Central Product Classification (CPC)

Version 2.1

White cover publication, pre-edited text subject to official editing
Department of Economic and Social Affairs

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Preface

The Central Product Classification (CPC) constitutes a complete product classification covering all goods and services. It serves as an international standard for assembling and tabulating all kinds of data requiring product detail, including statistics on industrial production, domestic and foreign commodity trade, international trade in services, balance of payments, consumption and price statistics and other data used within the national accounts. It provides a framework for international comparison and promotes harmonization of various types of statistics related to goods and services.

The first version of the CPC, the Provisional Central Product Classification, was published in 1991. This version was superseded by the Central Product Classification (CPC) Version 1.0, published in 1998. In that publication particular attention was paid to the elaboration of the services part of the classification. CPC Version 1.1, published in 2002, represented a further update to the CPC, incorporating modifications due to recent changes in economies worldwide and sustained technological advancement in the period since the development of CPC Version 1.0. The CPC Version 2, released in 2008, again reflected recent changes in the character of outputs, in particular related to fast developing services industries. In addition, extensive detail had been introduced in the CPC to better describe agricultural and related products and information products. A conceptual review of products covered in the CPC has also led to the introduction of a broader concept of goods and services. The current edition, CPC version 2.1, is the result of a scheduled review of the CPC structure and detail to ensure the classifications’ relevance for describing current products in the economy. The changes in this version are mostly results of further reviews of agricultural products (including fishery, forestry and agricultural inputs), outputs of selected service industries, energy products and necessary adjustments to reflect changes made in the Harmonized Commodity Description and Coding System.

The ongoing revision of this classification is evidence of the commitment to systematize the improvement of the classification over time, keeping it current and making it more responsive to existing economic and technological reality while maintaining conceptual consistency.

The primary purpose of CPC Version 2.1 is to classify the goods and services that are the result of production in any economy. This production is accounted for in the national accounts of countries and can be measured and analyzed using the System of National Accounts (SNA). CPC Version 2.1 is useful in studying transactions in goods and services in detail. It can also be used as a basis for developing lists of goods and services for specific purposes, such as price statistics surveys, tourism statistics surveys or ICT-related surveys, with its primary advantage being that it meets the criteria of an international standard. It has broad acceptance and facilitates the maintenance of systems of categories of products, both with regard to character and definition. It can therefore serve as a framework for international comparison.

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1 See detailed discussion on goods and services in Part One, chapter II.C of this publication.
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Historical background

The Central Product Classification originated from initiatives in the early 1970s to harmonize international classifications prepared under the auspices of the United Nations and other international bodies, in economic statistics and other fields. In the follow-up to those initiatives, a standard classification of all products was perceived as a key element.

Based on the recommendations of an expert group convened by the United Nations Secretariat, the Statistical Commission at its nineteenth session in 1976 approved a programme to harmonize the existing activity classifications of the United Nations, the European Communities and the Council for Mutual Economic Assistance and to simultaneously develop a system of different, but interrelated, classifications of economic activities and goods and services. The new classification covering both goods and services - the Central Product Classification (CPC) - was intended to provide a basic tool in this programme. This proposed product classification would use the detailed subheadings of the Harmonized System as building blocks for the part dealing with transportable goods and would take into account the basic categories of economic supply and use as specified in the System of National Accounts, such as intermediate consumption, final consumption, capital formation, and imports and exports. The Statistical Commission endorsed the programme and supported its continuation at subsequent sessions.

During the period 1977-1987, the Statistical Office of the United Nations Secretariat and the Statistical Office of the European Communities (EUROSTAT) convened six meetings of the Joint Working Group on World Level Classifications for the purpose of developing an Integrated System of Classification of Activities and Products (SINAP) to serve as an interim classification. The categories of SINAP were intended to be used as building blocks for the second revision of the International Standard Industrial Classification of All Economic Activities (ISIC), the General Industrial Classification of Economic Activities within the European Communities (NACE), and for related classifications of goods and services. The Joint Working Group also contributed proposals on the relationship between the SITC and the CPC. During the period 1983-1988, the Statistical Office of the United Nations Secretariat organized a series of expert group meetings on economic classifications including representatives from national, regional and international statistical offices to review the drafts of the ISIC, Rev.3 and the CPC, which had been prepared by the Statistical Office.

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4 International Standard Industrial Classification of All Economic Activities, Statistical Papers Series M, No. 4, Rev.2 (United Nations publication, Sales No. E.68.XVII.8).
5 General Industrial Classification of Economic Activities within the European Communities (Luxembourg, Statistical Office of the European Communities, 1970).
6 See the report of the Secretary-General on the Revision and harmonization of international economic classifications (E/CN.3/1989/8), paras. 4, 5 and 7.
The Statistical Commission, at its twenty-fourth session in 1987, reviewed the first complete draft of the CPC. On the recommendation of the Commission, work on the CPC continued in cooperation with a number of international organizations, in particular EUROSTAT and the Organisation for Economic Co-operation and Development (OECD). In addition, the development of service classifications and related explanatory notes for service products was the main item on the agenda at the early meetings of the Voorburg Group on Service Statistics, which provided additional input in the drafting of CPC categories. In 1987 and 1988 the Joint Working Group on World Level Classifications and a United Nations expert group meeting reviewed subsequent drafts of the CPC. The Expert Group on Harmonization of Economic Classifications also recommended that the acronym “CPC” for “Central Product Classification” be included in the title, regardless of language, to facilitate international recognition when referring to the classification.

The Statistical Commission, at its twenty-fifth session in 1989, considered the final draft and approved its publication as a provisional document. The Commission recommended that Member States start testing the Provisional Central Product Classification in order to gain experience in obtaining internationally comparable data on goods and services. The classification was subsequently published by the United Nations in 1991.

The experience of national and international users in applying the Provisional CPC and other product classifications provided a sound basis for subsequent revisions of the CPC. The Provisional CPC was revised, updated and finalized, and presented for adoption to the United Nations Statistics Division (UNSD) as the Central Product Classification (CPC), Version 1.0, which was published in 1998 in response to the need to update and revise parts of the provisional version. Particular attention was paid to the part of the classification concerning services in order to ensure that the structure of the CPC adequately reflected new technologies and growth in the services sector of the economy. In addition, the goods part of the Provisional CPC and the Standard International Trade Classification (SITC, Rev.3) were revised in accordance with the 1996 edition of the Harmonized Commodity Description and Coding System (HS).

