as passenger vessels except pleasure boats, tankers, bulk dry cargo vessels, cargo and freight vessels, tugboats and fishing vessels.

Exclusions: Leasing or rental services of vessels without operator are classified in subclass 83103.

Leasing or rental services of non-seagoing pleasure boats are classified in subclass 96499 (Other recreational services n.e.c.).

Towing and pushing services

Barge towing services on inland waterways and on canals, when provided by tugboats. Included are towing services of oil rigs, floating cranes, dredging vessels, buoys and of hulls and incomplete vessels, on a fee or contract basis. Towing services for distressed non-seagoing vessels are also included.

DIVISION 73 AIR TRANSPORT SERVICES

Passenger transportation by air

Scheduled passenger transportation by air

Passenger air transportation on regular routes and on regular schedules. These services are supplied in aircraft (including helicopters) of any type. Transportation of passenger-accompanying baggage is also included.

Non-scheduled passenger transportation by air

Passenger air transportation on a non-scheduled basis, supplied in aircraft (including helicopters) of any type. Also included are air sightseeing services and air taxi services by helicopters. Transportation of passenger-accompanying baggage is also included.

Exclusion: Rental services of aircraft with operator are classified in subclass 73400.

Freight transportation by air

Mail transportation by air

Transportation of mail by air, scheduled or non-scheduled.

Transportation of containerized freight by air

Air transportation of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport, scheduled or non-scheduled.
Transportation of other freight by air

Air transportation of freight, not elsewhere classified, scheduled or non-scheduled.

Transportation via space

Transportation via space

Transportation of passengers or freight via space.

Rental services of aircraft with operator

Rental and leasing services of freight- or passenger-carrying aircraft (including helicopters) or of spacecraft of any type and for any purpose, with operator. These services are generally supplied on a time basis and several different destinations are frequently involved.

Exclusion: Leasing or rental services of aircraft without operator are classified in subclass 83104.

DIVISION 74  SUPPORTING AND AUXILIARY TRANSPORT SERVICES

Cargo handling services

Container handling services

Cargo handling services provided for freight in special containers. Included are services of freight terminal facilities, on a fee or contract basis, for all modes of transport, including stevedoring services (i.e. the loading, unloading and discharging of vessels' containerized freight, at ports).

Other cargo handling services

Cargo handling services provided for non-containerized freight or for passenger baggage. Included are services of freight terminal facilities, on a fee or contract basis, for all modes of transport, including stevedoring services (i.e. the loading, unloading and discharging of vessels' non-containerized freight, at ports), and cargo handling services incidental to freight transport, not elsewhere classified. Also included are baggage handling services at airports, and at bus, rail or highway vehicle terminals.

Exclusions: Other supporting and auxiliary transport services linked to a specific mode of transport are classified in subclass 74300 for railway transport, subclass 74490 for road transport, subclass 74590 for water transport and subclass 74690 for air transport.
Storage and warehousing services

Storage services of frozen or refrigerated goods

Storage and warehousing services of frozen or refrigerated goods, including perishable food products.

Bulk storage services of liquids or gases

Bulk storage and warehousing services of liquids and gases.

Other storage or warehousing services

Storage and warehousing services of other goods, including: cotton, grain, wool, tobacco, other farm products, and other household goods.

Supporting services for railway transport

Supporting services for railway transport

Railway passenger terminal services, except cargo handling, and other supporting services for railway transport, not elsewhere classified.

Exclusions: Shunting services are classified in subclass 71130 (Pushing or towing services).

Railway freight cargo handling services are classified in subclass 74110 (Container handling services), if for containerized freight, and in 74190 (Other cargo handling services), if for non-containerized freight or passenger baggage.

Supporting services for road transport

Bus station services

Passenger terminal services in connection with urban, suburban and interurban bus passenger transport, on a fee or contract basis.

Exclusion: Baggage and freight handling services are classified in subclass 74190 (Other cargo handling services).

Highway, bridge and tunnel operation services

Services of fixed facilities operation, such as roads, tunnels, bridges and causeways, on a fee or contract basis.

Exclusion: Services of vehicle parking facilities are classified in subclass 74430 (Parking services).

Parking services

Parking services provided by car parks, parking lots and parking garages, whether or not roofed.
Other supporting services for road transport

Commercial road vehicle maintenance and minor repair services, on a fee or contract basis, and other supporting services for road transport, not elsewhere classified.

Supporting services for water transport

Port and waterway operation services (excl. cargo handling)

Port operation services such as wharves, docks, piers, quays and other marine terminal facilities related services, including passenger terminal services in connection with marine transportation, on a fee or contract basis, and operating and maintenance services of boat, barge and ship canals, of canalized rivers and of other artificial inland waterways. Also included here are services of locks, boat lifts, weirs, sluices and towing services on canals other than by tugboat, e.g. by tractors or locomotives on the towpath.

Exclusions: Stevedoring services are classified in subclass 74110 (Container handling services), if for containerized freight, and in 74190 (Other cargo handling services), if for non-containerized freight.

Port storage and warehousing services are classified in group 742 (Storage and warehousing services).

Tugboat-assisted docking and towing services are classified in subclass 74520 (Pilotage and berthing services).

Pilotage and berthing services

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

Navigation aid services

Services provided by lighthouses, lightships and light vessels, buoys, channel markers, and similar aids to navigation.

Vessel salvage and refloating services

Vessel salvage services, whether provided on ocean and coastal waters or on inland waters. Such services consist of recovering distressed and sunk vessels and their cargoes, including the raising of sunken vessels, the righting of capsized vessels and the refloating of stranded vessels.

Exclusions: Towing services supplied to distressed vessels are classified in subclass 72140, if for seagoing vessels, and in 72240, if for non-seagoing vessels.
Lifeboat services, marine fireboat services and other marine search and rescue services are classified in subclass 91260 (Police and fire protection services) and 91290 (Other public order and safety affairs related services).

7459 Other supporting services for water transport

Cleaning, disinfecting, fumigating, vermin control and similar services, on board docked or anchored vessels, on a fee or contract basis, water transport supporting services directly connected with vessel operations not elsewhere classified, and not directly connected with vessel operations, such as icebreaking, vessel registration, vessel laying-up and storage services, etc.

Exclusions: Lifeboat services, marine fireboat services and other marine search and rescue services are classified in subclass 91260 (Police and fire protection services) and 91290 (Other public order and safety affairs related services).

746 Supporting services for air transport

7461 Airport operation services (excl. cargo handling)

Passenger air terminal services and ground services on air fields, including runway operating services, on a fee or contract basis.

Exclusions: Air terminal cargo-handling services are classified in subclass 74110 (Container handling services), if for containerized freight, and in 74190 (Other cargo handling services), if for non-containerized freight or for passenger baggage.

7462 Air traffic control services

Flight control tower operation services, including approach, landing and take-off control services. Also included are services provided by airport located radar stations.

7469 Other supporting services for air transport

Aircraft cleaning and disinfecting services, firefighting and fire-prevention services, and hangar services, on a fee or contract basis. Aircraft towing services are also included.

Exclusion: Air-sea rescue services are classified in subclass 91290 (Other public order and safety affairs related services).

747 Travel agency, tour operator and tourist guide services

7471 Travel agency and tour operator services

Services rendered for passenger travel by travel agencies tour operators, and similar services; travel information, advice and planning services; services related to arrangement of tours, accommodation, passenger and baggage transportation; ticket issuance services. These services are provided on a fee or contract basis.
7472 74720 Tourist guide services

Tourist guide services by tourist guide agencies and own-account tourist guides.

Exclusions: Services by own-account hunting guides are included in subclass 96419 (Other sporting services).

Personal escort services are included in subclass 97090 (Other services n.e.c.).

7480 74800 Freight transport agency services

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

7490 74900 Other supporting and auxiliary transport services

Freight brokerage services; bill auditing and freight rate information services; transportation document preparation services; packing and crating and unpacking and de-crating services; freight inspection, weighing and sampling services; and freight receiving and acceptance services (including local pick-up and delivery).

DIVISION 75 POST AND TELECOMMUNICATIONS SERVICES

751 Postal and courier services

7511 Postal services

75111 Postal services related to letters

Services consisting of pick-up, transport and delivery services of letters, newspapers, journals, periodicals, brochures, leaflets and similar printed matters, whether for domestic or foreign destinations, as rendered by the national postal administration.

75112 Postal services related to parcels

Services consisting of pick-up, transport and delivery services of parcels and packages, whether for domestic or foreign destinations, as rendered by the national postal administration.

75113 Post office counter services

Services rendered at post office counters, e.g. sales of postage stamps, handling of certified or registered letters and packets, and other post office counter services.
75119  **Other postal services**

Mailbox rental services, "poste restante" services, and public postal services not elsewhere classified.

**Exclusion:** Services related to postal giro and postal savings accounts are classified in class 8111 (Services of monetary intermediaries).

7512  **Courier services**

75121  **Multi-modal courier services**

Services consisting of pick-up, transport and delivery services, whether for domestic or foreign destinations of letters, parcels and packages, rendered by courier and using one or more modes of transport, other than by the national postal administration. These services can be provided by using either self-owned or public transport media.

**Exclusions:** Courier services for mail by air are classified in subclass 73210 (Mail transportation by air).

75129  **Other courier services**

Other courier services for goods, not elsewhere classified, e.g. trucking or transfer services without storage, for freight.

752  **Telecommunications services**

7521  **Public telephone services**

75211  **Public local telephone services**

Switching and transmission services necessary to establish and maintain communications within a local calling area. This service is primarily designed (used) to establish voice communications, but may serve other applications such as text communication (facsimile or teletex) and is generally provided for a flat monthly fee independently of the number of calls made by the subscriber.

**Exclusions:** Private line services and rental services of terminal equipment are classified in class 7522 (Business network services) and 7541 (Equipment rental services), respectively.

75212  **Public long distance telephone services**

Switching and transmission services necessary to establish and maintain communications between local calling areas. This service is primarily designed (used) to establish voice communications, but may serve other applications such as text communication (facsimile or teletex) and may be provided on a toll or flat rate basis. This service provides the customer with access to the supplier's and connecting carrier's entire telephone network or, in some instances, to a limited number of exchange areas (WATS service).
Mobile telephone services

Radio telephone services which, by means of transportable equipment, give both-way access to the public telephone network or other mobile telephones. Some versions of this service, with proper terminal equipment, may be used to transmit facsimiles as well as voice communications.

Exclusion: Air-to-ground and maritime mobile communications services are classified in subclass 75299 (Other telecommunications services n.e.c.).

Business network services

Shared network services

Network services necessary to establish telephone communications between selected (point-to-point or multi-point) locations (terminals) via a public (shared) network. This type of service is primarily used to establish long distance voice communications but some versions can also accommodate facsimile and data transmission. It is provided on a pay-as-you-use basis at discount rates over regular long distance telephone charges.

Dedicated network services

Network services necessary to establish telephone communications between selected (point-to-point or multi-point) locations (terminals) via private line(s). This type of service is primarily used to establish voice communications between distant PBX's (tie line), between a distant location and a PBX (off premises extension), between a PBX and a distant exchange area (foreign exchange) or between designated telephone sets, but may also accommodate data transmission. It is provided on a lease basis.

Data and message transmission services

Data network services

Network services necessary to transmit data between equipment using the same or different protocols. This service can be provided via a public or dedicated data network (i.e. via a network dedicated to the customer's use).

Electronic message and information services

Network and related services (hardware and software) necessary to send and receive electronic messages (telegraph and telex/TWX services) and/or to access and manipulate information in databases (so-called value-added network services).
Programme transmission services

Television broadcast transmission services

Network services necessary for the transmission of television signals, independently of the type of technology (network) employed. This subclass does not include satellite-to-cable services where the provider sells T.V. signals via satellite to cable companies (as opposed to selling use of satellite facilities) nor does it include DTH (direct-to-home) satellite services where the provider sells television programme packages directly to households located in remote areas.

Radio broadcast transmission services

Network services necessary for the transmission of audio signals such as radio broadcasting, wired music and loudspeaker service.

Interconnection services

Network services by one carrier to another when a communication originating in a carrier's territory must travel through another carrier's network to reach its destination.

Integrated telecommunications services

Private point-to-point or multipoint network services which enable the users to simultaneously or alternatively transmit voice, data and/or image. This type of service offers high bandwidth capacity and flexible, customer controlled network reconfiguration to accommodate changing traffic patterns.

Other telecommunications services

Paging services

The summoning of a person to the telephone through the use of an electronic pager. This subclass includes tone, voice and digital display paging services.

Teleconferencing services

Network and related services necessary to hold a one-way or two-way fully interactive video conference.

Other telecommunications services n.e.c.

Telecommunications services, not elsewhere classified. This class includes mobile maritime and air-to-ground communications services.
Radio and television cable services

Radio and television programming packages via cable. This subclass includes both basic and "pay-TV" services.

Telecommunications related services

Equipment rental services

Telecommunication terminal equipment leasing or rental services (generally for a flat monthly fee).

Equipment sales services

The retail or wholesale sales of telecommunication terminal equipment.

Connection services

The provision of access to telecommunication network services by connecting the customer's premises to the carrier's facilities.

Consulting services

The provision of advice and assistance to businesses and/or institutions on matters related to telecommunications and telematics.

Communications equipment maintenance services

The provision of maintenance services for communications and communications related products on a fee or contract basis. Equipment maintained includes modems, multiplexers, earth stations, microcomputers, peripherals, telex terminals, telephones etc.

Other telecommunications services n.e.c.

The provision of telecommunications related services not elsewhere classified such as operator services furnished to other carriers, billing and collection services for customer sponsored services etc.
SECTION 8 BUSINESS SERVICES; AGRICULTURAL, MINING AND MANUFACTURING SERVICES

DIVISION 81 FINANCIAL INTERMEDIATION SERVICES AND AUXILIARY SERVICES THEREFOR

811 Financial intermediation services except insurance and pension fund services

Services relating to obtaining and redistributing funds other than for the purpose of insurance or pension funding.

8111 Services of monetary intermediaries

Services relating to obtaining funds in the form of deposits (i.e. funds that are fixed in money terms).

81111 Central bank deposit services

Services provided by the central bank consisting in taking deposits used for clearance between financial institutions, and acting as banker to government.

81112 Central bank supervisory services

Services provided by the central bank consisting in supervision of banking operations.

81113 Central bank reserve management services

Services provided by the central bank consisting in holding the country's exchange reserves.

81114 Central bank currency issue services

Services provided by the central bank consisting in issuing and managing the country's currency.

81115 Wholesale deposit services

Services consisting in large-scale deposit-taking, particularly from other financial institutions.

81116 Other bank deposit services

Bank deposit services for persons, companies, etc.

81117 Non-central bank currency issue services

Services consisting in issuing currency other than by the central bank.

