Correspondence between the EBOPS 2010 and the Central Product Classification (CPC, version 2) - Detailed version

EBOPS 2010 Services components:

1. Manufacturing services on physical inputs owned by others
2. Maintenance and repair services n.i.e.
3. Transport
4. Travel
5. Construction
6. Insurance and pension services
7. Financial services
8. Charges for the use of intellectual property n.i.e.
9. Telecommunications, computer and information services
10. Other business services
11. Personal, cultural and recreational services
12. Government goods and services n.i.e.

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<th>EBOPS 2010</th>
<th>CPC 2.0</th>
<th>Annotations, especially for partly allocated CPC code</th>
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<tr>
<td>Code</td>
<td>Description</td>
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1. Manufacturing services on physical inputs owned by others

1 Manufacturing services on physical inputs owned by others
Manufacturing services on physical inputs owned by others includes activities such as processing, assembly, labelling and packing that are undertaken by enterprises that do not own the goods.
Examples include oil refining, liquefaction

88 Manufacturing services on physical inputs owned by others
The services included in division 88 are performed on physical inputs owned by units other than the units providing the service. As such, services in Division 88 are characterized as outsourced portions of a manufacturing process or a complete outsourced
of natural gas and assembly of clothing and electronics. Excluded are the assembly of prefabricated construction (included in construction) and labelling, and packing incidental to transport (included in transport services). (MSITS 2010, para. 3.66)

892 Moulding, pressing, stamping, extruding and similar plastic manufacturing services

89200 This subclass includes:
- manufacturing services of plastic parts by plasticization processes (whether or not including reinforcing elements of glass fibre, carbon fibre or similar materials) or by working on hard plastics for third parties in accordance with their specifications. The resulting intermediate plastic products are typically not identifiable in the Harmonized Commodity Description and Coding System based on their future use and include:
  * moulded or heat-moulded parts of thermoplastic or thermosetting materials
  * parts of cellular, stratified or reinforced plastic materials
  * moulded plastic parts with fibre core
  * plastic parts, rolled, calendered, extruded etc.

This subclass also includes:
  - vacuum plating of plastic objects

893 Casting, forging, stamping and similar metal manufacturing services

89310 This subclass includes:
  - casting services of malleable cast iron
  - casting services of spheroidal cast iron
  - casting services of grey cast iron
  - casting services of steel

The resulting intermediate iron and steel casting products are typically not identifiable in the Harmonized Commodity Description and Coding System based on their future use.

89320 This subclass includes:
  - casting services of light metals
  - casting services of other non-ferrous metals

The resulting intermediate casting products are typically not
identifiable in the Harmonized Commodity Description and Coding System based on their future use.

89330 This subclass includes:
- metal forging services
- cold extrusion or roll-forming services
- non-ferrous metal stamping services, from drawings
- metal roll-forming services
- cutting and stamping, from drawings
- manufacturing services of metal objects, directly from metal powders, by heat treatment (sintering) or pressure
The resulting intermediate metal products are typically not identifiable in the Harmonized Commodity Description and Coding System based on their future use.

854 Packaging services
85400 This subclass includes:
- packaging of goods for others, such as food products, pharmaceuticals, household cleaners, toilet preparations and hardware, using a variety of automated or manual packaging techniques, including blister forming and packaging, shrink or skin wrapping, form filling and sealing, pouch filling, bottling and aerosol packaging. This service may also include the labelling or imprinting of the package.
- parcel packing and gift wrapping
- coin and currency packing services

This subclass does not include:
- packing and crating services incidental to transport, cf. 64-67
- package design services, cf. 83919
- solely printing information on packaging materials, cf. 89121
- packaging services that include processing of client-owned materials into a different product (e.g., mixing water and concentrate to produce soft drinks, cooking fish prior to canning, blending creams and colouring materials into cosmetics), cf. 88 and 89

2 Maintenance and repair services n.i.e.

2 Maintenance and repair 8711 Maintenance and repair 87110 This subclass includes:
repair services n.i.e. services n.i.e. includes maintenance and repair work by residents on goods that are owned by non-residents (and vice versa). The repairs may be performed at the site of the repairer or elsewhere. Maintenance and repairs on ships, aircraft and other transport equipment are included in this item. Cleaning of transport equipment is included in transport services. Construction repairs and maintenance are included under construction. Maintenance and repairs of computers are included under computer services. (MSITS 2010, para. 3.78)

8712 Maintenance and repair services of office and accounting machinery

87120 This subclass includes:
- maintenance and repair services of:
  * office and accounting machinery and equipment including photocopying machines, calculating machines, typewriters

This subclass does not include:
- work involving electrical wiring, cf. 54611

8714 Maintenance and repair of transport machinery and equipment

87141 This subclass includes:
- maintenance and repair services for cars, trucks, vans and buses, involving engine overhaul, motor tune-up, fuel system repair and adjustment, steering gear repair and adjustment, suspension repair, brake repair and adjustment, transmission repair and adjustment, exhaust system repair, cooling system repair including water hose replacement and other maintenance and repair
- scheduled factory-recommended and preventative maintenance inspection services
- electrical system repair and battery charging services for motor cars
- puncture repair services, wheel adjustment and balancing for motor
cars
- repair of inner tubes for car, truck and bus tyres
- body repair and similar services for motor vehicles, involving door and lock repair, bumper straightening and repair, repainting, collision repair, window screen and window replacement and other automobile body repair
- cleaning and routine maintenance services, such as vehicle laundry and car-wash services, undersealing, polishing and waxing services, etc.
- automobile emergency road services

This subclass does not include:
- rebuilt and retreaded tyres, cf. 36120
- retail sales services of tyres, cf. 62281
- technical automobile inspection services, cf. 83444

87142 This subclass includes:
- motorcycle maintenance and repair and motorcycle body repair services
- specialized breakdown services for motorcycles

87143 This subclass includes:
- maintenance and repair services for trailers, semi-trailers and other motor vehicles n.e.c. including motor homes, travel trailers and campers
- repairs to defective parts; body repairs
- scheduled, factory-recommended and preventative maintenance services and maintenance and repair of the living accommodation of motor homes, travel trailers and campers
The repair and maintenance services may be paid by the owner of the good being repaired or by a warranty and may include labour, parts and supplies used in providing repair or maintenance services.

87149 This subclass includes:
- maintenance and repair services of:
  * ships and floating platforms and structures
  * pleasure and sporting boats
8715 Maintenance and repair services of other machinery and equipment

This subclass does not include:
- maintenance and repair services of televisions, radio receivers, CD players, VCRs etc., cf. 87155

87152 This subclass includes:
- repair, maintenance and rewinding services of electric motors, generators and transformers
- maintenance and repair services of electricity distribution and control apparatus
- maintenance and repair services of other electrical equipment n.e.c.

87153 This subclass includes:
- maintenance and repair services of television transmitters and radio transmitters
- maintenance and repair services of wired and wireless telephones, pagers and fax machines

87154 This subclass includes:
- maintenance and repair services of:
  * irradiation, electromedical and electrotherapeutic equipment such as magnetic resonance imaging equipment, medical ultrasound equipment, pacemakers, hearing aids, electrocardiographs, electromedical endoscopic equipment, irradiation apparatus
  * orthopedic and prosthetic devices
  * instruments and apparatus for measuring, checking, testing and navigating and other purposes such as aircraft engine instruments, automotive emissions testing

87151 This subclass includes:
- maintenance and repair services for electrical household appliances, e.g., refrigerators and freezers, dish washing machines, clothes washing and drying machines of the household type, domestic electrical cooking and heating equipment, vacuum cleaners and other small domestic appliances
- maintenance and repair services of home and garden equipment

This subclass does not include:
- airport services, including minor maintenance and repair, cf. 67610

* railway and tramway locomotives and rolling stock
* aircraft and aircraft engines
equipment, meteorological instruments, physical, electrical and chemical properties testing and inspection equipment, surveying instruments, radiation detection and monitoring instruments

* professional photographic, cinematographic and optical instruments

87155 This subclass includes:
- maintenance and repair services for consumer electronics:
  * television, radio receivers
  * video cassette recorders (VCR)
  * CD players
  * household-type video cameras

This subclass does not include:
- repair services for electrical household appliances, cf. 87151

87156 This subclass includes:
- maintenance and repair services of:
  * engines and turbines (except aircraft, vehicle and cycle engines)
  * pumps and compressors
  * taps and valves
  * furnaces and furnace burners
  * lifting and handling equipment
  * non-domestic cooling and ventilation equipment
  * agricultural and forestry machinery
  * machine tools
  * machinery for metallurgy
  * machinery for mining, quarrying and construction
  * machinery for food, beverage and tobacco processing
  * machinery for textile, apparel and leather production
  * machinery for paper and paperboard production
  * weapons and weapons systems
  * agricultural, forestry and garden tractors and lawnmowers
  * other general-purpose machinery and special-purpose machinery n.e.c.

This subclass does not include:
- maintenance and repair services of domestic boilers and burners, cf. 54631
- maintenance and repair of elevators, goods lifts, escalators and moving pavements, cf. 87157

87157 This subclass includes:
3. Transport

3.1.1 Sea Transport - Passenger

- Passenger services covers the transport of people. It includes all services provided in

64231 Coastal and transoceanic water transport services

This subclass includes:
- coastal and transoceanic passenger transportation by ferries, including hydrofoils and

- maintenance and repair services of:
  - elevators (lifts), goods lifts, escalators and moving pavements

87159 This subclass includes:
- repair of fishing nets, including mending
- repair or ropes, riggings, canvas and tarp
- repair of fertilizer and chemical storage bags
- repair or reconditioning of wooden pallets, shipping drums or barrels, and similar items
- repair of pinball machines and other coin-operated games
- restoring of organs and other historical musical instruments

872 Repair services of other goods

87210 This subclass includes:
- specialized repair services of footwear, luggage and handbags

87220 This subclass includes:
- repair and alteration services for watches and jewellery

87230 This subclass includes:
- invisible mending, repair or renovation of used textile garments

87240 This subclass includes:
- reupholstering, refinishing, repairing and restoring of furniture and home furnishings

87290 This subclass includes:
- repair services of bicycles - repair services for household articles and equipment, not elsewhere classified, e.g., articles for lighting and other personal and household goods - maintenance and repair services of musical instruments - piano-tuning services and tuning services for other musical instruments - repair services for articles for sport and camping - repair services for photographic equipment and cameras - "While-you-wait" services such as cutting of keys, fitting of heels, plastic coating of identity cards etc.

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<td>64239</td>
<td>Other coastal and transoceanic water transport services of passengers</td>
</tr>
<tr>
<td>66021</td>
<td>Rental services of passenger vessels for coastal and transoceanic water transport with operator</td>
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</tbody>
</table>

### 3.1.2 Sea Transport - Freight

Freight services covers the transport of objects. (MSITS 2010, paras. 3.83 and 3.97)

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<tbody>
<tr>
<td>6521</td>
<td>Coastal and transoceanic water transport services of freight</td>
</tr>
</tbody>
</table>

65211 This subclass includes:
- coastal and transoceanic water transportation of frozen or refrigerated goods in specially refrigerated compartments
This subclass does not include:
- coastal and transoceanic water transportation of liquid gas, cf. 65212

65212 This subclass includes:
- coastal and transoceanic water transportation of crude oil in special tankers
- coastal and transoceanic water transportation of other bulk liquids or gases such as natural gas, methane and refined petroleum products in special tankers

65213 This subclass includes:
- coastal and transoceanic water transportation of individual articles and packages assembled and shipped in specially constructed

hovercraft, on a scheduled or non-scheduled basis
- transport of accompanying luggage, animals and other items that may be carried at no extra
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<tr>
<td>65219</td>
<td>This subclass includes:</td>
<td>- coastal and transoceanic water transportation of letters and parcels on behalf of postal and courier services</td>
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<td></td>
<td>- coastal and transoceanic water transportation of dry bulk goods such as cereals, flours, cement, sand, coal, etc.</td>
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<td>- towing and pushing services on the high seas and on coastal waters</td>
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<td></td>
<td>- towing services for oil rigs, floating cranes, dredging vessels and buoys, as well as ships' hulls and incomplete vessels, on coastal waters or the open sea</td>
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<tr>
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<td></td>
<td>- coastal and transoceanic water transportation of freight not elsewhere classified</td>
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<tr>
<td>66022</td>
<td>Rental services of freight vessels for coastal and transoceanic water transport with operator</td>
<td>This subclass includes:</td>
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<td></td>
<td>- rental services of all types of self-propelled freight vessels for coastal and transoceanic water transport with crew, such as tankers, bulk dry cargo vessels, cargo and freight vessels, tugboats and fishing vessels</td>
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<tr>
<td>3.1.3</td>
<td><strong>Sea Transport - Other</strong></td>
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<td></td>
<td>Sea transport covers all international freight and passenger transport services undertaken by seagoing vessels but does not include transport by underwater pipelines (included in pipeline transport) and cruise fares (included in travel). (MSITS 2010, para. 3.83)</td>
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<tr>
<td>67511</td>
<td><strong>Port and waterway operation services (excl. cargo handling), on coastal and transoceanic waters</strong></td>
<td>This subclass includes:</td>
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<td>- operation services of ports, such as wharves, docks, piers or quays and other services connected with coastal and transoceanic marine terminal facilities, including passenger terminals</td>
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<td></td>
<td>- services to coastal and transoceanic ships</td>
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<tr>
<td>67521</td>
<td><strong>Pilotage and berthing services on coastal and transoceanic waters</strong></td>
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<td>This subclass includes:</td>
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<td>- pilotage services, including the services of pilot vessels, on coastal and transoceanic waters, whether supplied to conduct a vessel in or out of harbours or around navigational dangers</td>
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<td>- tugboat services in connection with the d</td>
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<tr>
<td>67531</td>
<td><strong>Vessel salvage and refloating services on coastal and transoceanic waters</strong></td>
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<td></td>
<td>This subclass includes:</td>
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<td></td>
<td>- vessel salvage services, provided on coastal and transoceanic waters, i.e. services consisting of recovering distressed and sunken vessels and their cargoes, including</td>
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</table>
6759 Other supporting services for water transport

This subclass includes:
- water transport supporting services directly connected with vessel operations not elsewhere classified, and not directly connected with vessel operations such as ice breaking, vessel registration, vessel laying-up and storage services, etc.

This subclass does not include:
- cleaning services for vessels, including removal of contamination by fuel and oil, cf. 853
- disinfecting and exterminating services for vessels, cf. 85310
- lifeboat services, marine fireboat services and other marine search and rescue services:
  * police services, cf. 91260
  * marine fireboat services, cf. 91260
  * other public order and safety affairs related services, cf. 91290
  * oil spill fighting services, cf. 94412, 94420

3.2.1 Air transport - Passenger

Passenger services cover the transport of people. It includes all services provided in the international transport of non-residents by resident carriers (export of services) and that of residents by non-resident carriers (import of services). Also included are passenger services performed within an economy by non-resident carriers (that is, via internal flights). (MSITS 2010, paras. 3.84 and 3.94)

64134 Sightseeing services by air

This subclass includes:
- sightseeing passenger air transportation services

6424 Air transport services of passengers

64241 This subclass includes:
- passenger transportation services by air on pre-determined domestic routes and on pre-determined schedules, in aircraft of any type, including helicopters
- transport of accompanying passenger baggage and other items that may be carried at no extra cost

64242 This subclass includes:
- passenger transportation services by air on domestic routes, on a non-scheduled basis, supplied in aircraft of any type, including helicopters
- transport of accompanying passenger baggage and other items that may be carried at no extra cost

This subclass does not include:
- sightseeing passenger air transport services, cf. 64134
- rental services of passenger aircraft with crew, cf. 66031

64243 This subclass includes:
- passenger transportation services by air on pre-determined international routes and on pre-determined schedules supplied in aircraft (including helicopters) of any type
- transportation of accompanying passenger baggage and other items that may be carried at no extra cost

64244 This subclass includes:
- passenger transportation services by air on international routes, on a non-scheduled basis, supplied in aircraft of any type, including helicopters
- transportation of accompanying passenger baggage and other items that may be carried at no extra cost

This subclass does not include:
- sightseeing passenger air transport services, cf. 64134
- rental services of passenger aircraft with crew, cf. 66031

This subclass includes:
- rental services of passenger aircraft or aircraft suitable for passenger and freight (including helicopters) with crew
These services are generally supplied on a time basis and several different destinations are frequently involv

66031 Rental services of passenger aircraft with operator

3.2.2 Air transport - Freight

Freight services covers the transport of objects. (MSITS 2010, paras. 3.84 and 3.97)

6531 Air transport services of freight

65311 This subclass includes:
- transportation of letters and parcels by air, scheduled or non-scheduled, on behalf of postal and courier services

65319 This subclass includes:
- air transportation of individual articles and packages assembled and shipped in specially constructed shipping containers
3.2.3 Air transport - Other

Air transport covers all international freight and passenger transport services provided by aircraft. (MSTTS 2010, para. 3.84)

66032 Rental services of freight aircraft with operator

This subclass includes:
- rental services of freight-carrying aircraft (including helicopters) with crew
These services are generally supplied on a time basis and several different destinations are frequently involved.

6761 Airport operation services (excl. cargo handling)

67610 This subclass includes:
- passenger air terminal services and ground services on air fields, including runway operating services

This subclass does not include:
- air terminal cargo-handling services:
  * for containerized freight, cf. 67110
  * for non-containerized freight or for passenger baggage, cf. 67190
- runway cleaning and snow removal services, cf. 94510

6762 Air traffic control services

67620 This subclass includes:
- flight control tower operation services, including approach, landing and take-off control services
- services provided by airport-located radar stations

This subclass does not include:
- radio navigational aid services, cf. 67990

6763 Other supporting services for air transport

67630 This subclass includes:
- other supporting services for air transport, such as:
  * aircraft firefighting and fire prevention services
  * aircraft maintenance and upkeep services (excluding repairs)
  * hangar services
  * aircraft towing

This subclass does not include:
- disinfecting and exterminating services for aircraft, cf. 85310
- cleaning services for aircraft, cf. 85340
- air-sea rescue services, cf. 91290
- general flying school services, cf. 92919
- runway cleaning and snow removal services, cf. 94510

3.3 Other modes of

Reflected under

3.4 Post and courier services

Postal and courier services covers the pickup, transport and delivery of letters, newspapers, periodicals, brochures, other printed matter, parcels and packages. It also includes post office counter services, such as sales of stamps, poste restante services and telegram services and mailbox rental services. (MSITS 2010, para. 3.111)

68 Postal and courier services

68111 This subclass includes: - collection, transport and delivery services for newspapers, journals and periodicals, whether for domestic or foreign destinations, rendered under a universal service obligation - collection, transport and delivery services for letters, brochures, leaflets and similar printed matter, whether for domestic or foreign destinations, rendered under a universal service obligation 68112 This subclass includes: - collection, transport and delivery services for parcels and packages, whether for domestic or foreign destinations, rendered under a universal service obligation 68113 This subclass includes: - sales of postage stamps, handling of certified or registered letters and packets, and other post office counter services 68119 This subclass includes: - mailbox rental, "poste restante" and other public postal services not elsewhere classified

This subclass does not include:
- services related to postal giro and postal savings accounts, cf. 71
- telecommunications services, cf. 84

68120 This subclass includes:
- collection, transport and delivery services, whether for domestic or foreign destinations, for letters, parcels and packages, as rendered by courier and using one or more modes of transport, other than those rendered under a universal service obligation
- messenger services provided by bicycle couriers

This subclass does not include:
- collection, transport and delivery of letters, rendered under a universal service obligation, cf. 68111
- collection, transport and delivery of parcels and packages, rendered under a universal service obligation, cf. 68112
- local freight delivery services, cf. 68130
3.5 Space transport

Space transport includes satellite launches undertaken by commercial enterprises for the owners of the satellites (such as telecommunications enterprises) and other operations performed by operators of space equipment, such as transport of goods and people for scientific experiments. Also included are space passenger transport and the payments made by an economy in order to have its residents included for transport by the space vehicles of another economy. (MSITS 2010, para. 3.86)

6425 Space transport services of passengers

64250 This subclass includes:
- transportation of passengers to, from and in outer space by any means

6532 Space transport services of freight

65320 This subclass includes:
- space transportation of freight
- launching and placing of satellites in space

6764 Supporting services for space transport

67640 This subclass includes:
- specialized support services for space transportation

3.6.1 Rail transport - Passenger

Passenger services cover the transport of people. It includes all services provided in the international transport of non-residents by resident carriers (export of services) and that of residents by non-resident carriers (import of services). Also included are passenger services performed within an economy by non-resident carriers (that is, via internal flights).

64111 Urban and suburban railway transport services of passengers

This subclass includes:
- passenger transportation services by railway over pre-determined routes on a pre-determined schedule within the confines of a single city or group of contiguous cities, with service being available to all users
- services provide
(MSITS 2010, paras. 3.87 and 3.94)

6411 Sightseeing services by rail
This subclass includes:
- sightseeing passenger rail transportation services

6421 Interurban railway transport services of passengers
64210 This subclass includes:
- passenger transportation services provided by railway between non-contiguous cities, regardless of the distance covered and the class used, with service being available to all users
- transport of accompanying vehicles, luggage, animals and other items
This subclass does not include:
- passenger transportation services by railway within the confines of a single city or group of contiguous cities, available to all users, cf. 64111
- sleeping car services, cf. 63290
- dining car services, cf. 63310

3.6.2 Rail transport - Freight
Freight services covers the transport of objects. (MSITS 2010, paras. 3.87 and 3.97)

6512 Railway transport services of freight
65121 This subclass includes:
- transportation by railway of frozen or refrigerated goods, in specially refrigerated cars
65122 This subclass includes:
- transportation by railway of petroleum products (crude oil, natural gas and refined petroleum products) in special tank cars
- transportation by railway of other bulk liquids or gases in special tank cars
65123 This subclass includes:
- transportation by railway of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport
65124 This subclass includes:
- transportation of letters and parcels by railway on behalf of postal and courier services
65125 This subclass includes:
- transportation by railway of dry bulk goods such as cereals, flours, cement, sand, coal etc.
65126 This subclass includes:
- transportation by railway of live animals
65129 This subclass includes:
- transportation by railway of cars, 
  trucks and truck trailers  
- transportation by railway of other 
  freight n.e.c.