The Statistical Commission at its thirtieth session, recommended that the Expert Group on International Economic and Social Classifications should be the central coordinating body for implementing the proposed work programme on statistical classifications, and that its tasks should include classification revisions, practical proposals to bring about convergence of existing

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9 See Provisional Central Product Classification, Statistical Papers Series M, No. 77 (United Nations publication, Sales No. E.91.XVII.7), para. 8.
10 Official Records of the Economic and Social Council, 1989, Supplement No. 3 (E/1989/21), paras. 95(b) and (f).
11 Provisional Central Product Classification, Statistical Papers Series M, No. 77 (United Nations publication, Sales No. E.91.XVII.7).
12 Central Product Classification (CPC) Version 1.0, Statistical Papers Series M, No. 77, Ver.1.0 (United Nations publication, Sales No. E.98.XVII.5)
13 Standard International Trade Classification, Revision 3, Statistical Papers Series M, No. 34, Rev.3 (United Nations publication, Sales No. E.86.XVII.12 and corrigenda).
14 World Customs Organization, The Harmonized Commodity Description and Coding System, 1996 version (Brussels, 1996) and amendments.
international and multinational classifications and a review of the underlying principles. The Expert Group, at its meeting in November 1999, approved the establishment of a Technical Subgroup to the Expert Group. This Technical Subgroup was asked to take action to update CPC, Version 1.0.\textsuperscript{16}

The Technical Subgroup was set up to carry out a technical review of the CPC, resulting in the development of the new classification, CPC, Version 1.1. In the process, a selected sectoral review of the CPC was undertaken to ensure that the products defined in the CPC appropriately reflect outputs of fast growing industries. A draft of the revised classification was widely circulated to national, regional and international statistical offices for comment. Recommendations for change were taken into consideration before the classification was completed and submitted to the Statistical Commission at its thirty-third session in 2002.

The Version 2 of the CPC

Ongoing changes in the world’s economy, fast changing production patterns and techniques and the emergence of new products are factors that call for frequent reviews of product classifications like the CPC. The revision process for Version 2 of the CPC was therefore started immediately after the publication of CPC Version 1.1. At the core of the revision process were several objectives, namely (a) to reflect in the CPC newly emerging products or products that better reflect changing production patterns; (b) to reflect outputs of newly defined industries of ISIC Revision 4; (c) to take into account the changes in the 2007 edition of the Harmonized Commodity Coding and Description System (HS); (d) to review the product detail necessary for statistics on agriculture, ICT and information products and (e) to review the conceptual basis of CPC, including issues concerning the scope of the classification and the definition of and distinction between goods and services.

The revision process for the CPC Version 2 was strongly tied to the process for the fourth revision of ISIC. Preparatory stages of the process included discussions on whether the CPC structure should follow a strict industry-of-origin approach or a complete demand-based approach, recognizing that both options would completely change the existing CPC structure. Since a CPC-ISIC link exists for all CPC subclasses, it is not imperative to manifest this link in the structure as well and general preference was given to consider a demand-based approach. However, at that time no sufficient national experience with a demand-based product classification (and similar scope as CPC) existed and it was agreed that the international reference classification should not be the first one to test this approach. Consequently, it was agreed to maintain the overall structure of the CPC and focus on the updating of individual sections of the CPC.

The revision process included the administration of three rounds of questionnaires that were sent to all national statistical offices and interested regional and international organizations to solicit input on conceptual issues, specific sector issues and finally comments on the proposed detailed structure and explanatory notes. In addition, a number of workshops were organized on a regional basis, providing countries with updates on the revision process and seeking input from countries at the same time. A number of proposals for changes in the CPC have also been brought forward through discussions in the Voorburg Group on services statistics.

The revision process also took into account parallel developments for the revision of the Standard International Trade Classification (SITC), the Extended Balance of Payments Services Classification (EBOPS) and the Classification of Products by Activity (CPA) and benefited from the research undertaken for the North American Product Classification System (NAPCS). Some of these processes were still ongoing at the time of completion of the CPC Version 2 and changes in these classifications have been considered to the extent possible.

**The update to CPC version 2.1**

At its meeting in 2011, the Expert Group on International Statistical Classifications reviewed a number of different inputs provided by other working groups on specific classifications or other topics that have an impact on the use and/or development of classifications. The Expert Group considered the implications of these developments for the CPC and agreed that an update to the CPC should be undertaken. This was labelled as an update (CPC Ver.2.1) since it was restricted to some areas of the goods part of the CPC only and involved only rearrangements or subdivisions at the lower levels (class, subclass) of the classification.

A Technical Subgroup was established to consider all of the proposed inputs into the CPC, supported by experts for some of the individual components, such as agriculture and energy.

A list of areas to be addressed by the Technical Subgroup was presented to the Statistical Commission at its 43rd session in 2012. Most of the points raised in that document have been resolved by the Technical Subgroup and resulted in changes to the structure of the CPC and its explanatory notes. The issues related to energy products could only be partially resolved, since some changes and clarifications in the Standard International Energy Product Classification (SIEC) have to be implemented before the CPC can be changed accordingly.

The draft structure for the CPC Ver.2.1, resulting from the work of the Technical Subgroup, was approved by the Statistical Commission at its 44th meeting in 2013.

A summary of major changes to the classification is shown in Part six of this publication.
Acknowledgements

In carrying out the revision process, the active participation of the Statistical Commission, the Expert Group on International Statistical Classifications and its Technical Subgroup were all vital to the development work that was done.

Further inputs into the revision process were obtained from regional workshops and meetings with international and regional agencies, such as the Food and Agriculture Organization of the United Nations (FAO) or work carried out by other groups, such as the Partnership on Measuring Information and Communication Technology for Development.