81119 Other deposit services

Non-bank deposit services for persons, companies, etc.
8112 81120 Financial leasing services

Leasing services where the term approximately covers the expected life of the asset and the lessee acquires substantially all the benefits of its use and takes all the risks associated with its ownership.

Exclusion: Operational leasing services are classified in division 83, according to the goods leased.

8113 Other credit granting services

Services consisting in granting loans by institutions not involved in monetary intermediation.

81131 Mortgage loan services

Services consisting in granting loans for which specific assets in land and buildings are used as security.

81132 Personal instalment loan services

Services consisting in granting consumer credit especially to finance current expenditure on goods and services.

81133 Credit card services

Services consisting in financing the purchase of products by granting point-of-sale credit using plastic cards or tokens.

81139 Other credit services

Services consisting in other lending by institutions not involved in monetary intermediation.

8119 Other financial intermediation services other than insurance and pension fund services

Other financial intermediation services primarily concerned with distributing funds other than by making loans.

81191 Closed end investment trust services

Investment trust services by companies whose capital is subscribed by shareholders and which invest mainly in shares and government securities.

81192 Property unit trust services

Investment services by which money subscribed in "units" is invested in property by a management company.

81193 Open-ended investment and other unit trust services

Investment services by which money subscribed in "units" is invested in financial assets by a management company. The unit-holder is not a shareholder of the management company.
81199  **Intermediation services n.e.c.**

Services of financial holding companies and own-account dealing services by securities dealers.

812  **Insurance (including reinsurance) and pension fund services, except compulsory social security services**

Insurance underwriting services involving long- or short-term risk spreading with or without a savings element.

**Exclusion:** Compulsory social security services are classified in group 913.

8121  **Life insurance and pension fund services**

81211  **Life insurance services**

Insurance underwriting services consisting in making payments upon the death of the policy holder, or at the end of an agreed term, with or without a profit element.

81212  **Pension and annuity services**

Insurance underwriting services providing incomes (annuities) upon retirement according to contributions paid to pension schemes during economically active lifetime.

Pension fund management services are included.

8129  **Non-life insurance services**

81291  **Accident and health insurance services**

Insurance underwriting services consisting in making payments for covering expenses due to accident or sickness by the policy holder.

81292  **Motor vehicle insurance services**

Insurance underwriting services for the policy holder's liability in operating a motor vehicle and insurance underwriting services against some types of damage or loss to vehicles owned by the policy holder.

81293  **Marine, aviation and other transport insurance services**

Insurance underwriting services related to transport by land, water or air, covering risks to which the transport equipment or cargo may be exposed.

81294  **Freight insurance services**

Insurance underwriting services consisting in providing coverage against damage to or complete loss of freight, due to risks other than those related to transport, e.g. political risks in international trade, storage, strike.
81295  Fire and other property damage insurance services

Insurance underwriting services consisting in providing coverage against
damage to commercial or personal property caused by fire, theft and
other risks, including services related to household insurance and the
insurance of motor cars, airplanes, small boats and livestock.

81296  Pecuniary loss insurance services

Insurance underwriting services protecting the policy holder against
pecuniary losses resulting from certain liabilities of a business.

81297  General liability insurance services

Insurance underwriting services protecting the policy holder personally
against third-party risks, i.e. public liability to make payments to
third parties.

81299  Other insurance services n.e.c.

Insurance underwriting services protecting the policy holder against
risks not elsewhere classified.

813  Services auxiliary to financial intermediation other than to insurance
and pension funding

Services closely related (auxiliary) to financial intermediation, but not
themselves constituting financial intermediation services.

8131  Services related to the administration of financial markets

Operation and supervision of financial markets (security exchanges, stock
exchanges, commodity exchanges, etc.) other than by public authorities.

81311  Financial market operational services

Administrative services consisting in furnishing space and other
facilities necessary for the operation of security and commodity
exchanges.

81312  Financial market regulatory services

Monitoring and enforcement services of rules and regulations in the
financial markets pertaining to deposit and loan services and respective
institutions, and to securities markets and participants in those
markets.

81319  Other financial market administration services

Administrative services to security or commodity holders, brokers or
dealers, e.g. security custody services, financial reporting services,
and other market administration services, not elsewhere classified.
Services related to securities markets

Services related to the transaction of business on securities markets, but not their administration.

81321 Securities broking services

Services of intermediaries between two or more parties engaged in buying and selling securities.

81322 Securities issue and registration services

Administrative services related to the issue and registration of securities, e.g. provided in issuing stocks or bonds.

81323 Portfolio management services

Portfolio management services on behalf of clients including decisions about the content of the portfolios.

Exclusion: Advisory services on personal financial planning not involving decision-making on behalf of clients are classified in subclass 81332 (Financial consultancy services).

81329 Other services related to securities markets

Information services on stock quotations and information dissemination services through documents or electronic means. Other services related to securities markets, not elsewhere classified.

8133 Other services auxiliary to financial intermediation

81331 Loan broking services

Services of intermediaries between two or more parties engaged in offering and accepting loans.

81332 Financial consultancy services

Financial advisory services provided by financial advisers, mortgage advisers, bureaux de change, etc. to customers on financial matters, e.g. on Stock Exchange investment and personal financial planning.

Exclusions: Portfolio management services are classified in subclass 81323.

Advisory services on insurance and pension matters are classified in subclass 81402 (Insurance and pension consultancy services).

Advisory services on taxation matters are classified in class 8630 (Taxation services).

Financial management consulting services (except business tax) are classified in subclass 86502.
81333 Foreign exchange services
Foreign currency exchange services provided by bureaux de change, etc.

81334 Coin and currency packing services
Coin and currency packing services for transport from the mint and between financial intermediaries and for subsequent circulation.

Exclusion: Coin packing services subordinated to retail sales of coins are classified in subclass 63292 (Retail sales of watches, clocks and jewellery).

81339 Other services auxiliary to financial intermediation n.e.c.
Other services auxiliary to financial intermediation, not elsewhere classified, e.g. services related to the implementation of monetary policy.

814 8140 Services auxiliary to insurance and pension funding
Services closely related to management of insurance and pension funding.

81401 Insurance broking and agency services
Services of intermediaries between insurance companies and their clients.

81402 Insurance and pension consultancy services
Advisory services to businesses or persons on commercial or personal insurance coverage, with or without a profit element, including such services on pension (annuity) matters.

81403 Average and loss adjustment services
("Average" is used in marine insurance to cover partial loss of ship or cargo.) Evaluation and adjustment services of insurance claims.

81404 Actuarial services
Services consisting in calculation of insurance risks and premiums.

81405 Salvage administration services
Salvage administration services other than marine salvage administration services.

81409 Other services auxiliary to insurance and pension funding
Regulatory and monitoring services of insurance indemnities.

Exclusion: Pension fund management services are classified in subclass 81212 (Pension and annuity services).
DIVISION 82 REAL ESTATE SERVICES

821 8210 Real estate services involving own or leased property

82101 Renting or leasing services involving own or leased residential property

Renting or leasing services of residential properties by owners or leaseholders to others. Examples include houses, flats, apartment buildings, multiple use buildings which are primarily residential and residential mobile home sites.

Exclusions: Lodging services provided by operating hotels, motels, rooming houses, school dormitories, camping sites and other lodging places are classified in group 641 (Hotel and other lodging services).

82102 Renting or leasing services involving own or leased non-residential property

Renting or leasing services of industrial, commercial or other non-residential buildings or property by owners or leaseholders to others. Examples include factories, office buildings, warehouses, theatres and multiple use buildings which are primarily non-residential, as well as agricultural, forest and similar properties, and land for mineral or oil exploitation.

82103 Residential buildings and land sales

Sales on own account of residential buildings and land in cases where the sales are treated as sales of trading stock by the seller, but not sales of property where the sales are disposals of the fixed assets of the selling unit. Examples of residential properties include houses with land, multiple dwelling buildings with land and individual dwelling units within such buildings, such as individual apartments or condominiums. Such property can be either leasehold or freehold. Also included are own account sales of residential buildings that have been constructed on contract by a construction unit for the selling unit and which are treated as trading stock by the seller.

Exclusion: Sales of property that has been physically constructed by the selling unit are classified in group 512 (Construction work for buildings).

82104 Residential vacant land sales

Sales on own account of residential vacant land in cases where the sales are treated as sales of trading stock by the seller. The vacant land can include subdivided vacant land, and the sales can include sales of vacant land physically subdivided by the selling unit.
Non-residential buildings and land sales

Sales on own account of non-residential buildings and land in cases where the sales are treated as sales of trading stock by the seller, but not sales of property where the sales are disposals of the fixed assets of the selling unit. Examples of non-residential properties include factories, office buildings, warehouses, theatres and multiple use buildings which are primarily non-residential as well as agricultural, forest and similar properties, and land for mineral or oil exploitation. Such property can be either leasehold or freehold. Also included are own account sales of non-residential buildings that have been constructed on contract by a construction unit for the selling unit and which are treated as trading stock by the seller.

Exclusion: Sales of property that has been physically constructed by the selling unit are classified in group 512 (Construction work for buildings).

Non-residential vacant land sales

Sales on own account of non-residential vacant land in cases where the sales are treated as sales of trading stock by the seller. The vacant land can include subdivided vacant land and the sales can include sales of vacant land physically subdivided by the selling unit.

Real estate services on a fee or contract basis

Residential property management services on a fee or contract basis

Management (incl. renting, leasing or appraising) services of houses and other residential properties, on a fee or contract basis. Management services for multi-unit apartment buildings (or multiple use buildings which are primarily residential) and residential mobile home sites are included.

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

Management (incl. renting, leasing or appraising) services of industrial and commercial properties, theatres, multiple use buildings which are primarily non-residential, etc., on a fee or contract basis. Management services concerning agricultural, forest and similar properties on a fee or contract basis are included.

Residential buildings and land sales on a fee or contract basis

Sales of houses, flats, apartment buildings and other residential properties, on a fee or contract basis.

Residential vacant land sales on a fee or contract basis

Sales of residential vacant land, on a fee or contract basis.
82205 Non-residential buildings and land sales on a fee or contract basis

Sales of non-residential buildings and land, such as offices, factories, shops, etc., on a fee or contract basis.

82206 Non-residential vacant land sales on a fee or contract basis

Sales of non-residential vacant land, on a fee or contract basis.

DIVISION 83 LEASING OR RENTAL SERVICES WITHOUT OPERATOR

831 8310 Leasing or rental services concerning machinery and equipment without operator

Exclusion: Leasing services of machinery and equipment of personal and household goods on a purely financial service basis (i.e. financial leasing) are classified in subclass 81120 (Financial leasing services).

83101 Leasing or rental services concerning private cars without operator

Renting, hiring or leasing services concerning private motor cars and station wagons without operator, principally designed for the transport of persons.

Exclusion: Renting or hiring services of private cars with operator are classified in subclass 71222 (Rental services of passenger cars with operator).

83102 Leasing or rental services concerning goods transport vehicles without operator

Renting, hiring or leasing services concerning motor vehicles without operator, principally designed for the transport of goods (e.g. semi-trailers, trucks, lorries, cargo vans and utilities).

Exclusion: Renting or hiring services of goods vehicles with operator are classified in subclass 71240 (Rental services of commercial freight vehicles with operator).

83103 Leasing or rental services concerning vessels without operator

Renting, hiring or leasing services concerning boats, ships and hovercraft without operator, primarily designed for the conveyance of passengers and freight.

Exclusions: Renting, hiring or leasing services of seagoing vessels with operator are classified in subclass 72130 (Rental services of seagoing vessels with operator).

Renting, hiring or leasing services of non-seagoing vessels with operator are classified in subclass 72230 (Rental services of non-seagoing vessels with operator).
Renting, hiring or leasing services concerning pleasure craft are classified in subclass 83204 (Leasing or rental services concerning pleasure and leisure equipment).

83104 Leasing or rental services concerning aircraft without operator

Renting, hiring or leasing services concerning aircraft (e.g. helicopters, aeroplanes) without operator.

Exclusions: Renting or hiring services of aircraft with operator are classified in subclass 73400 (Rental services of aircraft with operator).

Renting, hiring or leasing services of balloons, dirigibles, gliders and hang gliders are classified in subclass 83204 (Leasing or rental services concerning pleasure and leisure equipment).

83105 Leasing or rental services concerning other land transport equipment without operator

Renting, hiring or leasing services of other land transport equipment without operator. Included are rental services concerning railroad vehicles, snowmobiles, public transport type passenger vehicles (e.g., buses), motorcycles, caravans and campers.

Exclusion: Renting or hiring services of public transport type passenger vehicles with operator are classified in subclass 71223 (Rental services of buses and coaches with operator).

83106 Leasing or rental services concerning agricultural machinery and equipment without operator

Renting, hiring or leasing services of agricultural machinery and equipment without operator. Included are rental services concerning agricultural tractors and implements, seed and seedling planters, harvesting, cropping and sorting machinery, etc.

Exclusion: Renting or hiring services of agricultural machinery and equipment with operator are classified in subclass 88110 (Services incidental to agriculture).

83107 Leasing or rental services concerning construction machinery and equipment without operator

Renting, hiring or leasing services of construction machinery and equipment without operator. Included are rental services concerning tractors for construction and earth moving purposes, road graders, steamrollers, dozers, excavating machinery, front-end loaders, etc.

Exclusion: Renting or hiring services of construction machinery and equipment with operator are classified in subclass 51800.
Leasing or rental services concerning office machinery and equipment (including computers) without operator

Renting, hiring or leasing services concerning office machinery and equipment (including computers) without operator. Included are rental services concerning all kinds of office machinery and equipment, such as duplicating machines, typewriters and word-processing machines; of accounting machinery and equipment, such as electronic calculating machines, cash registers and other machines incorporating a calculating device; and of computing machinery and equipment, such as automatic data processing machines, central processing units, peripheral units and magnetic or optical readers.

Exclusions: Renting or hiring services concerning computers or computer-related equipment with operator or management are classified in group 843 (Data-processing services).

Renting services of computer time on an hourly or time-sharing basis are classified in subclass 84330 (Time-sharing services).

Leasing or rental services concerning other machinery and equipment without operator

Renting, hiring or leasing services concerning other machinery and equipment without operator. Included are rental services concerning all kinds of machinery, electrical or not, which is generally used as investment goods by industries, such as engines and turbines, machine tools, mining and oil field equipment; commercial radio, television and communication equipment; professional, scientific measuring and controlling apparatus; and other commercial and industrial machinery.

Leasing or rental services concerning personal and household goods

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

Renting or hiring services concerning all kinds of electric and electronic home entertainment equipment, such as stereo systems, tape decks, televisions, radios, and video cassette recorders, and similar equipment. Also included are rental services concerning pre-recorded records, sound cassettes, compact discs, and similar accessories.