This subclass does not include:
- transportation by railway of 
  passengers and their accompanying 
  vehicles, cf. 64210

3.6.3 Rail transport - 
Other
Rail transport covers 
international transport 
by trains. (MSITS 2010, para. 3.87)

673 Supporting services 
for railway transport
67310 This subclass includes:
- railway pushing or towing 
  services, i.e. the movement 
  of railway cars or wagons between 
  terminal yards, industrial sidings 
  and the like

67390 This subclass includes:
- railway passenger terminal 
  services (sale of tickets, 
  reservations, luggage office, left- 
  luggage office) 
- other supporting services of 
  railway transport, not elsewhere 
  classified

This subclass does not include:
- railway freight cargo handling 
  services for containerized freight, 
  cf. 67110  
- railway freight cargo handling 
  services for non-containerized 
  freight or passenger baggage, cf. 
  67190

3.7.1 Road transport - 
Passenger
Passenger services 
cover the transport of 
people. It includes all 
services provided in 
the international 
transport of non-
residents by resident 
carriers (export of 
services) and that of 
residents by non-
resident carriers  
(import of services). 
Also included are 
passenger services 
performed within an 
economy by non-
resident carriers (that 
is, via internal flights). 
(MSITS 2010, paras. 
3.88 and 3.94)

64112 Urban and 
suburban scheduled 
road transport services 
of passengers
This subclass includes:
- passenger transportation services 
  over pre-determined routes on a 
  predetermined schedule by motor-
bus, tramway, trolley bus and 
similar, rendered within the 
confines of a single city or group of 
contiguous cities, with service be

64113 Mixed mode urban 
and suburban transportation 
services of passengers 
This subclass includes:
- provision of services of urban and 
  suburban passenger transport, using 
  more than one mode of transport 
  (including rail, land and water 
  transportation) over pre-determined
routes and on a pre-determined schedule

64114 Local special-purpose scheduled road transport services of passengers
This subclass includes:
- passenger transportation services over pre-determined routes on a pre-determined schedule within the confines of a single city or group of contiguous cities, for a specific segment of users, e.g., colleges or enterprises
- schedu

64115 Taxi services
This subclass includes:
- passenger transportation services by motorized taxi within or between urban and suburban areas
These services are generally rendered on a distance-travelled basis and to a specific destination. Connected reservation services are

64116 Rental services of passenger cars with operator
This subclass includes:
- chauffeur-driven car-hire 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

64117 Road transport services of passengers by man- or animal-drawn vehicles
This subclass includes:
- passenger transportation services by man- or animal-drawn vehicles or conveyances such as rickshaws and by pack animals, provided that the services of an operator are provided with the vehicle or animals

64118 Non-scheduled local bus and coach charter services
This subclass does not i

64119 Other land transportation services of passengers, n.e.c.
This subclass includes:
- cable-operated passenger transportation services, e.g., by funiculars, teleféricos, ski lifts and similar services rendered on a scheduled basis
- other scheduled passenger land transportation services by mechanized land vehicle,

64132 Sightseeing services by land, except rail
This subclass includes:
- sightseeing passenger land transportation services, except by
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<tr>
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<tr>
<td>6422</td>
<td>Interurban road transport services of passengers</td>
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| 64221 | This subclass includes:  
* passenger transportation services between non-contiguous cities over predetermined routes on a predetermined schedule by motor bus, tramway, trolley bus and similar transport vehicles, with service being available to all users  
* transport of accompanying luggage, animals and other items that may be carried at no extra cost |
| 64222 | This subclass includes:  
* passenger transportation services between non-contiguous cities over predetermined routes on a predetermined schedule by motor bus, tramway, trolley bus and similar, for a specific segment of users  
* scheduled interurban shuttle services, e.g., airport shuttles |
| 64223 | This subclass includes:  
* transportation services of passengers between urban and suburban areas or over long distances by chauffeur-driven hired bus and motor coaches, generally rendered on a time and distance basis and frequently involving transportation to more than one destination  
Unlike renting of a bus, which gives the client full control, this service is typically provided on a pre-determined route and timetable.  
This subclass does not include:  
* renting of buses and coaches with operator, except chartering, cf. 66011 |
| 66011 | Rental services of buses and coaches with operator |
| 3.7.2 | Road transport - Freight  
Freight services covers the transport of objects. (MSITS 2010, paras. 3.88 and 3.97) |
| 6511 | Road transport services of freight |
| 65111 | This subclass includes:  
* transportation by road of frozen or refrigerated goods in specially refrigerated trucks and cars |
| 65112 | This subclass includes: |
- transportation by road of petroleum products (crude oil, natural gas and refined petroleum products) in special tank trucks
- transportation by road of other bulk liquids or gases in special tank trucks

65113 This subclass includes:
- transportation by road of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport

65114 This subclass includes:
- transportation by road of freight in man- or animal-drawn vehicles

65115 This subclass includes:
- household goods and furniture removal services
- office equipment, machinery and furniture removal services
- ancillary services, such as packing and carrying and in-house moving

65116 This subclass includes:
- transportation of letters and parcels by any mode of land transport, other than railway, on behalf of postal and courier services

This subclass does not include:
- messenger services of bicycle couriers, cf. 68120
- courier delivery services, cf. 68120
- local delivery services, cf. 68130

65117 This subclass includes:
- transportation by road of dry bulk goods such as cereals, flours, cement, sand, coal, etc.

65118 This subclass includes:
- transportation by road of live animals

65119 This subclass includes:
- transportation by road of other freight in other specialized vehicles not elsewhere classified, such as:
  * transport of concrete and tarred macadam
  * transport of cars.
- transportation by road of other freight not elsewhere classified, in non-specialized vehicles
66012 Rental services of trucks with operator

This subclass does not include:
- armoured car services, cf. 85240

This subclass includes:
- rental of trucks and other motorized freight vehicles, with driver

This subclass does not include:
- rental of trucks without driver, cf. 73112
- road transportation of freight, cf. 6511

3.7.3 Road transport - Other

Road transport covers international freight transport by lorries and trucks and international passenger transport by buses and coaches. (MSITS 2010, para. 3.88)

674 Supporting services for road transport

67410 This subclass includes:
- passenger terminal services in connection with urban, suburban and interurban bus passenger transport (sale of tickets, reservations, luggage office, left-luggage office)

This subclass does not include:
- baggage and freight handling services, cf. 67190

67420 This subclass includes:
- operation services of highways, roads, streets and causeways
- operation services of bridges and tunnel

This subclass does not include:
- services of vehicle parking facilities, cf. 67430

67430 This subclass includes:
- provision of parking spaces for motor vehicles, motorcycles and bicycles provided in roofed or unroofed car parks, parking lots and parking garages, whether or not roofed
- collection of fees for parking on streets, roads and public places

This subclass does not include:
- rental of vehicle parking spaces in lock-up garages or garage premises, by the month or year, cf. 72112
- car parking services, cf. 97990

67440 This subclass includes:
- towing services for distressed commercial and private vehicles
- towing services for other vehicles, e.g., for parking violations

67490 This subclass includes:
- other supporting services for road
### 3.8.1 Inland waterway transport - Passenger

**Passenger services** covers the transport of people. It includes all services provided in the international transport of non-residents by resident carriers (export of services) and that of residents by non-resident carriers (import of services). Also included are passenger services performed within an economy by non-resident carriers (that is, via internal flights). (MSITS 2010, paras. 3.89 and 3.94)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
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</table>
| 64121 | Inland water transport services of passengers by ferries | This subclass includes:  
- passenger transportation services on rivers, on canals and on other inland waters by ferries, including hydrofoils and hovercraft, whether on a scheduled or non-scheduled basis  
- transportation services of accompanying vehicles, |
| 64129 | Other inland water transport services of passengers | This subclass includes:  
- passenger transportation services on rivers, canals and other inland waters on a scheduled or non-schedules basis by vessels other than ferries, cruise ships, sightseeing and excursion boats  
- water taxis |
| 64133 | Sightseeing services by water | This subclass does not include:  
- sightseeing passenger water transportation services |
| 66023 | Rental services of passenger vessels for inland water transport with operator | This subclass includes:  
- rental services of all types of self-propelled passenger vessels for inland water transport with crew |

### 3.8.2 Inland waterway transport - Freight

**Freight services** covers the transport of objects. (MSITS 2010, paras. 3.89 and 3.97)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
</table>
| 65221 | Inland water transportation services of freight | This subclass includes:  
- inland water transportation of frozen or refrigerated goods in specially refrigerated compartments |
| 65222 | Inland water transportation of crude oil in special tankers  
- inland water transportation of other bulk liquids or gases such as |
natural gas, methane and refined petroleum products in special tankers

65229 This subclass includes:
- inland water transportation of individual articles and packages assembled and shipped in specially constructed containers designed for ease of handling in transport
- barge towing services on inland waterways and on canals, when provided by tugboats
- towing services of oil rigs, floating cranes, dredging vessels and buoys, as well as ships' hulls and incomplete vessels, on inland waters
- inland water transportation of freight not elsewhere classified

66024 Rental services of freight vessels for inland water transport with operator

This subclass includes:
- rental services of all types of self-propelled freight vessels for inland water transport with crew, such as tankers, bulk dry cargo vessels, cargo and freight vessels, tugboats and fishing vessels

3.8.3 Inland waterway transport - Other

Inland waterway transport covers international transport on rivers, canals and lakes. Included are waterways that are internal to one country and those that are shared among two or more countries. (MSITIS 2010, para. 3.89)

67512 Inland waterway operation services (excl. cargo handling)

This subclass includes:
- operating and maintenance services of boat, barge and ship canals, of canalized rivers and of other artificial or non artificial inland waterways
- services of locks, boat lifts, weirs, sluices
- towing of inland water vessels on

67522 Pilotage and berthing services in inland waters

This subclass includes:
- pilotage services, including the services of pilot vessels, whether supplied to conduct a vessel in or out of harbours or around navigational dangers, in inland waters
- tugboat services in connection with the docking and undocking

67532 Vessel salvage and refloating services in inland waters

This subclass includes:
- vessel salvage services, provided on inland waters, i.e. services consisting of recovering distressed and sunken vessels and their cargoes, including the raising of sunken vessels, the righting of capsized vessels and the refloat

3.9 Pipeline transport

6513 Transport services

65131 This subclass includes:
covers the transport of
goods in pipelines,
such as the transport of
petroleum and related
products, water and
gas. Excluded are
distribution services,
typically from
substations to the
consumer, for water,
gas and other
petroleum products
(included in other
business services
n.i.e.), and the value of
the products
transported (included
in general
merchandise). (MSITS
2010, para. 3.90)

3.1 Electricity
transmission
Sea transport covers all
international freight
and passenger transport
services undertaken by
seagoing vessels but
does not include
transport by
underwater pipelines
(included in pipeline
transport) and cruise
fares (included in
travel). (MSITS 2010,
para. 3.83)

69111 Electricity
transmission (on
own account)
This subclass includes:
- own-account transmission of
electricity
- installation of electric meters, cf. 54611
- distribution of electricity, cf. 69112, 86312
- electricity transmission services
(on a fee or contract basis)

86311 Support services to
electricity transmission
This subclass does not include:
- electricity transmission services
on own account, cf. 69111

3.11 Other supporting
and auxiliary services
Other supporting and
auxiliary transport
services covers all
other transport services
that cannot be
allocated to any of the
components of
transport services
previously described.
(MSITS 2010, para.
3.92)

63392 Contract food
services for
transportation
operators
This subclass includes:
- food preparation and supply
services based on contractual
arrangements for airline companies
and other transportation companies

671 Cargo handling
services
67110 This subclass includes:
- cargo handling services for
containerized freight
- services of container freight
terminal facilities for all modes of
transport, including stevedoring
services (i.e. loading, unloading
and discharging of vessels'
containerized freight, at ports)
67190 This subclass includes:
- cargo handling services for non-containerized freight
- services of freight terminal facilities, for all modes of transport, including stevedoring services (i.e. loading, unloading and discharging of vessels' non-containerized freight, at ports)
- cargo handling services incidental to freight transport not elsewhere classified
- baggage handling services at airports and at bus, rail or highway vehicle terminals

672 Storage and warehousing services

67210 This subclass includes:
- storage and warehousing services for frozen or refrigerated goods, including perishable food products
- blast freezing services, associated with storage and warehousing

This subclass does not include:
- specialized freezing of food on a fee or contract basis, cf. corresponding subclass in group 881, based on type of good to be frozen

67220 This subclass includes:
- bulk storage and warehousing services for liquids and gases, including oil and oil products, wine and the like

67290 This subclass includes:
- storage services of grains
- other storage or warehousing services

679 Other supporting transport services

67910 This subclass includes:
- ship-broker services
- freight brokerage services
- freight forwarding services (primarily transport organization or arrangement services on behalf of the shipper or consignee)
- aircraft space brokerage services
- freight consolidation and break-bulk services

67990 This subclass includes:
- type rating services (aircraft-specific permits for flying a particular type of plane)
- liquefaction and regasification of natural gas for transportation
- radio navigational aid locating services, such as GPS (global positioning system) provision
8534* **Specialized cleaning services**

85340 This subclass includes:
- cleaning of computer rooms and the like
- specialized cleaning services for reservoirs and tanks, these being parts of either industrial sites or transport equipment
- sterilization of objects or premises (operating rooms)
- furnace and chimney cleaning services
- exterior cleaning of buildings of all types
- cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts and exhaust units
- cleaning of transportation equipment

This subclass does not include:
- maintenance services for central heating installations, cf. 54631
- building exterior cleaning services when associated with building completion, cf. 54790
- cleaning services for agricultural premises (hen houses, piggeries, etc.), cf. 86121
- cleaning of carpets, upholstery, fabric, wall hangings, etc., cf. 97130

4. Travel

4 **Travel**

Travel is defined as covering goods and services for own use or to be given away, acquired from an economy, by non-residents during visits to that economy. It covers stays of any length, provided that there is no change in residence.

Travel includes goods and services acquired by persons undertaking study or medical care while outside the territory of residence. It also includes acquisitions of goods and services by seasonal, border and other short-term workers in the economy of employment. (MSITS...
### 5. Construction

**5 Construction**

Construction covers the creation, management, renovation, repair or extension of fixed assets in the form of buildings, land improvements of an engineering nature and other constructions such as roads, bridges and dams. It also includes related installation and assembly work, site preparation and general construction as well as specialized services such as painting, plumbing and demolition. (MSITS 2010, para. 3.132)

**53 Constructions**

53111 This subclass includes:
- residential buildings with one or two dwellings

53112 This subclass includes:
- residential buildings with three or more dwellings

This subclass also includes:
- residential buildings for communities, including residences for the elderly, students, children and other social groups:
  - retirement homes, workers' hostels, fraternity homes, orphanages, homeless shelters, etc.

53121 This subclass includes:
- buildings used for production and assembly activities of industrial establishments:
  - factories, plants and workshops
  - agricultural buildings, including silos and other storage facilities

This subclass does not include:
- mining facilities, cf. 53261
- power plants, cf. 53262
- chemical and related facilities, cf. 53269
- specialized facilities for manufacturing (e.g., iron foundries), cf. 53269

53122 This subclass includes:
- buildings used primarily in the wholesale and retail trades:
  - shopping centres, shopping malls, department stores, detached shops and boutiques, indoor markets etc.
  - warehouses
  - exhibition halls
  - office buildings, bank buildings
  - air, rail or road transport terminals, parking garages and petrol and service stations

53129 This subclass includes:
- public entertainment buildings such as cinemas, theatres, concert halls, dance halls and nightclubs
- hotels, motels, inns, hostels and similar buildings
- restaurants
- educational buildings such as schools, colleges, universities,
libraries, archives and museums
- health-related buildings such as hospitals, clinics and sanatoria, including veterinary clinics
- indoor sports or recreation installations (ice rinks, gymnasium, indoor tennis courts, general-purpose sports halls, boat sheds, boxing rings, etc.)
- convention and congress centres
- religious buildings
- prison buildings
- law courts, parliament buildings
- non-residential farm buildings
- communications buildings (radio and television broadcast buildings, telephone exchange buildings, telecommunications centres etc.)
- other non-residential buildings n.e.c.

This subclass does not include:
- mines, power plants, chemical plants and other specialized facilities for manufacturing, cf. 5326
- outdoor sports and recreation facilities, cf. 53270

53211 This subclass includes:
- highways (except elevated highways), streets, roads and other vehicular and pedestrian ways
- surfaced parking areas, driveways, pedestrian walkways and bicycle paths
- vehicular and pedestrian underpasses and overpasses
- safety installations for roads etc.

This subclass does not include:
- elevated highways, cf. 53221
- highway tunnels, cf. 53222

53212 This subclass includes:
- railway roadbeds for long-line and commuter rails, street tramways, and underground or elevated urban rapid transit systems
- railway electrification structures
- control and safety systems for railway tracks
- funicular railways and cable car systems

53213 This subclass includes:
- airfield runways, including taxiways, aprons and related airport structures other than buildings

53221 This subclass includes:
- bridges and viaducts of metal, concrete or other materials, for all types of land transport and for pedestrians
- elevated highways for motor vehicle traffic

53222 This subclass includes:
- highway, road and railway tunnels
- tunnels and related underground constructions for underground railway traffic

This subclass does not include:
- vehicular and pedestrian underpasses, cf. 53211
- underground rail lines, see 53212
- tunnels associated with mining operations, cf. 53261

53231 This subclass includes:
- aqueducts, water conduits and similar waterways designed to convey water for the purpose of water supply, except pipelines

This subclass does not include:
- waterworks for irrigation or flood control, cf. 53234
- long-distance pipelines, cf. 53241
- local pipelines, cf. 53251

53232 This subclass includes:
- harbour bottoms and harbour channels, breakwaters, quays, piers, jetties, docks, wharves and similar structures
- riverworks and canal construction for water transport traffic
- locks, floodgates, sluices, lifts, dry docks, slipways, barrages and other hydromechanical structures

53233 This subclass includes:
- dams and similar water-retaining structures
- embankments for coastal and other waterside areas

53234 This subclass includes:
- irrigation and flood control waterworks

This subclass does not include:
- waterways for the purpose of water supply, cf. 53231

53241 This subclass includes:
- long-distance overland, underground and submarine pipelines for the conveyance of
petroleum products, gas, water or other products
- pumping stations and similar related structures

This subclass does not include:
- urban gas or water distribution systems through mains, cf. 53251

53242 This subclass includes:
- long-distance overland, underground or submarine telecommunication transmission lines
- long-distance high tension electric power transmission lines (cables)
- long-distance electricity power lines for railways
- transformer stations, pylons

This subclass does not include:
- low-tension electric power distribution lines, cf. 53252

53251 This subclass includes:
- local gas pipelines and water and sewer mains
- local hot-water and steam pipelines

53252 This subclass includes:
- local electricity transmission cables
- local communication transmission cables, including television cables
- ancillary works such as:
  * transformer stations and substations for distribution within local boundaries
  * transmission towers including antennas

53253 This subclass includes:
- sewer systems
- sewage disposal plants
- water treatment and purification plants

This subclass does not include:
- pipelines and water and sewer mains, cf. 54241 (long-distance) and 54251 (local), respectively

53261 This subclass includes:
- mining and related facilities, other than buildings, such as mine loading and discharging stations, winding-shafts and towers, tunnels and drifts associated with mining operations
53262 This subclass includes:
- heavy electrical generating plants and equipment, including plants and equipment for nuclear-powered generating stations

53269 This subclass includes:
- manufacturing facilities of basic chemicals, compounds, pharmaceuticals and other chemicals
- chemical and related manufacturing facilities such as blast furnaces and coke ovens
- iron foundries
- specialized facilities for manufacturing, not elsewhere classified

This subclass does not include:
- industrial buildings that are not specialized for the manufacture of particular products, cf. 53121

53270 This subclass includes:
- grounds for sports generally played in open air such as football, baseball, rugby, track and field, tennis, car or bicycle races and horse races
- recreation installations, e.g., golf courses, beach installations, marinas for pleasure boats
- public parks and gardens, zoological and botanical gardens

This subclass does not include:
- indoor sport installations, cf. 53129

53290 This subclass includes:
- military engineering works, e.g., forts, blockhouses, bunkers, firing ranges, military testing centres, etc.
- satellite launching sites
- waste dumps and waste incinerators
- plants for treating and processing of nuclear material
- other civil engineering works, n.e.c.

This division includes:
- general construction services for constructions defined in division 53
- specialized construction services (special trades), i.e. services related to parts of buildings or civil engineering works, rather than the complete constru

54 Construction services

5.1 Construction     Construction abroad     53 Constructions     Identical
comprises construction work for non-residents by enterprises resident in the compiling economy (export) and the goods and services acquired from residents in the host economy by those enterprises (import). (MSITS 2010, para. 3.136)

5.2 Construction in the reporting economy
Construction in the reporting economy comprises construction work for residents of the compiling economy by non-resident construction enterprises (import) and the goods and services acquired in the compiling economy from resident entities by those non-resident enterprises (export). (MSITS 2010, para. 3.137)

54 Construction services

6. Insurance and pension services
6.1 Direct insurance - Life insurance
Insurance and pension services covers the provision to non-residents of various types of insurance by resident insurance enterprises, and vice versa. (MSITS 2010, para. 3.148)

71311 Life insurance services
This subclass includes:
- underwriting services of insurance policies which provide for the payment of claims to beneficiaries contingent upon the death of the insured individual or upon the maturation of the policy. Policies may provide pure protection or

6.12 Direct insurance - Freight insurance
Freight insurance services encompasses insurance provided on goods that are in the process of being exported or imported. Freight insurance provides coverage against theft of, damage to or other loss of freight. Excluded from the coverage of freight insurance services is the insurance of the vehicles that are used to transport the goods. (MSITS 2010, para. 3.178)

71333 Freight insurance services
This subclass includes:
- underwriting services of insurance policies which provide coverage, additional to that provided by transport companies, for risks of damage to or loss of freight

6.13 Direct insurance - Other direct
Other direct insurance covers all other forms

7132 Accident and health insurance services
71321 This subclass includes:
- underwriting services of insurance
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>of casualty insurance. Included are term life insurance; accident and health insurance (unless these are provided as part of government social security schemes); marine, aviation and other transport insurance; fire and other property damage insurance; pecuniary loss insurance; general liability insurance; and other insurance, such as travel insurance and insurance related to loans and credit cards. (MSITS 2010, para. 3.181)</td>
<td>policies which provide accidental death and dismemberment insurance, that is, payment in the event than an accident results in death or loss of one or more bodily members (such as hands or feet) or the sight of one or both eyes. This subclass does not include: - life insurance services, cf. 71311 - travel insurance services, cf. 71337 71322 This subclass includes: - underwriting services of insurance policies which provide protection for hospital and medical expenses not covered by government programmes and, usually, other health-care expenses such as prescribed drugs, medical appliances, ambulance, private duty nursing, etc. - underwriting services of insurance policies which provide protection for dental expenses - underwriting services of insurance policies which provide periodic payments when the insured is unable to work as a result of a disability due to illness or injury This subclass does not include: - travel insurance services, cf. 71337</td>
</tr>
<tr>
<td>71331 Motor vehicle insurance services</td>
<td>This subclass includes: - underwriting services of insurance policies which cover risks relating to the use of motor vehicles, including those used to transport paying passengers. Risks covered include liability and loss of or damage to the vehicle. - fire</td>
</tr>
<tr>
<td>71332 Marine, aviation, and other transport insurance services</td>
<td>This subclass includes: - underwriting services of insurance policies which cover risks relating to the use of: * commercial passenger and freight vessels, whether operating on oceans, coastal waterways or inland waterways * commercial aircraft * railway</td>
</tr>
<tr>
<td>71334 Other property insurance services</td>
<td>This subclass includes: - underwriting services of insurance policies which cover risks of damage to or loss of property excluding that covered in subclass 71331 (Motor vehicle insurance services)</td>
</tr>
</tbody>
</table>
services), 71332 (Marine, aviation, and other transport insurance services).

71335 General liability insurance services
This subclass includes:
- underwriting services of insurance policies which cover risks of all types of liability including liability for defective products, bodily injury, property damage, pollution, malpractice, etc., other than liability covered in sub.

71336* Credit and surety insurance services
This subclass includes:
- underwriting services of insurance policies which cover risks of excessive credit losses because of debtor insolvency
- underwriting services of insurance policies which cover risks of non-performance or failure to satisfy a cont.

Part of CPC 71336 corresponds also to "Standardized guarantee services".

71337 Travel insurance services
This subclass includes:
- underwriting services of insurance policies which provide protection for travel related expenses (typically provided in a package), such as:
  * trip cancellation, interruption or delay
  * lost, delayed or damaged luggage
  * accident

71339* Other non-life insurance services
This subclass includes:
- underwriting services of policies for legal expense insurance, mortgage insurance, fidelity insurance or title insurance
- underwriting services of insurance policies which cover risks of miscellaneous financial loss, that is, ex

Part of CPC 71339 corresponds also to "Standardized guarantee services".