The Technical Subgroup that was formed by the Expert Group to carry out the detailed work on the CPC update to Version 2.1 consisted of the following representatives of countries and organizations:
Ralf Becker (UNSD), Alice Born (Statistics Canada), Ana Franco (Eurostat), Thierry Lacroix (INSEE France), John Murphy (Census Bureau, United States of America), Valentina Ramaschiello (Food and Agriculture Organization of the United Nations) and Karen Treanton (International Energy Agency). These experts have been supported in the technical work by other members of their respective offices.

Direct overall responsibility for the different stages of the revision process, including the organization of the classification, the preparation of the text of the explanatory notes; and the organization of meetings and consultation rounds lay with Ralf Becker of the United Nations Statistics Division.
Support for users of the CPC

The United Nations Statistics Division (UNSD) is responsible for the development and maintenance of the CPC. The developers of national product classifications and other institutions using the CPC may find it in their interest to establish contact with the Statistics Division. Users of the CPC may thus receive notification about plans for updates or revisions, information concerning interpretations, rulings and general technical support in applying the classification. Users are encouraged to bring to the attention of the Statistics Division any difficulties they encounter in the implementation of the CPC. They are also encouraged to request clarifications, share their experience and remarks with regard to the adequacy of the classification, and provide ideas or proposals for enhancing its usefulness.

Updated information on the CPC, indexes, proposals for revisions and the revision process are available in the Classifications Registry on the United Nations international economic and social classifications web site at http://unstats.un.org/unsd/class.

Communications should be addressed to:

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2 United Nations Plaza
Room DC2-1414
New York, NY 10017
United States of America

by fax:
1-212-963-0623

or by e-mail to the Classifications Hotline:
CHL@un.org
### Acronyms and abbreviations

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
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<tbody>
<tr>
<td>AC</td>
<td>alternating current</td>
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<tr>
<td>BTN</td>
<td>Brussels Tariff Nomenclature</td>
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<tr>
<td>BEC</td>
<td>Classification by Broad Economic Categories</td>
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<tr>
<td>CCC</td>
<td>Customs Cooperation Council</td>
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<td>CCCN</td>
<td>Customs Cooperation Council Nomenclature</td>
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<tr>
<td>cg</td>
<td>centigram</td>
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<td>cm</td>
<td>centimeter</td>
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<td>CPA</td>
<td>Classification of Products by Activity</td>
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<td>CPC</td>
<td>Central Product Classification</td>
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<td>CPU</td>
<td>central processing unit</td>
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<td>DC</td>
<td>direct current</td>
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<td>DVD</td>
<td>digital video disc</td>
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<td>EDP</td>
<td>electronic data processing</td>
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<td>EUROSTAT</td>
<td>Statistical Office of the European Communities</td>
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<td>GATS</td>
<td>General Agreement on Trade in Services</td>
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<td>GPS</td>
<td>Global Positioning System</td>
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<td>HS</td>
<td>Harmonized Commodity Description and Coding System (Harmonized System)</td>
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<td>IMF</td>
<td>International Monetary Fund</td>
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<td>IP</td>
<td>Internet protocol</td>
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<td>ISIC</td>
<td>International Standard Industrial Classification of All Economic Activities</td>
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<td>ISP</td>
<td>Internet service provider</td>
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<td>kg</td>
<td>kilogram</td>
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<td>MDS</td>
<td>Multipoint Distribution Service</td>
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<td>MRI</td>
<td>magnetic resonance imaging</td>
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<td>n.e.c.</td>
<td>not elsewhere classified</td>
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<td>NACE</td>
<td>General Industrial Classification of Economic Activities within the European Communities</td>
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<td>OECD</td>
<td>Organisation for Economic Co-operation and Development</td>
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<tr>
<td>SINAP</td>
<td>Integrated System of Classification of Activities and Products</td>
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<td>SITC</td>
<td>Standard International Trade Classification</td>
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<td>short message services</td>
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<td>TSA</td>
<td>Tourism Satellite Account</td>
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<td>United Nations Statistics Division</td>
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<td>VAT</td>
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<td>WCO</td>
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PART ONE

Introduction
Chapter I
Overview

1. The Central Product Classification (CPC) consists of a coherent and consistent classification structure for products based on a set of internationally agreed concepts, definitions, principles and classification rules. It provides a comprehensive framework within which data on products can be collected and presented in a format that allows for economic analysis supporting decision-taking and policy-making. The classification structure represents a standard format to organize detailed information on products – be it on production, transformation, trade or consumption – according to economic principles and perceptions.

2. In practice, the classification is used for providing a continuing flow of information that is indispensable for the monitoring, analysis and evaluation of the performance of an economy over time. In addition to its primary application in statistics and subsequent economic analysis, the CPC is also used for administrative purposes, such as in contract issuance.

3. This revised version of the CPC enhances the relevance of the classification by better reflecting the current structure of the world economy, recognizing new products that have emerged and facilitating international comparison through increased comparability with existing – general and special-purpose – product classifications.

Main features of the classification

4. The CPC presents categories for all products that can be the object of domestic or international transactions or that can be entered into stocks. It includes products that are an output of economic activity, including, but not limited to, transportable goods, non transportable goods and services. The CPC in general follows the definition of products within the SNA. A few deviations from this standard have been accepted to allow for the maintenance of links to other product classifications and to address needs for statistics in other frameworks. In addition, a broadened understanding of goods and services has been applied to this version of the CPC.

5. The overall set of products is subdivided into a hierarchical, five-level structure of mutually exclusive categories, facilitating data collection, presentation and analysis at detailed levels of the economy in an internationally comparable, standardized way. The categories at the highest level are called sections, which are numerically coded categories. The sections subdivide the entire spectrum of products into broad groupings, such as “Agriculture, forestry and fishery products” (section 0), “Constructions and construction services” (section 5) or “Community, social and personal services” (section 9). The classification is then organized into successively more detailed categories, which are numerically coded: two-digit divisions; three-digit groups; four-digit classes; and, at the greatest level of detail, five-digit subclasses.

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Principles, definitions and classification rules

6. The CPC, covering all goods and services, is a system of categories that are both exhaustive and mutually exclusive. This means that if a product does not fit into one CPC category, it must automatically fit into another. Consistent with the other principles used, homogeneity within categories is maximized.