Leasing or rental services concerning video tapes

Renting or hiring services concerning pre-recorded video cassettes for use in home entertainment equipment, predominantly for home entertainment.

Leasing or rental services concerning furniture and other household appliances

Renting or hiring services concerning furniture (incl. mattresses and mattress supports), and household appliances, whether or not electric, such as refrigerators, washing machines, room air-conditioners, fans, toasters, mixers, kitchen and tableware, etc.
Leasing or rental services concerning pleasure and leisure equipment

Renting or hiring services concerning pleasure and leisure equipment, such as bicycles, snow skis, balloons, dirigibles, gliders, hang gliders, water sport equipment (e.g., surfboards, pleasure craft, water skis), other sport equipment (e.g., golf-clubs, equipment for playing field games, racquet games, etc., ice-skates), saddle-horses, etc.

Leasing or rental services concerning other personal or household goods

Renting or hiring services concerning other personal or household goods, such as clothing and footwear; cameras, binoculars and other optical goods; watches and clocks; jewellery and related articles; musical instruments; etc.

DIVISION 84 COMPUTER AND RELATED SERVICES

Consultancy services related to the installation of computer hardware

Consultancy services related to the installation of computer hardware

Assistance services to the clients in the installation of computer hardware (i.e. physical equipment) and computer networks.

Software implementation services

All services involving consultancy services on, development and implementation of software. The term "software" may be defined as the sets of instructions required to make computers work and communicate. A number of different programmes may be developed for specific applications (application software), and the customer may have a choice of using ready-made programmes off the shelf (packaged software), developing specific programmes for particular requirements (customized software) or using a combination of the two.

Systems and software consulting services

Services of a general nature prior to the development of data processing systems and applications. It might be management services, project planning services, etc.

Systems analysis services

Analysis services include analysis of the clients' needs, defining functional specification, and setting up the team. Also involved are project management, technical coordination and integration and definition of the systems architecture.

Systems design services

Design services include technical solutions, with respect to methodology, quality-assurance, choice of equipment software packages or new technologies, etc.
8424 84240 Programming services

Programming services include the implementation phase, i.e. writing and debugging programmes, conducting tests, and editing documentation.

8425 84250 Systems maintenance services

Maintenance services include consulting and technical assistance services of software products in use, rewriting or changing existing programmes or systems, and maintaining up-to-date software documentation and manuals. Also included are specialist work, e.g. conversions.

843  Data processing services

8431 84310 Input preparation services

Data recording services such as key punching, optical scanning or other methods for data entry.

8432 84320 Data-processing and tabulation services

Services such as data processing and tabulation services, computer calculating services, and rental services of computer time.

8433 84330 Time-sharing services

This seems to be the same type of services as 84320. Computer time only is bought; if it is bought from the customer's premises, telecommunications services are also bought. Data processing or tabulation services may also be bought from a service bureau. In both cases the services might be time sharing processed. Thus, there is no clear distinction between 84320 and 84330.

8439 84390 Other data processing services

Services which manage the full operations of a customer's facilities under contract: computer-room environmental quality control services; management services of in-place computer equipment combinations; and management services of computer work flows and distributions.

844  Database services

8440 84400 Database services

All services provided from primarily structured databases through a communication network.

Exclusions: Data and message transmission services (e.g. network operation services, value-added network services) are classified in class 7523 (Data and message transmission services).

Documentation services consisting in information retrieval from databases are classified in subclass 96311 (Library services).
Maintenance and repair services of office machinery and equipment including computers

8450 84500 Maintenance and repair services of office machinery and equipment including computers

Repair and maintenance services of office machinery, computers and related equipment.

849 Other computer services

8491 84910 Data preparation services

Data preparation services for clients not involving data processing services.

8499 84990 Other computer services n.e.c.

Other computer related services, not elsewhere classified, e.g. training services for staff of clients, and other professional computer services.

DIVISION 85 RESEARCH AND DEVELOPMENT SERVICES

Research and development services consisting in scientific progress achieved in the various fields of natural or social sciences in the three areas of R&D, i.e. basic research, applied research and experimental development. R&D services are subdivided into groups, classes and subclasses according to the sciences to which the R&D services relate.

851 8510 Research and experimental development services on natural sciences and engineering

8511 Research and experimental development services on physical sciences

Research and experimental development services on physical sciences, including research and experimental development services on heat, light, electromagnetism, astronomy, etc.

85102 Research and experimental development services on chemistry and biology

Research and experimental development services on chemistry and biology, including research and experimental development services on catalyzer, fermentation, physiology and ecology of animals and plants, microorganisms, etc.

85103 Research and experimental development services on engineering and technology

Research and experimental development services on engineering and technology, including research and experimental development services on applied science and technology for casting, metal, machinery, electricity, communications, vessels, aircraft, civil engineering, construction, information, etc.
Research and experimental development services on agricultural sciences, including research and experimental development services on agricultural techniques, fruit culture, forestry, stockbreeding, fisheries, etc.

Research and experimental development services on medical sciences and pharmacy, including research and experimental development services on treatment of diseases, preventive hygiene, pharmacy, etc.

Research and experimental development services on other natural sciences.

Research and experimental development services on social sciences and humanities.

Research and experimental development services on cultural sciences, sociology and psychology, including research and experimental development on literature, philosophy, history, welfare, educational psychology, etc.

Research and experimental development services on economics, including research and experimental development services on theories of economics, business management, finance, statistics, etc.

Research and experimental development services on law, including research and experimental development services on public law, civil law, etc.

Research and experimental development services on linguistics and languages, including research and experimental development services on linguistic structure and distribution, foreign languages, etc.

Research and experimental development services on other social sciences and humanities.
Interdisciplinary research and experimental development services

Interdisciplinary research and experimental development services on interdisciplinary sciences, including research and experimental development services on environmental sciences, educational engineering, human geography, etc.

DIVISION 86 LEGAL, ACCOUNTING, AUDITING AND BOOKKEEPING SERVICES; TAXATION SERVICES; MARKET RESEARCH AND PUBLIC OPINION POLLING SERVICES; MANAGEMENT AND CONSULTING SERVICES; ARCHITECTURAL, ENGINEERING AND OTHER TECHNICAL SERVICES

Legal services

Legal advisory and representation services in the different fields of law

Legal advisory and representation services concerning criminal law

Legal advisory and representation services during the litigation process, and drafting services of legal documentation in relation to criminal law. Generally, this implies the defence of a client in front of a judicial body in a case of criminal offence. However, it can also consist of acting as a prosecutor in a case of criminal offence when private legal practitioners are hired on a fee basis by the government. Included are both the pleading of a case in court and out-of-court legal work. The latter comprises research and other work for the preparation of a criminal case (e.g. researching legal documentation, interviewing witnesses, reviewing police and other reports), and the execution of post-litigation work, in relation to criminal law.

Legal advisory and representation services concerning other fields of law

Legal advisory and representation services during the litigation process, and drafting services of legal documentation in relation to law other than criminal law. Representation services generally consist of either acting as a prosecutor on behalf of the client, or defending the client from a prosecution. Included are both the pleading of a case in court, and out-of-court legal work. The latter comprises research and other work for the preparation of a case (e.g. researching legal documentation, interviewing witnesses, reviewing police and other reports), and the execution of post-litigation work, in relation to law other than criminal law.

Legal advisory and representation services in statutory procedures of quasi-judicial tribunals, boards, etc.

Legal advisory and representation services during the litigation process, and drafting services of legal documentation in relation to statutory procedures. Generally, this implies the representation of a client in front of a statutory body (e.g. an administrative tribunal). Included are both the pleading of a case in front of authorized bodies other than judicial courts, and the related legal work. The latter
comprises research and other work for the preparation of a non-judicial case (e.g. researching legal documentation, interviewing witnesses, reviewing reports), and the execution of post-litigation work.

8613 86130 Legal documentation and certification services

Preparation, drawing up and certification services of legal documents. The services generally comprise the provision of a number of related legal services including the provision of advice and the execution of various tasks necessary for the drawing up or certification of documents. Included are the drawing up of wills, marriage contracts, commercial contracts, business charters, etc.

8619 86190 Other legal advisory and information services

Advisory services to clients related to their legal rights and obligations and providing information on legal matters not elsewhere classified. Services such as escrow services and estate settlement services are included.

862 Accounting, auditing and bookkeeping services

8621 Accounting and auditing services

86211 Financial auditing services

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

86212 Accounting review services

Reviewing services of annual and interim financial statements and other accounting information. The scope of a review is less than that of an audit and therefore the level of assurance provided is lower.

86213 Compilation of financial statements services

Compilation services of financial statements from information provided by the client. No assurances regarding the accuracy of the resulting statements are provided. Preparation services of business tax returns, when provided as a bundle with the preparation of financial statements for a single fee, are classified here.

Exclusion: Business tax preparation services, when provided as separate services, are classified in subclass 86302 (Business tax preparation and review services).
Other accounting services

Other accounting services such as attestations, valuations, preparation services of pro forma statements, etc.

8622 Bookkeeping services, except tax returns

Bookkeeping services consisting in classifying and recording business transactions in terms of money or some unit of measurement in the books of account.

Exclusion: Bookkeeping services related to tax returns are classified in subclass 86302 (Business tax preparation and review services).

863 Taxation services

86301 Business tax planning and consulting services

Advisory services to enterprises on how to arrange their affairs, with a view to minimizing the impact of income taxation on their profits by taking advantage of all allowances and benefits that the law provides.

Exclusion: Similar advisory services but including preparation or review services of various returns and reports for the client are classified in subclass 86302 (Business tax preparation and review services).

86302 Business tax preparation and review services

Services consisting in preparing or reviewing, for enterprises, various returns and reports required for compliance with the income tax laws and regulations and defending them if contested by the tax authorities. This may also include tax planning and control.

Exclusion: Advisory services on tax planning not including preparation or review services of returns and reports are classified in subclass 86301 (Business tax planning and consulting services).

86303 Individual tax preparation and planning services

Services consisting in advising individuals on the means to minimize the impact of income tax on their revenues by taking advantage of all allowances and benefits that the law provides and/or preparing the returns and reports required for compliance with tax laws and regulations.

86309 Other tax related services

Services consisting in assisting enterprises in tax planning and control other than income tax and preparing all documentation required by law.
Market research and public opinion polling services

Market research services

Investigation services designed to secure information on the prospects and performance of an organization's products in the market. Included here are market analysis (size and other characteristics of a market) and analysis of consumer attitudes and preferences, which may utilize personal interviews, telephone and mail surveys, historical data, etc. Economic and social intelligence services not in connection with merchandised products, such as industry analysis, econometric modelling, demographic analysis, etc., are also included.

Exclusion: Public opinion polling services are classified in subclass 86402.

Public opinion polling services

Investigation services designed to secure information on public opinions regarding social, economic, political and other issues. Public opinion polling is typically done by telephone interviews but may also utilize personal interviews and mail surveys.

Exclusion: Similar investigation services designed to gather intelligence on consumer attitudes and preferences are classified in subclass 86401 (Market research services).

Management consulting services

General management consulting services

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

Financial management consulting services (except business tax)

Advisory, guidance and operational assistance services concerning decision areas which are financial in nature, such as working capital and liquidity management, determination of an appropriate capital structure, analysis of capital investment proposals, development of accounting systems and budgetary controls, business valuations prior to mergers and/or acquisitions, etc., but excluding advisory services on short-term portfolio management which are normally offered by financial intermediaries.
86503 Marketing management consulting services

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

86504 Human resources management consulting services

Advisory, guidance and operational assistance services concerning the human resources management of an organization. Human resources consulting assignments may deal with one or a combination of the following: audit of the personnel function, development of a human resource policy, human resource planning, recruitment procedures, motivation and remuneration strategies, human resource development, labour-management relations, absenteeism control, performance appraisal and other matters related to the personnel management function of an organization.

86505 Production management consulting services

Advisory, guidance and operational assistance services concerning methods for improving productivity, reducing production costs and improving the quality of production. Production consulting assignments may deal with one or a combination of the following: effective utilization of materials in the production process, inventory management and control, quality control standards, time and motion studies, job and work methods, performance standards, safety standards, office management, planning and design and other matters related to production management, but excluding advisory services and design for plant layout and industrial processes which are normally offered by consulting engineering establishments.

86506 Public relations services

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

86509 Other management consulting services

Advisory, guidance and operational assistance services concerning other matters. These services include industrial development consulting services, tourism development consulting services, etc.
Services related to management consulting

Project management services other than for construction

Coordination and supervision services of resources in preparing, running and completing a project on behalf of the client. Project management services can involve budgeting, accounting and cost control, procurement, planning of timescales and other operating conditions, coordination of subcontractors' work, inspection and quality control, etc. These services consist only of management services; operating staff services are excluded.

Exclusions: Construction project management services are classified in class 8671 (Architectural services), 8672 (Engineering services) and, for turnkey projects, 8673 (Integrated engineering services).

Arbitration and conciliation services

Assistance services through arbitration or mediation for the settlement of a dispute between labour and management, between businesses or between individuals.

Exclusions: Representation services on behalf of one of the parties in the dispute and consulting services in the field of labour relations are classified in subclass 86190 (Other legal advisory and information services), 95110 (Services furnished by business and employers organizations) and 95200 (Services furnished by trade unions), respectively.

Other management services n.e.c.

Management services, not elsewhere classified.

Architectural, engineering and other technical services

Architectural services

Advisory and pre-design architectural services

Assistance, advisory and recommendation services concerning architectural and related matters. Included here are services as undertaking preliminary studies addressing issues such as site philosophy, intent of development, climatic and environmental concerns, occupancy requirements, cost constraints, site selection analysis, design and construction scheduling and any other issues affecting the nature of the design and construction of a project. The provision of these services is not necessarily related to a new construction project. For example, it may consist of advice concerning the means of carrying out maintenance, renovation, restoration or recycling of buildings, or appraisals of the value and quality of buildings or of advice on any other architectural matter.
Architectural design services for buildings and other structures. Design services may consist of one or a combination of the following: schematic design services, which consist of determining, with the client, the essential character of the project, defining intent, space requirements, budget limitations and time scheduling; and of preparing sketches including floor plans, site plans and exterior views; design development services, which consist of a more precise illustration of the design concept in terms of siting plan, form, material to be used, structural, mechanical and electrical systems and probable construction costs; final design services, which consist of drawings and written specifications sufficiently detailed for tender submission and construction, and of expert advice to the client at the time of calling for and accepting tenders.

Contract administration services

Advisory and technical assistance services to the client during the construction phase to ensure that the structure is being erected in conformity with the final drawings and specifications. This involves services provided both in offices and the field, such as construction inspection, preparation of progress reports, issuance of certificates for payments to the contractor, guidance to the client and the contractor in the interpretation of contract documents and any other advice on technical questions that may develop during construction.