6.2 Reinsurance
Reinsurance entails the process by which an insurance enterprise receives insurance coverage from specialized insurers to protect itself against the risk of extraordinarily large or unforeseen losses. Reinsurance allows the insurer to increase its capacity and to spread the liability when instances of major losses may strain the resources of the insurer. The reinsurance may be either proportional or non-proportional. In

714 Reinsurance services
This group includes:
- services of assuming all or part of insurance policies originally underwritten by other insurance carriers.
proportional reinsurance, the reinsurer covers a fixed percentage of the value of claims of the insurer, in return for a fixed percentage of premiums. In non-proportional insurance, the reinsurance only kicks in if the insurer suffers losses that exceed a given value. (MSITS 2010, para. 3.182)

6.3 Auxiliary insurance services
Auxiliary insurance services comprises transactions that are closely related to insurance and pension fund operations. Included are agents’ commissions, insurance brokering and agency services, insurance and pension consultancy services, evaluation and adjustment services, actuarial services, salvage administration services and regulatory and monitoring services on indemnities and recovery services. Unlike other insurance and pension services, auxiliary services are billed through explicit charges. (MSITS 2010, para. 3.184)

7161 Insurance brokerage and agency services
7160 This subclass includes:
- services of selling insurance and pension products

7162 Insurance claims adjustment services
7160 This subclass includes:
- services of investigating insurance claims, determining the amount of loss or damages covered by insurance policies and negotiating settlements
- services of examining claims which have been investigated and authorization of payments
- damage assessment services

7163 Actuarial services
7160 This subclass includes:
- services of calculating insurance risks and premiums

7169 Other services auxiliary to insurance and pensions
7160 This subclass includes:
- administration of insurance and pension funds
- salvage administration services
- insurance and pension consultancy services
6.4.1 Pension services

Pension services cover the services provided by funds established to provide income on retirement and benefits for death or disability, for specific groups of employees. These funds may be organized by the employers, by the government or by insurance corporations on behalf of the employees. In some cases, special units may be established to hold and manage the assets to be used to meet the obligations of the pension fund. (MSITS 2010, para. 3.185)

71312 Individual pension services

This subclass includes:
- underwriting services of annuities, i.e. plans which provide income payments at regular intervals to individuals. Plans may require a single contribution or a series of contributions; may be compulsory or optional; may have nominal benefit

71313 Group pension services

This subclass includes:
- underwriting services of plans which provide income payments at regular intervals to members of groups. Plans may require a single contribution or a series of contributions; may be compulsory or optional; may have nominal benefit

7164 Pension fund management services

71640 This subclass includes:
- pension fund management services

6.4.2 Standardized guarantee services

Standardized guarantee services are services related to standardized guarantee schemes which represent a class of identical financial guarantees (that is, similar types of credit risk) that are issued in large numbers, usually for small amounts. Examples include export credit guarantees and student loan guarantees. They constitute arrangements whereby one party (the guarantor) undertakes to cover the losses of the lender in the event that the borrower defaults. Either the

71336* Credit and surety insurance services

This subclass includes:
- underwriting services of insurance policies which cover risks of excessive credit losses because of debtor insolvency
- underwriting services of insurance policies which cover risks of non-performance or failure to satisfy a contract

EBOPS 6.4.2 is defined as "Standardized guarantee services are services related to standardized guarantee schemes which represent a class of identical financial guarantees (that is, similar types of credit risk) that are issued in large numbers, usually for small amounts. Examples include export credit
borrower or the lender may contract with the guarantor to repay the creditor if the debtor defaults. The guarantors are generally government units or financial corporations, usually insurance companies. (MSITS 2010, para. 3.188)

71339* Other non-life insurance services

This subclass includes:
- underwriting services of policies for legal expense insurance, mortgage insurance, fidelity insurance or title insurance
- underwriting services of insurance policies which cover risks of miscellaneous financial loss, that is, ex

EBOPS 6.4.2 is defined as "Standardized guarantee services are services related to standardized guarantee schemes which represent a class of identical financial guarantees (that is, similar types of credit risk) that are issued in large numbers, usually for small amounts. Examples include export credit guarantees and student loan guarantees. They constitute arrangements whereby one party (the guarantor) undertakes to cover the losses of the lender in the event that the borrower defaults. Either the borrower or the lender may contract with guarantees and student loan guarantees. They constitute arrangements whereby one party (the guarantor) undertakes to cover the losses of the lender in the event that the borrower defaults. Either the borrower or the lender may contract with the guarantor to repay the creditor if the debtor defaults."

7. Financial services

7.1 Financial services

Financial services cover financial intermediation and auxiliary services, except those of insurance enterprises and pension schemes. These services include those usually provided by banks and other financial intermediaries and auxiliaries. Included are services provided in connection with transactions in financial instruments, as well as other services related to financial activity, encompassing, inter alia, deposit taking and lending, letters of credit, credit card services, commissions and charges related to financial leasing, factoring, underwriting and clearing of payments. Also included are financial advisory services, custody of financial assets or bullion, financial asset management, monitoring services, convenience services, liquidity provision services, risk assumption services other than insurance, merger and acquisition services, credit rating services, stock exchange services and trust services. (MSITS 2010, para. 3.190)

711 Financial services, except investment banking, insurance services and pension services

7112 This class includes:
- demand, notice and term deposit services provided to depositors
- administration of bank accounts
- chequing services:
  * certification of cheques
  * exchanging cheques or withdrawal slips for money
  * remitting cheques forwarded for collection
- transferring money between accounts
- providing documents to clients

7113 This class includes:
- issuing and physical management of loans
These services may be provided by a number of different types of lenders, including, for example, banks and insurance companies.

71110 This subclass includes:
- services which support the country's systems for clearing and settling payments and other financial transactions
- services of maintaining deposit accounts for major financial institutions and for the central government
- services of implementing monetary policy
- services of managing the government's foreign exchange reserves
- services of influencing the value of currency
- currency services under the authority of the central bank, including currency design and production, issuing, distribution and replacement
- fiscal agency services including advisory services to the government on matters relating to the public debt, issuing debt instruments, maintaining bondholder records and making interest and redemption payments on behalf of the government
- supervisory activities with regard to banks and/or non-banks if undertaken by the central bank
- other central banking services n.e.c.

71121 This subclass includes:
- provision of services listed in class 7112 to large business and institutional customers, including governments

This subclass does not include:
- wrapping, rolling or otherwise handling currency and coin on behalf of customers cf. 85400
- collection services of drafts, cheques and other bills of exchange received on a collection basis cashed or taken on deposit cf. 85920
- collection services of accounts or monies receivable under assignment of accounts or contracts, cf. 85920

71122 This subclass includes:
- provision of services listed in class 7112 to depositors, other than corporate and institutional depositors

This subclass does not include:
- wrapping, rolling or otherwise handling currency and coin on behalf of customers cf. 85400
- collection services of drafts, cheques and other bills of exchange received on a collection basis cashed or taken on deposit cf. 85920
- collection services of accounts or monies receivable under assignment of accounts or contracts, cf. 85920

71131 This subclass includes:
- granting of loans for the purpose of acquiring residential land or buildings and for which the land or buildings are used as security
- home equity loans

This subclass does not include:
- real estate appraisal services, cf. 72240

71132 This subclass includes:
- granting of loans for the purpose of acquiring non-residential land or buildings and for which the land or buildings are used as security

This subclass does not include:
71133 This subclass includes:
- granting of personal non-mortgage installment loans with scheduled repayment plans
- line-of-credit loan services, that is, loan services based on a commitment to lend funds to a borrower up to a specified amount
- consumer loan services, that is, loan services extended for financing consumer purchases of goods or services where the purchased good is generally used as collateral

71134 This subclass includes:
- granting credit when the holder of a credit card uses it to buy a good or a service, regardless of whether the balance is paid in full at the end of the grace period

71135 This subclass includes:
- granting loans to investment dealers and brokers, regulated financial institutions, federal, regional and local governments or non-profit institutions, foreign governments, and other businesses
- granting loans to individuals for business purposes
- standby, commitment and other loan services including overdraft services
- providing letters of credit
- acceptance services, that is, agreements by a bank or other financial institution to pay a draft or a credit instrument issued by an institution

71139 This subclass includes:
- sales financing services
- other credit-granting services
n.e.c.

71140 This subclass includes:
- services of making equipment and other assets available to a customer without capital investment on the customer's part, whereby the lessor pays for and takes title to the equipment or facilities and leases it to the lessee while retaining few of the normal responsibilities of ownership

This subclass does not include:
- operating leasing services, cf. 73
  71190 This subclass includes:
  - factoring services

712 Investment banking services
  71200 This subclass includes:
  - securities underwriting services
  - guaranteeing the sale of an issue of securities at a stated price from the issuing corporation or government and reselling it to investors
  - engaging to sell as much of an issue of securities as possible without making a guarantee to purchase the entire offering from the issuer

715 Services auxiliary to financial services other than to insurance and pensions
  71511 This subclass includes:
  - services of counsellors and negotiators in arranging mergers and acquisitions
  71512 This subclass includes:
  - services of arranging corporate financing, including:
    * debt financing
    * equity financing
    * venture capital financing
  71519 This subclass includes:
  - other services related to investment banking n.e.c.

This subclass does not include:
  - portfolio management services, cf. 71530
  - trust and custody services, cf. 7154
  - stock price quotation services made available through an information server, cf. 84399
  - supply of financial news to the news media, cf. 844

  71521 This subclass includes:
  - brokerage services (that is bringing together purchasers and sellers of the same instrument) for securities
  - services of acting as a selling agent of units, shares or other interests in a mutual (investment) fund
  - sales, delivery and redemption services of government bonds
  - brokerage of options

This subclass does not include:
  - brokerage of commodities, cf. 71522
71522 This subclass includes:
- brokerage services for commodities and commodity futures, including financial futures
- brokerage services for financial derivatives, other than options

This subclass does not include:
- brokerage of options, cf. 71521

71523 This subclass includes:
- computer-based clearing and settlement for interchange of debits, credits and transfer of ownership of securities

71530 This subclass includes:
- managing portfolio assets of others, on a fee or commission basis, except for pension funds
  Managers make decisions on which investments to purchase or sell.
  Examples of the portfolios managed are the portfolios of mutual and other investment funds or trusts

This subclass does not include:
- management of pension funds, cf. 71640
- personal financial planning advisory services not involving decision-making on behalf of clients, cf. 71591
- buying and selling of securities on a transaction fee basis, cf. 71521

71541 This subclass includes:
- estate and trust management and administration services
- services of acting as a trustee of investment funds or pension funds
- services of acting as trustee for securities (administrative services related to the issue and registration of securities, and payment of interest and dividends)

71542 This subclass includes:
- provision, under instructions, of safekeeping of and accounting for valuable and usually income-bearing personal property, including securities
- safekeeping services
- safe deposit services
- security custody services
- audit confirmation services with respect to customers' securities held for safekeeping
71551 This subclass includes:
- administrative services of furnishing space and other facilities necessary for the operation of security and commodity exchanges

71552 This subclass includes:
- services of regulating and monitoring financial markets and participants in those markets

71559 This subclass includes:
- other financial market administration services n.e.c.

This subclass does not include:
- security custody services, cf. 71542
- stock price quotation services made available through an information server, cf. 84399
- supply of financial news to the news media, cf. 844

71591 This subclass includes:
- financial advisory services
- market analysis and intelligence

This subclass does not include:
- insurance and pension consultancy services, cf. 71690
- mergers and acquisitions services, cf. 71511
- corporate finance and venture capital services, cf. 71512
- portfolio management services (except pension funds), cf. 71530
- trust and custody services, cf. 7154
- pension fund management services, cf. 71640
- advisory services on taxation matters, cf. 823
- financial management consulting services (except business tax), cf. 83112

71592 This subclass includes:
- foreign currency exchange services provided by bureaux de change, etc.

71593 This subclass includes:
- services of processing financial transactions such as verification of financial balances, authorization of transactions, transfer of funds to and from transactors’ accounts, notification of banks (or credit card issuers) of individual transactions and provision of daily summaries
7.2 FISIM

Financial services may be charged for by:
- explicit charges;
- margins on buying and selling transactions;
- asset management costs deducted from property income receivable, in the case of asset-holding entities; or margins between the interest rate and the reference rate on loans and deposits (referred to as financial intermediation services indirectly measured (FISIM)). (MSITS 2010, para. 3.191)

Not reflected in correspondence to CPC

7.17 Services of holding financial assets

71701 This subclass includes:
- services provided by holding companies, i.e. holding securities of (or other equity interests in) companies and enterprises for the purpose of owning a controlling interest

71702 This subclass includes:
- services provided by legal entities that are organized to pool securities or other financial assets, without managing, on behalf of shareholders or beneficiaries

8. Charges for the use of intellectual property n.i.e.

8.1 Franchises and trademarks licensing fees

Franchise and trademark licensing fees covers all payments and charges for the use of trademarks and

7334 Licensing services for the right to use trademarks and franchises

73340 This subclass includes:
- licensing services for the right to use trademarks and to operate franchises in respect of other non-produced assets
Franchises. (MSITS 2010, para. 3.220)

| 8396 | Trademarks and franchises | 83960 This subclass includes:  
- original trademarks and franchises, i.e. the legally registered ownership of a certain brand name  
These products are produced on own account with the intent of deriving benefits from allowing others to use these trademarks or franchises.  
This subclass does not include:  
- licensing services for the right to use trademarks and franchises, cf. 73340  
- research and development work leading to a product or concept that is being trademarked, cf. 81  
- advisory services for the organization of marketing channels (including franchises), cf. 83114  
- management services for rights to trademarks and franchises, cf. 85999 |

| 8.2 Licenses for the use of outcomes of research and development | Licences for the use of outcomes of research and development covers fees and charges for the use of proprietary rights arising from research and development. (MSITS 2010, para. 3.220) |

| 7333 | Licensing services for the right to use R&D products | 73330 This subclass includes:  
- licensing services for the right to use the outcome of research and development activities, i.e. inventions, such as constitutions of matter, processes, mechanisms, electrical and electronic circuits and devices, pharmaceutical formulations and new varieties of living things produced by artifice |

| 8.3 Licenses to reproduce and/or distribute computer software | Licences to reproduce and/or distribute computer software, which covers the charges for the authorized reproduction and/or distribution (through licensing agreements) of produced software originals. Distribution, in this sense, is not defined as wholesale and retail sale. The sale of a copy of a computer software package that is purchased by an individual or enterprise for individual use is not covered by a licence to distribute. The sale of the software for individual |

| 7331 | Licensing services for the right to use computer software and databases | 73311 This subclass includes:  
- licensing services for the right to reproduce, distribute or incorporate computer programs, program descriptions and supporting materials for both systems and applications software. This applies to various levels of licensing rights:  
* rights to reproduce and distribute the software  
* rights to use software components for the creation of and inclusion in other software products  
This subclass does not include:  
- packaged (non-customized) software, cf. 478  
- limited end-user licences as part of packaged software, cf. 478 |

| 73312 | This subclass includes:  
- licensing services for the right to reproduce, distribute or incorporate databases (i.e. compilations of |
or personal use is recorded in computer services. Software sold on physical media with the right to perpetual use is included under goods. (MSITS 2010, para. 3.220)

8.4.1 Licenses to reproduce and/or distribute audiovisual products

Licences to reproduce and/or distribute audiovisual products covers fees and charges for the authorized reproduction and/or distribution, through licensing agreements, of produced audiovisual originals or prototypes (for example, cinematographic works and sound recordings). Also included are rights relating to the reproduction and/or distribution of recordings of live performances and radio, television, cable and satellite broadcast. Retransmission rights for sports events are also covered. Further information on audiovisual products is provided in the complementary grouping audiovisual transactions. (MSITS 2010, para. 3.220)

7332 Licensing services for the right to use entertainment, literary or artistic originals

This subclass includes:
- licensing services for the right to reproduce, distribute or incorporate entertainment, literary, musical or artistic originals such as:
  * broadcasting and showing of original films, sound recordings, radio and television programmes, prerecorded tapes and videos
  * reproduction of original artworks
  * reprinting and copying of manuscripts, books, journals and periodicals

7332 This subclass includes:
- licensing services for the right to reproduce, distribute or incorporate entertainment, literary, musical or artistic originals such as:
  * broadcasting and showing of original films, sound recordings, radio and television programmes, prerecorded tapes and videos
  * reproduction of original artworks
  * reprinting and copying of manuscripts, books, journals and periodicals

CPC 7332 corresponds to the combination EBOPS 8.4.1 and 8.4.2
8.4.2 Licenses to reproduce and/or distribute other products
Licences to reproduce and/or distribute other products covers fees and charges for the authorized reproduction and/or distribution through licensing agreements of original works of authors (for example, translation rights), painters, sculptors, etc., excluding those relating to products of an audio-visual nature. (MSITS 2010, para. 3.220)

7335 Licensing services for the right to use mineral exploration and evaluation
73350 This subclass includes:
- licensing services for the right to use mineral exploration and evaluation information, such as mineral exploration for petroleum, natural gas and non-petroleum deposits

7339 Licensing services for the right to use other intellectual property products
73390 This subclass includes:
- licensing services for the right to use other kinds of intellectual property products, such as architectural and engineering plans, industrial designs etc.

7332 Licensing services for the right to use entertainment, literary or artistic original
73320 This subclass includes:
- licensing services for the right to reproduce, distribute or incorporate entertainment, literary, musical or artistic originals such as:
  * broadcasting and showing of original films, sound recordings, radio and television programmes, prerecorded tapes and videos
  * reproduction of original artworks
  * reprinting and copying of manuscripts, books, journals and periodicals

9. Telecommunications, computer and information services

9.1 Telecommunications services
Telecommunications services covers the broadcast or transmission of sound, images, data, or other information by telephone, telex, telegram, radio and television cable transmission, radio and television satellite, electronic mail, facsimile, etc., and includes business network services, teleconferencing and support services. It does not include the value of the

841 Telephony and other telecommunications services
8412 This class includes:
- provision of access to the public switched telephone network for the transmission and switching of voice, data, and video where the call is made from a fixed customer location
- call management services for use from a fixed customer location for a fee separate from the access fee

8413 This class includes:
- provision of access to, and use of, switched or non-switched networks for the transmission of voice, data and video where the call originates from or terminates in a portable handset or device, such as cellular and satellite phones, pagers and

back to top...
information transported. Also included are mobile telecommunications services, Internet backbone services and online access services, including the provision of access to the Internet. Excluded are installation services for telephone network equipment (included in construction), and database services (included in information services). (MSITS 2010, para. 3.223)

mobile radios, for example:
* PCS (Personal Communications Services)
* ESMR (Enhanced Specialized Mobile Radio)
* WLAN (Wireless Local Area Network)
- call management services for use from a mobile device for a fee separate from the fee for mobile access

84110 This subclass includes:
- operating of wired or wireless facilities to originate, terminate or transit calls for other telecommunications service providers
- charging for interconnection, settlement or termination of domestic or international calls
- charging long-distance carriers for calls originating at a pay phone or within another carriers local network
- charging for jointly used facilities such as pole attachments
- charging for the exclusive use of circuits

This subclass does not include:
- carriage of Internet traffic by one ISP for another ISP, cf. 84210

84121 This subclass includes:
- provision of access to and use of the public switched telephone network for the transmission and switching of voice, data, and video from a fixed customer location or from public and semi-public coin and card operated phones
- inbound and outbound telephony to and from national and international destinations
- provision of Short Message Service (SMS) and Multimedia Messaging Service (MMS)
- calling features bundled with the access service

This subclass does not include:
- provision of private line services, cf. 84140
- provision of a local loop to other telecommunications service providers, cf. 84110
- renting of terminal equipment, cf. 73125
- provision of calling features for a separate fee, cf. 84122
84122 This subclass includes:
- provision of call management services (calling features) for use from a fixed customer location for a fee, separate from the access fee. This service is made possible by specialized software and database applications linked to telecommunications networks. It includes features such as:
  * call waiting, call forwarding, caller identification, three-way calling, call display, call return, call screen, call blocking, automatic call-back, call answer, voice mail and voice menus

84131 This subclass includes:
- provision of access to, and use of, switched or non-switched networks for the transmission of voice, data, and video where the call originates from or terminates in a portable handset or device, such as cellular, PCS (Personal Communications Services), ESMR (Enhanced Specialized Mobile Radio), and satellite phones; pagers; and mobile radios
- calling features bundled with the access service
- wireless telephony and wireless data transmission services

This subclass does not include:
- provision of satellite facilities to originate, terminate or transit calls for another telecommunications service provider, cf. 84110
- provision of calling features for a separate fee, cf. 84132
- provision of satellite facilities for the exclusive use of the customer, cf. 84140
- provision of satellite facilities on a pay-as-you-use basis for the transmission of data to and from fixed locations, cf. 84150
- provision of a connection to the Internet compatible with mobile devices, cf. 8422

84132 This subclass includes:
- provision of call management services (calling features) for use with a portable handset or device for a fee separate from the access fee. This service is made possible by specialized software and database applications linked to
telecommunications networks. It includes features such as:
* call waiting, call forwarding, caller identification, three-way calling, call display, call return, call screen, call blocking, automatic call-back, call answer, voice mail and voice menus

84140 This subclass includes:
- provision of wired or wireless telecommunication links between specified points for the exclusive use of the client

This subclass does not include:
- provision of private links by a telecommunication carrier to a telecommunication service provider, cf. 84110

84150 This subclass includes:
- provision of access to wired or wireless facilities and services specifically designed for the efficient transmission of data on a pay-as-you-use basis

This subclass does not include:
- provision of wired or wireless telecommunication links between specified points for the exclusive use of the client, cf. 84140

84190 This subclass includes:
- provision of telecommunications services not elsewhere classified, such as telegraph, telex and audio conferencing bridging services

This group includes:
- carrying of electronic signals (traffic) over the Internet
- providing access to the Internet
- providing telecommunications services on the Internet and similar distributed computer networks that rely on, but are not part of, the n

842 Internet telecommunications services

846 Broadcasting, programme and programme distribution services

8463 This class includes:
- providing audio and/or video programming on a subscription basis in analogue or digital mode by using a cable, satellite or wireless terrestrial network
The programming is provided in packages that consist of a set of predefined channels or one time viewing packages.

84611 This subclass includes:
- original radio content protectable
as intellectual property, produced for transmission over the air

84612 This subclass includes:
- original television content protectable as intellectual property, produced for transmission over the air

84621 This subclass includes:
- assemblies of radio programmes and broadcasts as the daily line-up of a station for distribution by others

84622 This subclass includes:
- assemblies of television programmes and broadcasts as the daily line-up of a channel for distribution by others

84631 This subclass includes:
- selection, scheduling and broadcasting of television and radio programmes
- combined programme production and broadcasting services

This subclass does not include:
- Internet broadcasting services (streaming services), cf. 83159
- copyrighted radio content produced for broadcast over the air, cf. 84611
- copyrighted television content produced for transmission over the air, cf. 84612

84632 This subclass includes:
- providing subscriber access to a basic range of programming services generally for a monthly fee
This package contains the minimum number of channels available to subscribers, as defined by each cable, satellite or MDS operator, and must be purchased to obtain any higher-level programming package. Charges for initial connection to the network, or for reconnection to the network, are included here.

84633 This subclass includes:
- providing subscriber programming services in addition to those included in the basic package for a fee separate from, and in addition to, the basic monthly fee
This programming service can be
Computer software includes:
- Sales of customized software (however delivered) and related licences to use
- Development, production, supply and documentation of customized software, including operating systems, made to order for specific users
- Non-customized (mass-produced) software downloaded or otherwise electronically delivered, whether with a periodic licence fee or a single payment
- Licences to use non-customized (mass-produced) software provided on a storage device such as a disk or CD-ROM with a periodic licence fee
- Sales and purchases of originals and ownership rights for software systems and applications (MSITS 2010, para. 3.225)

Software originals

This subclass includes:
- copyrighted intellectual property produced without contract for outright sale (i.e. with all-attendant property rights)
- intellectual properties for sale that are implicitly or explicitly protected by copyright (e.g., computer software)

Software downloads

This subclass includes:
- electronic files containing system software that can be downloaded and stored on a local device for later execution/installation

On-line games

This subclass includes:
9.2.2 Computer services - Other computer services includes:
- Hardware and software consultancy and implementation services, including the management of subcontracted computer services
- Hardware and software installation, including installation of mainframes and central computing units
- Maintenance and repairs of computers and peripheral equipment
- Data recovery services, and provision of advice and assistance on matters related to the management of computer resources
- Analysis, design and programming of systems ready to use (including web page development and design) and technical consultancy related to software
- Systems maintenance and other support services, such as training provided as

- games that are intended to be played on the Internet such as:
* role-playing games (RPGs)
* strategy games
* action games
* card games
* children’s games

Payment may be by subscription or pay-per-play.