7. The CPC classifies products based on the physical properties and the intrinsic nature of the products as well as on the principle of industrial origin.

8. The physical properties and intrinsic nature of products are distinguishing characteristics that are proper to the products themselves. These include, for example, the raw materials of which goods are made, the stage of production or the way in which goods are produced or services rendered, the purpose or user category for which products are intended and the prices at which they are sold.

9. The importance of the industrial origin of goods and services was underscored by the attempt to group into one CPC subclass mainly the products that are the output of a single industry. Through their linkage to the criterion of industrial origin, the input structure, technology and organization of production characteristics of products are also reflected in the structure of the CPC. However, it had to be recognized that some products can still be the output of several ISIC industries.

10. In addition, efforts have been made to define each subclass in sections 0 to 4 of the CPC as the equivalent of one heading or subheading or the aggregation of several headings or subheadings of the Harmonized Commodity Description and Coding System (HS), owing to the fact that the HS is a detailed classification of transportable goods that is widely accepted for use in international trade statistics by virtually all countries.

Harmonization with other statistical classification systems

11. In its function as a “central” product classification, the CPC has a natural relationship with all classifications that provide a structure for the classification of products – either of all products or a specific subset, such as transportable goods, services, energy products etc.

12. Care has been taken to maximize the harmonization of the CPC with such other product classification to the extent that detailed category definitions are aligned with the definitions in other product classifications or that aggregated levels become more comparable. Limitations may exist due to the different – often specialized – applications of other classifications.

13. Work is ongoing to review the linkages of the CPC to other product classifications, observe how newly emerging products are being addressed in these classifications, and bring the existing classifications closer together in future rounds of revisions.

14. The CPC as a classification of products has a strong natural relationship with the classification of economic activities, ISIC. The CPC and ISIC are both general-purpose classifications, with the ISIC representing the activity side of these two interrelated United Nations classifications. Each subclass of the CPC consists of goods or services that are generally produced in a specific class or classes of the ISIC, Rev.4. With a view to accommodating users of the CPC who wish to identify the relationship between the CPC and the ISIC, each CPC subclass
has a reference to the ISIC, Rev.4 industry or industries in which most of the goods or services in question are generally produced. By rearranging the CPC subclasses according to their ISIC references, one can find the main goods or services that are the outputs of certain industries. It should be noted, however, that there is no intention of establishing a one to one correspondence between the CPC and ISIC due to the different nature of the underlying concepts of these two classifications. The relationship between industries and their products is a complex and changing one. Furthermore, the CPC is meant to be used in various kinds of statistics and should not be regarded as a mere extension of the ISIC, as it is not limited to listing goods and services produced according to ISIC industries.

**Alternative structures**

15. The CPC disaggregates the set of all products in the economy into more detailed levels of product divisions, groups, classes and so on. For analytical purposes it is important to implement the CPC at its lower levels of detail to be able to observe the production and various transactions related to products in the economy at a level that allows understanding of the linkages between the different processes within the economy.

16. The categories and aggregation structure of the CPC have become an accepted way of subdividing the overall spectrum of products in an economy into useful coherent categories that are widely recognized and used in economic analysis.

17. While the CPC provides a standard way of grouping products, there is sometimes a need to provide data on other sets of products that may cross the boundaries of existing high-or medium-level CPC categories, but have become of interest to statisticians, economists and policy makers. An example is the interest in products of the information economy, which includes products from a wide range of CPC sections and divisions. In addition to the need for different aggregations of CPC subclasses, specialized data collections often require greater detail than what can be supported in a general-purpose international classification. In these cases, additional categories should be devised in a way that is consistent with the existing CPC categories. An example is the CPC expansion for agricultural statistics, developed by the Food and Agriculture Organization of the United Nations (FAO).

18. As these alternative groupings and breakdowns cannot be built into the existing CPC structure, alternative structures can be created to serve these specific data needs, while providing a standard way of presenting such data. The present publication includes examples of such alternative structures in Part five.

**Structure of this publication**

19. The present CPC publication is organized into five parts, as follows:

- **Part one** describes the underlying principles that are used in constructing and interpreting the classification. Apart from facilitating the understanding of the current CPC structure, the principles may assist in developing national classifications by applying criteria consistent with those of CPC. Part one also describes the application and interpretation rules that allow for correct and consistent classification of any given product in CPC. It concludes with a description of the relationship between CPC and other classifications.

- **Part two** shows the higher levels of the classification structure, up to the division level, with an indication of the number of detailed categories in the sections and divisions shown.
Part three shows the detailed structure of the classification. This complete list of codes is supplemented by listings of headings or subheadings of the Harmonized System, classes of ISIC Rev.4 and subclasses of CPC Ver.2 that are linked to the subclasses of CPC Version 2.1.

Part four provides a complete set of detailed explanatory notes for each CPC subclass, which serve as definitions of the content of these categories.

Part five discusses alternative structures of CPC subclasses and describes the alternative aggregation for products of the information economy and an extension of the CPC for agricultural statistics.

Part six outlines the major changes in CPC Version 2.1 and Version 2, as compared to the previous version (CPC Version 1.1), covering both methodological and major structural changes.

20. While it may be intuitive to immediately use the detailed definitions of part four of this publication, users are strongly encouraged to first familiarize themselves with the application rules set out in Part One so as to correctly understand and use the classification. Users who want to use the CPC in connection with an activity classification, such as ISIC Rev.4, should also familiarize themselves with the links between these classifications, as discussed in Part One of the present publication, to make proper use of the CPC in this context.
Chapter II
The underlying principles of the classification

A. Purpose and nature of the classification

21. The main purpose of the Central Product Classification is to provide a framework for the international comparison of statistics dealing with products and to serve as a guide for developing or revising existing classification schemes for products in order to make them compatible with international standards. The CPC was developed primarily to enhance harmonization among various fields of economic and related statistics and to strengthen the role of national accounts as an instrument for the coordination of economic statistics. It provides a basis for recompiling basic statistics from their original classifications into a standard classification for analytical use.