Combined architectural design and contract administration services

Combinations of architectural services utilized on most projects including schematic design, design development, final design and contract administration services. This may include post construction services which consist of the assessment of deficiencies in construction and instructions regarding corrective measures to be taken during the 12-month period following the completion of the construction.

Other architectural services

All other services requiring the expertise of architects, such as the preparation of promotional material and presentations, preparation of as-built drawings, constant site representation during the construction phase, provision of operating manuals, etc.

Engineering services

Advisory and consultative engineering services

Assistance, advisory and recommendation services concerning engineering matters. Included here are the undertaking of preparatory technical feasibility studies and project impact studies. Examples are: study of the impact of topography and geology on the design, construction and cost of a road, pipeline or other transportation infrastructure; study of the quality or suitability of materials intended for use in a construction project and the impact on design, construction and cost of
using different materials; study of the environmental impact of a project; study of the efficiency gains in production as a result of alternative process, technology or plant layout. The provision of these services is not necessarily related to a construction project. It may consist, for example, of the appraisal of the structural, mechanical and electrical installations of buildings, of expert testimony in litigation cases, of assistance to government bodies in drafting laws, etc.

86722 Engineering design services for the construction of foundations and building structures

Structural engineering design services for the load-bearing framework of residential and commercial, industrial and institutional buildings. Design services consist of one or a combination of the following: preliminary plans, specifications and cost estimates to define the engineering design concept; final plans, specifications and cost estimates, including working drawings, specifications regarding materials to be used, method of installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the construction phase.

Exclusion: Engineering services for buildings if they are an integral part of the engineering design service for a civil work or production plant or facility.

86723 Engineering design services for mechanical and electrical installations for buildings

Mechanical and electrical engineering design services for the power system, lighting system, fire alarm system, communication system and other electrical installations for all types of buildings and/or the heating, ventilating, air conditioning, refrigeration and other mechanical installations for all types of buildings. Design services consist of one or a combination of the following: preliminary plans, specifications and cost estimates to define the engineering design concept; final plans, specifications and cost estimates, including working drawings, specifications regarding materials to be used, method of installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the construction phase.

86724 Engineering design services for the construction of civil engineering works

Engineering design services for the construction of civil engineering works, such as bridges and viaducts, dams, catchment basins, retaining walls, irrigation systems, flood control works, tunnels, highways and streets including interchanges and related works, locks, canals, wharves and harbours works, water supply and sanitation works such as water distribution systems, water, sewage, industrial and solid waste treatment plants and other civil engineering projects. Design services consist of one or a combination of the following: preliminary plans,
specifications and cost estimates to define the engineering design concept; final plans, specifications and cost estimates, including working drawings, specifications regarding materials to be used, method of installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the construction phase. Included are engineering design services for buildings if they are an integral part of the engineering design for a civil engineering work.

86725 Engineering design services for industrial processes and production

Engineering design services for production processes, procedures and facilities. Included here are design services as they relate to methods of cutting, handling and transporting logs and logging site layout; mine development layout and underground construction, the complete civil, mechanical and electrical mine surface plant installations including hoists, compressors, pumping stations, crushers, conveyors and ore and waste-handling systems; oil and gas recovery procedures, the construction, installation and/or maintenance of drilling equipment, pumping stations, treating and storage facilities and other oil field facilities; materials flows, equipment layout, material handling systems, processes and process control (which may integrate computer technology) for manufacturing plants; special machinery, equipment and instrumentation systems; any other design services for production procedures and facilities. Design services consist of one or a combination of the following: preliminary plans, specifications and cost estimates to define the engineering design concept; final plans, specifications and cost estimates, including working drawings, specifications regarding materials to be used, method of construction and/or installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the installation phase. Included are engineering design services for buildings if they are an integral part of the engineering design service for a production plant or facility.

86726 Engineering design services n.e.c.

Other specialty engineering design services. Included here are acoustical and vibration engineering designs, traffic control systems designs, prototype development and detailed designs for new products and any other specialty engineering design services.

Exclusion: The aesthetic design of products and the complete design of products which do not require complex engineering (e.g. furniture) are classified in subclass 87907 (Specialty design services).

86727 Other engineering services during the construction and installation phase

Advisory and technical assistance services to the client during construction to ensure that construction work is in conformity with the
final design. This involves services provided both in offices and in
the field, such as the review of shop drawings, periodic visits to the
site to assess progress and quality of the work, guiding the client and
the contractor in the interpretation of contract documents and any other
advice on technical questions that may develop during construction.

86729 Other engineering services

Engineering services not elsewhere classified. Included here are
gеоtесhісаl еngіnееrіng services providing engineers and architects
with necessary subsurface information to design various projects;
groundwater engineering services including groundwater resources
assessment, contamination studies and quality management; corrosion
engineering services including inspection, detection and corrosion
control programmes; failure investigations and other services requiring
the expertise of engineers.

8673 Integrated engineering services

86731 Integrated engineering services for transportation infrastructure
turnkey projects

Fully integrated engineering services for the construction of
transportation infrastructure turnkey projects. Services included here
are planning and pre-investment studies, preliminary and final design,
cost estimation, construction scheduling, inspection and acceptance of
contract work as well as technical services, such as the selection and
training of personnel and the provision of operation and maintenance
manuals and any other engineering services provided to the client that
form part of an integrated bundle of services for a turnkey project.

86732 Integrated engineering and project management services for water
supply and sanitation works turnkey projects

Fully integrated engineering services for the construction of water
supply and sanitation works turnkey projects. Services included here
are planning and pre-investment studies, preliminary and final design,
cost estimation, construction scheduling, inspection and acceptance of
contracts as well as technical services, such as the selection and
training of personnel and the provision of operation and maintenance
manuals and any other engineering services provided to the client that
form part of an integrated bundle of services for a turnkey project.

86733 Integrated engineering services for the construction of
manufacturing turnkey projects

Fully integrated engineering services for the construction of
manufacturing facilities turnkey projects. Services included here are
planning and pre-investment studies to address issues such as the
integration of operations, site selection, pollution and effluent
control and capital requirements; all necessary structural, mechanical
and electrical design services; production process engineering design
services including detailed process flow diagrams, general site and
plant arrangement drawings, plant and equipment specifications; tender

specifications; construction scheduling inspection and acceptance of work as well as technical services, such as the selection and training of personnel, the provision of operations and maintenance manuals, start-up assistance and any other engineering services that form part of an integrated bundle of services for a turnkey project.

86739 Integrated engineering services for other turnkey projects

Fully integrated engineering services for other construction works. Services included here are planning and pre-investment studies, preliminary and final design, cost estimates, construction scheduling, inspection and acceptance of contracts as well as technical services, such as the selection and training of personnel and the provision of operation and maintenance manuals and any other engineering services provided to the client that form part of an integrated bundle of services for a turnkey project.

8674 Urban planning and landscape architectural services

86741 Urban planning services

Development services of programme regarding land use, site selection, control and utilization, road systems and servicing of land with a view to creating and maintaining systematic, coordinated urban development.

86742 Landscape architectural services

Plan and design services for the aesthetic landscaping of parks, commercial and residential land, etc. This implies preparing site plans, working drawings, specifications and cost estimates for land development, showing ground contours, vegetation to be planted, and facilities such as walks, fences and parking areas. Also included are inspection services of the work during construction.

8675 Related scientific and technical consulting services

86751 Geological, geophysical and other scientific prospecting services

Geological, geophysical, geochemical and other scientific consulting services as they relate to the location of mineral deposits, oil and gas and groundwater by studying the properties of the earth and rock formations and structures. Included here are the services of analysing the results of subsurface surveys, the study of earth sample and core, and assistance and advice in developing and extracting mineral resources.

86752 Subsurface surveying services

Gathering services of information on subsurface earth formations by different methods, including seismographic, gravimetric, magnetometric and other subsurface surveying methods.
86753 Surface surveying services

Gathering services of information on the shape, position and/or boundaries of a portion of the earth's surface by different methods, including transit, photogrammetric and hydrographic surveying, for the purpose of preparing maps.

86754 Map-making services

Map-making services consisting in the preparation and revision of maps of all kinds (e.g. road, cadastral, topographic, planimetric, hydrographic) using results of survey activities, other maps, and other information sources.

8676 Technical testing and analysis services

86761 Composition and purity testing and analysis services

Testing and analysis services of the chemical and biological properties of materials such as air, water, waste (municipal and industrial), fuels, metal, soil, minerals, food and chemicals. Included are testing and analysis services in related scientific fields such as microbiology, biochemistry, bacteriology, etc. Excluded are medical and dental testing services.

86762 Testing and analysis services of physical properties

Testing and analysis services of physical properties such as strength, ductility, electrical conductivity and radioactivity of materials such as metal, plastics, textiles, woods, glass, concrete and other materials. Included are tests for tension, hardness, impact resistance, fatigue resistance, and high-temperature effects.

86763 Testing and analysis services of integrated mechanical and electrical systems

Testing and analysis services of the mechanical and electrical characteristics of complete machinery, motors, automobiles, tools, appliances, communication equipment and other equipment incorporating mechanical and electrical components. The results of the testing and analysis generally take the form of an assessment of the performance and behavioural characteristics of the object tested. Tests may be performed using models or mock-ups of ships, aircraft, dams, etc.

86764 Technical inspection services

Testing and analysis services of a technical or scientific nature which do not alter or affect the object being tested. Included are radiographic, magnetic, and ultrasonic testing of machine parts and structures conducted in order to identify defects. These tests are often conducted on site. Excluded are inspection services of a non-technical or scientific nature, such as visual inspection of buildings, machines, etc.
All other technical testing and analysis services not elsewhere classified.

DIVISION 87 BUSINESS SERVICES N.E.C.

871 Advertising services

8711 87110 Sale or leasing services of advertising space or time

Services provided in soliciting advertising space or time for newspapers, other periodicals, and television stations.

8712 87120 Planning, creating and placement services of advertising

Planning, creating and placement services of advertisements to be displayed through the advertising media.

8719 87190 Other advertising services

Other advertising services not elsewhere classified, including outdoor and aerial advertising services and delivery services of samples and other advertising material.

872 8720 Placement and supply services of personnel

87201 Executive search services

Services consisting in the search for, selection and referral of executive personnel for employment by others. Included in this category are services provided by senior administrators and managers whose functions generally include planning, organizing, directing and controlling activities of private or public sector businesses through subordinate administrators. The services may be supplied to the potential employer or to the prospective employee and may involve the formulation of job descriptions, the screening and testing of applicants, the investigation of references, and other research.

87202 Placement services of office support personnel and other workers

Services consisting in selecting, referring and placing applicants in employment by others on a permanent or temporary basis, except executive search services. The services may be supplied to the potential employer or to the prospective employee and may involve the formulation of job descriptions, the screening and testing of applicants, the investigation of references, etc. Included are the placement of secretaries, clerks, receptionists, book-keepers, data entry operators, typists, word-processor operators, nurses, models, maids, ship crews, etc.
87203 **Supply services of office support personnel**

Services consisting in supplying on a fee or contract basis to the clients, whether on a temporary or long-term basis, office support personnel hired by the supplier, who pays their emoluments. Included are the provision of personnel such as secretaries, clerks, receptionists, book-keepers, data entry operators, typists and word-processor operators.

87204 **Supply services of domestic help personnel**

Services consisting in supplying on a fee or contract basis to the clients, whether on a temporary or long-term basis, domestic help personnel hired by the supplier, who pays their emoluments. Included are the provision of maids, nannies, housekeepers, companions, etc.

**Exclusions:** Supply services of specialized domestic services through employees on the payroll of the supplier are classified according to the services rendered, e.g. as cleaning services, class 8740, or lawn maintenance services, subclass 88110 (Services incidental to agriculture).

87205 **Supply services of other commercial or industrial workers**

Services consisting in supplying on a fee or contract basis to the clients, whether on a temporary or long-term basis, industrial workers hired by the supplier, who pays their emoluments. Included are supply services of construction workers, maintenance workers, drivers, machinists assemblers, metalworking machine operators, labourers, movers, shippers, etc.

87206 **Supply services of nursing personnel**

Services consisting in supplying on a fee or contract basis to the clients, whether on a temporary or long-term basis, nursing personnel hired by the supplier, who pays their emoluments. Included are supply services of nurses, nursing assistants and other health care aides.

87209 **Supply services of other personnel**

Supply services of other personnel not elsewhere classified.

873 8730 **Investigation and security services**

87301 **Investigation services**

Services consisting in investigating cases submitted by the client, relating to crimes, theft, fraud, shoplifting, dishonesty, missing persons, domestic relations and other unlawful or lawful practices. Included are internal and undercover investigation and shoplifting protection services.
Security consultation services

Services consisting in determining client's needs and providing advice and suggestions as to the type of security that is best suited for the client or as to improvements in existing systems.

Alarm monitoring services

Services consisting in monitoring and maintaining security systems devices, such as burglar and fire alarms, by receiving alarm signals, confirming or checking that all systems are properly functioning and dispatching police officers, fire department or other designated parties.

Armoured car services

Services consisting in providing an armoured car to pick up and deliver money, receipts or other valuable items, with hired personnel to directly protect properties while in transit. The services generally imply bank collection and deposit services, securities transfer, etc.

Guard services

Services consisting in providing protective services through hired personnel to ensure safety of people or private, industrial and commercial properties by guarding them against fire, theft, vandalism or illegal entry. Included are patrol and inspection services, security guard services, bodyguard services, watchdog services, parking control and access control services.

Other security services

Security services not elsewhere classified.

Building cleaning services

Disinfecting and exterminating services

Services consisting in disinfecting dwellings and other buildings and exterminating insects, rodents and other pests. Included are fumigating services and pest control services.

Window cleaning services

Services consisting in cleaning windows in dwellings and other buildings. Included here are cleaning services of exterior windows using swing stages.

Janitorial services

Services consisting in cleaning and maintaining dwellings and other buildings. Included here are floor cleaning and waxing, interior wall cleaning, furniture polishing and other janitorial and maintenance services.
Other building cleaning services

Building cleaning services not elsewhere classified. Included are furnace and chimney cleaning.

Exclusions: Building exterior cleaning services are classified in subclass 51790 (Other building completion and finishing work).

Lawn maintenance services are classified in subclass 88110 (Services incidental to agriculture).

Photographic services

Portrait photography services

Services consisting in photographing persons or other subjects in studios or other locations such as clients' offices or homes. The pictures must represent as faithfully as possible the subject's physical features and personality. Generally included with these services is the development and printing of such pictures according to customer specifications. Included are passport or identification photographs, infant and child portraits, family or military portraits, studio fashion photos, and corporate pictures.

Advertising and related photography services

Services consisting in photographing merchandise, industrial products, fashion clothes and other apparel, machinery, buildings, persons and other subjects for use in public relations, advertising displays or literature, such as annual reports, product brochures, newspaper advertisements, catalogues or food and beverage layouts. Generally included with these services is the development and printing of such pictures according to customer specifications.