84392 On-line software

This subclass does not include:
- software that is intended to be executed on-line, except game software

This subclass does not include:
- software downloads, cf. 84341, 84342
- on-line games, cf. 84391
- on-line gambling services, cf. 96921

9.2.2 Computer services

<table>
<thead>
<tr>
<th>Other computer services</th>
<th>8313 IT consulting and support services</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Other computer services includes:</td>
<td>83131 This subclass includes:</td>
</tr>
<tr>
<td>- Hardware and software consultancy and implementation services, including the management of subcontracted computer services</td>
<td>- providing advice or expert opinion on technical matters related to the use of information technology, such as:</td>
</tr>
<tr>
<td>- Hardware and software installation, including installation of mainframes and central computing units</td>
<td>* advice on matters such as hardware and software requirements and procurement</td>
</tr>
<tr>
<td>- Maintenance and repairs of computers and peripheral equipment</td>
<td>* systems integration</td>
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<tr>
<td>- Data recovery services, and provision of advice and assistance on matters related to the management of computer resources</td>
<td>* systems security</td>
</tr>
<tr>
<td>- Analysis, design and programming of systems ready to use (including web page development and design) and technical consultancy related to software</td>
<td>* provision of expert testimony on IT related issues</td>
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<tr>
<td>- Systems maintenance and other support services, such as training provided as</td>
<td>This subclass does not include:</td>
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<td></td>
<td>- providing advice, guidance and operational assistance concerning the use of information technology by businesses, such as the development of an e-commerce strategy, cf. 83111</td>
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<tr>
<td></td>
<td>- service contracts where advice is bundled with the design and development of an IT solution (website, database, specific application, network, etc.), cf. the appropriate information technology (IT) design and development service under 8314</td>
</tr>
<tr>
<td></td>
<td>83132 This subclass includes:</td>
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<td></td>
<td>- provision of technical expertise to solve problems for the client in using software, hardware, or an entire computer system, such as:</td>
</tr>
<tr>
<td></td>
<td>* provision of customer support in using or troubleshooting the software</td>
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</tbody>
</table>
part of consultancy
- Data-processing and hosting services, such as data entry, tabulation and processing on a timesharing basis
- Web page hosting services (that is, provision of server space on the Internet for hosting of clients’ web pages)
- Provision of applications, hosting clients’ applications, and computer facilities management (MSITS 2010, para. 3.230)

* upgrade services and the provision of patches and updates
* provision of customer support in using or troubleshooting the computer hardware, including testing and cleaning on a routine basis and repair of IT equipment
* technical assistance in moving a client’s computer system to a new location
* provision of customer support in using or troubleshooting the computer hardware and software in combination
* provision of technical expertise to solve specialized problems for the client in using a computer system, such as:
  * auditing or assessing computer operations without providing advice or other follow-up action including auditing, assessing and documenting a server, network or process for components, capabilities, performance, or security
  * data recovery services, i.e. retrieving a client’s data from a damaged or unstable hard drive or other storage medium, or providing standby computer equipment and duplicate software in a separate location to enable a client to relocate regular staff to resume and maintain routine computerized operations in event of a disaster such as a fire or flood
  * other IT technical support services n.e.e.

83141 IT design and development services for applications

This subclass includes:
- services of designing the structure and/or writing the computer code necessary to create and/or implement a software application, such as:
  * designing the structure and content of a web page and/or writing the computer code

83142 IT design and development services for networks and systems

This subclass includes:
- designing, developing and implementing customer’s networks such as intranets, extranets and virtual private networks
- network security design and development services, i.e. designing, developing and implementing software, hardwa

8315 Hosting and information technology (IT)

This class includes:
- provision of information technology (IT) infrastructure
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8316</td>
<td><strong>IT infrastructure and network management services</strong></td>
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<td></td>
<td>This class includes:</td>
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<td></td>
<td>- managing and monitoring a client's IT infrastructure including hardware,</td>
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<td></td>
<td>software and networks</td>
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<tr>
<td>8713</td>
<td><strong>Maintenance and repair services of computers and peripheral equipment</strong></td>
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<td></td>
<td>87130 This subclass includes:</td>
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<td></td>
<td>- maintenance and repair services of computers and computing machinery and</td>
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<td>peripheral equipment, such as:</td>
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<td>* desktop computers</td>
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<td></td>
<td>* laptop computers</td>
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<td>* hand-held computers (PDA's)</td>
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<td>* dedicated computer terminals</td>
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<td></td>
<td>* computer servers</td>
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<tr>
<td></td>
<td>* magnetic disk drives, flash drives and other storage devices</td>
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<td></td>
<td>* optical disk drives (CD-RW, CD-ROM, DVD-ROM, DVD-RW)</td>
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<td>* printers</td>
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<td>* monitors</td>
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<td>* keyboards</td>
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<td>* internal and external computer modems</td>
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<td>* scanners, including bar code scanners</td>
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<td></td>
<td>* smart card readers</td>
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<td></td>
<td>* virtual reality helmets</td>
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<td></td>
<td>* computer projectors</td>
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<td></td>
<td>* computer terminals like automatic teller machines (ATM's); point-of-sale</td>
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<tr>
<td></td>
<td>(POS) terminals, not mechanically operated</td>
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<tr>
<td>92919*</td>
<td><strong>Other education and training services, n.e.c.</strong></td>
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<td></td>
<td>This subclass includes:</td>
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<tr>
<td></td>
<td>- training for car, bus, lorry and motorcycle driving licences</td>
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<td></td>
<td>- training for flying certificates and ship licences</td>
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<td></td>
<td>- computer training services</td>
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<td></td>
<td>- management training services</td>
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<td></td>
<td>- services provided by music camps, science camps, comp</td>
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<td></td>
<td>MSITS 2010 states in para 3.230 that Other computer services includes [...]</td>
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<td></td>
<td>training provided as part of a consultancy&quot; and 3.231 add that Other</td>
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<tr>
<td></td>
<td>computer services excludes computer-training courses not designed for</td>
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<td>a specific user, which are included in other personal, cultural, and</td>
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<td></td>
<td>recreational services under</td>
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</tbody>
</table>

9.3.1 Information services - News agency services

Information services includes the provision of news, photographs and feature articles to the media (MSITS 2010, para. 3.232)

844 News agency services

84410 This subclass includes:
- gathering, investigating and supply services of news in the form of manuscripts or of news pictures to printed media businesses such as newspapers, periodicals and books
- services rendered by independent journalists and press photographers

84420 This subclass includes:
- gathering, investigating and supply services of news (manuscripts, photos, images) to radio or television stations and movie companies
- services rendered by independent journalists and press cameramen

9.3.2 Information services - Other information services

Information services includes database services, such as database conception, data storage, and the dissemination of data and databases (including directories and mailing lists), both online and through magnetic, optical or printed media and web search portals (encompassing search engine services that find Internet addresses for clients who input keyword queries). Also included are: direct non-bulk subscriptions to newspapers and periodicals, whether by mail, electronic transmission or other means; other online content provision services; and library

8394 Original compilations of facts/information

83940 This subclass includes:
- original compilations of facts or information (i.e. databases) organized for retrieval and consultation, including mailing lists
  These compilations are protectable in their presentation, but not their content.

This subclass does not include:
- compilation services of facts and information, cf. 83990
- mailing list compilation services, cf. 85952
and archive services.
(Bulk newspapers and periodicals are included under general merchandise.) (MSITS 2010, para. 3.232)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>8399*</td>
<td><strong>All other professional, technical and business services, n.e.c.</strong></td>
<td>83990 This subclass includes:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- drafting services (detailed layouts, drawings, plans and illustrations of buildings, structures, systems or components from engineering and architectural specifications, done by architectural draftsmen or engineering technicians)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- compilation services of facts and information (i.e. databases), other than mailing lists</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This subclass does not include:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- mailing list compilation services, cf. 85952</td>
</tr>
<tr>
<td>84312</td>
<td><strong>On-line newspapers and periodicals</strong></td>
<td>8399 included:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- compilation services of facts and information (i.e. databases), other than mailing lists</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Part of CPC</td>
</tr>
<tr>
<td>84313</td>
<td><strong>On-line directories and mailing lists</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>This subclass includes:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- on-line directories and mailing lists, including telephone books</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- other on-line collections of facts/information (databases)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This subclass does not include:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- web search portal content, cf. 84394</td>
</tr>
<tr>
<td>84393</td>
<td><strong>On-line adult content</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>This subclass includes:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- mature theme, sexually explicit content published or broadcast over the Internet including graphics, live feeds, interactive performances and virtual activities</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Payment may be by methods such as subscription, membership fee or</td>
</tr>
<tr>
<td>84394</td>
<td><strong>Web search portal content</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>This subclass includes:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- content provided on web search portals, i.e. extensive databases of Internet addresses and content in an easily searchable format</td>
</tr>
<tr>
<td>84399</td>
<td><strong>Other on-line content n.e.c.</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>This subclass includes:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- statistics or other information, including streamed news</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- other on-line content not included above such as greeting cards, jokes, cartoons, graphics, maps</td>
</tr>
</tbody>
</table>
845 Library and archive services

84510 This subclass includes:
- collection, cataloguing, conservation and retrieval services of books and the like
- lending services of books and records

This subclass does not include:
- rental services of video tapes, cf. 73220
- rental services of books, cf. 73290

84520 This subclass includes:
- operation (collection, cataloguing, conservation and retrieval) services of public archives, including digital archives
- operation services of historical archives, including digital archives

10. Other business services

10.1.1.1 Provision of customized and non-customized research and development services

Provision of customized and non-customized research and development services covers the provision of research and development services that are made-to-order (customized) and development of non-customized research and development, excluding sales of proprietary rights, and sales related to licences to reproduce or use (MSITS 2010, para. 3.237)

811 Research and experimental development services in natural sciences and engineering

81111 This subclass includes:
- research and experimental development services related to heat, light, electromagnetism, astronomy, etc.

81112 This subclass includes:
- research and experimental development services related to catalyses, fermentation, physiology and biology of animals and plants, micro-organisms, etc.

81119 This subclass includes:
- research and experimental development services related to the environment

81121 This subclass includes:
- research and experimental development services related to goods, services or knowledge, requiring one or more of the following biotechnology techniques:
  * DNA/RNA:
  ** genomics, pharmacogenomics, gene probes, genetic engineering, DNA/RNA sequencing/synthesis/amplification, gene expression profiling, and use of antisense technology
  * proteins and other molecules:
    ** sequencing/synthesis/engineering of proteins and peptides (including large molecule hormones);
    improved delivery methods for large molecule drugs; proteomics,
protein isolation and purification, signaling, identification of cell receptors
* cell and tissue culture and engineering:
** cell/tissue culture, tissue engineering (including tissue scaffolds and biomedical engineering), cellular fusion, vaccine/immune stimulants, embryo manipulation
* process biotechnology techniques:
** fermentation using bioreactors, bioprocessing, bioleaching, biopulping, biobleaching, biodesulphurization, bioremediation, biofiltration and phytoremediation
* gene and RNA vectors:
** gene therapy, viral vectors
* bioinformatics:
** construction of databases on genomes, protein sequences; modelling complex biological processes, including systems biology
* nanobiotechnology:
** application of tools and processes of nano/microfabrication to build devices for studying biosystems and applications in drug delivery, diagnostics etc.

81129 This subclass includes:
- research and experimental development services related to applied science and technology for casting, metal, machinery, electricity, communications, vessels, aircraft, civil engineering, construction, information, etc.

81130 This subclass includes:
- research and experimental development services related to treatment of diseases, preventive hygiene, pharmacy, etc.

81140 This subclass includes:
- research and experimental development services related to agricultural techniques, fruit culture, forestry, stock breeding, fisheries, etc.

812 Research and experimental development services in social sciences and humanities

81211 This subclass includes:
- research and experimental development services related to psychology

81212 This subclass includes:
- research and experimental development services related to theories of economics, business management, finance, statistics, etc.

This subclass does not include:
- market research services, cf. 83700

81213 This subclass includes:
- research and experimental development services related to public law, civil law, etc.

81219 This subclass includes:
- research and experimental development services related to social and cultural anthropology, demography, geography (human, economic and social), linguistics, political sciences, sociology, etc.

81221 This subclass includes:
- research and experimental development services related to ancient and modern languages and literature

81229 This subclass includes:
- research and experimental development services related to history, philosophy, arts, religion, theology, etc.

813 Interdisciplinary research and experimental development services

81300 This subclass includes:
- research and experimental development services combining methods and knowledge from both natural sciences/engineering and social sciences/humanities

83912 Industrial design services

This subclass includes:
- design services for industrial products, i.e. creating and developing designs and specifications that optimize the use, value and appearance of products, including the determination of the materials, construction, mechanism, shape

10.1.2 Sale of proprietary rights arising from research and development

Sale of proprietary rights arising from research and development covers: patents, copyrights arising from research and development, industrial processes and designs (including trade secrets) and

814 Research and development originals

81400 This subclass includes:
- scientific originals, i.e. ideas, plans, blueprints, formulas for inventions, products and processes, which can be protected and licensed as industrial property, trade secrets, patents, etc.

The creation of these original works is done on own account, i.e. their production is intended for sale
<table>
<thead>
<tr>
<th>IPS Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8392</td>
<td>Design originals</td>
</tr>
</tbody>
</table>

83920 This subclass includes:
- original design concepts, produced on own account:
  * industrial product designs
  * aesthetic designs
  * graphic designs
This intellectual property product is typically produced with the intent to sell or license the information to others.

10.1.2 Other research and development services

8344 Technical testing and analysis services

83441 This subclass includes:
- testing and analysis of the chemical and biological properties of materials such as air, water, waste (municipal and industrial), fuels, metal, soil, minerals, food and chemicals
- testing and analysis in related scientific fields such as microbiology, biochemistry, bacteriology, etc.

This subclass does not include:
- medical and dental testing services, cf. 93195

83442 This subclass includes:
- testing and analysis of physical properties such as strength, ductility, electrical conductivity or radioactivity of materials such as metals, plastics, textiles, woods, glass, concrete and other materials
- tests for tension, hardness, impact resistance, fatigue resistance and high-temperature effects

83443 This subclass includes:
- testing and analysis of the mechanical and electrical characteristics of complete machinery, motors, automobiles, tools, appliances, communication equipment and other equipment incorporating mechanical and electrical components. The results of the testing and analysis generally take the form of an assessment of the performance and behavioural characteristics of the object tested. Tests may be performed using models or mock-ups of ships, aircraft, dams, etc.

83444 This subclass includes:
- periodical technical inspection of automobiles, motorcycles, buses, lorries, trucks and other road vehicles.
transport vehicles

This subclass does not include:
- damage assessment services, cf. 71620
- maintenance and repair services for motor vehicles and motorcycles, cf. 8714

83449 This subclass includes:
- testing and analysis of a technical or scientific nature that does not alter the object being tested
- radiographic, magnetic, and ultrasonic testing of machine parts and structures in order to identify defects. These tests are often conducted on site.
- certification of ships, aircraft, dams, etc.
- certification and authentication of works of art
- radiological inspection of welds
- all other technical testing and analysis services not elsewhere classified

This subclass does not include:
- assessment of damages on behalf of insurance companies, cf. 71620
- technical inspection of automobiles, cf. 83444
- medical analyses and testing services, cf. 93195

10.2.1.1 Legal services

Legal services includes legal advisory and representation services in any legal, judicial and statutory procedures; drafting services for legal documentation and instruments; certification consultancy; and escrow and settlement services. (MSITS 2010, para. 3.241)

821 Legal services

82110 This subclass includes:
- advice, representation and related services (defence, search for evidence, witnesses, experts, etc.) concerning criminal law

82120 This subclass includes:
- advice, representation and other related legal services in judicial and quasi-judicial procedures concerning civil law, administrative law, constitutional law, international law, military law and other fields of law, except criminal law

82130 This subclass includes:
- drafting and certification of documents and other related legal services concerning patents, copyrights and other intellectual property rights
- drafting and certification of documents and other related legal services concerning other legal documents, such as wills, marriage

contracts, commercial contracts, business charters, etc.

82191 This subclass includes:
- arbitration or mediation services aimed at the settlement of disputes between labour and management, between businesses or between individuals

This subclass does not include:
- representation services on behalf of one of the parties in the dispute, cf. 82120

82199 This subclass includes:
- escrow services
- other legal services n.e.c.

82210 This subclass includes:
- examination services for the accounting records and other supporting evidence of an organization for the purpose of expressing an opinion as to whether the financial statements of the organization present its position fairly and accurately as at a given date and the results of its operations for the period ending on that date, in accordance with generally accepted accounting principles

This subclass does not include:
- accounting review services, cf. 82221
- management audits, cf. 83111

82221 This subclass includes:
- reviewing annual and interim financial statements and other accounting information. The scope of a review is less than that of an audit, and the level of assurance provided is thus lower.
- compilation of financial statements from information provided by the client. No assurances regarding the accuracy of the resulting statements are provided.
- preparation of business tax returns, when provided as a package with the preparation of financial statements for a single fee are classified here
- compilation of income statements, balance sheets, etc.
- analysis of balance sheets, etc.
- other accounting services such as attestations, valuations, preparation
of pro forma statements, etc.

This subclass does not include:
- financial auditing services, cf. 82210
- bookkeeping services, cf. 82222
- tax preparation services, when provided as separate services, cf. 823

82222 This subclass includes:
- classifying and recording business transactions in terms of money or some unit of measurement in the books of account

This subclass does not include:
- bookkeeping services related to tax returns, cf. 823
- payroll services, including payroll computation and ledgers, cf. 82223

82223 This subclass includes:
- payroll processing, including online
- direct deposit or cheque preparation services
- remission of taxes and other deductions
- preparation, viewing and storage of payroll ledgers, reports and other documents

This subclass does not include:
- bookkeeping services, cf. 82222
- payroll processing provided as part of a bundle of management services, cf. 83117

823 Tax consultancy and preparation services

82310 This subclass includes:
- providing advice and guidance concerning corporate taxes, as well as preparing and filing of tax returns of all kinds (e.g., VAT)

82320 This subclass includes:
- tax preparation and planning services for:
  * unincorporated business
  * individuals

824 Insolvency and receivership services

82400 This subclass includes:
- providing advice and operational assistance to the management and/or creditors of insolvent businesses and/or acting as receiver or trustee in bankruptcy

10.2.1.3 Business and management consulting and public relations services

Business and management consulting and public relations services includes advisory, 8311 Management consulting and management services

83111 This subclass includes:
- providing advice, guidance and operational assistance concerning business policy and strategy and the overall planning, structuring
guidance and operational assistance services provided to businesses for business policy and strategy, and the overall planning, structuring and control of an organization. Included are management auditing; market management, human resources, production management and project management consulting; and such services as are related to improving the image of the clients and their relations with the public and other institutions. (MSITS 2010, para. 3.241)

and control of an organization. More specifically, general management consulting assignments may deal with one or a combination of the following:
* policy formulation
* determination of the organizational structure (decision-making system) that will most effectively meet the objectives of the organization
* legal organization
* strategic business plans
* corporate development and restructuring consulting services, such as on mergers, acquisitions, joint ventures, strategic alliances, diversification, privatization
* defining a management information system
* development of management reports and controls
* business turnaround plans
* management audits
* development of profit improvement programmes
* other matters that are of particular interest to the higher management of an organization

83112 This subclass includes:
- providing advice, guidance and operational assistance concerning decision areas that are financial in nature, such as:
  * working capital and liquidity management, determination of an appropriate capital structure
  * analysis of capital investment proposals
  * asset management
  * development of accounting systems and budgeting and budgetary controls
  * financial consulting services related to mergers, acquisitions, etc. such as advice on methods of valuations, methods of payment, methods of control, international finance

This subclass does not include:
- security brokerage services, cf. 71521
- portfolio management services (except for pension funds), cf. 71530
- pension fund management, cf. 71640

83113 This subclass includes:
- providing advice, guidance and operational assistance concerning the human resources strategies, policies, practices and procedures of an organization. Human resources consulting assignments may deal with one or more of the following:
  * recruitment, compensation, benefits, performance measurement and appraisal
  * organizational development (improving functioning within and between groups)
  * employee training and development needs
  * outplacement procedures and plans for assistance to employees
  * succession planning
  * compliance with government regulations in areas such as health, safety, workers' compensation and employment equity
  * labour-management relations
  * human resources audits

83114 This subclass includes:
- providing advice, guidance and operational assistance concerning the marketing strategy and marketing operation of an organization. Marketing management consulting assignments may deal with one or a combination of the following:
  * analysis and formulation of a marketing strategy
  * formulation of customer service programmes, pricing, advertising and distribution channels
  * sales management and sales staff training
  * organization of marketing channels (sale to wholesalers or directly to retailers, direct mail, franchise, etc.), package design and other matters related to the marketing strategy and operations of an organization

This subclass does not include:
- public relations services, cf. 83121
- advertising services, cf. 836

83115 This subclass includes:
- providing advice, guidance and operational assistance concerning:
  * improvements to systems and procedures
  * improvements to office and
service operations, such as:
** office layout
** workflow planning
** work standards
* office automation, such as the selection and installation of automated systems
* product development, quality assurance and quality management
* plant safety, security and protection
- services provided by agronomists and agricultural economists

This subclass does not include:
- supply chain management consulting services, cf. 83116

83116 This subclass includes:
- providing advice, guidance and operational assistance concerning integrated supply chain management, i.e. a bundled product that includes inventory management, warehousing and storage and distribution services
- providing advice, guidance and operational assistance concerning logistic management, such as:
  * inventory management logistic consulting, that is keeping track of the existing inventory, determining the most effective inventory requirements for a client
  * distribution and transportation logistic consulting, including the processes used by a client to store, handle and move goods within an organization, to ship goods from the client to the customers
  * warehousing and storage logistic consulting including the processes of receiving, storing and issuing an item
  * maintenance logistic consulting
- other management consulting services, n.e.c.

83117 This subclass includes:
- provision of a bundled service package that combines information technology-intensive services with labour (manual or professional depending on the solution), machinery and facilities to support, host and manage a business process for a client, including:
  * financial business processes, such as financial transaction processing, credit card processing, payment services, lending services
* human resource business processes, such as benefits administration, payroll processing, personnel administration
* supply chain management business processes, such as inventory management, procurement services, logistics services, production scheduling and order processing
* customer relations management business processes, such as help desk, call centre, customer service
* vertical market business processes, conducted by specific industries such as electric, chemical, petroleum
* other business processes for a client

83118 This subclass includes:
- strategic management services provided by head offices to other units of the same company or enterprise

8312 Business consulting services
83121 This subclass includes:
- providing advice, guidance and operational assistance concerning methods to improve the image and relations of an organization or individual with the general public, government, voters, shareholders and others

This subclass does not include:
- planning and creating of advertising, cf. 83611
- public opinion polling services, cf. 83700

83129 This subclass includes:
- providing advice, guidance and operational assistance concerning regional, industrial or tourism development
- other business consulting services n.e.c.

8319 Other management services, except construction project management services
83190 This subclass includes:
- coordination and supervision of resources in preparing, running and completing a project on behalf of the client
- project management services, which can involve budgeting, accounting and cost control, procurement, planning of time scales and other operating conditions, coordination of subcontractors' work, inspection and quality control, etc.
### 10.2.2 Advertising; market research; and public opinion polling

Advertising, market research, and public opinion polling services transacted between residents and non-residents, includes the design, creation and marketing of advertisements by advertising agencies; media placement, including the purchase and sale of advertising space; exhibition services provided by trade fairs; the promotion of products abroad; market research; telemarketing; and public opinion polling on various issues. (MSITS 2010, para. 3.242)

### 836 Advertising services and provision of advertising space or time

83611 This subclass includes:
- planning, concept development and execution of the full range of services for an advertising campaign, including:
  - creating the basic idea for an advertisement
  - writing the words and scenarios for advertisements
  - selection of media to be used
  - design of ads, illustrations, posters, etc.
  - writing of scenarios for advertising movies
  - placement of advertisements in media

This subclass does not include:
- public relations services, cf. 83121
- separate direct marketing or direct mail advertising, cf. 83612
- separate placement of advertisements in media, cf. 83620
- separate market research services, cf. 83700
- separate photography services related to advertising, cf. 83812
- separate graphic design services for advertising, cf. 83919
- separate production of films for advertising, cf. 96121

83612 This subclass includes:
- development and organization of direct marketing advertising campaigns, i.e. sending advertising and promotional messages directly to consumers through methods such as direct mail and telemarketing, rather than via mass media

83619 This subclass includes:
- aerial advertising services
- delivery services of free samples and other advertising material
- demonstration and presentation advertising services at point of sale
- sales promotion (if no orders are received)
This subclass does not include:
- modeling agency services, cf. 85999
- advertising mailing services, cf. 85953

83620 This subclass includes:
- sale or leasing of advertising time or space, on commission
- services of media buying agencies, which buy media space or time on behalf of advertisers or advertising agencies

83631 This subclass includes:
- sale of advertising space in books, brochures, pamphlets, etc.
- sale of advertising space in newspapers, journals and periodicals
- sale of advertising space in postcards, timetables, forms, posters or other printed matter

83632 This subclass includes:
- sale of TV and radio advertising time

83633 This subclass includes:
- sale of Internet advertising space

83639 This subclass includes:
- sale of advertising space on billboards, buildings, vehicles, etc.
- sale of advertising space in electronic media other than on-line
- sale of advertising space in video and motion pictures (product placement)
- sale of naming rights for tournaments, stadiums, etc.