22. The CPC constitutes a comprehensive classification of all goods and services. With regard to services, before the development of the CPC, no international classification covering the whole spectrum of outputs of the various service industries and serving the different analytical needs of statistical and other users was available. As a general-purpose classification, the CPC provides less detail than other specific classification systems in areas or applications for which such systems are available, for example the Harmonized System for international commodity trade statistics. However, there are areas where the detailed level provided by the Harmonized System may not be sufficient. This has led to the introduction of more detail in the area of agricultural products, where the needs for production statistics cannot be met by a classification designed for measuring international trade.

23. The CPC presents categories for all products that can be the object of domestic or international transactions or that can be entered into stocks. It includes products that are an output of economic activity, including transportable goods, non-transportable goods and services. The CPC in general follows the definition of products within the SNA. A few deviations from this standard have been accepted to allow for the maintenance of links to other product classifications and to address needs for statistics in other frameworks. In addition, a broadened understanding of goods and services has been applied to this version of the CPC.

24. The CPC is not an asset classification. Assets are classified according to a separate classification within the System of National Accounts. Produced assets are outputs of economic production and therefore constitute products at the time of creation. For that reason, they are included in the scope of the CPC in their capacity as products, not as assets. Inconsistent treatment of some of these products (e.g. constructions) in previous versions of the CPC has been corrected.

25. The CPC, as a standard central product classification, was developed to serve as an instrument for assembling and tabulating all kinds of statistics requiring product detail. Such statistics may cover production, intermediate and final consumption, capital formation, foreign trade or prices. They may refer to commodity flows, stocks or balances and may be compiled in the context of input-output tables, balance-of-payments and other analytical presentations.

26. It is hoped that, in the long run, the CPC will contribute to a reduction in the number of product classifications used internationally. As a general-purpose product classification, it provides guidelines for future product-type classifications for specific areas of the economy. Such
specific classifications should be compatible with the general framework of the CPC so as to ensure comparability of data.

**B. Principles used in constructing the CPC**

27. The CPC, covering all goods and services, is a system of categories that are both exhaustive and mutually exclusive. This means that if a product does not fit into one CPC category, it must automatically fit into another. Consistent with the other principles used, homogeneity within categories is maximized. The CPC classifies products based on the physical properties and the intrinsic nature of the products as well as on the principle of industrial origin.

28. Each subclass in sections 0 to 4 of the CPC is defined as the equivalent of one heading or subheading or the aggregation of several headings or subheadings of the Harmonized Commodity Description and Coding System (HS), a classification of the World Customs Organization. The Harmonized System uses primarily the physical property criterion for classifying goods. With the Harmonized System already in use in many countries for international trade statistics and in some countries for production statistics, the introduction of the CPC in those countries is facilitated. In cases where the definition of a CPC subclass does not use full subheadings of the HS, concise explanatory notes have been provided.

29. The physical properties and intrinsic nature of products are distinguishing characteristics that are proper to the products themselves. These include, for example, the raw materials of which goods are made, the stage of production or the way in which goods are produced or services rendered, the purpose or user category for which products are intended and the prices at which they are sold.

30. The importance of the industrial origin of goods and services was underscored by the attempt to group into one CPC subclass mainly the products that are the output of a single industry. Through their linkage to the criterion of industrial origin, the input structure, technology and organization of production characteristics of products are also reflected in the structure of the CPC. However, it had to be recognized that some products can still be the output of several ISIC industries. The industrial origin of products criterion is one of the classification principles applied by another United Nations classification, the International Standard Industrial Classification of All Economic Activities.

31. The construction of the CPC took into account the nature of the product and the industry of origin. However, practical difficulties had to be resolved. In some cases, the same industry may produce goods of a very different nature. For example, meat and hides are both produced by slaughterhouses. These products are not listed together in one category or even in the same section of the CPC. Unprocessed hides are considered raw animal materials, and they are classified in section 0 (agriculture, forestry and fishery products), whereas meat is classified in section 2, among food products.

32. In some cases, goods of different industrial origins are included in a single CPC category, particularly when the Harmonized System does not follow the industrial origin criterion. For instance, rarely does the Harmonized System distinguish between metal products of cast iron and other metal products. Moreover, many products made by casting are classified in the Harmonized System as parts of machinery or other goods. As a result, the CPC does not provide a link to ISIC group 243 (Casting of metals) for all products that may be an output of that industry.
33. Similar problems concerning industrial origin arise when industries produce both goods and services. Examples of such services are repair, maintenance and manufacturing on a fee or contract basis. Although the industrial origin of these services is often the same as the origin of the goods themselves, the nature of the services involved might be markedly different from that of the goods, so that the goods and services should be classified under different parts of the CPC.

34. The introduction of a concept of “intangible goods” (see discussion in chapter C below) has added additional complexity to the grouping of goods and services in the CPC. In order to reserve sections 0-4 of the CPC for transportable goods that are classified in the HS, the newly defined intangible goods have been grouped in sections 5-9 close to the services that are outputs of the same ISIC industries as the intangible goods.

C. Goods, services and other products

35. The 2008 System of National Accounts provides a definition of products. It states that goods and services (products) are the result of production; they are exchanged and used for various purposes, such as for inputs in the production of other goods and services, or as final consumption or for investment. In the 2008 SNA the term “products” is a synonym for goods and services. In order to study transactions in goods and services in detail, the SNA uses the Central Product Classification. Further, the production boundary of the SNA excludes the provision of services by households for own final consumption within the same household (with some exceptions). These SNA definitions are essentially the same as those embodied in the characteristics of CPC categories.

36. The SNA 2008 defines goods and services in the following way:

Goods are physical objects for which a demand exists, over which ownership rights can be established and whose ownership can be transferred from one institutional unit to another by engaging in transactions on markets. They are in demand because they may be used to satisfy the needs or wants of households or the community or used to produce other goods or services. The production and exchange of goods are quite separate activities. Some goods may never be exchanged while others may be bought and sold numerous times. The production of a good can always be separated from its subsequent sale or resale.

Services are the result of a production activity that changes the conditions of the consuming units, or facilitate the exchange of products or financial assets. These types of service may be described as change effecting services and margin services respectively. Change-effecting services are outputs produced to order and typically consist of changes in the conditions of the consuming units realized by the activities of producers at the demand of the consumers. Change-effecting services are not separate entities over which ownership rights can be established. They cannot be traded separately from their production. By the time their production is completed, they must have been provided to the consumers.