Action photography services

Services consisting in photographing live events, such as weddings, graduations, conventions, receptions, fashion shows, sports and news events, and any other events of current interest. Generally included with these services is the development and printing of such pictures according to customer specifications.

Specialty photography services

Services consisting in photographing persons, objects or scenery using special apparatus and techniques. Generally these services also include the development and printing of such pictures. Examples of such services are aerial photography, underwater photography, medical and biological photography, and photomicrography.
87505 **Photography processing services**

Services consisting primarily in the development of negatives and the printing of pictures for others according to customer specifications. These services may include enlargement of negatives or slides, black and white processing, colour printing, slide and negative duplicates, reprints, etc. Also included are preparation services of photographic slides.

87506 **Motion picture processing services not related to the motion picture and television industries**

Services consisting in the development of motion picture films of both amateur photographers and commercial clients.

**Exclusion:** Processing services of motion pictures in connection with the motion picture and television industries are classified in subclass 96112 (Motion picture or video tape production services).

87507 **Restoration, copying and retouching services of photography**

Services consisting of old photograph restoration, copying from a picture, retouching, and other special photographic effects.

87509 **Other photographic services**

Photographic services not elsewhere classified.

876 8760 87600 **Packaging services**

Services consisting in packaging goods for others on a fee or contract basis, such as food products, pharmaceuticals, household cleaners, toilet preparations and hardware using a variety of automated or manual packaging techniques including blister forming and packaging, shrink or skin wrapping, form filling and sealing, pouch filling, bottling and aerosol packaging. Parcel packing and gift wrapping are also included. This service may also include the labelling or imprinting of the package.

**Exclusions:** If the services provided consist solely of printing information on packaging materials, it is classified in the appropriate subclass of group 325 or 326, i.e. printed matter or articles of paper or paperboard.

Packing and crating services incidental to transport are classified in division 74 (Supporting and auxiliary transport services).

Package design services are classified in subclass 87907 (Specialty design services).

If the packaging services also include processing of client owned materials into a different product (e.g. mixing water and concentrate to produce soft drinks, cooking fish prior to canning, blending creams and colouring materials into cosmetics), it is classified in the appropriate subclass of group 884 or 885 (Services incidental to manufacturing).
8790 Other business services

87901 Credit reporting services

Services consisting in the reporting of credit ratings of persons and businesses. This involves the evaluation of the financial status and credit experience of prospective customers, loan applicants, etc.

87902 Collection agency services

Services consisting in the collection on a fee or contract basis of accounts, cheques, contracts or notes, and remittance of the money to the client. Included are both the collection of regular accounts (e.g. utility bills) and the recovery of delinquent accounts. Also included is the outright purchase of delinquent accounts and debts and subsequent recovery.

87903 Telephone answering services

Services consisting in the provision of telephone answering services. Included are telephone call forwarding services (excluding paging services), and telephone wake-up services.

87904 Duplicating services

Services consisting in the provision of duplicating services. Included are blue printing, photocopying, mimeographing, photostating, and other duplication services other than printing.

87905 Translation and interpretation services

Services consisting in the provision of translation and interpretation services. Translation services generally relate to the rewriting of texts from one language to another; while interpretation services are generally concerned with stating orally in one language what has been stated orally in another language.

87906 Mailing list compilation and mailing services

Services consisting in compiling and selling the use of lists of names and addresses from telephone directories and other sources, or in sending materials (e.g. advertising material, information material) by envelope addressing, stuffing, sealing, metering and mailing.

87907 Specialty design services

Services consisting in creating designs and preparing patterns for a variety of products by harmonizing aesthetic considerations with technical and other requirements. Included in this category are furniture designs, interior designs and decorations and aesthetic designs for various other consumer products. Design services for industrial products are classified in subclass 86726 (Engineering design services n.e.c.).

Exclusion: Graphic design services are classified in group 871 (Advertising services).
87909 Other business services n.e.c.

Services generally provided to businesses, not elsewhere classified. Included here are business brokerage services, appraisal services other than for real estate, secretarial services, demonstration and exhibition services, etc.

DIVISION 88 AGRICULTURAL, MINING AND MANUFACTURING SERVICES

Services rendered on a fee or contract basis by units mainly engaged in the production of transportable goods, and services typically related to the production of such goods.

A great number and a wide variety of services are classified here which may be classified according to broad industry categories into:

Services incidental to agriculture, hunting, forestry and fishing: services rendered on a fee or contract basis, mostly performed at the site where the agricultural production is done, e.g. services providing agricultural machinery with drivers and crew; harvesting and related services; services of farm labour contractors; animal boarding, care and breeding services; services to promote propagation, growth and output of animals; services to promote commercial hunting and trapping; timber evaluation, firefighting, forest management including forest damage assessment services; logging related services; services related to fishery and operational services of fish hatcheries or fish farms.

Services incidental to mining: services rendered on a fee or contract basis at oil and gas fields, e.g. drilling services, derrick building, repair and dismantling services, oil and gas well casings cementing services.

Exclusion: Mineral prospecting services, oil and gas field exploration and geophysical (e.g. seismic) and geological surveying services are classified in class 8675 (Engineering related scientific and technical consulting services).

Services incidental to manufacturing: these include manufacturing on a fee or contract basis, i.e. manufacturing services rendered to others where the raw materials processed, treated or finished are not owned by the manufacturer. Assembly, installation other than construction work, fitting of articles, maintenance and repair services are also classified here.

The following are examples of manufacturing services:

- services rendered on a fee or contract basis related to processing and preserving of meat, fish, fruit, vegetables, dairy products and bakery products;

- services rendered on a fee or contract basis related to finishing of textiles and manufacture of made-up textile articles (incl. services concerning some entrepreneurial functions, e.g. designing and preparing samples); services related to tanning and dressing of leather and to manufacture of leather and footwear;
- printing on a fee or contract basis and services related to printing, e.g. bookbinding services;

- casting and forging services of metals treatment and coating services of metals; general mechanical engineering services on a fee or contract basis; repair services incidental to metal products, machinery and equipment.

**Exclusions:** Installation work for constructions is classified in group 516. Repair services of motor vehicles, motorcycles, and household appliances, equipment, furnishings and other consumer goods are classified in subclasses 61120 and 61220 and in group 633 (Repair services of personal and household goods). Services consisting in merely bottling and labelling liquors, wines and waters are classified in subclass 62226 (Wholesale trade services of beverages), if performed as part of buying and selling at wholesale, and in subclass 87600 (Packaging services), if performed on a fee or contract basis.

Maintenance and repair services of office and computing machinery are classified in subclass 84500.

**Services incidental to energy distribution:** transmission and distribution services on a fee or contract basis of electricity, gaseous fuels and steam and hot water to household, industrial, commercial and other users.

**Exclusion:** Transport services via pipeline on a fee or contract basis of petroleum and natural gas are classified in subclass 71310.

**DIVISION 89 INTANGIBLE ASSETS**

891 Financial assets and liabilities

8910 89100 **Financial assets and liabilities**

Gold and IMF special drawing rights. Currency in circulation and transferable deposits. Other claims on monetary institutions, other financial institutions and government organs that are represented by evidence of deposit. Short-term or long-term loans not elsewhere classified. Net equity of households on life insurance reserves and on pension funds. Proprietors' net equity in enterprises. Trade credit and advances. Other financial assets and liabilities.

892 Non-financial intangible assets

8921 89210 **Patents**

Royalties for the right to use patents, i.e. periodic fees in respect of licences for inventions (novel ideas) concerning the manufacture of patented goods, or the use of patented processes. A patent may be defined as a document, issued by a government office, that describes the invention and creates a legal situation in which the patented invention can normally only be exploited with the authorization of the patentee. This protection is limited in time.
Trademarks

Royalties for the right to distinguish the goods or services ("service marks") of an enterprise or a group of enterprises. To be protected, a trademark generally necessitates registration in a government office. If a trademark is protected, no person or enterprise other than its owner may use it. This protection is generally not limited in time.

Copyrights

Royalties for the right to use copyrighted materials in determined ways. Copyrighted materials can be original literary and artistic works including maps and audiovisual works, furniture and choreographic works. Copyright protection may include the right to copy or reproduce any kind of work; the right to perform in public; the right to make sound recordings of performances; the right to make motion pictures of literary works; the right to broadcast any kind of work; and the right to translate literary works. The author of a work is generally the owner of the copyright, but sometimes it may be transferred to the author's employer. Copyright protection is generally independent of any formalities, i.e. it starts with the creation of a work.

Other non-financial intangible assets

Royalties for the right to use similar exclusive rights as above, not elsewhere classified, owned by other economic agents.
SECTION 9  COMMUNITY, SOCIAL AND PERSONAL SERVICES

DIVISION 91  PUBLIC ADMINISTRATION AND OTHER SERVICES TO THE COMMUNITY AS A WHOLE; COMPULSORY SOCIAL SECURITY SERVICES

9111  Administrative services of the government

91111  Executive and legislative services

Legislative and executive services by different bodies at the different levels of government, i.e. at the central, regional or local level; and executive services provided by executive bodies at the different levels of government. Also included are legislative and executive services provided by ministries and other administrative or advisory staff attached to the legislative or executive bodies.

91112  Financial and fiscal services

A great variety of public financial and fiscal services: administrative and supervisory services for financial and fiscal affairs; operational services for taxation schemes, duty and tax collection on goods; tax violation investigation services; management services of public funds and public debt services; services concerning raising and receiving of moneys and control of their disbursement, and services concerning monitoring and control of the money supply.

91113  Overall economic and social planning and statistical services

Administrative and operational services for overall economic and social planning. Included are services provided by planning and statistical offices undertaken at the different levels of government, and services by the other offices, bureaux or programme units which formulate, coordinate and frequently monitor the implementation of overall economic and social plans and programmes.

91114  Government services to fundamental research

Services related to fundamental research, i.e. any activity directed towards the increase of scientific knowledge or discovery of new fields of investigation, without any specific practical objective. Included are administrative services provided by offices, bureaux, programme units, etc., for governmental activities in, providing funding for or undertaking fundamental research into the natural sciences, the social sciences and humanities, and fundamental multidisciplinary research.

91119  Other administrative services of the government n.e.c.

Other overall general public services. Included are administrative, operational and support services for government public affairs that cannot be assigned to one of the four previous categories. Also included are services by programme units dealing with non-self-governing
and trust territory affairs, and services by programme units administering elections.

9112 Administrative services of agencies that provide educational, health care, cultural and other social services excluding social security services

91121 Administrative educational services

Public administrative services for different educational institutions. Included are management, operation, inspection and support services for all school-types and other educational institutions.

Also included are public information services concerning the educational system in general, provided by government offices of special programme units.

91122 Administrative health care services

Public administrative services for all kinds of health care. Management, operation, inspection and support services for general and specialized medical or dental hospitals and clinics, and nursing and convalescent home services.

Also included are administration, management, operation and support services in public health matters, such as blood-bank operation services, disease detection services, prevention services, population control services, etc. These services are frequently provided by special teams not connected with a hospital, clinic or practitioner.

Exclusion: Sickness benefit services are classified in subclass 91310 (Sickness, maternity or temporary disablement benefits).

91123 Administrative housing and community amenity services

Public administrative services for housing and overall community development affairs, water supply affairs, sanitary affairs and street lighting affairs. Included are services related to the development, monitoring and evaluation of housing activities and housing standards (other than construction standards), the planning of new communities or of restoration projects, administrative services for rent control and eligibility standards for publicly supported dwelling units, housing services for the general public or for people with special needs, dissemination services of public information about housing. Services provided by offices, bureaux, departments and programme units engaged in developing and administering regulations concerning water supply; public administrative services related to refuse collection and disposal operations, sewage system operation and street cleaning, pollution standards, information dissemination on pollution.
Administrative recreational, cultural and religious services

Public administrative services for sporting and recreational affairs, cultural affairs, and religious affairs. Included are support services for facilities for cultural pursuits and individual artists and organizations engaged in promoting cultural activities; support services for national, regional or local celebrations and for facilities for maintenance and operation of religious affairs.

Exclusion: Sports events promotion and organization services, sports facilities operation services and other recreational services are classified in group 964 (Sporting and other recreational services).

Administrative services for more efficient operation of business

Administrative agriculture, forestry, fishing and hunting related services

Public administrative services related to agricultural land management, agrarian reform and land settlement, stabilization of agrarian markets, veterinary affairs, pest control, forestry, fishing and hunting affairs, agricultural research and experimental development.

Administrative services by offices, bureaux and programme units concerning: agricultural land conservation, land reclamation, land improvement and expansion; veterinary services rendered to farms; eradication or control of pests, vermin, plant diseases or other destructive agents, and crop inspection and grading.

Administrative services concerning: regulations governing forest operations and the issuance of tree-felling licences; rationalization of forest resources exploitation, reforestation work; operation and support of game preserves and fish hatcheries; the development and monitoring of regulations, including the licensing of fishing and hunting.

Also included are support services and information dissemination services for all the above-mentioned affairs.

Administrative fuel and energy related services

Public administrative services for fuel and energy affairs.

Administrative services by offices, bureaux and programme units for: solid mineral fuel affairs, including regulations concerning their exploitation or conservation; petroleum and natural gas affairs, including distribution of town gas; nuclear and non-commercial fuel affairs, including such fuels as alcohol, wood and wood wastes, etc.

Also included are support services and information dissemination services for all the above-mentioned affairs.
Administrative mining and mineral resources, manufacturing and construction related services

Public administrative services for mining and mineral resources, manufacturing and construction affairs.

Administrative services by offices, bureaux and programme units for: discovery, exploitation, conservation, marketing and other aspects of mineral production, including the development and monitoring of regulations concerning prospecting, mining and safety standards; activities designed to develop, expand and improve the position of manufacturing establishments.

Services related to development and administration of regulations concerning building standards, issuing of certificates permitting occupancy, development and monitoring of regulations concerning safety at building sites.

Also included are support services and information dissemination services for all the above-mentioned affairs.

Exclusion: Services related to mineral fuel affairs are classified in subclass 91132 (Administrative fuel and energy related services).

Administrative transport and communications related services

Public administrative services for road and water transport, railway and air transport, and communications affairs.

Administrative services by offices, bureaux and programme units concerning: planning, design, construction, maintenance, and improvement of roads and highways and associated structures; roadbeds and associated structures; water transport facilities; railway; airports, runways, terminals, hangars, air navigation aids and other fixed structures and equipment associated with transport by air; and pipelines and other transport facilities; supervision and regulation of such work and development and administration of operation regulations for all the above-mentioned transport media and related equipment.

Administrative services for communications affairs, i.e. postal, telephone, telegraph, cable and wireless communications systems, and communications satellites. Included are services concerning design, construction, operation, and improvement of communications systems and services concerning the development and administration of regulations for these systems.