837 Market research and public opinion polling services

83700 This subclass includes:
- market analysis, analysis of competition and the behaviour of consumers
- use of research monographs, statistics, econometric models, surveys, etc.
- investigation services designed to secure information on public opinions regarding social, economic, political and other issues

This subclass does not include:
- public relations services, cf. 83121

83812 Advertising and related

This subclass includes:
- services consisting of photographing:
<table>
<thead>
<tr>
<th>10.2.2.1 Advertising; market research; and public opinion polling</th>
<th>photography services</th>
</tr>
</thead>
<tbody>
<tr>
<td>This particular item, which corresponds to class 8596 (“Convention and trade show assistance and organization services”) of CPC, Version 2, consists of organization of economic events (trade shows or exhibitions at regular or irregular intervals); organization of scientific or cultural meetings and congresses; and supply and setting up of exhibition equipment associated with the organization of exhibitions. (MSITS 2010, para. 3.243)</td>
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</table>

<table>
<thead>
<tr>
<th>8596 Convention and trade show assistance and organization services</th>
</tr>
</thead>
<tbody>
<tr>
<td>85961 This subclass includes: Subset of 10.2.2 - organization and management of conventions and congresses and provision of convention assistance and support services, with or without own staff, including components such as: * advice and consultancy services with respect to all aspects of the organization of conventions including defining objectives, financing, e.g., through sponsorship, exhibitions, loans and registration fees, estimating income and expenditure budgets and other financial matters * assistance in choosing and locating space, venue research, feasibility and negotiation * marketing and public relations for the convention or congress, speaker liaison * organization or provision of secretariat and office facilities and staff for conference registration, conference administration, conference documentation and abstract handling, translation of documents etc. * organization or supply of simultaneous interpretation and other on-site services * supply of registration processing systems, electronic information and design * supply and setting up of equipment such as audiovisual equipment associated with the organization of the event * organization or provision of accommodation booking services that include negotiating group discounts, delegate transfers and on-site transportation services, food and beverage arrangements, and tour programmes</td>
</tr>
</tbody>
</table>

Payment for these services can be through fees assessed to organizers and exhibitors, as well as entry fees for visitors.

85962 This subclass includes:
10.3.1.1 Architectural services

Architectural services includes transactions related to the design of buildings (MSITS 2010, para. 3.244)

832 Architectural services, urban and land planning and landscape architectural services

8321 This class includes:
- advisory and pre-design services
- preparation of designs and construction documents
- plans, studies and other advisory services related to the design of buildings

The architectural services may be provided in a bundle covering all stages of a building project, including the advisory, pre-design and design stages, or they may be provided individually.

8323 This class includes:
- architectural services concerned with the design of the landscape. Landscape architectural services include the provision of designs and construction documents, plans,
studies and other services related to specific landscape projects

83211 This subclass includes:
- provision of advice, studies and reports on architectural matters
- expert witness services in the field of architecture consisting in the provision of testimony before a court or administrative body, by a witness who, by virtue of experience, training, skill or knowledge of architecture, is recognized as being qualified to render an informed opinion on matters relating to that field or subject

This subclass does not include:
- provision of advice, studies and reports on architectural matters done in a bundle with other architectural services for a specific project, cf. according to the type of project in 83212, 83213, 83214

83212 This subclass includes:
- architectural services for:
  * single-family residential projects
  * multi-family residential projects

83213 This subclass includes:
- architectural services for:
  * office building projects
  * retail and restaurant projects
  * hotels and convention centres
  * health care projects
  * entertainment, recreational and cultural building projects
  * educational building projects
  * industrial building projects
  * transportation and distribution facility projects
  * other non-residential building projects

83214 This subclass includes:
- architectural services that incorporate legal requirements to preserve or restore the historic character of a building

83221 This subclass includes:
- development of plans concerning land use, site selection, control and utilization, road systems and servicing of land with a view to creating and maintaining systematic, coordinated urban development, such as:
  * comprehensive urban plans
* community urban plans
* element urban plans for specific amenities or objectives such as transportation, utilities, etc.
  - feasibility studies
  - studies of environmental impact and economic assessments of urban development plans
  - urban planning advisory services, such as:
    * expert witness, policy and programme evaluation

83222 This subclass includes:
  - development of plans that describe the long-term objectives of rural areas for the development of infrastructure, housing, industry, commercial, recreational and other facilities
  - comprehensive plans covering a large geographical area, for a lengthy time period

83223 This subclass includes:
  - providing plans for a construction site, showing the proposed location of buildings, roads, parking lots and other features, for:
    * residential building projects
    * non-residential building projects
    * recreational and open-space projects

83231 This subclass includes:
  - provision of advice, studies and reports on landscape architecture matters
  - expert witness services in the field of landscape architecture consisting in the provision of testimony before a court or administrative body, by a witness who, by virtue of experience, training, skill or knowledge of landscape architecture, is recognized as being qualified to render an informed opinion on matters relating to that field or subject

This subclass does not include:
  - provision of advice, studies and reports on landscape architecture matters done in a bundle with other landscape architectural services for a specific project, cf. 83232

83232 This subclass includes:
  - landscape architecture services for:
    ** residential building projects:
** single-family residential projects
** multi-family residential projects
** residential subdivision projects
* non-residential building projects:
** corporate building projects
** hotels, convention centres, stadiums and arenas
** educational building projects
** health care, penal institutions
** other non-residential building projects
* recreational and open-space projects:
** city centres and public squares
** non-building recreational facilities, parks and natural areas
** transportation corridors
** resorts
** other recreational and open space projects

This subclass also includes:
- landscape architecture services related to:
  * preparing and modifying terrain such as land clearing and grading plans, drainage designs, erosion and sediment control designs, retaining wall designs, outdoor sprinkler system plans
  * facilitating access to a site such as lighting plans, signage plans, trail and path plans, accessibility designs

### 10.3.1.2 Engineering services

Engineering services includes the design, development and utilization of machines, materials, instruments, structures, processes and systems. Services of this type involve the provision of designs, plans and studies related to engineering projects. Mining engineering is excluded and included instead in services incidental to mining, and oil and gas extraction (MSITS 2010, para. 3.244)

### 10.3.1.3 Scientific and other technical services

Scientific and other technical services includes surveying; cartography; product testing and certification; and

### 833 Engineering services

This group includes:
- application of physical laws and principles in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. Services of this type involve the provision of designs, plans, and stud

### 8342 Surface surveying and map-making services

83421 This subclass includes:
- gathering of information on the shape, position and/or boundaries of a portion of the earth's surface by different methods, including transit, photogrammetric and
technical inspection services (MSITS 2010, para. 3.244)

hydrographic surveying, for the purpose of preparing maps
- collection of data by satellite
- land surveying services (e.g., marking of property, boundary marking)

83422 This subclass includes:
- preparation and revision of maps of all kinds (e.g., road, cadastral, topographic, planimetric, hydrographic), using the results of survey activities, other maps and other information sources

This subclass does not include:
- publishing of maps, atlases and globes, cf. 32220, 32512, 89110

83430 This subclass includes:
- providing meteorological analysis of the atmosphere and predicting weather processes and weather conditions

8393 Scientific and technical consulting services n.e.c.

83931 This subclass includes:
- environmental assessments, i.e. objective studies undertaken for any one or more of the following purposes: identify whether or not environmental contamination exists at a particular site, and if so determined, the source, nature, and extent of the contamination; assess the risk to public safety and health from environmental contamination associated with a project that is proposed or in place; evaluate the impact on the ecology or economy of environmental changes resulting from human or natural activities
- environmental audits, i.e. independent assessment of the current status of a party's compliance with applicable environmental requirements or of a party's environmental compliance policies, practices and controls
- site remediation planning services, i.e. preparation of plans for the abatement of environmental contamination, usually at a specific site, that incorporate such technical or other requirements as may be prescribed by law or regulation
- evaluation of environmental studies, i.e. provision of analysis that explains the strengths or weaknesses of an environmental study and provides the basis for alternative judgments. The evaluation of environmental studies
may also include an analysis of future responses to environmental regulators
- natural resource management consulting, i.e. provision of objective information, advice, or guidance concerning the best practices for ecologically sustainable development and use of: land; forests; bodies of water; gas, oil, and mineral deposits; wildlife populations and other natural resources
- waste management consulting, i.e. provision of objective information, advice, or guidance concerning the best practices for the minimization, transport, handling, disposal and/or recycling of waste
- environmental policy development consulting, i.e. advising public or private institutions on the design, development and implementation of environmental statutes, regulations, standards, or practices
- other environmental consulting services n.e.c.

83939 This subclass includes:
- scientific consulting services from mathematicians, statisticians, etc.

8344* Technical testing and analysis services

83441 This subclass includes:
- testing and analysis of the chemical and biological properties of materials such as air, water, waste (municipal and industrial), fuels, metal, soil, minerals, food and chemicals
- testing and analysis in related scientific fields such as microbiology, biochemistry, bacteriology, etc.

This subclass does not include:
- medical and dental testing services, cf. 93195

83442 This subclass includes:
- testing and analysis of physical properties such as strength, ductility, electrical conductivity or radioactivity of materials such as metals, plastics, textiles, woods, glass, concrete and other materials
- tests for tension, hardness, impact resistance, fatigue resistance and high-temperature effects

83443 This subclass includes:
- testing and analysis of the
mechanical and electrical characteristics of complete machinery, motors, automobiles, tools, appliances, communication equipment and other equipment incorporating mechanical and electrical components. The results of the testing and analysis generally take the form of an assessment of the performance and behavioural characteristics of the object tested. Tests may be performed using models or mock-ups of ships, aircraft, dams, etc.

83444 This subclass includes:
- periodical technical inspection of automobiles, motorcycles, buses, lorries, trucks and other road transport vehicles

This subclass does not include:
- damage assessment services, cf. 71620
- maintenance and repair services for motor vehicles and motorcycles, cf. 8714

83449 This subclass includes:
- testing and analysis of a technical or scientific nature that does not alter the object being tested
- radiographic, magnetic, and ultrasonic testing of machine parts and structures in order to identify defects. These tests are often conducted on site.
- certification of ships, aircraft, dams, etc.
- certification and authentication of works of art
- radiological inspection of welds
- all other technical testing and analysis services not elsewhere classified

This subclass does not include:
- assessment of damages on behalf of insurance companies, cf. 71620
- technical inspection of automobiles, cf. 83444
- medical analyses and testing services, cf. 93195

| 10.3.2.1 Waste treatment and de-pollution | Waste treatment and de-pollution services includes: the treatment of radioactive and other waste; stripping of contaminated soil; cleaning up of | 894 Materials recovery (recycling) services, on a fee or contract basis | 89410 This subclass includes: |}

89410 This subclass includes:
- processing services of metal waste and scrap and of metal articles, whether or not used, into secondary raw material. Typical input consists of waste and scrap being sorted or unsorted but always
pollution, including oil spills; restoration of mining sites; and decontamination and sanitation services. Also included are all other services that relate to the cleaning or restoring of the environment. If a Government issues a non-tradable emission permit and, alongside this permit, provides extensive services for the non-resident purchaser, the payment will be recorded in services according to the service provided (in most circumstances, as government goods and services n.i.e.). Other types of emission permit payments are excluded from services. (MSITS 2010, para. 3.245)

unfit for further direct use in an industrial process, whereas the output is made fit for further processing and is to be considered then as an intermediate good. A process is required, either mechanical or chemical. Examples are:

- mechanical crushing of metal waste such as used cars, washing machines, bikes, etc., with subsequent sorting and separation
- mechanical reduction of large iron pieces such as railway wagons
- stripping of used goods such as cars in order to obtain reusable parts
- stripping of used goods such as cars or refrigerators to strip them of harmful waste (oil, cooling liquid, fuel, etc.)

This subclass does not include:
- wholesale trade services in waste and scrap including collecting, sorting, packing, dealing, etc., without an industrial process, cf. 61295
- reprocessing services of depleted thorium or uranium, cf. 88421
- recycling on own account: whether still resulting in waste and scrap or new products, see corresponding subclasses of sections 0-4

89420 This subclass includes:
- processing services of non-metal waste and scrap and of non-metal articles, whether or not used, into secondary raw material. Typical input consists of waste and scrap being sorted or unsorted but always unfit for further direct use in an industrial process, whereas the output is made fit for further processing and is to be considered then as an intermediate good. A process is required, either mechanical or chemical. Examples are:
  - reclaiming of rubber such as used tires to produce secondary raw material
  - sorting and pelleting of plastics to produce secondary raw material for tubes, flower pots, pallets and the like
  - reclaiming of chemicals from chemical waste
  - crushing, cleaning and sorting of
941 Sewerage, sewage treatment and septic tank cleaning services

94110 This subclass includes:
- sewage removal services usually provided using equipment such as waste pipes, sewers or drains
- sewage treatment services using dilution, screening and filtering, sedimentation, chemical precipitation, etc.

This subclass does not include:
- collection or purification of water, cf. 18000
- construction, repair and alteration of sewers and sewer pipelines, cf. 54241, 54251
- distribution of water through mains on own account, cf. 69210
- distribution of water through mains on a fee or contract basis, cf. 86330

94120 This subclass includes:
- emptying and cleaning of cesspools and septic tanks
- servicing of chemical toilets

942 Waste collection services

94211 This subclass includes:
- waste collection specifically designed for the collection of:
  * pathological wastes such as anatomical wastes, non-anatomical wastes, sharp wastes, such as syringes and scalpels
  * other biological-infectious wastes from hospitals, medical practices, dental practices, medical laboratories
  * other biohazardous wastes from non-residential locations

94212 This subclass includes:
- waste collection from industrial locations specifically designed for the collection of:
  * hazardous wastes (except medical and biological) including materials that may be hazardous to human health or the environment and that require special handling techniques

941 This subclass does not include:
- wholesale trade services in waste and scrap including collecting, sorting, packing, dealing, etc. without an industrial process, cf. 61295

942 This subclass does not include:
- crushing, cleaning and sorting of other waste such as demolition waste to obtain secondary raw material
specified by legislation or regulation

94219 This subclass includes:
- waste collection from non-industrial locations specifically designed for the collection of:
  * hazardous waste including materials that may be hazardous to human health or the environment that require special handling techniques specified by legislation or regulation

94221 This subclass includes:
- waste collection specifically designed for the collection of non-hazardous recyclable materials:
  * whether presorted or commingled waste, such as cardboard, paper, plastic, glass, aluminium, steel and organic yard waste from residential locations, including curbside collection, back door collection or automated collection on a flexible or regular schedule

94229 This subclass includes:
- waste collection specifically designed for the collection of non-hazardous recyclable materials:
  * whether presorted or commingled, such as cardboard, paper, plastic, glass, aluminium, steel, and other recyclable materials from non-residential locations, on a regular or flexible schedule

94231 This subclass includes:
- general collection of waste, garbage, rubbish, refuse, trash, and commingled materials from residential locations, including curbside collection, back door collection, or automated collection on a flexible or regular schedule

94239 This subclass includes:
- general collection of waste, garbage, rubbish, refuse, trash, and commingled materials from non-residential locations, on a regular or flexible schedule

943 Waste treatment and disposal services

94311 This subclass includes:
- consolidation, temporary storage, and preparation of hazardous waste
- consolidation and preparation of hazardous waste for transportation to an appropriate facility that processes waste
- services of drop-off centres,
transfer stations and container stations

94312 This subclass includes:
- ship-breaking
- dismantling of wrecks, such as cars, computers etc., in order to obtain and separate recoverable materials

This subclass does not include:
- dismantling of wrecks, such as cars etc., to obtain items for sale, cf. corresponding subclass in division 61 or 62

94313 This subclass includes:
- consolidation, temporary storage and preparation of non-hazardous recyclable materials
- transfer facility services of non-hazardous recyclable materials
- recovery and preparation of non-hazardous recyclable materials, such as bailing, cleaning, sorting, volume reduction and similar preparation and consolidation of recyclable materials, for transportation to an appropriate facility that processes recyclable materials

94319 This subclass includes:
- consolidation, temporary storage and preparation of non-hazardous waste
- transfer facility services for non-hazardous waste
- consolidation and preparation of non-hazardous waste for transportation to an appropriate facility that processes waste

94321 This subclass includes:
- treatment to reduce, eliminate, or transform hazardous waste
Processes include biological, chemical, and/or physical procedures or incineration. These procedures may lead to a disposable residual or result in the recovery of a recyclable material.

94322 This subclass includes:
- disposal services for hazardous waste at a facility that meets legal standards for the disposal of hazardous waste, such as at approved controlled containment facilities or landfills
94331 This subclass includes:
- disposal of non-hazardous waste on or in a sanitary landfill which meets the sanitary landfill criteria specified by legislation or regulation, i.e. designed to prevent leaking etc.

94332 This subclass includes:
- disposal of non-hazardous waste on or in landfills other than a sanitary one

94333 This subclass includes:
- incineration of non-hazardous waste in a facility that meets legal standard and requirements for incineration of non-hazardous waste

94339 This subclass includes:
- other non-hazardous waste disposal services, such as:
  * services of chemical or biological reduction of agricultural waste and similar treatment services

944 Remediation services
This group includes remediation services, i.e. services dealing with the effects of contamination caused by operation of facilities or by accidents. These services aim to eliminate or contain any existing contamination of the soil, water or air and have t

945 Sanitation and similar services
94510 This subclass includes:
- street sweeping and cleaning services
- gritting and salting of roads
- snow ploughing and removal
- runway sweeping and snow removal services
- runway vacuuming services

94590 This subclass includes:
- beach cleaning services
- drain unblocking services

This subclass does not include:
- disinfection and extermination services for buildings and other non-agricultural structures, cf. 85310
- pest control services in connection with agriculture, cf. 86119

949 Other environmental protection services n.e.c.
94900 This subclass includes:
- acidifying deposition (i.e., acid rain) monitoring, controlling and damage assessment services
### 10.3.2.2 Services incidental to agriculture, forestry and fishing

**835 Veterinary services**

83510 This subclass includes:  
- animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to pet animals. The services are aimed at curing, restoring and/or maintaining the health of the animal.  
- hospital, laboratory and technical services for pet animals  
- provision of dietary recommendations for pet animals

83520 This subclass includes:  
- animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to livestock. The services are aimed at curing, restoring and/or maintaining the health of the animal.  
- hospital, laboratory and technical services for livestock  
- provision of dietary recommendations for livestock

This subclass does not include:  
- services related to animal husbandry such as artificial insemination, cf. 86121

83590 This subclass includes:  
- animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to animals other than pets or livestock (including zoo animals and animals raised for their fur production or other products). The services are aimed at curing, restoring and/or maintaining the health of the animal.  
- hospital, laboratory and technical services for animals other than pets or livestock  
- provision of dietary recommendations for livestock

This subclass does not include:  
- services related to animal husbandry such as artificial insemination, cf. 86121

**861 Support services to agriculture, hunting, forestry and fishing**

86111 This subclass includes:  
- post-harvest crop services:  
  * preparation of crops for primary markets  
  * cotton ginning services

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11/9/2018  
EBOPS 2010 - CPC 2.0 detailed correspondance table

86112 This subclass includes:
- services to improve the
  propagation quality of the seed,
  including treatment of genetically
  modified seeds:
  * removal of non-seed materials,
    undersized, mechanically or insect-
    damaged and immature seeds
  * removal of seed moisture to a
    safe level for seed storage
  * drying, cleaning, grading and
    treating of seeds to be marketed

86119 This subclass includes:
- tilling of fields preparatory to
  planting
- planting, cultivation and
  fertilization of crops
- spraying, including from the air
- pest control for agriculture
- trimming of fruit trees and vines
- transplanting and thinning of
  crops
- harvesting
- provision of agricultural
  machinery with crew and operators
- operation of irrigation systems for
  agricultural purposes
- other services necessary for
  agricultural production

This subclass does not include:
- formation and clearance of
  agricultural land, cf. 54320
- services provided by agronomists
  and agricultural economists, cf. 83115
- other pest control services, cf. 85310
- water distribution services
  through mains (on a fee or contract
  basis), cf. 86330

86121 This subclass includes:
- sheep shearing and care and
  management of herds of farm
  animals
- artificial insemination of farm
  animals
- grading of eggs
- cleaning of agricultural premises
  (hen houses, piggeries, etc.)

This subclass does not include:
- services provided by agronomists
  and agricultural economists, cf. 83115
- veterinary services for farm
  animals, cf. 83520
- recreational riding services, cf. 96520
86129 This subclass includes:
- accommodation services for pets (kennels)
- grooming and tattooing services for pets
- training of pet animals

This subclass does not include:
- veterinary services for pets and other animals, cf. 835
- training of guard dogs cf. 85290
- training of sport and entertainment animals cf. 96620

86130 This subclass includes:
- culling of wildlife

86140 This subclass includes:
- forest tree nursery services
- services related to forestry production, such as:
  * transplanting, replanting, thinning, forestry inventories, timber evaluation, fire protection
- services related to logging, such as:
  * felling, cutting, debarking, transport of logs within the forest

This subclass does not include:
- planting, pruning or thinning of trees and bushes as part of landscaping, cf. 85970

86150 This subclass includes:
- services related to fishery and operational services to fish hatcheries and fish farms

862 Support services to mining

86211 This subclass includes:
- derrick erection, repair and dismantling services
- well casing, cementing, pumping, plugging and abandoning of wells
- test drilling and exploration services in connection with petroleum and gas extraction
- specialized fire extinguishing services

This subclass does not include:
- geological, geophysical and related prospecting and consulting services, cf. 83411

86219 This subclass includes:
- draining and pumping of mines
- overburden removal and other development and preparation services of mineral properties and sites, including tunneling, except
<table>
<thead>
<tr>
<th>8341 Geological, geophysical and other prospecting services</th>
</tr>
</thead>
<tbody>
<tr>
<td>This subclass does not include:</td>
</tr>
<tr>
<td>- mineral exploration and evaluation services, cf. 83411</td>
</tr>
<tr>
<td>- geophysical services, cf. 83412</td>
</tr>
<tr>
<td>83411 This subclass includes:</td>
</tr>
<tr>
<td>- provision of advice, guidance and operational assistance concerning the location of mineral deposits, oil and gas fields and groundwater by studying the properties of the earth and rock formations and structures</td>
</tr>
<tr>
<td>- provision of advice with regard to exploration and development of mineral, oil and natural gas properties, including:</td>
</tr>
<tr>
<td>* pre-feasibility and feasibility studies</td>
</tr>
<tr>
<td>* project evaluation services</td>
</tr>
<tr>
<td>- evaluation of geological, geophysical and geochemical anomalies</td>
</tr>
<tr>
<td>- surface geological mapping or surveying</td>
</tr>
<tr>
<td>83412 This subclass includes:</td>
</tr>
<tr>
<td>- providing information on subsurface earth formations by different methods:</td>
</tr>
<tr>
<td>* seismographic, gravimetric, magnetometric methods</td>
</tr>
<tr>
<td>* other subsurface surveying methods</td>
</tr>
<tr>
<td>This subclass does not include:</td>
</tr>
<tr>
<td>- test drilling and boring work, cf. 54320</td>
</tr>
<tr>
<td>83413 This subclass includes:</td>
</tr>
<tr>
<td>- mineral exploration and evaluation information, obtained on own account basis</td>
</tr>
<tr>
<td>This intellectual property product may be produced with the intent to sell or license the information to others.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>10.3.3 Operating leasing services</th>
<th>Operating leasing services encompasses the activity of renting out a produced asset under an arrangement that provides use of the asset to the lessee, but does not involve the bulk transfer of risks and benefits of</th>
</tr>
</thead>
<tbody>
<tr>
<td>7211 Rental or leasing services involving own or leased property</td>
<td>72111 This subclass includes:</td>
</tr>
<tr>
<td></td>
<td>- rental or leasing services concerning residential properties by owners or leaseholders:</td>
</tr>
<tr>
<td></td>
<td>* houses, flats, apartment buildings</td>
</tr>
<tr>
<td></td>
<td>* multiple-use buildings that are primarily residential</td>
</tr>
<tr>
<td></td>
<td>* residential mobile home sites</td>
</tr>
<tr>
<td>This subclass does not include:</td>
<td></td>
</tr>
</tbody>
</table>
ownership to the lessee. The services include resident/non-resident leasing (rental) and charters without crew, of ships, aircraft and transport equipment, such as railway cars, containers and rigs. (MSITS 2010, para. 3.246)

- accommodation services provided by operating hotels, motels, rooming houses, school dormitories, camp sites and other lodging places, cf. 631

72112 This subclass includes:
- rental or leasing services concerning industrial, commercial or other non-residential buildings or property by owners or leaseholders, such as:
  * factories, office buildings, warehouses
  * theatres, convention centres, exhibition halls and multiple-use buildings that are primarily non-residential
  * agricultural, forestry and similar properties
- rental or leasing of caravan sites, lock-up garages or other places for parking vehicles, by the month or year

731 Leasing or rental services concerning machinery and equipment without operator

73111 This subclass includes:
- leasing, rental or hiring of cars, light vans etc. without driver

This subclass does not include:
- leasing, rental or hiring services concerning private cars with driver, cf. 64116
- financial leasing of cars, cf. 71140

73112 This subclass includes:
- leasing, rental or hiring services concerning motor vehicles without drivers, principally designed for the transport of goods (e.g., semi-trailers, tractors, lorries, freight vans and other utility vehicles)

This subclass does not include:
- renting or hiring services concerning commercial freight vehicles with driver, cf. 66012
- financial leasing of trucks etc., cf. 71140

73113 This subclass includes:
- rental and non-financial leasing of commercial rail transportation equipment, without operator, such as:
  * locomotives and other rolling stock, subway cars, light rail equipment and streetcars
The leases in this product are those which are not structured to provide financing to the lessee. The rental and leasing service may include
maintenance and repair services and insurance, damage waivers and warranties.