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18 Statistical Papers, Series F, No.2, Rev.5 (United Nations Publication, Sales No. E.08.XVII.29), para. 2.27.
19 Ibid, para. 2.37.
The changes that consumers of services engage the producers to bring about can take a variety of different forms as follows:

a. Changes in the condition of the consumer’s goods: the producer works directly on goods owned by the consumer by transporting, cleaning, repairing or otherwise transforming them;
b. Changes in the physical condition of persons: the producer transports the persons, provides them with accommodation, provides them with medical or surgical treatments, improves their appearance, etc.;
c. Changes in the mental condition of persons: the producer provides education, information, advice, entertainment or similar services in a face to face manner.

Margin services result when one institutional unit facilitates the change of ownership of goods, knowledge-capturing products, some services or financial assets between two other institutional units. Margin services are provided by wholesalers and retailers and by many types of financial institutions. Margin services resemble change-effecting services in that they are not separate entities over which ownership rights can be established. They cannot be traded separately from their production. By the time their production is completed they must have been provided to the consumers.

37. Although a precise distinction between goods and services may be interesting from a theoretical point of view and may even be relevant for the compilation and analysis of certain economic statistics, there is no need for a classification of products such as the CPC to embody such a distinction. However, since the terminology is frequently used, it is necessary to clarify the scope of the CPC in relation to goods and services.

38. Among the variety of criteria generally used for distinguishing between goods and services (tangible versus intangible, storable versus non-storable or transportable versus non-transportable), none provides a valid, practical and unambiguous distinction between goods and services in all cases. As a result, all criteria used in the definition of goods and services in the SNA need to be applied to make that distinction.

39. While the product content of most CPC subclasses can be clearly identified as being goods or services, in some cases this cannot be resolved easily.

40. One set of examples of borderline cases are photographs, meals or drinks in restaurants or shoe repair. In these and other cases, a bundle, or mixture of products, is sold. More often than not, this bundle consists of both goods and services components. In the case of photographs, a photography service may be provided, but the result is usually a physical object, the photographic picture, that becomes the object of the transaction. Still, nobody would consider this as manufacturing of a picture – it is widely regarded as a service. In the case of meals or drinks consumed in a restaurant, for example, the food and beverages consumed are goods, and the cooking, serving and seating components are services, while the locality of the restaurant constitutes an intangible component. The purchaser of such a "mixed product" usually does not give much thought to whether a good or a service is purchased. The customer in a bookshop wants to buy a good and is probably not aware of the individual services provided by the author, the publisher and the retail salesperson. On the other hand, the person who has a pair of shoes resoled probably regards the transaction as a purchase of a service and does not think of the pieces of repair material involved. In the case of the restaurant meal, the situation is even more ambiguous and varied with respect to the goods portion of the transaction compared with the service portion.
41. Another set of examples of problem cases includes products where the information embedded in the product is the essential component. This information can be embedded in a physical product, such as software on a storage device or an industrial design concept on a printed form or may be available and distributed without a physical carrier. While the treatment of the former has always been straightforward as a good (although attaching special measurement rules), the latter has been the source of debate on the boundary between goods and services. In this particular case, it becomes clear that the problem lies not only in the boundary between goods and services, but in the fact that the definitions of goods and services in the SNA are not all encompassing and certain products meet neither one of these definitions.

42. In the above examples, it is clear that the software and the industrial design concept are outputs of an economic activity, which can be classified in ISIC. Therefore they should be considered as products. Evaluating the criteria for a good, based on the SNA definition above, it is clear that demand for these products exist, ownership rights can be established and the ownership rights can be transferred. In addition, the sale of the products is separate from their production. Therefore these products fulfill all criteria for a good in the SNA definition, except the first, which requires that goods are physical objects.

43. On the other hand, by evaluating the criteria for services in the SNA definition, it is apparent that these products do not meet any of the criteria for a service.

44. Therefore, in the strict sense of the SNA definitions, these products are neither goods nor services and as a consequence, the universe of all products in the SNA is divided into three categories: “goods”, “services” and “other products”. The 2008 SNA does not explicitly recognize or label the third group of products.\(^{21}\)

45. Since the CPC covers all outputs of economic production, its scope includes all three of the above product groups, i.e. goods, services and other products.

46. Examples of products in the “other product” group include a number of information products and other originals, also characterized as intellectual property products, which are outputs of economic production, but are neither goods nor services. These products had not been included in previous versions of the CPC.

47. The CPC now groups these products with services that are outputs of the same economic activity, for instance design originals (CPC class 8392) are grouped with design services (CPC group 8391). This convention allows the sections 0-4 of the CPC to remain reserved for transportable goods, which are defined through their link to the Harmonized System. It should be noted that although these “other products” appear in sections of the CPC that are often referred to as “services sections”, these products are not services. Although the CPC now covers the three groups of products (goods, services and other products), its high-level structure is not intended to be aligned with this breakdown.

48. The implicit use of the concept of “other products” has been used in the CPC to allow the scope of CPC to cover all outputs of economic activity. It does not as such imply a separate definition of goods and services and does not prescribe how these products have to be treated in other frameworks, be it the SNA or legal agreements that may refer to goods or services.

\(^{21}\) The boundaries of the concept of “knowledge-capturing products”, introduced in the 2008 SNA, are not well defined. Although there may be a strong overlap between the knowledge-capturing products and the group of “other products”, they are not necessarily identical.
49. It should be noted that the CPC, in covering all outputs of economic production, also covers products that may not carry any value in some frameworks, such as waste products. Although often treated as without value, they are still (unintended) outputs of a production process, of interest in statistics and may also need to be measured as inputs into certain processes (e.g., waste disposal), often being the only approximation of the volume of the activity. The inclusion of these products also allows the CPC to fulfill its function as a “central” product classification, by covering the full scope of the Harmonized Commodity Description and Coding System and linking to all its subheadings.