Also included are support services and information dissemination services for all the above-mentioned affairs.

Exclusions: Street cleaning and street lighting services are classified in subclass 91123 (Administrative housing and community amenity services). Public administrative services related to the regulation and monitoring of pollution arising from motor vehicle operation are also classified in subclass 91123.
Traffic control services are classified in subclass 91260 (Police and fire protection services).

Control services of water traffic are also classified in subclass 91260.

91135 Administrative services related to the distributive and catering trades, hotels and restaurants

Public administrative services for distributive trade affairs, storage and warehousing, and hotel and restaurant affairs.

Administrative services by offices, bureaux and programme units concerning: the development and monitoring of regulations concerning wholesale and retail trade, consumer protection affairs, price control and rationing schemes operating through retailers or wholesalers, storage and warehousing, hotels and restaurant operations.

Administrative services concerning the design and construction of hotel and restaurant accommodations. Also included are support services and information dissemination services for the above-mentioned affairs.

91136 Administrative services related to tourism affairs

Public administrative services for tourism and tourism promotion.

Administrative services by offices, bureaux and programme units concerning: advertising campaigns, dissemination of tourism information, operation of tourist offices, other support for tourism.

91137 Administrative multipurpose development project services

Public administrative services for multipurpose development projects.

Administrative services by offices, bureaux and programme units concerning planning, design, construction, improvement and operation of multipurpose projects. Such projects typically consist of integrated facilities for generation of power, flood control, irrigation, navigation and recreation. Also included are support services and information dissemination services for the above-mentioned affairs.

91138 General administrative economic, commercial and labour affairs related services

Public administrative services for general economic and commercial affairs and for general labour affairs.

Administrative services by offices, bureaux and programme units involving the formulation of general economic policies and the regulation or support of general economic activities, such as export and import trade as a whole, commodity and equity markets, overall income controls, general trade promotion activities, general regulation of monopolies and other restraints on trade and market entry, regulation, licensing and inspection of miscellaneous commercial sectors. Administrative services concerning the operation of such institutions as
the patent, trademark and copyright offices, weather forecasting institutions, standardization institutions.

Administrative services concerning the formulation and implementation of general labour policies and regulations, such as labour conditions; the operation of labour exchanges; the implementation of national and regional development policy measures to reduce unemployment, and to stimulate labour mobility.

9114 General services for the government n.e.c.

91141 General personnel services for the government

Public administrative and operational services for general personnel affairs, whether or not connected with a specific function. Services related to the development and implementation of general personnel policies and procedures covering selection and promotion, rating methods, job descriptions, evaluation and classification, administration of civil service regulations and similar matters.

91149 Other general services for the government n.e.c.

Public administrative services for general affairs of the government.

Included are administrative, operational and support services for overall general affairs, such as centralized supply and purchasing operations, maintenance and storage of government records and archives, operation of government owned or occupied buildings, government operated printing offices and other general affairs not connected with a specific function.

912 Services to the community as a whole

9121 91210 Administrative external affairs related services, diplomatic and consular services abroad

Public administrative and operational services for the ministry of foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organizations. Administrative, operational and support services for information and cultural services intended for distribution beyond national boundaries, including libraries, reading rooms and reference services located abroad.

Also included are administrative services by programme units dealing with non-self-governing and trust territory affairs.

9122 91220 Foreign economic aid related services

Public administrative services for economic aid to developing countries, whether or not routed through international organizations.

Administrative services by offices, bureaux and programme units for non-military aid programmes to developing countries, provision or support for technical assistance and training, international assistance
such as refugee or hunger relief programmes, economic aid missions accredited to foreign Governments.

**Exclusion:** Administrative services related to military aid to foreign countries are classified in subclass 91230.

**9123 91230 Foreign military aid related services**

Public administrative services for the provision of military aid to foreign countries.

Administrative services by offices, bureaux and other programme units concerning military aid missions accredited to foreign governments or attached to international military organizations or alliances, grants and loans for military aid, contributions to international peace-keeping forces, including assignment of manpower.

**9124 91240 Military defence services**

Public administrative services for military defence affairs.

Administrative, operational and supervision services for military defence affairs and forces: land, sea, air and space defence forces; engineering, transport, communications, intelligence, material, personnel and other non-combat forces and commands; and reserve and auxiliary forces of the defence establishment. Services for provision of equipment, structures, supplies, etc., and for health activities for military personnel in the field. Also included are administrative and support services for defence-related applied research and experimental development.

**Exclusions:** Administrative services of the Ministry of Defence are classified in class 9111 (Overall government public services).

Foreign military aid related services are classified in subclass 91230.

Administrative services for military tribunals are classified in subclass 91270 (Law courts related administrative services).

Educational services of military schools, colleges and academies are classified in the appropriate categories of division 92.

Military hospital services are classified in subclass 93110.

**9125 91250 Civil defence services**

Public administrative services for civil defence affairs.

Administrative, operational and support services for civil defence forces; support services for the working out of contingency plans and the carrying out of exercises in which civilian institutions and populations are involved.
Police and fire protection services

Public administrative, operational and supervision services for police forces and fire protection affairs.

Administrative and operational services for regular and auxiliary police forces supported by public authorities, and port, border, and coast guards and other special police forces. Police services are related to traffic regulation, alien registration, operation of police laboratories and maintenance of arrest records.

Administrative and operational services for fire-fighting and fire-prevention by regular and auxiliary fire brigades supported by public authorities.

Law courts related administrative services

Public administrative services for civil and criminal law courts, military tribunals, and the judicial system.

Legal representation and advisory services on behalf of the government or on behalf of others when provided by the government; services related to rendering of judgements and interpretation of the law including arbitration of civil actions.

Exclusion: Services concerning advice and representation in civil, criminal and other cases are classified in class 8611 (Legal advisory and representation services in the different fields of law).

Administrative services related to detention or rehabilitation of criminals

Public correctional services; administrative and operational services for prisons and other places for incarceration and rehabilitation of criminals, such as prison farms, work-houses, reformatories and asylums.

Exclusions: Education services by prison schools are classified in subclass 92900 (Other education services).

Prison hospital services are classified in subclass 93110 (Hospital services).

Other public order and safety affairs related services

Other public administrative services for public order and safety affairs.

Services for overall administration, regulation and support of activities for the promotion of public order and safety and the development of related overall policy; services related to the provision of supplies for domestic emergency use in case of peace-time disasters, and information dissemination services for the above-mentioned affairs.
Compulsory social security services

9131 91310 Sickness, maternity or temporary disablement benefits

Public administrative services for sickness, maternity or temporary disablement benefits affairs.

Administrative and operational services for social security affairs, involving provision of benefits for loss of income due to sickness, childbirth or temporary disablement.

9132 91320 Government employee pension schemes; old-age, disability or survivors' benefits other than for government employees

Public administrative services for government employee pension schemes, and for old-age, disability or survivors' benefits other than for government employees.

Administrative and operational services for retirement, pension and disability plans for government employees and their survivors, including government social assistance schemes to compensate for permanent loss of income due to partial or full disablement.

9133 91330 Unemployment compensation benefits

Public administrative, operational and support services for unemployment compensation schemes. Included are payments under social insurance or other government schemes to individuals for loss of income due to unemployment.

Exclusion: Welfare services are classified in group 933 (Social services).

9134 91340 Family and child allowances

Public administrative, operational and support services for income assistance to households and families with dependent children.

Included are payments to families with dependent children whether or not an income recipient is part of the household; and payments to households on a per-child basis regardless of needs.

Exclusion: Maternity benefit services are classified in subclass 91310 (Sickness, maternity or temporary disablement benefits).

DIVISION 92 EDUCATION SERVICES

921 Primary education services

9211 92110 Preschool education services

Pre-primary school education services. Such education services are usually provided by nursery schools, kindergartens, or special sections
attached to primary schools, and aim primarily to introduce very young children to anticipated school-type environment.

**Exclusion:** Child day-care services are classified in subclass 93321.

9219 92190 Other primary education services

Other primary school education services at the first level. Such education services are intended to give the students a basic education in diverse subjects, and are characterized by a relatively low specialization level.

**Exclusion:** Services related to the provision of literacy programmes for adults are classified in subclass 92400 (Adult education services n.e.c.).

922  Secondary education services

9221 92210 General secondary education services

General school education services at the second level, first stage. Such education services consist of education that continues the basic programmes taught at the primary education level, but usually on a more subject-oriented pattern and with some beginning specialization.

9222 92220 Higher secondary education services

General school education services at the second level, second stage. Such education services consist of general education programmes covering a wide variety of subjects involving more specialization than at the first stage. The programmes intend to qualify students either for technical or vocational education or for university entrance without any special subject prerequisite.

9223 92230 Technical and vocational secondary education services

Technical and vocational education services below the university level. Such education services consist of programmes emphasizing subject-matter specialization and instruction in both theoretical and practical skills. They usually apply to specific professions.

9224 92240 Technical and vocational secondary school-type education services for handicapped students

Technical and vocational secondary school-type education services specially designed to meet the possibilities and needs of handicapped students below the university level.

923  Higher education services

9231 92310 Post-secondary technical and vocational education services

Post-secondary, sub-degree technical and vocational education services. Such education services consist of a great variety of subject-matter
programmes. They emphasize teaching of practical skills, but also involve substantial theoretical background instruction.

9239 Other higher education services

Education services leading to a university degree or equivalent. Such education services are provided by universities or specialized professional schools. The programmes not only emphasize theoretical instruction, but also research training aiming to prepare students for participation in original work.

924 Adult education services n.e.c.

9240 Adult education services n.e.c.

Education services for adults who are not in the regular school and university system. Such education services may be provided in day or evening classes by schools or by special institutions for adult education. Included are education services through radio or television broadcasting or by correspondence. The programmes may cover both general and vocational subjects. Services related to literacy programmes for adults are also included.

Exclusion: Higher education services provided within the regular education system are classified in subclass 92310 (Post-secondary technical and vocational education services) or 92390 (Other higher education services).

929 Other education services

9290 Other education services

Education services at the first and second levels in specific subject-matters not elsewhere classified, and all other education services that are not definable by level.

Exclusions: Education services primarily concerned with recreational matters are classified in class 9641 (Sporting services).

Education services provided by governesses or tutors employed by private households are classified in subclass 98000 (Private households with employed persons).

DIVISION 93 HEALTH AND SOCIAL SERVICES

931 Human health services

9311 Hospital services

Services delivered under the direction of medical doctors chiefly to in-patients, aimed at curing, reactivating and/or maintaining the health status of a patient. Hospital services comprise medical and paramedical services, nursing services, laboratory and technical services including radiological and anaesthesiological services, etc.
Exclusions: Services delivered by hospital out-patient clinics are classified in subclass 93121 (General medical services) or 93122 (Specialized medical services).

Dental services are classified in subclass 93123.

Ambulance services are classified in subclass 93192.

9312 Medical and dental services

Services chiefly aimed at preventing, diagnosing and treating illness through consultation by individual patients without institutional nursing, except nursing provided by hospital out-patient clinics (for a part of the day).

93121 General medical services

Services consisting in the prevention, diagnosis and treatment by doctors of medicine of physical and/or mental diseases of a general nature, such as consultations, injections (limited and/or periodical), physical check-ups, etc. These services are not limited to specified or particular conditions, diseases or anatomical regions. They can be provided in general practitioners' practices, and also delivered by out-patient clinics, attached to firms, schools, etc.

93122 Specialized medical services

Diagnosis and treatment services by doctors of medicine of diseases of a specific nature, delivered in a specialists' practice or health institution (including hospital in-/out-patient clinics).

These services are defined as those limited to specific or particular conditions, diseases or anatomical regions (except dental services), such as medical services for the following: nervous system; eye; ear, nose and throat; respiratory system; circulatory system; digestive system; hepatobiliary system and pancreas; musculoskeletal system connected tissues; skin, subcutaneous tissue and breast; endocrine, nutritional and metabolic diseases and disorders; kidney and urinary tract; male reproductive system; female reproductive system; pregnancy, childbirth and puerperium; newborns and other neonates; blood and bloodforming organs; myeloproliferative disorders; infectious and parasitic diseases; mental diseases and disorders; substance use and substance induced organic mental disorders; injuries, poisonings and toxic effects of drugs; burns; factors influencing health status and other contacts with health services (e.g. rehabilitation, aftercare, etc.).

Exclusion: Services of medical laboratories are classified in subclass 93199 (Other human health services n.e.c.).
93123 Dental services

Diagnosis and treatment services of diseases affecting the patient's teeth or aberrations in the cavity of the mouth, and services aimed at the prevention of development of dental diseases, including dental surgery even when given in hospitals to in-patients.

These dental services can be delivered in health clinics, such as those attached to schools, firms, homes for the aged, etc., as well as in own consulting and operating rooms. It concerns services in the field of general dentistry, such as routine dental examinations, preventive dental care, treatment of caries, etc.; orthodontic services, e.g. treatment of protruding teeth, crossbite, overbite, etc.; services in the field of oral surgery; other specialized dental services, e.g. in the field of periodontics, paedodontics, endodontics and reconstruction.

9319 Other human health services

93191 Deliveries and related services, nursing services, physiotherapeutic and para-medical services

Services such as supervision during pregnancy and childbirth and the supervision of the mother after birth. Services in the field of nursing (without admission) care, advice and prevention for patients at home, the provision of maternity care, children's hygienics, etc. Physiotherapy and para-medical services are services in the field of physiotherapy, ergotherapy, occupational therapy, speech therapy, homeopathy, acupuncture, nutrition instructions, etc.

93192 Ambulance services

General and specialized medical services delivered in the ambulance.

93193 Residential health facilities services other than hospital services

Combined lodging and medical services not carried out under the supervision of a medical doctor located on the premises.

93199 Other human health services n.e.c.

Services in the field of: morphological or chemical pathology, bacteriology, virology, immunology, etc., and services not elsewhere classified, such as blood collection services.

932 Veterinary services

93201 Veterinary services for pet animals

Animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to pet animals. The services are aimed at curing, reactivating and/or maintaining the health status of the animal. Included are hospital, laboratory and technical services, food (incl. special diets), and other facilities and resources.
93209 Other veterinary services

Animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to animals other than pets (incl. zoo animals and animals raised for their fur or other products). The services are aimed at curing, reactivating and/or maintaining the health status of the animal. Included are hospital, laboratory and technical services, food (incl. special diets), and other facilities and resources.

933 Social services

9331 Social services with accommodation

93311 Welfare services delivered through residential institutions to old persons and the handicapped

Social assistance services involving round-the-clock care services by residential institutions for the aged and the physically or mentally handicapped, including the blind, deaf and dumb.

Exclusions: Education services are classified in division 92.