This subclass does not include:
- providing rail transportation services (equipment and operator), cf. corresponding subclass in divisions 64 and 65
- financial leasing of railroad vehicles, cf. 71140
- maintenance and repair services of railroad transport equipment sold separately, cf. 87149

73114 This subclass includes:
- leasing, rental or hiring services concerning motorcycles, caravans and campers without driver
- leasing, rental or hiring services concerning other public-transport-type passenger vehicles such as buses, without driver
- leasing, rental or hiring services concerning other land transport equipment without operator
- rental services of man- or animal-drawn passenger vehicles without driver

This subclass does not include:
- leasing, rental or hiring services of public-transport-type passenger vehicles with operator, cf. 64118, 64223, 66011
- financial leasing of other land transport equipment, cf. 71140
- leasing, rental or hiring services of bicycles, skis, cf. 73240

73115 This subclass includes:
- leasing, rental or hiring services concerning boats, ships and hovercraft without operators, primarily designed for the conveyance of passengers and freight

This subclass does not include:
- leasing, rental or hiring services concerning vessels for water transport with operator, cf. 6602
- financial leasing of vessels, cf. 71140
- leasing, rental or hiring services concerning pleasure craft, cf. 73240

73116 This subclass includes:
- leasing, rental or hiring services concerning aircraft (e.g., helicopters, aeroplanes) without
operators

This subclass does not include:
- leasing, rental or hiring services concerning aircraft with operator, cf. 66031, 66032
- financial leasing of aircraft, cf. 71140
- leasing, rental or hiring services concerning gliders and hang gliders, cf. 73240

73117 This subclass includes:
- leasing and rental services of intermodal containers

This subclass does not include:
- financial leasing of container, cf. 71140

73121 This subclass includes:
- leasing, rental or hiring services concerning agricultural tractors and implements, seed and seedling planters, harvesting, cropping and sorting machinery, etc.

This subclass does not include:
- financial leasing of agricultural machinery, cf. 71140
- leasing, rental or hiring services concerning lawnmowers, cf. 73270
- leasing, rental or hiring services concerning agricultural machinery and equipment with operator, cf. 86119

73122 This subclass includes:
- leasing, rental or hiring services concerning tractors for construction and earth moving purposes, road graders, steamrollers, bulldozers, excavating machinery, front-end loaders, scaffolding without erection and dismantling, site huts, etc.

This subclass does not include:
- leasing, rental or hiring services concerning construction machinery and equipment with operator, cf. respective construction service in division 54
- financial leasing of construction machinery, cf. 71140

73123 This subclass includes:
- leasing, rental or hiring services concerning all kinds of office machinery and equipment, such as: * photocopiers
* typewriters and word processors
* accounting machinery and equipment such as electronic calculators, cash registers and other machines incorporating a calculating device
* leasing, rental or hiring services concerning office furniture, safes and the like

This subclass does not include:
* financial leasing of office machinery and equipment, cf. 71140
* leasing or rental services of computers without operator, cf. 73124
* leasing, rental or hiring services concerning telecommunications equipment, cf. 73125

73124 This subclass includes:
* leasing, rental or hiring services concerning computing machinery and equipment without operator, such as electronic data processors, central processing units, peripheral units and magnetic or optical readers

This subclass does not include:
* financial leasing of computers, cf. 71140

73125 This subclass includes:
* leasing, rental or hiring services concerning commercial radio, television and telecommunications equipment
* leasing, rental or hiring services concerning telephones, fax machines, pagers and cellular telephones

This subclass does not include:
* financial leasing of telecommunications equipment, cf. 71140

73129 This subclass includes:
* leasing, renting or hiring services concerning all kinds of machinery, whether or not electrical, except personal or household goods, generally used as capital goods by industry, such as:
  * engines and turbines
  * machine tools
  * mining and oil field equipment
  * lifting and handling equipment
  * coin operated gambling machines
* exhibition material
* professional, scientific measuring and control apparatus
* other commercial and industrial machinery

This subclass does not include:
- financial leasing of other machinery and equipment, cf. 71140
- leasing, renting or hiring services concerning agricultural machinery and equipment without operator, cf. 73121
- leasing, renting or hiring services concerning construction and civil engineering machinery and equipment without operator, cf. 73122
- leasing, renting or hiring services concerning office machinery (except computers), furniture and equipment without operator, cf. 73123
- leasing, renting or hiring services concerning computers, without operator, cf. 73124
- leasing, renting or hiring services concerning telecommunications equipment without operator, cf. 73125

### 7321 Leasing or rental services concerning televisions, radios, video cassette recorders and related equipment and accessories

73210 This subclass includes:
- leasing, renting or hiring services concerning all kinds of electrical and electronic home entertainment equipment, such as:
  * stereo systems, tape decks, televisions, radios
  * video cassette recorders and similar equipment
- leasing, renting or hiring services concerning pre-recorded records, sound cassettes, compact disks and similar accessories

### 7323 Leasing or rental services concerning furniture and other household appliances

73230 This subclass includes:
- leasing, renting or hiring services concerning furniture (incl. mattresses and mattress supports), household appliances, whether or not electrical, such as refrigerators, washing machines, room air conditioners, fans, toasters, mixers, kitchen and tableware, etc.;
- leasing, renting or hiring services concerning crockery, cutlery, ornaments

### 7324 Leasing or rental services concerning pleasure and leisure equipment

73240 This subclass includes:
- leasing, renting or hiring services concerning pleasure and leisure equipment, such as:
10.3.4 Trade-related services

Trade-related services covers commissions on goods and service transactions payable to merchants, commodity brokers, dealers, auctioneers and commission agents. These services include, for example, the

* bicycles, snow skis, ice skates
* gliders, hang gliders
* water sports equipment (e.g., surfboards, water-skis)
* pleasure craft (canoes, sailboat and other pleasure boats)
* other sport equipment (e.g., golf clubs, equipment for playing field games, racquet games, etc.), saddle-horses, camping equipment, etc.

7325 Leasing or rental services concerning household linen

73250 This subclass includes:
- leasing, renting or hiring services concerning household linen

7326 Leasing or rental services concerning textiles, clothing and footwear

73260 This subclass includes:
- leasing and renting of textiles, clothing and footwear
- renting of formal wear, costumes, clothing and related accessories such as jewellery, hats, wigs, etc.

This subclass does not include:
- uniform supply services, cf. 97130

7327 Leasing or rental services concerning do-it-yourself machinery and equipment

73270 This subclass includes:
- rental, leasing or hiring services concerning machinery and equipment for home and garden use, including lawn mowers
- rental, leasing or hiring services concerning machinery and equipment used by amateurs or as a hobby, e.g., tools for home repairs

7329 Leasing or rental services concerning other goods n.e.c.

73290 This subclass includes:
- leasing or rental services concerning:
  * books, journals and magazines
  * cameras, photo equipment, binoculars and other optical goods
  * flowers and plants
  * watches and clocks, etc.
  * musical instruments
- leasing, renting or hiring services concerning medical equipment (crutches) and paramedical equipment
- renting of equipment for parties and other social events, such as weddings

611 Wholesale trade services, except on a fee or contract basis

This group includes:
- services of wholesalers that purchase goods in large quantities and sell them to other businesses, sometimes after breaking bulk and repacking the product into smaller packages
auctioneer’s fee or agent’s commission on sales of ships, aircraft and other goods. If the trader owns the goods being sold, the trader’s margin is generally included indistinguishably in the value of the goods. (MSITS 2010, para. 3.250)

612 **Wholesale trade services on a fee or contract basis**

This group includes:
- services of commission agents, commodity brokers and auctioneers and all other types of traders who negotiate wholesale commercial transactions between buyers and sellers for a fee or a commission
- services of electronic wholesale

621 **Non-specialized store retail trade services**

This group includes:
- retail sales services of non-specialized stores, such as supermarkets and department stores that carry a wide range of goods, new or second-hand, that are displayed on racks or shelves for the customer to make their own choice and c

622 **Specialized store retail trade services**

This group includes:
- retail sales services of specialized stores that carry a narrow range of related new or second-hand goods and where assistance is often provided to the customer by the sales staff or owner of the store

623 **Mail order or internet retail trade services**

This group includes:
- mail, catalogue or Internet sales services by stores that accept orders of new goods by mail, telephone, e-mail, etc., and ship or deliver products to the customer’s door

624 **Other non-store retail trade services**

This group includes:
- retail trade sales through vending machines
- retail trade services of market stalls
- retail trade services of door-to-door sales or direct sales, defined as a method of consumer product and services distribution via sales in a per

625 **Retail trade services on a fee or contract basis**

This group includes:
- retail services of commission agents who negotiate retail commercial transactions for a fee or a commission
- services of electronic retail auctions
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Includes</th>
</tr>
</thead>
<tbody>
<tr>
<td>6912</td>
<td>Gas distribution through mains (on own account)</td>
<td>own-account distribution of gaseous fuels through mains, maintenance of gas meters</td>
</tr>
<tr>
<td>69120</td>
<td>This subclass includes:</td>
<td></td>
</tr>
<tr>
<td>69210</td>
<td>Water distribution (on own account)</td>
<td>own-account distribution of water through mains, maintenance of water meters</td>
</tr>
<tr>
<td>69220</td>
<td>This subclass includes:</td>
<td></td>
</tr>
</tbody>
</table>

This subclass does not include:
- installation services of gas meters, cf. 54611
- transportation services of gases by pipelines, cf. 65131
- gas distribution services through mains (on a fee or contract basis), cf. 86320
- reading of gas meters, cf. 85999

This subclass does not include:
- installation of water meters, cf. 54611
- reading of water meters, cf. 85999
- operation of irrigation systems for agricultural purposes, cf. 86119
- water distribution services through mains (on a fee or contract basis), cf. 86330

This subclass does not include:
- steam and hot water distribution services through mains (on a fee or contract basis).
contract basis), cf. 86340

69230 This subclass includes:
- own-account distribution of water by trucks and other means

This subclass does not include:
- operation of irrigation systems for agricultural purposes, cf. 86119
- water distribution services, except through mains (on a fee or contract basis), cf. 86350

7212 Trade services of buildings

72121 This subclass includes:
- sales on own account of residential buildings and associated land in cases where the sales are treated as sales of trading stock by the seller, but not sales of property where the sales are disposals of the fixed assets of the selling unit
- sales of houses with associated land, multiple-dwelling buildings with associated land and individual dwelling units within such buildings, such as individual apartments or condominiums. Such property can be either leasehold or freehold.

This subclass does not include:
- sales of vacant land, cf. 72130

72122 This subclass includes:
- sales on own account of non-residential buildings and associated land in cases where the sales are treated as sales of trading stock by the seller, but not sales of property where the sales are disposals of the fixed assets of the selling unit.
Examples of non-residential properties include:
* factories, office buildings, warehouses
* theatres, multiple-use buildings that are primarily non-residential
* hotels
* agriculture, forestry properties
* similar properties

Note: Such property can either be leasehold or freehold

This subclass does not include:
- sales of vacant land, cf. 72130

72123 This subclass includes:
- sale on own account of time-share properties

722 Real estate services

72211 This subclass includes:
on a fee or contract basis

- management services concerning houses and other residential properties, on a fee or contract basis
- management services concerning multi-apartment apartment buildings (or multiple-use buildings that are primarily residential)
- management services concerning residential mobile home sites
- management services concerning dwellings in joint ownership
- rent collection services

This subclass does not include:
- time-share (ownership type) property management services on a fee or contract basis, cf. 72213

72212 This subclass includes:
- management services concerning industrial and commercial properties, multiple-use buildings that are primarily non-residential, etc.
- management services concerning agricultural, forestry and similar properties

This subclass does not include:
- sports and recreational sports facility operation services, cf. 96520
- operation of other recreation and amusement service facilities n.e.c., cf. 96990

72213 This subclass includes:
- management services concerning buildings or properties used on a time-share basis

72221 This subclass includes:
- real estate agency and brokerage services related to the sale of houses, flats, apartment buildings and other residential properties, and similar intermediation services involving buying, selling and renting of residential buildings and associated land, on a fee or contract basis

This subclass does not include:
- sale of time-share properties on a fee or contract basis, cf. 72223
- sale of land on a fee or contract basis, cf. 72230

72222 This subclass includes:
- real estate agency and brokerage
services related to the sale of non-residential buildings and associated land, such as offices, factories, hotels, shops, etc., and similar intermediation services involving buying, selling and renting of non-residential buildings and associated land, on a fee or contract basis

This subclass does not include:
- sale of land on a fee or contract basis, cf. 72230

72223 This subclass includes:
- real estate agency and brokerage services related to the sale of time-share properties

This subclass does not include:
- time-share exchange services, cf. 85522

72230 This subclass includes:
- real estate agency and brokerage house services related to the sale of vacant land, and similar intermediation services involving buying, selling and renting, non-residential or residential, on a fee or contract basis

72240 This subclass includes:
- appraisal of residential buildings and land, non-residential buildings and land, and residential and non-residential vacant land on a fee or contract basis

83811 Portrait photography services

This subclass includes:
- services consisting of photographing persons or other subjects in studios or other locations such as clients’ offices or homes. Generally included with these services is the development and printing of such pictures according to

83813 Event photography and event videography services

This subclass includes:
- services consisting of photographing or videotaping live events, such as weddings, graduations, conventions, receptions, fashion shows, sports and news events or any other events of current interest

83814 Specialty photography services

This subclass does not include
- services consisting of photographing landscapes, structures and other surfaces from
aircraft or helicopters
- services consisting of
photographing persons, objects or
scenery using special apparatus and
techniques. Examples of su

83815 Restoration and
retouching services
of photography
This subclass includes:
- services consisting of old
photograph restoration
- retouching and other special
photographic effects

83819 Other photography
services
This subclass includes:
- microfilming services

This subclass does not include:
- photocopying services, cf. 85951

8382 Photographic
processing services
83820 This subclass includes:
- developing of negatives and the
printing of pictures for others
according to customer
specifications:
* enlargement of negatives or
slides
* black and white processing
* colour printing of images from
film or digital media
* slide and negative duplicates,
reprints, etc.
- developing of film for both
amateur photographers and
commercial clients
- preparing of photographic slides
- copying of films
- converting of photographs and
films to other media

This subclass does not include:
- motion picture film processing
and post-production services, cf.
9613

83911 Interior design
services
This subclass includes:
- planning and designing of interior
spaces to meet the physical,
aesthetic and functional needs of
people
- drawing up of designs for interior
decorating
- interior decorating, including
dressing of windows and stalls

This subclass does not include:

83919 Other specialty
design services
This subclass includes:
- creating designs and preparing
patterns for a variety of products by
harmonizing aesthetic
considerations with technical and
other requirements, such as:
* furniture designs
* aesthetic design for various other
customer products
| 8395 **Translation and interpretation services** | 83950 This subclass includes:
- services generally related to the translation of texts from one language to another, resulting in a written document
- interpretation services are generally concerned with stating orally in one language what has been stated orally in another language |

| 8399* **All other professional, technical and business services, n.e.c.** | 83990 This subclass includes:
- drafting services (detailed layouts, drawings, plans and illustrations of buildings, structures, systems or components from engineering and architectural specifications, done by architectural draftsmen or engineering technicians)
- compilation services of facts and information (i.e. databases), other than mailing lists

This subclass does not include:
- mailing list compilation services, cf. 85952 |

| 851 **Employment services** | 8511 This includes:
- provision of intermediation services between prospective employees and employers |

| 8512 This includes:
- provision of labour services to clients through a variety of types of contracts |

| 85111 This subclass includes:
- specialized search and recruitment service limited to filling highly paid executive, senior manager, and professional positions, according to client specifications, including:
* conducting detailed interviews with the client organization's management team
* developing job profiles, conducting original research and advertising to locate potential job candidates
* screening possible candidates, preparing, presenting, and discussing a confidential list of highly qualified applicants with the client
* making interview arrangements, |
negotiating compensation, and providing post-hire follow-up

The prospective employee/client makes the decision as to which candidate to hire. The fee for the services provided is charged whether or not the candidate is hired. This service is also known as retained search.

85112 This subclass includes:
- testing, interviewing, reference checking, evaluation and counselling of prospective employees
- recruiting, selecting and referring candidates to the client to fill positions on a permanent (indeterminate) basis

The services may be procured by the potential employer or by the prospective employee. The candidate is selected and hired by the prospective employer. The placement firm is paid on a contingency basis, i.e. only for successful placement of a candidate. This subclass includes permanent placement services for a complete range of occupations from low-level employees to management employees, including executives, except those recruited through executive/retained search, and for domestic or international job placements.

85121 This subclass includes:
- finding individual contractors to fill positions on the basis of written contracts that stipulate the deliverables for which the client has contracted, as well as specific terms and conditions of employment

Under the terms of this agreement, the service provider has legal rights and duties with respect to the individual contractors. The individual contractors are normally responsible for their own payroll deductions and government filings.

85122 This subclass includes:
- supplying personnel for temporary work assignments
The temporary staffing firm hires its own employees and assigns/supplies them to clients to
support or supplement the client's workforce in work situations such as employee absences, temporary skill shortages, seasonal workloads, and special assignments and projects. The employees are on the payroll of the temporary staffing firm which is legally responsible for their actions, but when working they are under the direct supervision of the client. The temporary staffing firm specifies the pay, benefits, etc. of the employee.

85123 This subclass includes:
- supplying personnel for extended work assignments
Under the terms of this arrangement, the client may recruit the person or persons hired by the staffing firm and assigned to their place of work, or transfer a portion of their existing workforce to the staffing firm. Long-term employees are placed on the payroll of the staffing firm, which is legally responsible for their actions, but when working they are supervised by the client. This service includes labour leasing, staff leasing, employee leasing, extended employee staffing and payrolling. The services of Professional Employer Organizations (PEO's) are not included.

This subclass does not include:
- payroll processing services, cf. 82223

85124 This subclass includes:
- supplying of personnel for temporary employment with the expectation of permanent work at the end of a trial period with the client
The employee remains on the payroll of the temporary help staffing firm until the hiring decision is made at which time he or she becomes an employee of the client or, if not, returns to the temporary help staffing firm. This service may include training, counselling, assessment, and resume upgrading.

85125 This subclass includes:
- supplying of personnel through a staffing arrangement in which an
organization, i.e. a Professional Employer Organization (PEO), co-employs a client's workforce. The PEO and the client enter into a contractual agreement whereby the rights and responsibilities in respect of co-employees are shared or allocated, with the service provider assuming responsibility for certain activities as agreed with the client. These range from basic to full-service packages.

852 Investigation and security services

85210 This subclass includes:
- investigation and detective services such as:
  * investigating cases submitted by the client, relating to crimes, theft, fraud, shoplifting, dishonesty, missing persons, domestic relations and other unlawful or lawful practices
  * internal and undercover investigation
  * shoplifting protection services

This subclass does not include:
- credit investigation services, cf. 85910

85220 This subclass includes:
- determining clients' needs and providing advice and suggestions as to the type of security that is best suited for the client or as to improvements in existing systems

This subclass does not include:
- computer security consulting, cf. 83131

85230 This subclass includes:
- monitoring and maintaining security systems devices, such as burglar and fire alarms, by receiving alarm signals, confirming or checking that all systems are properly functioning, and dispatching police officers, fire department or other designated parties

85240 This subclass includes:
- providing an armoured car to pick up and deliver money, receipts or other valuable items with hired personnel to directly protect property while in transit
- bank currency collection and delivery services
- securities transfers services
85250 This subclass includes:
- providing protective services through hired personnel to ensure the safety of people or private, industrial and commercial properties by guarding them against fire, theft, vandalism or illegal entry, such as:
  * security patrol services
  * security guard services
  * bodyguard services
  * watchdog services
  * parking control services
  * access control services

85290 This subclass includes:
- training of guard dogs
- polygraph services
- fingerprinting services

This subclass does not include:
- computer security consulting services, cf. 83131

8531 Disinfecting and exterminating services

85310 This subclass includes:
- disinfecting dwellings and other buildings
- disinfecting vehicles, e.g., buses, trains, boats, planes
- exterminating insects, rodents and other pests
- fumigation services and pest control services

This subclass does not include:
- pest (including rabbit) control services in connection with agriculture, cf. 86119
- timber impregnation services, cf. 88311
- cleaning of agricultural premises (hen houses, piggeries, etc.) cf. 86121

8532 Window cleaning services

85320 This subclass includes:
- cleaning of windows in dwellings and other buildings, including cleaning of exterior windows using swing stages

8533 General cleaning services

85330 This subclass includes:
- cleaning and maintaining dwellings or commercial, administrative and industrial buildings:
  * floor cleaning and waxing
  * interior wall cleaning
  * furniture polishing
  * other janitorial maintenance services

This subclass does not include:
8534* Specialized cleaning services

- window cleaning services, cf. 85320

85340 This subclass includes:
- cleaning of computer rooms and the like
- specialized cleaning services for reservoirs and tanks, these being parts of either industrial sites or transport equipment
- sterilization of objects or premises (operating rooms)
- furnace and chimney cleaning services
- exterior cleaning of buildings of all types
- cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts and exhaust units
- cleaning of transportation equipment

This subclass does not include:
- maintenance services for central heating installations, cf. 54631
- building exterior cleaning services when associated with building completion, cf. 54790
- cleaning services for agricultural premises (hen houses, piggeries, etc.), cf. 86121
- cleaning of carpets, upholstery, fabric, wall hangings, etc., cf. 97130

Parts of 8534 included are:
- cleaning of computer rooms and the like
- specialized cleaning services for reservoirs and tanks, these being parts of either industrial sites or transport equipment
- sterilization of objects or premises (operating rooms)
- furnace and chimney cleaning services
- exterior cleaning of buildings of all types
- cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts and exhaust units

855 Travel arrangements, tour operator and related services

8551 This class includes:
- services related to sales of transportation and related services
These services include obtaining a client's requirements, advising on alternatives, assisting in the client's choice and may include issuance of tickets on behalf of the service provider. They are often provided in person, by telephone or over the Internet. Respective reselling services are also included. The reservations can be for domestic and international transport.

85511 This subclass includes:
- arranging reservations for airline tickets

85512 This subclass includes:
- arranging reservations for rail seats
85513 This subclass includes:
- reservation services for bus transportation

85514 This subclass includes:
- arranging reservations for rental cars

85519 This subclass includes:
- reservation services for ferry transportation
- reservation services for airport shuttle transportation
- all other transportation reservation services, n.e.c.

This subclass does not include:
- reservation services for cruises, cf. 85523

85521 This subclass includes:
- arranging reservations for accommodation services for:
  * domestic accommodation
  * accommodation abroad
- arranging for the direct exchange of residential property such as homes or apartments/flats

85522 This subclass includes:
- exchange and reservation services (often based on points) for owners of time-share units

This subclass does not include:
- sale of time-shares on a fee or contract basis, cf. 72223

85523 This subclass includes:
- arranging reservations for cruise bookings for:
  * cruises of one day or less
  * cruises of more than one day

85524 This subclass includes:
- arranging reservations for package tours for:
  * domestic package tours
  * international package tours

85531 This subclass includes:
- arranging reservations for convention centres, congress centres and exhibition halls

85539 This subclass includes:
- arranging reservations for theatre performances, concerts or sporting events
85540 This subclass includes:
- arranging, assembling, and marketing package tours:
  * pre-packaged tours, domestic and international
  * custom package tours for groups, domestic and international
  Such a package usually includes buying and reselling passenger and baggage transportation, accommodation, food and sightseeing services. The resulting package tours may be sold to individuals, travel agents or other tour operators.