D. Coding system of the classification

50. The coding system of the Central Product Classification is hierarchical and purely decimal. The classification consists of sections (identified by the first digit), divisions (identified by the first and second digits), groups (identified by the first three digits), classes (identified by the first four digits) and subclasses (identified by all five digits, taken together). The codes for the sections range from 0 to 9 and each section may be divided into nine divisions. At the third digit of the code each division may, in turn, be divided into nine groups which may then be further divided into nine classes and then again into nine subclasses. In total there are 10 sections, 71 divisions, 329 groups, 1,299 classes and 2,887 subclasses. The code numbers in the CPC consist of five digits without a separation of any kind between digits. This coding system was chosen to avoid possible confusion with code numbers of another United Nations classification, the Standard International Trade Classification, which also has five-digit codes but uses a point to the right of the third digit.

51. Where a given level of classification is not further subdivided, a "0" is used in the position for the next more detailed level. For example, the code for the subclass "Clays" is 15400, since group 154 (Clays) is not divided into classes or subclasses. Similarly, the subclass "Bituminous or oil shale and tar sands" is coded 12030, as division 12 (Crude petroleum and natural gas) is not divided into groups but directly into classes, of which class 1203 (Bituminous or oil shale and tar sands) is not further subdivided.

52. For computerized applications the "0" can also indicate that the code is used for a total of all, more detailed categories. Thus, the code 2610 could indicate the total of all categories 2611 through 2619, while 34600 could represent the total of all categories 34611 through 34669. Whenever possible, the "9" is reserved to designate residual categories. For example, class 0119 (Other cereals) contains all cereals not elsewhere classified in group 011 (Cereals). However, this approach does not apply to every case in which "9" is used in a code.
Chapter III
Application of the CPC

A. Rules of interpretation

53. As is often the case with any widely used statistical classification, numerous situations can be expected to arise when it is unclear which CPC category a particular good or service should be assigned to. When classifying and coding products according to the CPC, rules given below shall apply, depending on whether the considered output of a transaction involves transportable goods (see paras. 54-55) or products other than transportable goods (see paras. 56-57).

54. The classification of goods in the categories of sections 0 to 4 shall be determined according to the terms of the corresponding categories in the Harmonized System, which is governed by the rules reproduced in the box below.

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**General Rules for the Interpretation of the Harmonized System**

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes [of the Harmonized System], classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

   (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

   (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

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

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

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

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

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

6. For legal purposes [of the Harmonized System], the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.


55. In cases where an HS subheading is linked to two or more CPC subclasses, the rules in paragraph 54 shall be used to determine first the HS subheading that corresponds to the product in question, then identify the CPC subclasses that are linked to this HS subheading and finally choose the correct CPC subclass based on the explanatory notes for the subclasses chosen in the second step. If the goods cannot be obviously classified based on these explanatory notes, the same rules as set out in paragraph 54 shall be applied to the CPC subclasses chosen in the second step, in lieu of HS subheadings.

56. In the CPC, the classification of products other than transportable goods, mainly services, shall be determined according to the terms of the categories as described in the divisions, groups, classes or subclasses in sections 5 to 9 of CPC. When services are, prima facie, classifiable under two or more categories, classification shall be effected as follows, on the
understanding that only categories at the same level (sections, divisions, groups, classes or subclasses) are comparable:

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

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

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

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

58. Products making up a bundle (combination) of goods and services shall be classified according to their main component (value added), insofar as the criterion is applicable.

B. Explanatory notes

59. In addition to the interpretative rules, the explanatory notes of the Harmonized System also apply to sections 0 to 4 of the CPC as the transportable goods in CPC are defined in terms of the Harmonized System. The notes of the Harmonized System are well elaborated and their use reduces the confusion that might result if new reference materials associated with the CPC were drawn up. The explanatory notes of the Harmonized System are not reproduced in the present publication, but they are available in the original source. The title descriptions of CPC categories in sections 0 to 4 are also based on the Harmonized System. Regarding the content of CPC subclasses in sections 0 to 4, the reference to the heading and subheading codes for the Harmonized System, as amended in 2012, and related explanatory notes should provide a clear understanding of their coverage in all cases where a CPC subclass is defined as a complete HS heading or subheading or as a combination of complete HS headings or subheadings. This applies to 1242 of the 1617 subclasses in sections 0 to 4.

60. In those cases where a CPC subclass is linked to only a partial HS subheading, explanatory notes have been provided in Part Four of the present publication to assist with the classification of those goods. The explanatory notes of the CPC are still compatible with explanatory notes of the Harmonized System that then refer to a broader set of products. This applies to 375 of the 1617 subclasses in sections 0 to 4. The explanatory notes for the CPC categories in sections 5 to 9, mainly covering service products, are also included in Part Four of the present publication.

61. The explanatory notes provide descriptions of products that are included in each subclass, as well as examples of similar products that are excluded, for reference purposes. In some cases explanatory notes are also available for categories of higher aggregated levels of the CPC structure. Whenever an exclusion statement is provided, it is accompanied by an exact cross-reference to indicate the code of the subclass where the product in question is actually classified. The exclusions are sorted by cross-referenced CPC code in numerical
order; they do not indicate a ranking by importance. Although the title description should define the boundary of the subclass, the explanatory notes clarify further the border and content of the subclass.

62. It should be noted that the explanatory notes are not intended to present an exhaustive list of all the products under each heading; they should be regarded only as lists of examples to illustrate the subclass content.

63. The explanatory notes of the CPC were developed for statistical purposes. Although these notes are intended to provide clarification, the lists are not exhaustive. Consequently, users may need further guidance from the United Nations Statistics Division on the interpretation of the exact content of CPC subclasses. It should be noted that if CPC categories are utilized for purposes other than statistical ones - for example as a source for the preparation of legal documents or for such purposes as procurement - those who prepare the legal document in which reference is made to CPC categories, not the developers of the classification, are responsible for explaining the use of those categories in the legal document.