Combined lodging and medical services are classified in subclass 93110 (Hospital services) if under the direction of medical doctors, and in subclass 93193 (Residential health facilities services other than hospital services) if without supervision by a medical director.

93312 Welfare services delivered through residential institutions to children and other clients

Social assistance services involving round-the-clock care services by residential institutions to children and other clients, e.g. social services by orphanages, homes for children in need of protection, homes for emotionally disturbed children, homes for single mothers, and other social rehabilitation services.

93319 Other social services with accommodation

Social assistance services involving round-the-clock care services by residential institutions, e.g. social work provided by juvenile correction homes and rehabilitation services (not including medical treatment services) for people addicted to drugs or alcohol.

9332 Social services without accommodation

93321 Child day-care services including day-care services for the handicapped

Social services by non-residential institutions consisting in providing day-time shelter and elementary, playlike teaching to small children (day-care services) in nursery schools, including day-care services for the handicapped.
Guidance and counselling services n.e.c. related to children

Guidance and counselling services not elsewhere classified delivered to individuals and families, generally the children's parents, in their homes or elsewhere. Such services may deal with behavioural, educational and other problems related to children, e.g. broken-home problems, school problems, development problems, prevention services of cruelty to children, crisis intervention services, adoption services, etc.

Welfare services not delivered through residential institutions

Welfare services not including lodging services, e.g. eligibility determination services in connection with welfare aid, rent supplements and food stamps, old age visiting services, household budget counselling services, and other community and neighbourhood services.

Vocational rehabilitation services

Vocational rehabilitation services for handicapped or unemployed persons, where the social assistance component is predominant.

Exclusion: Vocational rehabilitation services where the education component is predominant are classified in division 92 (Education services).

Other social services without accommodation

Other social services not including lodging services, e.g. marriage guidance services, guidance services delivered to persons on parole or probation, social assistance services to disaster victims, refugees and immigrants including shelter services.

DIVISION 94 SEWAGE AND REFUSE DISPOSAL, SANITATION AND OTHER ENVIRONMENTAL PROTECTION SERVICES

Sewage and refuse disposal, sanitation and other environmental protection services

Sewage services

Sewage removal, treatment and disposal services. Equipment used are waste pipes, sewers or drains, cesspools or septic tanks and processes utilized may be dilution, screening and filtering, sedimentation, chemical precipitation, etc.

Exclusions: Collection, purification and distribution services of water are classified in subclass 18000 (Natural water).

Construction, repair and alteration work of sewers are classified in subclass 51330 (Construction work for waterways, harbours, dams and other waterworks).
Refuse disposal services

Refuse collection and disposal services. Collection services of garbage, trash, rubbish and waste, whether from households or from industrial and commercial establishments, transport services and disposal services by incineration or by other means. Waste reduction services are also included.

Exclusions: Dealing services in wastes or scraps are classified in subclass 62118 (Sales on a fee or contract basis of goods n.e.c.) and 62278 (Wholesale trade services of waste and scrap and materials for recycling).

Research and experimental development services on environmental issues are classified in division 85.

Regulatory administrative services by the government related to environmental issues are classified in subclass 91123 (Administrative housing and community amenity services), 91131 (Administrative agriculture, forestry, fishing and hunting related services) and 91132 (Administrative fuel and energy related services).

Sanitation and similar services

Other sanitation and similar services including outdoor sweeping services and snow- and ice-clearing services.

Exclusion: Disinfecting and exterminating services for buildings and other non-agricultural structures are classified in subclass 87401.

Pest control services in connection with agriculture are classified in subclass 88110 (Services incidental to agriculture).

Cleaning services of exhaust gases

Emission monitoring and control services of pollutants into the air, whether from mobile or stationary sources, mostly caused by the burning of fossil fuels. Concentration monitoring, control and reduction services of pollutants in ambient air, especially in urban areas.

Noise abatement services

Noise pollution monitoring, control and abatement services, e.g. traffic-related noise abatement services in urban areas.

Nature and landscape protection services

Ecological system protection services, e.g. of lakes, coastlines and coastal waters, dryland, etc., including their respective fauna, flora and habitats. Services consisting in studies on the interrelationship between environment and climate (e.g. greenhouse effect), including natural disaster assessment and abatement services. Landscape protection services not elsewhere classified.
Exclusion: Forest and damage assessment and abatement services are classified in group 881 (Services incidental to agriculture, hunting and forestry).

940994090 Other environmental protection services n.e.c.

Other environmental protection services not elsewhere classified, e.g. acidifying deposition ("acid rain") monitoring, controlling and damage assessment services.

DIVISION 95 SERVICES OF MEMBERSHIP ORGANIZATIONS

Services rendered by membership organizations to the general public or to other businesses are classified according to the principal services involved (e.g. as lodging, insurance, education or medical services).

951 Services furnished by business, employers and professional organizations

95110 Services furnished by business and employers organizations

Information dissemination services, representation services before government agencies, public relations services, labour negotiations services and other services, supplied by associations whose member interests centre on the development and welfare of business or trade in general or of a particular line.

Exclusion: Public relations services rendered by others, on a fee or contract basis, on behalf of the association are classified in subclass 86506 (Public relations services).

9512 Services furnished by professional organizations

Information dissemination services, development and supervision services of standards of practice for particular professions, representation services before government agencies and public relations services; other services supplied by associations whose member interests centre on scholarly disciplines or professional practices of technical fields in general or of a particular field.

952 Services furnished by trade unions

9520 Services furnished by trade unions

Representation services of members' views concerning the work situation and organizational services for concerted action, provided by associations whose members are mainly employees.

959 Services furnished by membership organizations n.e.c.

9591 Religious services

Religious worship, training and study services provided directly to worshippers by churches, mosques, temples, synagogues and other houses of worship, and by own account ministers of religion. General religious
worship services, evangelistic and missionary services, specialized religious services such as marriage services, services for the dead, confirmation services, baptismal and christening services, etc. Religious services, including retreat services provided by houses of religious orders. Services related to religion and religious services, not elsewhere classified.

9592 95920 Services furnished by political organizations

Information dissemination services, public relations services, fund-raising services and similar services, provided by political parties and similar organizations associated with a political party or candidates. These organizations are chiefly engaged in placing members of the party, or those sympathetic to the party, in political office.

9599 Services furnished by other membership organizations n.e.c.

95991 Civic betterment and community facility support services

Services provided by civic betterment associations and similar organizations which are chiefly composed of individuals who have associated together for the purpose of furthering a public cause or issue by means of public education, political influence, etc. Also included are services provided by associations for the support of community, social and educational facilities.

95992 Special group advocacy services

Services provided by associations for the protection and betterment of special groups, such as ethnic and minority groups.

95993 Services provided by youth associations

Services provided by associations of young people and children. Services of boys', girls' and similar associations, and of student associations, clubs and fraternities.

95999 Other services provided by membership organizations n.e.c.

Services provided by fraternal societies and similar organizations, patriotic association services, cultural and non-sporting recreational club services and social and related community services, not elsewhere classified.

Exclusion: Services of sporting clubs are classified in class 9641 (Sporting services).
DIVISION 96  RECREATIONAL, CULTURAL AND SPORTING SERVICES

961  Motion picture, radio and television and other entertainment services

9611  Motion picture and video production and distribution services

96111  Promotion or advertising services

96112  Motion picture or video tape production services

Production services of theatrical and non-theatrical motion pictures, whether on film or on video tape, for direct projection in theatres, for broadcasting on television, or for sale or rental to others. The products may be full-length and short theatrical films for public entertainment, for advertising, education, training and news information as well as religious pictures, animated cartoons of any kind, etc.

Exclusion: Production services of still and slide films are classified in class 8750 (Photographic services).

96113  Motion picture or video tape distribution services

Distribution services of motion pictures and video tapes. This involves the sale or rental of movies or tapes to other industries for public entertainment, television broadcasting, or sale or rental to others.

96114  Other services in connection with motion picture and video tape production and distribution

Auxiliary services, not elsewhere classified, on a fee or contract basis, to motion picture and tape production and distribution, such as film dubbing, film title printing, editing, cutting, etc.

Exclusions: Rental services of articles and equipment (e.g. apparel, scenery, cameras) to the entertainment industries are classified in division 83 (Leasing or rental services without operator).

Agency services on behalf of individual performers are classified in subclass 87909 (Other business services n.e.c.).

Film and tape duplicating services are classified in subclass 88442 (Publishing and printing, on a fee or contract basis).

Casting and booking agency services are classified in subclass 96499 (Other recreational services n.e.c.).

9612  Motion picture projection services

96121  Motion picture projection services

Motion picture projection services in cinemas or in the open air and in private screening rooms or other projection facilities.

96122  Video tape projection services

Video tape projection services in cinemas or in the open air and in private screening rooms or other projection facilities.
Radio and television services

96131 Radio services

Production services of radio programmes whether live or on tape or other recording medium for subsequent broadcast. These programmes may be for entertainment, for promotion, education or training or news dissemination, including plays that are normally produced in radio studios. Also included are productions such as sport covering, weather forecasting, interviews, etc.

Exclusion: Transmission services for radio programmes produced by others are classified in class 7524 (Programme transmission services).

96132 Television services

Production of television programmes whether live or on tape or other recording medium for subsequent broadcast. These programmes may be for entertainment, for promotion, education or training or news dissemination, including pictures or plays that are normally produced in television studios. Also included are productions such as sport covering, weather forecast, interviews, etc.

Exclusion: Transmission services for television programmes produced by others are classified in class 7524 (Programme transmission services).

96133 Combined programme making and broadcasting services

Combined services of both producing and transmitting radio and television programmes.

9619 Other entertainment services

96191 Theatrical producer, singer group, band and orchestra entertainment services

Live theatrical presentation services, including concert, opera and dance production services, whether on professional or amateur basis and whether set up for only a single attraction or multiple attractions.

96192 Services provided by authors, composers, sculptors, entertainers and other individual artists

96193 Ancillary theatrical services n.e.c.

Ancillary services to entertainment, not elsewhere classified, including the operation of scenery and backdrops, lighting and sound equipment, ticket agencies, and design services of scenery and lighting.

96194 Circus, amusement park and similar attraction services

96195 Ballroom, discotheque and dance instructor services

96199 Other entertainment services n.e.c.
News agency services

News agency services to newspapers and periodicals

Printed news supply services

Gathering, investigating and supply services of news in the form of manuscripts to printed media businesses such as for newspapers, periodicals and books.

Picture supply services

Supply services of news pictures to printed media businesses, such as newspapers, periodicals and books.

News-reporting agency services to radio stations

Gathering, investigating and supply services of news to radio stations in news reports or in on-the-spot broadcasts from actual spots of news source.

News agency services to television stations

News-reporting agency services to television stations

Gathering or investigating news to supply them in news manuscripts, or news photos/images to television stations.

Live-coverage reporting agency services to television stations

Live-coverage reporting agency services of news photos/images by relay telecasting from actual spots of news source to television stations.

Other news agency services

Supplying services of news manuscripts, news photos/images to other mass-media businesses, such as motion picture companies.

Library, archive, museum and other cultural services

Library and archive services

Library services

Services of libraries of all kinds. Documentation services, i.e. collection, cataloguing, whether manually or computer-aided, and retrieval services of documents. The services may be provided to the general public or to a special clientele, such as students, scientists, employers, members, etc.
96312 Archive services

Services of archives. Documentation services, i.e. collection, cataloging, whether manually or computer-aided, conservation and retrieval services of documents, mainly for historical and other scientific purposes.

9632 Museum services including preservation services of historical sites and buildings

96321 Museum services except for historical sites and buildings

Services of museums of all kinds such as art museums, museums of jewellery, furniture, costumes, ceramics, silverware, etc., science museums such as geological, botanical, zoological, anthropological, etc., technological museums and all kinds of other specialized museums, except historical sites and buildings.

96322 Preservation services of historical sites and buildings

Services for the preservation of historical sites and buildings.

963 Other cultural services

96331 Botanical and zoological garden services

Services for maintaining botanical and zoological gardens, except nature reserves.

96332 Nature reserve services including wildlife preservation services

964 Sporting and other recreational services

9641 Sporting services

96411 Sports event promotion services

96412 Sports event organization services

Organization services of any kind of sports events outdoor or indoor for professionals or amateurs. Included here are services provided by different sports clubs, e.g. football clubs, bowling clubs, etc.

96413 Sports facility operation services

Operation services of the facilities in which any kind of sports events are performed.

Such facilities may be arenas or stadia, enclosed or covered, with or without provision for spectator seating or viewing.
96419 Other sporting services

Services related to sporting events, such as judges, time keepers, etc., and services provided by sport and game schools and other sporting services, not elsewhere classified.

9649 Other recreational services

96491 Recreation park and beach services

96492 Gambling and betting services

96499 Other recreational services n.e.c.

DIVISION 97 OTHER SERVICES

970 Other services

9701 Washing, cleaning and dyeing services

97011 Laundry collection services

Laundry services involving the receipt or delivery of clothes without performing working or cleaning services.

97012 Textile and fur product cleaning services

Washing and other cleaning services, except dry cleaning, of apparel and other textile articles, including underwear, outerwear, curtains, table linens, bed linens and rugs. Such services may be performed on customer premises. They may also consist of the provision of coin-operated machines which are used by the customer. Also included are washing and rental of textile articles, such as diapers, linens and industrial work uniforms.

97013 Dry cleaning services

Dry cleaning services of apparel and other textile articles. Such services may consist of the provision of coin-operated machines which are used by the customer.

97014 Pressing services

Pressing services of apparel and other textile articles, including bed linens and table linens after the cleaning process.

97015 Dyeing and colouring services

Dyeing and colouring services of apparel and other textile articles.

Exclusion: Dyeing and colouring services of yarns and cloth are classified in class 8842 (Manufacture of textiles, wearing apparel and leather products on a fee or contract basis).
Hairdressing and other beauty services

Hairdressing and barbers' services
Hair-cutting and hairdressing services for males, females and children, including shaving and the care of beards.

Cosmetic treatment, manicuring and pedicuring services
Face and beauty treatment, cosmetic treatment, manicure and pedicure services.

Other beauty treatment services n.e.c.
Personal hygiene, body care, depilation, massage, excluding therapeutical massage, treatment with ultraviolet rays and infra-red rays, solarium and other hygienic services.

Funeral, cremation and undertaking services
Arrangement of a traditional funeral and cremation and funeral ceremony services. Maintenance services of cemeteries, care of graves, graveyards, carriage of corpses, cremation, disinterment services.

Other services n.e.c.

DIVISION 98 PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS

Private households with employed persons

Private households with employed persons
Services provided by private households in their capacity of employing all kinds of household personnel, such as maids, cooks, babysitters and tutors.

Exclusion: Independent units (including individuals) providing services to households are classified according to their principal activity.