85550 This subclass includes:
- tourist guide services, i.e. providing direction and commentary on tourist attractions, typically of a cultural, historic, archaeological or natural type

This subclass does not include:
- services of mountain guides, hunting guides or fishing guides, cf. 96620

85561 This subclass includes:
- promotion of tourism for countries, regions or communities

85562 This subclass includes:
- provision of information to visitors or potential visitors regarding destinations, preparing brochures, etc.

8591 Credit reporting services

85910 This subclass includes:
- services consisting of the reporting of credit ratings of persons and businesses
  - evaluation of the financial status and credit experience of prospective customers, of loan applicants, etc.
  - credit investigation services

8592 Collection agency services

85920 This subclass includes:
- services consisting of the collecting of accounts, cheques, contracts or notes and of the remittance of the money to the client
  - collection of regular accounts (e.g., utility bills) and the recovery of delinquent accounts
  - outright purchase of delinquent accounts and debts and subsequent recovery

8593 Telephone-based support services

85931 This subclass includes:
- taking orders for clients by
8594 Combined office administrative services

85940 This subclass includes:
- provision of a combination of day to day office administrative services, such as reception, financial planning, billing and record keeping, personnel and mail services etc. for others on a contract or fee basis

8595 Specialized office support services

85951 This subclass includes:
- blueprinting, photocopying and other duplication services other than printing

85952 This subclass includes:
- services consisting of compiling lists of names and addresses from telephone directories and other sources

This subclass does not include:
- compilation services of facts and information, cf. 83990

85953 This subclass includes:
- services consisting of sending materials (e.g., advertising material, information material or any other material) by envelope addressing, stuffing, sealing, metering and mailing

This subclass does not include:
- courier services, cf. 68120

85954 This subclass includes:
- document preparation
- document editing or proofreading
- typing, word processing, or desktop publishing
- secretarial support services
- transcription of documents, and other secretarial services
- letter or resume writing
- provision of mailbox rental

This subclass does not include:
- specialized stenotype services such as court reporting, see 85999
- public stenography services, see 85999

8597 Landscape care

85970 This subclass includes:
and maintenance services

- planting, care and maintenance services of:
  * parks and gardens for:
  ** private and public housing
  ** public and semi-public buildings (schools, hospitals, administrative buildings, church buildings etc.)
  ** municipal grounds (parks, green areas, cemeteries etc.)
  ** highway greenery (roads, train lines and tramlines, waterways, ports)
  ** industrial and commercial buildings
  * greenery for:
  ** buildings (roof gardens, façade greenery, indoor gardens)
  ** sports grounds, play grounds and other recreational parks (sports grounds, play grounds, lawns for sunbathing, golf courses)
  * stationary and flowing water (basins, alternating wet areas, ponds, swimming pools, ditches, watercourses, plant sewage systems)
  * plants for protection against noise, wind, erosion, visibility and dazzling

8599 Other information and support services n.e.c.

85991 This subclass includes:
- telephone-based information services
- information search services
- news clipping services, press clipping services etc.

This subclass does not include:
- telephone call centre services, cf. 85931

85999 This subclass includes:
- business brokerage and appraisal services other than for real estate
- business services of intermediaries and brokers
- specialist advice other than for real estate, insurance and engineering (specialist services in art, specialist services for courts of law, etc.)
- services by agencies and agents on behalf of individuals seeking engagements in motion pictures, theatrical productions, modelling or other entertainment or sports attractions
- placement of books, plays, artwork, photographs, etc., with publishers, producers, etc.
- booking and casting services
- motion picture, television and other theatrical casting services
- issue of reduced-price coupons and gift stamps
- management services for copyrights and their revenues (except from films)
- management services for rights to industrial property (patents, licences, trademarks, franchises, etc.)
- auctioning services other than in connection with legal procedures
- reading of electric, gas and water meters
- data preparation services
- specialized stenotype services such as court reporting
- public stenography services
- other business support services not elsewhere classified

This subclass does not include:
- maintenance of electricity, gas and water meters, cf. 69112, 69120, 69210
- services related to advertising and sales promotion, cf. 836
- management services for motion picture rights, cf. 96140
- art facilities operation services, cf. 96230
- management services for artistic rights, cf. 96290
- sports events organization services, cf. 9651

69112 Electricity distribution (on own account)

This subclass includes:
- own-account distribution of electricity
- maintenance of electric meters

This subclass does not include:
- installation of electric meters, cf. 54611
- transmission of electricity, cf. 69111, 86311
- reading of electric meters,

86312 Support services to electricity distribution

This subclass does not include:
- electricity distribution services on own account, cf. 69112

8632 Gas distribution services through mains (on a fee or contract basis)

86320 This subclass does not include:
- gas distribution services through mains on own account, cf. 69120

8633 Water distribution services through mains (on a fee or contract basis)

86330 This subclass does not include:
- water distribution services through mains on own account, cf. 69210
11. Personal, cultural and recreational services

11.1 Audiovisual services

Audio-visual services relate to the production of motion pictures (on film, videotape, or disk or transmitted electronically), radio and television programmes (live or on tape) and musical recordings. Performing arts and other live entertainment event presentation and promotion services (namely, live performances such as concerts and plays) are excluded from this item and included in artistic related services.

73220 Leasing or rental services concerning video tapes and disks

This subclass includes:
- leasing, renting or hiring services concerning pre-recorded video tapes, CD's and DVDs for use in home entertainment equipment, predominantly for home entertainment
- leasing, renting or hiring services concerning video games

8634 Distribution services of steam, hot water and air-conditioning supply through mains (on a fee or contract basis)

This subclass does not include:
- steam, hot water and air-conditioning supply distribution through mains on own account, cf. 69220

8635 Water distribution services, except through mains (on a fee or contract basis)

This subclass includes:
- water distribution services except through mains, e.g., distribution by trucks

873 Installation services (other than construction)

This group includes:
- physical placement, configuration, set-up, calibration and testing of proper operation of various types of machinery and equipment

891 Publishing, printing and reproduction services

This group includes:
- transfer of intangible inputs, rather than physical inputs, when outsourcing (parts or all) of the production process. The units providing the service do not own or retain usage rights to the intangible inputs
However, the recording of live performances is included in audiovisual services and for these recordings, the same treatment as for other audio-visual products applies. Included in audiovisual services are amounts receivable or payable for rentals of audio-visual and related products and charges for access to encrypted television channels (such as those offering cable and satellite services). (MSITS 2010, para. 3.256)

961 Audiovisual and related services

9613 This class includes:
- providing computerized and electronic image and sound processing services in audiovisual works (produced on film, video, or digital media, etc.), such as editing, transfer, colour correction, digital restoration, visual effects, animation, format conversion, compression and digital encoding, captioning, titling, subtitling, sound editing and design services

96111 This subclass includes:
- services rendered in the process of converting sounds, words, and music to a permanent physical format using the specialized technical equipment of a sound recording studio

This subclass does not include:
- reproduction of audio recordings, on a fee or contract basis, cf. 89123
- live recordings done outside a studio, such as at a concert hall, stadium, outdoor stage, or conference centre, cf. 96112
- providing a sound recording studio or sound recording equipment where the client provides the primary technicians and operators of the equipment, cf. 73129

96112 This subclass includes:
- all recording services performed on location of a live, public event, such as a conference, seminar, meeting, or concert, etc.
96121 This subclass includes:
- production and realization of motion pictures including animated cartoons primarily designed for showing in movie theatres
- production and realization of motion pictures of all types (e.g., series, telefilms, including animated cartoons) primarily designed for showing on television
- production and realization of promotional or advertising motion pictures
- production of television programmes, live or recorded

This subclass does not include:
- production services of still and slide films, cf. 8381

96122 This subclass includes:
- production of radio programmes, live or recorded

96123 This subclass includes:
- copyrighted motion picture, videotape, television and radio programmes produced without contract for outright sale (i.e. with all-attendant property rights)
These originals are produced for sale that is implicitly or explicitly protected by copyright.

This subclass does not include:
- production of motion pictures, television and radio programmes under contract for others, cf. 96121, 96122

96131 This subclass includes:
- organizing and arranging the visual and audio aspects of an audiovisual work (produced on film, video, digital media, etc.) by analyzing, evaluating, and selecting scenes in terms of story continuity and dramatic and entertainment.
value, using equipment such as viewers, projectors, and digital video editing devices and techniques
- incorporating stock shots selected from film and video libraries into film or video

96132 This subclass includes:
- transfers services, i.e. transferring an audiovisual work (produced on motion picture film, video, digital media, etc.) from one format to another with the purpose of adapting the production to a format selected for its presentation or preservation characteristics (e.g., creating backup masters or copies because the original is deteriorating). Examples include transfer of film to tape, tape to film, digital media to film, digital media to tape, diapos to video, photo to video, etc.
- duplication and copying services for audiovisual works, except film, i.e. creating large-run and small-run reproductions of audiovisual works (video, digital media, etc.) for a variety of uses. The reproductions may be produced in a variety of formats, including VHS, DVD, streaming video, etc.

96133 This subclass includes:
- colour correction services, i.e. adding, modifying, or excluding colour of audiovisual works (produced on film, video, or digital media, etc.) electronically, using digital techniques
- digital restoration services for audiovisual works, i.e. removing scratches from audiovisual works (produced on film, video, or digital media, etc.) by using digital techniques to get the film ready for the transfer process

96134 This subclass includes:
- introducing visual effects to audiovisual works (produced on film, video, or digital media, etc.) by applying photographic or digital technology to the work after the principal photography or main shooting has occurred, such as miniatures, optical and digital effects, matte paintings, double printing, fades, and vignetting
96135 This subclass includes:
- creating pictures, abstract designs, and similar original compositions using various techniques, including:
  * computerized animation
  * animation sequences of drawings
  * claymation (animation of personages and objects created with clay)

96136 This subclass includes:
- captioning services for audiovisual works, i.e. adding text to an audiovisual work (produced on film, video, or digital media, etc.), using a character generator or a captioning data generation system, including:
  * open captioning services, which create text always visible on screen
  * closed captioning services, which create text made visible on screen at the option of the user
- titling services for audiovisual works, i.e. adding typesetter and graphical elements that serve to identify and enhance the audiovisual work (film, video, or digital media, etc.) through texts, including beginning titles, credits, and words
- subtitling services for audiovisual works, i.e. inserting text in the screen that translates the dialogues and titles of the original audiovisual work (produced on film, video, or digital media, etc.) to the language of the country in which the films or video is exhibited

96137 This subclass includes:
- creating, adding and recording the sound elements (dialogue, music, sounds and silences) of an audiovisual work (produced on film, video, digital media etc.) for a soundtrack that synchronizes the audio with the visual portion of the work:
  * composing, recording, mixing, and integrating original music and sound into the soundtrack of an audiovisual work
  * recording of music that is timed to the sequence of an audiovisual work
  * mixing and recording licensed and client-supplied music and sound for integration into the
soundtrack of an audiovisual work
* integrating licensed and client-supplied music and sound into the
soundtrack of an audiovisual work
and synchronizing the sound elements with visual elements of the
work
- licensing and/or agent services for licensing of music and sound
bundled with mixing or integration services

96139 This subclass includes:
- other postproduction services for audiovisual works (produced on
film, video, digital media etc.), including format conversion
services, compression services etc.

96140 This subclass includes:
- distribution of audiovisual works, including granting permission to
exhibit, broadcast and rent audiovisual works that are
implicitly or explicitly protected by a copyright owned or controlled by
the licensor, usually intended for theatres, television, home video
market etc., such as:
* live action or animated films
* videos
* digital media, etc.
- management services for motion picture rights

This product is transacted between the distributor and the exhibitor,
television network, television station, video rental store etc.

This subclass does not include:
- licensing services (by the copyright holder) for the right to
reproduce, distribute or incorporate audiovisual originals, cf. 73320

8432 *On-line audio content*

84321 This subclass includes:
- electronic files containing musical audio recordings that can be
downloaded and stored on a local device

84322 This subclass includes:
- streamed audio data sent over the Internet

8433 *On-line video content*

84331 This subclass includes:
- electronic files containing films
and other video recordings that can be downloaded and stored on a
local device
11.1.2 Artistic related services

Artistic related services includes the services provided by performing artists (actors, musicians, dancers, etc.), authors, composers and sculptors. It also includes services provided by independent models as well as set, costume and lighting designers. Transactions are included if the service providers are not employees of the entity making payments (otherwise, they represent compensation of employees). Also included are presentation and promotion services for performing arts and other live entertainment events. However, the recording of such events is included in audiovisual services. (MSMTS 2010, para. 3.260)

962 Performing arts and other live entertainment event presentation and promotion services

84332 This subclass includes:
- streamed video data sent over the Internet

96210 This subclass includes:
- promotion and organization services for: * theatre, opera, ballet, musical and concert performances
  * "sound and light" performances
  * puppet shows
  * fireworks
  * circus performances

96220 This subclass includes:
- production and presentation services for: * theatre, opera, ballet, musical and concert performances
  * puppet shows
  * circus performances

This subclass does not include: - production and presentation services for "sound and light" performances or fireworks, cf. 96990

96230 This subclass includes:
- operation of concert halls, theatres, opera houses, music halls, including ticket services
- operation of multipurpose centres and of similar facilities with a cultural predominance

This subclass does not include:
- services of operating stadiums and arenas used for a variety of purposes, cf. 96520

96290 This subclass includes:
- management services for rights attached to artistic, literary, musical works, except cinematographic and audiovisual works
- services ancillary to entertainment not elsewhere classified, such as:
  * operation of scenery and backdrops
  * operation of lighting and sound equipment for the performing arts

This subclass does not include:
- services of personal theatrical or artistic agents, cf. 85999

96310 This subclass includes:
- services of actors, readers, singers, musicians, dancers, stunt people, television personality hosts/presenters and other performing artists
- services of independent models

96320 This subclass includes:
- services of authors, composers, sculptors

963 Services of performing and other artists
EBOPS 2010 - CPC 2.0 detailed correspondance table

- services of stage designers, set designers, lighting designers, costume designers
- restoration services for works of art

96330 This subclass includes:
- original works of:
  * authors, i.e. book manuscripts
  * composers, i.e. the original score of music, not the copyrighted master recording produced from it
  * other artists other than performing artists, painters and sculptors

The creation of these original works is done on own account, i.e. their production is intended for sale without either a contract or known buyer in mind.

This subclass does not include:
- original works of painters and sculptors, cf. 38961

84311 On-line books

This subclass includes:
- on-line books, including school textbooks, general reference books, such as atlases and other books of maps or charts, dictionaries and encyclopedias

11.2.1 Health services

Health services comprises general and specialized human health services supplied by hospitals, doctors, nurses and paramedical and similar personnel, as well as laboratory and similar services, whether rendered remotely (through telemedicine or tele-diagnosis) or on-site. Included are diagnostic-imaging services and pharmaceutical, radiology and rehabilitation services. Excluded are health services provided to non-residents who are present in the territory of the service provider (included in travel) and veterinary services (included in services incidental to

931 Human health services

9311 This class includes:
- services provided by hospitals to in-house patients

93111 This subclass includes:
- surgical services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient

This subclass does not include:
- services delivered by hospital outpatient clinics, cf. 93121, 93122
- dental services, cf. 93123

93112 This subclass includes:
- gynaecological and obstetrical services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient

This subclass does not include:
- consultation services in gynaecology-obstetrics for outpatients, cf. 93122
- childbirth services by qualified
agriculture, forestry and fishing). (MSITS 2010, para. 3.264) practitioners other than medical doctors, cf. 93191

93113 This subclass includes:
- psychiatric services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient

This subclass does not include:
- consultation services in psychiatry for outpatients, cf. 93122

93119 This subclass includes:
- other hospital services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient. These services comprise medical, pharmaceutical and paramedical services, rehabilitation services, nursing services and laboratory and technical services, including radiological and anaesthesiological services, etc.

This subclass does not include:
- services delivered by hospital outpatient clinics, cf. 93121, 93122
- dental services, cf. 93123
- physiotherapeutic services provided by qualified practitioners other than medical doctors, cf. 93193
- ambulance services, cf. 93194

93121 This subclass includes:
- general medical services consisting of the prevention, diagnosis and treatment by doctors of medicine of physical and/or mental diseases, such as:
  * consultations
  * physical check-ups, etc.
These services are not limited to specified or particular conditions, diseases or anatomical regions. They can be provided in general practitioners' practices and also delivered by outpatient clinics, at home, in firms, schools etc. or by phone, Internet or other means.

This subclass does not include:
- services provided by hospitals to in-house patients, cf. 9311

93122 This subclass includes:
- consultation services in
paediatrics, gynaecology-obstetrics, neurology and psychiatry, and various medical services
- surgical consultation services
- treatment services in outpatients clinics, such as dialysis, chemotherapy, insulin therapy, respiratory treatment, radiation treatment and the like
- analysis and interpretation of medical images (x-ray, electrocardiograms, endoscopies and the like)
They can be provided in specialized practitioners' practices and also delivered by outpatient clinics, at home, in firms, schools etc. or by phone, Internet or other means.

This subclass does not include:
- services provided by hospitals to in-house patients, cf. 9311
- childbirth services by qualified practitioners other than medical doctors, cf. 93191
- services of medical laboratories, cf. 93195

93123 This subclass includes:
- orthodontic services, e.g., treatment of protruding teeth, crossbite, overbite, etc., including dental surgery even when given in hospitals to inpatients
- services in the field of oral surgery
- other specialized dental services, e.g., in the field of periodontics, paedodentics, endodontics and reconstruction
- diagnosis and treatment services of diseases affecting the patient or aberrations in the cavity of the mouth, and services aimed at the prevention of dental diseases

These dental services can be delivered in health clinics, such as those attached to schools, firms, homes for the aged, etc., as well as in own consulting rooms. They cover services in the field of general dentistry, such as routine dental examinations, preventive dental care, treatment of caries, etc.

93191 This subclass includes:
- services such as supervision during pregnancy and childbirth
- supervision of the mother after
birth
These services are provided by qualified practitioners, other than medical doctors.

This subclass does not include:
- gynaecological and obstetrical services provided by hospitals to in-house patients, cf. 93112
- consultation services in gynaecology-obstetrics for outpatients, cf. 93122

93192 This subclass includes:
- services in the field of nursing care (without admission), advice and prevention for patients at home, the provision of maternity care, children's hygiene, etc. These services are provided by qualified practitioners, other than medical doctors.

93193 This subclass includes:
- services in the field of physiotherapy, ergotherapy, occupational therapy etc. These services are provided by qualified practitioners, other than medical doctors.

93194 This subclass includes:
- services involving the transport of patients by ambulance, with or without resuscitation equipment or medical personnel

93195 This subclass includes:
- analysis and testing services provided by medical laboratories

This subclass does not include:
- medical laboratory services for pet animals, cf. 83510
- medical laboratory services for livestock, cf. 83520

93196 This subclass includes:
- diagnostic-imaging services without analysis or interpretation, e.g., x-ray, ultrasound, magnetic resonance imaging (MRI), etc.

93197 This subclass includes:
- services provided by blood, semen, embryo, tissue and transplant organ banks, including storing and cataloguing of available specimen, matching of donated specimen and potential recipients etc.
93199 This subclass includes:
- other paramedical human health services not elsewhere classified, such as acupuncture, aroma therapy, speech therapy, homeopathy, nutrition therapy etc. These services are provided by qualified practitioners, other than medical doctors.

93210 Residential healthcare services other than by hospitals

9321 Residential healthcare services other than by hospitals

11.2.2 Education services

Education services comprises services relating to all levels of education whether delivered through correspondence courses, via television, satellite, or the Internet, or by teachers, among others, who supply services directly in host economies. Excluded are education services provided to non-residents who are present in the territory of the service supplier (included in travel). (MSITS 2010, para. 3.265)

92 Education services

923 This group includes:
- educational services for secondary programmes that become increasingly specialized as a student moves from one level to the next. These programmes can be general or technical/vocational according to the following definitions:
  * General programmes: Covers education which is not designed explicitly to prepare participants for a specific class of occupations or trades or for entry into further vocational or technical education programmes.
  * Technical/Vocational: Covers education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

92100 This subclass includes:
- education services usually provided by nursery schools, kindergartens, pre-schools, centres for early childhood education, centres for infant education or special sections attached to primary schools. Pre-primary education (ISCED Level 0) is defined as the initial stage of organized instruction designed primarily to introduce very young children to a school-type environment, that is, to provide a bridge between the home and a school-based atmosphere.

This subclass also includes:
- services related to the provision of special education programmes at this educational level
This subclass does not include:
- day camps for children, cf. 63130
- child day-care services, cf. 93510

92200 This subclass includes:
- educational services provided at ISCED Level 1, which includes programmes designed to provide students with an initial basic education in reading, writing and mathematics along with an elementary understanding of other subjects such as history, geography, natural science, social science, art and music

This subclass also includes:
- services related to the provision of special education programmes at this educational level
- services related to the provision of literacy programmes for adults at this educational level

92310 This subclass includes:
- educational services at ISCED Level 2 generally aiming to complete the provision of basic skills and knowledge of the primary level, although teaching is typically more subject-focused, often employing more specialized teachers who conduct classes in their field of specialization. These services cover education which is not designed explicitly to prepare participants for a specific class of occupations or trades or for entry into further vocational or technical education programmes.

This subclass also includes:
- services related to the provision of special education programmes at this educational level
- services related to the provision of literacy programmes for adults at this educational level

92320 This subclass includes:
- educational services at ISCED Level 2 generally aiming to complete the provision of basic skills and knowledge of the primary level, although teaching is typically more subject-focused, often employing more specialized teachers who conduct classes in their field of specialization. These services cover education that
prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

This subclass also includes:
- services related to the provision of special education programmes at this educational level

92330 This subclass includes:
- educational services for programmes (ISCED Level 3), with a higher degree of specialization and where teachers are more qualified and specialized in their subjects when compared to Level 2. Often different streams and types of programmes are available at this level. Generally speaking, completion of Level 3 education is the minimum requirement for entry into tertiary education programmes. Services in this subclass cover education which is not designed explicitly to prepare participants for a specific class of occupations or trades or for entry into further vocational or technical education programmes.

92340 This subclass includes:
- educational services for programmes (ISCED Level 3), with a higher degree of specialization and where teachers are more qualified and specialized in their subjects when compared to Level 2. Often different streams and types of programmes are available at this level. Generally speaking, completion of Level 3 education is the minimum requirement for entry into tertiary education programmes. Services in this subclass cover education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

92410 This subclass includes:
- educational services for programmes (ISCED Level 4) which, while happening after students finish Upper Secondary education, they cannot be
considered tertiary education because content-wise these programmes are not significantly more advanced than those from Upper Secondary. They are either short vocational programmes that lead students to the labour market or programmes with substantial theoretical background instruction specifically designed to prepare students for entry to tertiary education in cases where they had previously followed a curriculum (in Level 3 above) that lacked elements needed to entitle them to enter tertiary education programmes. Services in this subclass cover education which is not designed explicitly to prepare participants for a specific class of occupations or trades or for entry into further vocational or technical education programmes.

92420 This subclass includes:
- educational services for programmes (ISCED Level 4) which, while happening after students finish Upper Secondary education, they cannot be considered tertiary education because content-wise these programmes are not significantly more advanced than those from Upper Secondary. They are either short vocational programmes that lead students to the labour market or programmes with substantial theoretical background instruction specifically designed to prepare students for entry to tertiary education in cases where they had previously followed a curriculum (in Level 3 above) that lacked elements needed to entitle them to enter tertiary education programmes. Services in this subclass cover education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

92510 This subclass includes:
- education services leading to a university degree or equivalent. Such education services are offered in universities, colleges and similar institutions of higher education.
92520 This subclass includes:
- education services for tertiary programmes which lead directly to an advanced research qualification, such as a doctoral degree.

92911 This subclass includes:
- piano and other music instruction
- art instruction
- dance instruction and dance studios
- art instruction except academic
- photography instruction

This subclass does not include:
- formal instruction on the above which leads to a professional diploma or degree, cf. 92520

92912 This subclass includes sports instruction services by sports camps and schools or by professional sports instructors, teachers or coaches to groups of individuals. It does not include the provision of such services by academic schools, colleges and universities.