DIVISION 99 SERVICES PROVIDED BY EXTRATERRITORIAL ORGANIZATIONS AND BODIES

Services provided by extraterritorial organizations and bodies

Services provided by extraterritorial organizations and bodies
Services provided by the United Nations, its specialized agencies, regional bodies, etc., the Organization of American States, the Council for Mutual Economic Assistance, the European Communities, the Organisation for Economic Co-operation and Development, the Organization of African Unity, the League of Arab States, the Customs Cooperation Council, the Organization of Oil Producing and Exporting Countries, and other international bodies or extraterritorial units.
Part Four

CORRESPONDENCE TABLES BETWEEN ISIC, REV. 3, AND CPC
The coding system of the CPC was developed in such a way that there is no longer a linkage in the CPC codes reflecting the industrial origin of products following ISIC, Rev.3. In order to show the correspondence between ISIC, Rev.3 and CPC to users interested in retracing the industrial origin of broad product categories, two separate tables (tables 1 and 2) have been developed.

The two tables actually serve a similar purpose, i.e. to show the industrial structure of production, relating outputs defined in terms of broad CPC categories to broad industry categories following ISIC, Rev.3. However, table 1 uses the ISIC, Rev.3, framework as starting point, indicating where the outputs of industries are classified in the CPC. Whenever broad CPC output categories originate from more than one broad ISIC, Rev.3, industry, this fact is indicated by an asterisk behind the CPC division code. Table 2 is the counterpart of table 1, using the CPC framework as starting point. It is, in fact, an aggregated version of the detailed classification given in the present publication, which already contains a column referring to the industrial origin of products, but relating CPC and ISIC, Rev.3, at their most detailed levels. In table 2, reference is sometimes being made to ISIC, Rev.3, groups (three-digit categories) in cases where such reference is more specific and possible without splitting.

It is hoped that tables 1 and 2 will provide guidance specifically to users interested in using ISIC, Rev.3, and CPC at a more aggregated level, and who need information on the industry vs. output relationship for particular analytical needs.
1. CORRESPONDENCE TABLE: ISIC, REV.3, TO CPC

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<td></td>
<td>REAL ESTATE, RENTING AND BUSINESS ACTIVITIES</td>
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<tr>
<td>70</td>
<td></td>
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<tr>
<td>71</td>
<td></td>
<td>RENTING OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF PERSONAL AND HOUSEHOLD GOODS</td>
<td>83</td>
</tr>
<tr>
<td>72</td>
<td></td>
<td>COMPUTER AND RELATED ACTIVITIES</td>
<td>84</td>
</tr>
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<td>73</td>
<td></td>
<td>RESEARCH AND DEVELOPMENT</td>
<td>85,892</td>
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<tr>
<td>74</td>
<td></td>
<td>OTHER BUSINESS ACTIVITIES</td>
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<tr>
<td>L</td>
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<td>PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY</td>
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<td>75</td>
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<td>PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY</td>
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<td>M</td>
<td></td>
<td>EDUCATION</td>
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<td>80</td>
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<td>92</td>
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<td></td>
<td>HEALTH AND SOCIAL WORK</td>
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<td></td>
<td>HEALTH AND SOCIAL WORK</td>
<td>93</td>
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<td>Tabulation categories</td>
<td>Division</td>
<td>Description</td>
<td>Output categories in terms of CPC</td>
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<td>-----------------------</td>
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<tr>
<td>O</td>
<td></td>
<td>OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES</td>
<td></td>
</tr>
<tr>
<td>90</td>
<td></td>
<td>SEWAGE AND REFUSE DISPOSAL, SANITATION AND SIMILAR ACTIVITIES</td>
<td>94</td>
</tr>
<tr>
<td>91</td>
<td></td>
<td>ACTIVITIES OF MEMBERSHIP ORGANIZATIONS N.E.C.</td>
<td>95</td>
</tr>
<tr>
<td>92</td>
<td></td>
<td>RECREATIONAL, CULTURAL AND SPORTING ACTIVITIES</td>
<td>96</td>
</tr>
<tr>
<td>93</td>
<td></td>
<td>OTHER SERVICE ACTIVITIES</td>
<td>97</td>
</tr>
<tr>
<td>P</td>
<td></td>
<td>PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS</td>
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<td>95</td>
<td></td>
<td>PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS</td>
<td>98</td>
</tr>
<tr>
<td>Q</td>
<td></td>
<td>EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES</td>
<td></td>
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<tr>
<td>99</td>
<td></td>
<td>EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES</td>
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### 2. CORRESPONDENCE TABLE: CPC TO ISIC, REV.3

<table>
<thead>
<tr>
<th>Division code</th>
<th>Description</th>
<th>ISIC, Rev.3</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td><strong>AGRICULTURE, FORESTRY AND FISHERY PRODUCTS</strong></td>
<td></td>
</tr>
<tr>
<td>01</td>
<td>Products of agriculture, horticulture and market gardening</td>
<td>01*</td>
</tr>
<tr>
<td>02</td>
<td>Live animals and animal products</td>
<td>01*</td>
</tr>
<tr>
<td>03</td>
<td>Forestry and logging products</td>
<td>02</td>
</tr>
<tr>
<td>04</td>
<td>Fish and other fishing products</td>
<td>05</td>
</tr>
<tr>
<td>1</td>
<td><strong>ORES AND MINERALS; ELECTRICITY, GAS AND WATER</strong></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Coal and lignite; peat</td>
<td>10</td>
</tr>
<tr>
<td>12</td>
<td>Crude petroleum and natural gas</td>
<td>111</td>
</tr>
<tr>
<td>13</td>
<td>Uranium and thorium ores</td>
<td>12</td>
</tr>
<tr>
<td>14</td>
<td>Metal ores</td>
<td>13</td>
</tr>
<tr>
<td>15</td>
<td>Stone, sand and clay</td>
<td>141</td>
</tr>
<tr>
<td>16</td>
<td>Other minerals</td>
<td>142</td>
</tr>
<tr>
<td>17</td>
<td>Electricity, town gas, steam and hot water</td>
<td>40</td>
</tr>
<tr>
<td>18</td>
<td>Water</td>
<td>41</td>
</tr>
<tr>
<td>2</td>
<td><strong>FOOD PRODUCTS, BEVERAGES AND TOBACCO; TEXTILES, APPAREL AND LEATHER PRODUCTS</strong></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Meat, fish, fruit, vegetables, oils and fats</td>
<td>151</td>
</tr>
<tr>
<td>22</td>
<td>Dairy products</td>
<td>152</td>
</tr>
<tr>
<td>23</td>
<td>Grain mill products, starches and starch products</td>
<td>153,154</td>
</tr>
<tr>
<td>24</td>
<td>Other food products</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Beverages</td>
<td>155</td>
</tr>
<tr>
<td>26</td>
<td>Tobacco products</td>
<td>16</td>
</tr>
<tr>
<td>27</td>
<td>Yarn and thread; woven and tufted textile fabrics</td>
<td>171</td>
</tr>
<tr>
<td>28</td>
<td>Textile articles other than apparel</td>
<td>172</td>
</tr>
<tr>
<td>29</td>
<td>Knitted or crocheted fabrics; wearing apparel</td>
<td>173,18</td>
</tr>
<tr>
<td>3</td>
<td><strong>Leather and leather products; footwear</strong></td>
<td>19</td>
</tr>
<tr>
<td>3</td>
<td><strong>OTHER TRANSPORTABLE GOODS, EXCEPT METAL PRODUCTS, MACHINERY AND EQUIPMENT</strong></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Products of wood, cork, straw and plaiting materials</td>
<td>20</td>
</tr>
<tr>
<td>32</td>
<td>Pulp, paper and paper products; printed matter and related articles</td>
<td>21,22</td>
</tr>
<tr>
<td>33</td>
<td>Coke oven products; refined petroleum products; nuclear fuel</td>
<td>23</td>
</tr>
<tr>
<td>34</td>
<td>Basic chemicals</td>
<td>241</td>
</tr>
<tr>
<td>35</td>
<td>Other chemical products; man-made fibres</td>
<td>242,243</td>
</tr>
<tr>
<td>36</td>
<td>Rubber and plastics products</td>
<td>25</td>
</tr>
<tr>
<td>Division code</td>
<td>Description</td>
<td>ISIC, Rev.3</td>
</tr>
<tr>
<td>--------------</td>
<td>------------------------------------------------------------------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>37</td>
<td>Glass and glass products and other non-metallic products n.e.c.</td>
<td>26</td>
</tr>
<tr>
<td>38</td>
<td>Furniture; other transportable goods n.e.c.</td>
<td>36</td>
</tr>
<tr>
<td>39</td>
<td>Wastes or scraps</td>
<td>-</td>
</tr>
</tbody>
</table>

**4 METAL PRODUCTS, MACHINERY AND EQUIPMENT**

<table>
<thead>
<tr>
<th>Division code</th>
<th>Description</th>
<th>ISIC, Rev.3</th>
</tr>
</thead>
<tbody>
<tr>
<td>41</td>
<td>Basic metals</td>
<td>27</td>
</tr>
<tr>
<td>42</td>
<td>Fabricated metal products, except machinery and equipment</td>
<td>28</td>
</tr>
<tr>
<td>43</td>
<td>General purpose machinery</td>
<td>291</td>
</tr>
<tr>
<td>44</td>
<td>Special purpose machinery</td>
<td>292,293</td>
</tr>
<tr>
<td>45</td>
<td>Office, accounting and computing machinery</td>
<td>30</td>
</tr>
<tr>
<td>46</td>
<td>Electrical machinery and apparatus</td>
<td>31</td>
</tr>
<tr>
<td>47</td>
<td>Radio, television and communication equipment and apparatus</td>
<td>32</td>
</tr>
<tr>
<td>48</td>
<td>Medical appliances, precision and optical instruments, watches and clocks</td>
<td>33</td>
</tr>
<tr>
<td>49</td>
<td>Transport equipment</td>
<td>34,35</td>
</tr>
</tbody>
</table>

**5 CONSTRUCTION WORK AND CONSTRUCTIONS; LAND**

<table>
<thead>
<tr>
<th>Division code</th>
<th>Description</th>
<th>ISIC, Rev.3</th>
</tr>
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<tbody>
<tr>
<td>51</td>
<td>Construction work</td>
<td>45*</td>
</tr>
<tr>
<td>52</td>
<td>Constructions</td>
<td>45*</td>
</tr>
<tr>
<td>53</td>
<td>Land</td>
<td>-</td>
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</table>

**6 TRADE SERVICES; HOTEL AND RESTAURANT SERVICES**

<table>
<thead>
<tr>
<th>Division code</th>
<th>Description</th>
<th>ISIC, Rev.3</th>
</tr>
</thead>
<tbody>
<tr>
<td>61</td>
<td>Sale, maintenance and repair services of motor vehicles and motorcycles</td>
<td>50</td>
</tr>
<tr>
<td>62</td>
<td>Commission agents’ and wholesale trade services, except of motor vehicles</td>
<td>51</td>
</tr>
<tr>
<td></td>
<td>and motorcycles</td>
<td></td>
</tr>
<tr>
<td>63</td>
<td>Retail trade services; repair services of personal and household goods</td>
<td>52</td>
</tr>
<tr>
<td>64</td>
<td>Hotel and restaurant services</td>
<td>55</td>
</tr>
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</table>

**7 TRANSPORT, STORAGE AND COMMUNICATIONS SERVICES**

<table>
<thead>
<tr>
<th>Division code</th>
<th>Description</th>
<th>ISIC, Rev.3</th>
</tr>
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<tbody>
<tr>
<td>71</td>
<td>Land transport services</td>
<td>60</td>
</tr>
<tr>
<td>72</td>
<td>Water transport services</td>
<td>61</td>
</tr>
<tr>
<td>73</td>
<td>Air transport services</td>
<td>62</td>
</tr>
<tr>
<td>74</td>
<td>Supporting and auxiliary transport services</td>
<td>63</td>
</tr>
<tr>
<td>75</td>
<td>Post and telecommunications services</td>
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</tr>
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</table>

**8 BUSINESS SERVICES; AGRICULTURAL, MINING AND MANUFACTURING SERVICES**

<table>
<thead>
<tr>
<th>Division code</th>
<th>Description</th>
<th>ISIC, Rev.3</th>
</tr>
</thead>
<tbody>
<tr>
<td>81</td>
<td>Financial intermediation services and auxiliary services therefor</td>
<td>65-67</td>
</tr>
<tr>
<td>82</td>
<td>Real estate services</td>
<td>70</td>
</tr>
<tr>
<td>83</td>
<td>Leasing or rental services without operator</td>
<td>71</td>
</tr>
<tr>
<td>Division code</td>
<td>Description</td>
<td>ISIC, Rev.3</td>
</tr>
<tr>
<td>-------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>84</td>
<td>Computer and related services</td>
<td>72</td>
</tr>
<tr>
<td>85</td>
<td>Research and development services</td>
<td>73</td>
</tr>
<tr>
<td>86</td>
<td>Legal, accounting, auditing and book-keeping services; taxation services;</td>
<td>741,742</td>
</tr>
<tr>
<td></td>
<td>market research and public opinion polling services; management and</td>
<td></td>
</tr>
<tr>
<td></td>
<td>consulting services; architectural, engineering and other technical services</td>
<td></td>
</tr>
<tr>
<td>87</td>
<td>Business services n.e.c.</td>
<td>743,749</td>
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<tr>
<td>88</td>
<td>Agricultural, mining and manufacturing services</td>
<td>01-40</td>
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<tr>
<td>89</td>
<td>Intangible assets</td>
<td>65,731</td>
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<tr>
<td></td>
<td><strong>COMMUNITY, SOCIAL AND PERSONAL SERVICES</strong></td>
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</tr>
<tr>
<td>91</td>
<td>Public administration and other services to the community as a whole;</td>
<td>75</td>
</tr>
<tr>
<td></td>
<td>compulsory social security services</td>
<td></td>
</tr>
<tr>
<td>92</td>
<td>Education services</td>
<td>80</td>
</tr>
<tr>
<td>93</td>
<td>Health and social services</td>
<td>85</td>
</tr>
<tr>
<td>94</td>
<td>Sewage and refuse disposal, sanitation and other environmental protection</td>
<td>90</td>
</tr>
<tr>
<td></td>
<td>services</td>
<td></td>
</tr>
<tr>
<td>95</td>
<td>Services of membership organizations</td>
<td>91</td>
</tr>
<tr>
<td>96</td>
<td>Recreational, cultural and sporting services</td>
<td>92</td>
</tr>
<tr>
<td>97</td>
<td>Other services</td>
<td>93</td>
</tr>
<tr>
<td>98</td>
<td>Private households with employed persons</td>
<td>95</td>
</tr>
<tr>
<td>99</td>
<td>Services provided by extraterritorial organizations and bodies</td>
<td>99</td>
</tr>
</tbody>
</table>
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