This subclass includes:
- sports instruction (baseball, basketball, cricket, football, hockey, tennis, figure skating, etc.)
- camps, sports instruction
- gymnastics instruction
- riding instruction
- swimming instruction
- martial arts instruction
- card game instruction (such as bridge)
- yoga instruction

This subclass does not include:
- recreational or vacation camps that include sports training or instruction, cf. 63130
- incidental sports and recreation instruction by academic schools, colleges or universities, cf. 921-925

92919 This subclass includes:
- training for car, bus, lorry and motorcycle driving licences
- training for flying certificates and ship licences
- computer training services
- management training services
- services provided by music camps, science camps, computer camps and other instructional
This subclass does not include:
- services related to literacy programmes for adults, cf. 92200, 92310
- higher education services comparable to the regular education system, cf. 924, 925
- cultural education services other than academic, cf. 92911
- education services provided by instructors, coaches, etc., as part of sporting activities, cf. 92912

92920 This subclass includes:
- non-instructional services that support educational processes or systems, such as:
  * educational consulting
  * educational guidance counselling services
  * educational testing evaluation services
  * educational testing services
  * organization of student exchange programmes

92919* Other education and training services, n.e.c.

This subclass includes:
- training for car, bus, lorry and motorcycle driving licences
- training for flying certificates and ship licences
- computer training services
- management training services
- services provided by music camps, science camps, comp

MSITS 2010 states in para 3.230 that Other computer services includes [...] training provided as part of a consultancy" and 3.231 add that Other computer services excludes computer-training courses not designed for a specific user, which are included in other personal, cultural, and recreational services under education services. In other words, non-customized computer training services provided to an...
<table>
<thead>
<tr>
<th>11.2.3 Heritage and recreational services</th>
<th>964 Museum and preservation services</th>
<th>96411 This subclass includes:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Heritage and recreational services</td>
<td>includes services associated with</td>
<td>- display services of collections of</td>
</tr>
<tr>
<td></td>
<td>museums and other cultural, sporting,</td>
<td>all kinds (art, science and</td>
</tr>
<tr>
<td></td>
<td>gambling and recreational activities,</td>
<td>technology, history)</td>
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<tr>
<td></td>
<td>except those involving persons outside their economy of residence (included in travel).</td>
<td>- management and conservation services for such collections</td>
</tr>
<tr>
<td>(MSITIS 2010, para. 3.266)</td>
<td></td>
<td>- organization of travelling exhibitions for such collections</td>
</tr>
</tbody>
</table>

This subclass does not include:  
- sale and display services furnished by commercial art galleries, cf. 62299  
- services of historical sites and buildings, cf. 96412  
- services of botanical and zoological gardens, cf. 96421

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<thead>
<tr>
<th>96412 This subclass includes:</th>
<th>96421 This subclass includes:</th>
</tr>
</thead>
<tbody>
<tr>
<td>- operation of historical sites,</td>
<td>- operation of botanical and zoological gardens, including access and visiting services</td>
</tr>
<tr>
<td>monuments and buildings,</td>
<td>conservation and maintenance services of botanical and zoological gardens</td>
</tr>
<tr>
<td>including access and visiting</td>
<td>This subclass does not include:</td>
</tr>
<tr>
<td>services</td>
<td>- services of nature reserves, cf. 96422</td>
</tr>
<tr>
<td></td>
<td>96422 This subclass includes:</td>
</tr>
<tr>
<td></td>
<td>- operation of national parks, nature parks and reserves, including supervision, access and visiting services</td>
</tr>
<tr>
<td></td>
<td>- conservation and maintenance services of national parks, nature parks and reserves</td>
</tr>
</tbody>
</table>

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<thead>
<tr>
<th>965 Sports and recreational sports</th>
<th>96511 This subclass includes:</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>- services provided by producers or</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
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</tbody>
</table>
| 96512 | This subclass includes:  
- organization and management of sports events by sports clubs offering the opportunity for sports, e.g., football clubs, bowling clubs, swimming clubs, golf clubs, boxing clubs, body-building clubs, winter sports clubs, chess clubs, track and field clubs, etc. |
| 96520 | This subclass includes:  
- operation of and access to indoor and outdoor sports and recreational sports facilities, such as stadiums, arenas, rinks, swimming pools, sports fields, tracks, golf courses, bowling alleys, tennis courts, etc.  
- services of riding academies |
| 96590 | This subclass includes:  
- skydiving services  
- hang-gliding services  
- scuba-diving services |
| 96610 | This subclass includes:  
- services provided by individual own-account sportsmen and athletes |
| 96620 | This subclass includes:  
- services provided by sport judges and timekeepers  
- services of mountain guides  
- services of hunting guides  
- services of fishing guides  
- services related to the training of sporting and entertainment animals  
- other sporting and recreation services, not elsewhere classified |
| 96910 | This subclass includes:  
- amusement park services - attractions and fun fair services - operation of preserved railways |
| 96921 | This subclass includes:  
- on-line gambling services |
| 96929 | This subclass includes:  
- organization and selling services of lotteries,
lottos, off-track betting - casino and
gambling house services -
gambling slot-machine services
96930 This subclass includes:
- providing services of coin-operated
amusement machines: * table
soccer games * air hockey games *
pinball games * video games -
providing services of coin-operated
recreational games and rides: *
coin-operated children's rides This
subclass does not include: - renting
of space to others to place rides or
game machines, cf. 72112 -
providing rides, games and
attractions bundled with admission
to an amusement arcade or theme
park, cf. 96910 - gambling using
electronic and mechanical
gambling machines, such as slot
machines and video lottery
terminals, cf. 96929 96990 This
subclass includes: - operation of,
and access services to ballrooms,
dance halls and other recreational
facilities - operation of ski hills -
recreation park and beach services -
production and presentation
services for: * "sound and light"
performances
* fireworks

This subclass does not include:
- non-residential property
management services on a fee or
contract basis, cf. 72212
- personal theatrical or artistic
agency services, cf. 85999
- motion picture, television and
other theatrical casting services, cf.
85999
- services of operation of and
access to sports and recreational
sports facilities, cf. 96520

11.2.4 Other personal
services

Other personal services
includes social
services, membership
dues of business
associations, domestic
services, etc. (MSITS
2010, para. 3.268)

9322 Residential care
services for the
elderly and persons
with disabilities

93221 This subclass includes:
- round-the-clock care services by
residential institutions for elderly
persons

This subclass does not include:
- combined accommodation and
medical services, under the
direction of medical doctors, cf.
9311
- combined accommodation and
medical services, without
supervision by a medical doctor, cf.
93210

93222 This subclass includes:
- round-the-clock care services by residential institutions for young persons with physical or intellectual disabilities, including those having disabilities in seeing, hearing or speaking

This subclass does not include:
- education services, cf. 92
- combined accommodation and medical services, under the direction of medical doctors, cf. 9311
- combined accommodation and medical services, without supervision by a medical doctor, cf. 93210

93223 This subclass includes:
- round-the-clock care services by residential institutions for adults with physical or intellectual disabilities, including those having disabilities in seeing, hearing or speaking

This subclass does not include:
- education services, cf. 92
- combined accommodation and medical services, under the direction of medical doctors, cf. 9311
- combined accommodation and medical services, without supervision by a medical doctor, cf. 93210

933 Other social services with accommodation

93301 This subclass includes:
- services provided to children by facilities for alcoholism or drug addiction treatment, psychiatric convalescent homes for the emotionally disturbed, mental retardation facilities or mental health halfway houses

93302 This subclass includes:
- residential social assistance services involving round-the-clock care services to children and youths, e.g., social services provided by orphanages, homes for children in need of protection, homes for children with emotional impairments, juvenile correction homes etc.

93303 This subclass includes:
- services provided to adults by facilities for alcoholism or drug addiction treatment, psychiatric convalescent homes for the
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</table>
| 9304 | This subclass includes:  
- Residential social assistance services involving round-the-clock care services to adults, e.g., social services provided by homes for single mothers  
- Other social rehabilitation services |
| 93411 | This subclass includes:  
- Vocational rehabilitation services for persons with disabilities, where the social assistance component is predominant |
| 93412 | This subclass includes:  
- Vocational rehabilitation services for unemployed persons, where the social assistance component is predominant |
| 93491 | This subclass includes:  
- Old-age visiting and assistance services |
| 93492 | This subclass includes:  
- Non-residential social services, such as the provision of daytime shelter and elementary play-related teaching to children and young people with disabilities |
| 93493 | This subclass includes:  
- Invalid visiting and assistance services |
| 93510 | This subclass includes:  
- Provision of daytime shelter and elementary play-related teaching to small children (day-care services) in nursery school |
| 93520 | This subclass includes:  
- Guidance and counselling services not elsewhere classified delivered to individuals and families, |

Emotionally disturbed, mental retardation facilities or mental health halfway houses
generally the children's parents, in their homes or elsewhere
Such services may deal with behavioural, and other problems related to children, e.g., broken-home problems, school problems, development problems, prevention of cruelty to children, crisis intervention services, adoption services, etc.

This subclass does not include:
- education-related guidance counselling for children, cf. 92920

93530 This subclass includes:
- welfare services that do not include accommodation services, such as:
* eligibility-determination services in connection with welfare aid, rent supplements and food stamps
* household budget counselling services

This subclass does not include:
- public administration services related to welfare benefit schemes, cf. 91330

93590 This subclass includes:
- other social services not including accommodation services, such as:
* marriage guidance services
* guidance services delivered to persons on parole or probation
* social assistance services to disaster victims, refugees and immigrants, including temporary shelter services

This division includes services related to:
- organizing and promoting religious activities
- advocating various social and political causes
- promoting and defending the interests of members of the organization

This division does not include:
- accommo

97110 This subclass includes:
- textile cleaning services by co-operated self-service machines

97120 This subclass includes:
- dry-cleaning services of apparel and other textile, fur and leather articles
97130 This subclass includes:
- washing, cleaning and ironing of textile clothes and apparel for collectives and enterprises
- washing, cleaning and ironing for laundry depots
- washing, cleaning and ironing for households
- cleaning of textiles, furniture and carpets on customers’ premises
- cleaning of carpets, upholstery fabric, wall hangings, etc.
- renting of work uniforms etc., including cleaning on a regular schedule

This subclass does not include:
- rental services of wearing apparel, cf. 73260
- dry-cleaning services, cf. 97120

97140 This subclass includes:
- pressing of apparel and other textile articles

97150 This subclass includes:
- dyeing and colouring of apparel and other textile articles not in connection with production of such items

This subclass does not include:
- dyeing and colouring services of yarns and cloth, cf. 88213

97210 This subclass includes:
- hair washing, trimming and cutting services
- shaving and beard trimming services
- hair colouring and tinting services

97220 This subclass includes:
- face and beauty treatment, including cosmetic treatment
- manicure and pedicure services
- counselling services on beauty, face care and make-up

This subclass does not include:
- health-care services such as facelifts, cf. 931

97230 This subclass includes:
- services provided by Turkish baths, sauna and steam baths, solaria, spas, reducing and slimming salons, fitness centres, massage parlours (excluding therapeutic massage), etc.
This subclass does not include:
- medical treatment services, cf. 931

97290 This subclass includes:
- personal hygiene, body care, depilation, treatment with ultraviolet rays and infrared rays and other hygiene services

This subclass does not include:
- medical treatment services, cf. 931

973 *Funeral, cremation and undertaking services*

97310 This subclass includes:
- management and maintenance services of cemeteries, care of graves and graveyards
- cremation services

This subclass does not include:
- gardening services provided to cemeteries, cf. 85970

97320 This subclass includes:
- arrangement of funeral and cremation ceremonies
- interment and disinterment (exhumation) of human remains
- funeral parlour services, including embalming
- carriage of corpses

979 *Other miscellaneous services*

97910 This subclass includes:
- escort services, e.g., to a social event or for entertainment
- prostitutes' services

97990 This subclass includes:
- services of marriage agencies
- graphologic or genealogic research services
- astrological, chiromancists' and spiritualists' services
- public writers' services
- tattooist services
- body piercing services
- red cap, shoeshining and car parking services
- public washroom services
- services provided by coin-operated personal machines, such as machines for measuring blood pressure, weigh scales, lockers, shoeshining machines, photographic booths, telescopes/binoculars etc.
- other services n.e.c.

This subclass does not include:
- legal documentation drafting services, cf. 82130
12. Government goods and services n.i.e.

12.1 Embassies and consulates

- Government goods and services n.i.e. covers:
  - Goods and services supplied by and to enclaves, such as embassies and military bases
  - Goods and services acquired from the host economy by diplomats, consular staff and military personnel located abroad and their dependants
  - Services supplied by and to Governments and not included in other categories of services (MSITS 2010, para. 3.269)

12.2 Military units and agencies

- Government goods and services n.i.e. covers:
  - Goods and services supplied by and to enclaves, such as embassies and military bases
  - Goods and services acquired from the host economy by diplomats, consular staff and military personnel located abroad and their dependants
  - Services supplied by and to Governments and not included in other categories of services (MSITS 2010, para. 3.269)

98 Domestic services

98000 This subclass includes:
- services provided by private households in their capacity of employing household personnel, such as maids, cooks, nannies and governesses

This subclass does not include:
- services of independent units (including individuals) providing services to households, cf. their principal product

99 Services provided by extraterritorial organizations and bodies

99000 This subclass includes:
- services provided by embassies and representations from other countries
- services provided by international organizations such as the United Nations and its specialized agencies or regional bodies, etc., the Organization of American States, the European Union, the African Union, the League of Arab States, the Organisation for Economic Co-operation and Development, the World Customs Organization, the Organization of Petroleum Exporting Countries and other international bodies or extraterritorial units

911 Administrative services of the government

91111 This subclass includes:
- executive and legislative administration services of central,
regional and local bodies

91112 This subclass includes:
- a wide range of public services related to financial and fiscal affairs
- administrative and supervisory services related to financial and fiscal affairs
- operational services related to taxation schemes
- duty and tax collection on goods
- tax violation investigation services
- management of public funds and public debt

91113 This subclass includes:
- administrative and operational services related to overall economic and social planning
- services provided by planning and statistical offices undertaken at the different levels of government
- services by other government offices, bureaux or programme units which formulate, co-ordinate and frequently monitor the implementation of overall economic and social plans and programmes

91114 This subclass includes:
- administrative services provided by government offices, bureaux, programme units, etc., involved in the funding or conduct of research and development in the natural sciences, the social sciences and humanities and multidisciplinary research and development

91119 This subclass includes:
- administrative, operational and support services related to government (public) affairs that cannot be assigned to one of the four previous categories
- services provided by programme units dealing with non-self-governing and trust territory affairs
- services provided by programme units administering elections

91121 This subclass includes:
- public administrative services related to different educational institutions
- public administrative services related to the management, operation, inspection and support
of all types of schools and other educational institutions
- public information services
  concerning the educational system
in general, provided by government
departments or special programme
units

91122 This subclass includes:
- public administrative services
  related to all kinds of health and
social services
- public administrative services
  related to the management,
operation, inspection and support
of general and specialized medical
or dental hospitals and clinics, as
well as nursing and convalescent
homes
- public administrative services
  related to the administration,
management, operation and support
involving public health matters,
such as blood bank operation,
disease detection and prevention,
management of drug quality
programmes, birth control services,
etc. These services are frequently
provided by special teams or
individual health professionals not
connected with a hospital, clinic or
practitioner.

This subclass does not include:
- public administrative services
  related to sickness, maternity or
temporary disablement benefit
schemes, cf. 91310
- provision of social services, with
  or without accommodation, cf. 932,
933, 934, 935

91123 This subclass includes:
- public administrative services
  related to housing and overall
community development, water
supply, sanitation and street
lighting
- public administrative services
  related to the development,
monitoring and evaluation of
housing and housing standards
(other than construction standards)
- public administrative services
  related to rent control and
eligibility standards for state-
subsidized housing
- public administrative services
  related to housing for the general
public or for people with special
needs
- dissemination of public information about housing
- services provided by government offices, bureaux, departments and programme units involved in developing and administering regulations concerning water supply
- public administrative services related to refuse collection and disposal, sewage system operation and street cleaning
- public administrative services related to pollution standards, including the dissemination of information regarding pollution

This subclass does not include:
- waste collection and disposal services, cf. 942, 943
- sewerage and sewage treatment services, cf. 94110

91124 This subclass includes:
- public administrative services related to cultural facility support and individual artists and organizations engaged in promoting cultural activities
- public administrative services related to national, regional or local festivities and the maintenance and running of religious institutions

This subclass does not include:
- sports events promotion and organization services, cf. 9651
- sports facilities operation services, cf. 96520
- other recreational services, cf. 969

91131 This subclass includes:
- public administrative services related to:
  * agricultural land management
  * agrarian reform and land settlement
  * stabilization of agrarian markets
  * veterinary affairs
  * pest control
  * forestry
  * fishing and hunting affairs
  * agricultural research and experimental development
- administrative services provided by government offices, bureaux and programme units concerning:
  * conservation of farmland
  * land reclamation
  * land improvement and expansion
  * supply of veterinary services to
farms
  * eradication or control of pests, vermin, plant diseases or other destructive agents
  * crop inspection and grading
    - public administrative services related to:
      * regulations governing forest operations
      * issuing of tree-felling licences
      * rationalization of forest resources, exploitation
      * reforestation work
      * operation and support of game preserves and fish hatcheries
      * development and monitoring of regulations, including the licensing of fishing and hunting
    - support and information services for all the above-mentioned affairs

91132 This subclass includes:
  - administrative services provided by government offices, bureaux and programme units concerning:
    * solid fuel, including regulations concerning their exploitation or conservation
    * petroleum and natural gas
    * mineral fuel
    * nuclear and non-commercial fuel, including such fuels as alcohol, wood and wood waste, etc.
  - support and information services for the above-mentioned affairs

91133 This subclass includes:
  - administrative services provided by government offices, bureaux and programme units concerning:
    * discovery, exploitation, conservation, marketing and other aspects of mineral production, including the development and monitoring of regulations concerning prospecting
    * mining and safety standards
    * activities designed to develop, expand and improve the position of manufacturing establishments
    * development and administration of regulations concerning building standards and issuing of occupation certificates
    * development and monitoring of regulations concerning safety on construction sites
  - support and information services for the above-mentioned affairs

This subclass does not include:
- public administrative services related to mineral fuel, cf. 91132

91134 This subclass includes:
- public administrative services related to road and water transport, railway and air transport and communications
- administrative services provided by government offices, bureaux and programme units concerning:
  * planning, design, construction, maintenance and improvement of:
  ** roads, highways and associated structures
  ** roadbeds and associated structures
  ** water transport facilities; railways; airport runways, terminals, hangars, air navigation aids; other fixed structures and equipment associated with air transport
  ** pipelines and other facilities
- supervision and regulation of such work and development and administration of operational regulations for all the above-mentioned means of transport and related equipment
- public administrative services related to communications, i.e. postal, telephone, telegraph, cable and wireless communications systems and communications satellites
- public administrative services related to planning, development, functioning and improvement of communications systems
- public administrative services related to the development and administration of regulations for these systems
- support and information services for the above-mentioned affairs

This subclass does not include:
- police traffic-control services on roads and waterways, cf. 91260

91135 This subclass includes:
- public administrative services related to the distributive trades, storage and warehousing and hotels and restaurants
- administrative services provided by government offices, bureaux and programme units concerning:
  * development and monitoring of regulations concerning wholesale
and retail trade, consumer protection, price control and rationing schemes operating through retailers or wholesalers, storage and warehousing, hotel and restaurant operation
- public administrative services concerning the design and construction of restaurants, hotels and other accommodation
- support and information services for the above-mentioned affairs

91136 This subclass includes:
- public administrative services related to tourism and tourism promotion
- administrative services provided by government offices, bureaux and programme units concerning:
  * advertising campaigns
  * dissemination of tourism information
  * other tourist support services

This subclass does not include:
- tourism promotion services, cf. 85561
- visitor information services, cf. 85562

91137 This subclass includes:
- administrative services provided by government offices, bureaux and programme units concerning the planning, design, construction, improvement and operation of multipurpose projects. Such projects typically consist of integrated facilities for power generation, flood control, irrigation, navigation and recreation.
- support and information services for the above-mentioned affairs

912 Public administrative services provided to the community as a whole

91210 This subclass includes:
- public administrative and operational services related to ministries of foreign affairs and diplomatic and consular missions stationed abroad or to offices of international organizations
- public administrative, operational and support services related to information and cultural services intended for distribution beyond national boundaries, including
libraries, reading rooms and reference services located abroad

91220 This subclass includes:
- public administrative services related to economic aid to developing countries, whether or not routed through international organizations
- administrative services provided by government offices, bureaux and programme units for non-military aid programmes to developing countries
- provision of or support for technical assistance and training
- international assistance such as refugee or hunger relief programmes
- economic aid missions accredited to foreign governments

91230 This subclass includes:
- administrative services by government offices, bureaux and programme units concerning military aid missions accredited to foreign governments or attached to international military organizations or alliances
- public administrative services related to grants and loans for military aid
- public administrative services related to contributions to international peacekeeping forces, including the assignment of manpower

91240 This subclass includes:
- administrative, operational and supervisory services related to:
  * military defence and forces: land, sea, air and space defence forces
  * military engineering, transport, communications
  * military intelligence
  * material, personnel, and other non-combat forces and commands
  * reserve and auxiliary forces attached to the department of defence
- services related to the provision of equipment, structures, supplies, etc., plus health services for military personnel in the field
- administrative and support services related to defence-related applied research and experimental development
This subclass does not include:
- public administrative services of the ministry of defence, cf. 91111
- services related to foreign military aid, cf. 91230
- administrative services related to military tribunals, cf. 91270
- educational services provided by military schools, colleges and academies, cf. the appropriate categories of 92
- military hospital services, cf. 9311

91250 This subclass includes:
- administrative, operational and support services related to civil defence forces
- support services related to the drawing up of contingency plans for dealing with national emergencies
- carrying out emergency preparedness exercises involving civilian institutions and populations

This subclass does not include:
- police and fire protection services, cf. 91260

91260 This subclass includes:
- administrative and operational services provided by regular and auxiliary police forces financed by public authorities, plus harbour police, border police, coast guards and other special police forces
- police services related to traffic regulation, registration of aliens, operation of police laboratories and maintenance of police records
- administrative and operational services related to firefighting and fire prevention by regular and auxiliary fire brigades financed by public authorities
- combating of floods and other natural disasters
- beach surveillance and rescue operations on open water and in mountains
- civil protection services provided by army or police forces
- marine fireboat services

This subclass does not include:
- civil defence services, cf. 91250

91270 This subclass includes:
- public administrative services related to civil and criminal law courts, military tribunals and the
judicial system
- legal representation and advisory services on behalf of the government or on behalf of others when provided by the government
- public administrative services related to sentencing and the interpretation of the law, including arbitration of civil suits

This subclass does not include:
- services related to advice and representation in civil, criminal and other cases, cf. 8211, 8212

91280 This subclass includes:
- public correctional services
- public administrative services related to corrections
- services related to the operation of prisons and other places for the incarceration and rehabilitation of criminals, such as prison farms, workhouses, reformatories and asylums

This subclass does not include:
- education services provided by prison schools, cf. 92
- prison hospital services, cf. 9311

91290 This subclass includes:
- public administrative services related to the overall administration, regulation and support of activities for the promotion of public order and safety and the development of related overall policy
- public administrative services related to the provision of supplies for domestic emergency use in the event of peacetime disasters and information dissemination services for the above-mentioned affairs

This subclass does not include:
- civil defence services, cf. 91250

91310 This subclass includes:
- administrative and operational services related to social security, involving provision of benefits for loss of income due to sickness, childbirth or temporary disablement

This subclass does not include:
- public administrative services related to healthcare, cf. 91122

91320 This subclass includes:
- public administrative services related to government employee pension schemes and for old-age, disability or survivors' benefits other than for government employees
- administrative and operational services related to retirement, pension and disability schemes for government employees and their survivors, including government social assistance schemes to compensate for permanent loss of income due to partial or full disablement

91330 This subclass includes:
- public administrative, operational and support services related to unemployment compensation schemes. Included are payments under social insurance or other government schemes to compensate individuals for loss of income due to unemployment

This subclass does not include:
- welfare services, cf. 93530

91340 This subclass includes:
- public administrative, operational and support services related to income assistance for households and families with dependent children
- administrative services related to payments to families with dependent children whether or not an income recipient is part of the household
- administrative services related to payment to households on a per-child basis, regardless of needs

This subclass does not include:
- maternity benefit services, cf. 91310

(*): Partly allocated CPC code, see annotation in the last column.

For any question, contact us at tradeserv@un.org.

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