64. New products are frequently appearing in the economy and users need to be able to classify them correctly in the CPC. Similarly, many products may have special characteristics that are not explicitly described in the current explanatory notes. In many cases the explanatory notes will give sufficient guidance on where to classify such products by describing key characteristics and giving examples similar to the products in question. However, it may be possible that some products cannot be easily classified in this manner. In such cases, special rulings may be issued that clarify the treatment of specific products in the classification. Such rulings for the CPC will be made available through the United Nations Classifications website.
Chapter IV
Other topics

A. Using the CPC in establishing national classifications of products

65. Countries that do not have the experience or resources to develop their own national product classifications or that want their national product classifications to be related to relevant international classifications as closely as possible may choose to use the Central Product Classification as their national classification. In such cases the CPC may be used as is. It may also be expanded or contracted, depending on the needs and possibilities of each country.

66. For a national product classification to be compatible with the CPC, the most detailed categories of classification in the national scheme should coincide with, or be aggregations or dissections of the individual subclasses of the CPC. In other words, each of the most detailed categories of the national product classification should have the same scope as a CPC subclass, be dissections of a CPC subclass, or be composed of two or more CPC subclasses, preferably from the same CPC class and group. The first two options are the preferred methods, as they provide the maximum opportunity for correspondence at the detailed level of the CPC, while the third option allows for correspondence at a more aggregated level. Provided these requirements are met, the compatibility of national product classifications with the CPC would not necessarily be affected by their structure or the position of the categories at their most detailed level.

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

68. Some countries may need to reduce the level of CPC detail in their national classifications. Some CPC categories may be relatively unimportant in certain countries while data concerning other CPC categories may simply be unavailable. For example, some countries may not find it practical to establish categories in their national classifications similar to the individual categories of divisions 43 to 46 (Machinery). They may find it more appropriate to combine some, or all, of the subclasses or classes in each of these divisions into single categories at the most detailed level of their classification. In so doing, one should take into account the principles described in paragraph 66 above.
B. Use of different levels of the classification

69. Different uses and types of statistics are best served by presenting statistics in terms of different levels of aggregation. Thus, it may be necessary or desirable to use different CPC levels of detail for different purposes. For example, for national accounting purposes, it may be necessary to classify data at a different level of detail from that required for industrial statistics purposes. Similarly, data on production obtained from establishments can usually be classified in far more detail than data on capital formation obtained from administrative reporting systems. The hierarchical structure of the CPC provides a framework for comparable classifications of data at different levels of detail.

C. Relationship of the CPC to other classifications

1. Relationship to the International Standard Industrial Classification of All Economic Activities

70. The Central Product Classification and the International Standard Industrial Classification of All Economic Activities are both general-purpose classifications, with the ISIC representing the activity side of these two interrelated United Nations classifications. Each subclass of the CPC consists of goods or services that are generally produced in a specific class or classes of the ISIC, Rev.4. With a view to accommodating users of the CPC who wish to identify the relationship between the CPC and the ISIC, each CPC subclass has a reference to the ISIC, Rev.4 industry or industries in which most of the goods or services in question are generally produced. The predominant ISIC class is shown by listing the corresponding four-digit ISIC, Rev.4 codes next to the relevant CPC subclass in the tables presenting the detailed structure of CPC in Part Three below. By rearranging the CPC subclasses according to their ISIC references, one can find the main goods or services that are the outputs of certain industries.

71. It should be noted, however, that there is no intention of establishing a one-to-one correspondence between the CPC and ISIC. Such an effort is considered neither practical nor desirable as it might lead to an inadequate description of CPC categories, especially at the higher levels, and it would also make harmonization with other classifications difficult. The relationship between industries and their products is a complex and changing one. Furthermore, the CPC is meant to be used in various kinds of statistics and should not be regarded as a mere extension of the ISIC, as it is not limited to listing goods and services produced according to ISIC industries.

72. There are a number of CPC subclasses for which more than one corresponding ISIC Rev.4 class is shown. Examples are animals that can be raised or hunted, or plants that can be grown or gathered in the wild – the same product being produced by quite different activities. Other examples could be special financial services, such as lending services, that can be offered by specialized institutions or by regular banks.

73. Several CPC subclasses do not show a link to an ISIC Rev.4 class. This applies mostly to waste products, which can be the output of many industries – for example paper waste may be produced by paper manufacturing units as a by-product of their manufacturing process, but also by many other types of units in the form of waste paper from packaging, office use and the like. While for some waste products it may be possible to identify major producers, no links have been shown for any product in CPC division 39 as a convention.
74. Another example of products that can be produced by many industries are trademarks, copyrights and similar intellectual property products. As a convention, in these cases no ISIC link is shown either, as listing virtually all ISIC classes would be of very little use.

2. Relationship to the Harmonized System

75. The Harmonized Commodity Description and Coding System (HS) is an exhaustive nomenclature of internationally traded commodities (goods) classified according to the following criteria: (a) raw or basic material; (b) degree of processing; (c) use or function; and (d) economic activities. These principles have been maintained in all subsequent revisions of the nomenclature. The Customs Cooperation Council, which changed its name to World Customs Organization (WCO) in 1994, also agreed, in principle, to introduce the industrial origin criterion in the construction of the Harmonized System. However, the principle that each subheading of the Harmonized System should contain only goods that are normally produced by a single industry could not be strictly followed for various reasons. In some cases it was not possible for customs authorities to make a distinction concerning industrial origin on the basis of the physical properties of a good. Another reason was that the distinction would lead to categories that were insignificant in international trade. In other cases the historical and legal distinctions inherent in administering customs and trade requirements took precedence over the criterion of industrial origin. In some instances it was not clear where products of a certain industry would fall in the Harmonized System. The fact that countries have different economic industry structures added to the difficulty of adhering to this principle.

76. With regard to transportable goods, a very close relationship exists between the Central Product Classification and the Harmonized System, as CPC subclasses in sections 0 to 4 generally constitute groupings and rearrangements of complete categories of the Harmonized System. As a result, a total of 1,617 CPC subclasses have been defined, using over 5,000 headings and subheadings of the 2012 Harmonized System as building blocks. The corresponding HS 2012 codes are shown next to each CPC subclass of sections 0 to 4 in the tables presenting the detailed structure of the CPC in Part Three below.

77. CPC subclasses for transportable goods (sections 0 to 4) are defined in such a way that each consists of one or more six-digit subheadings of the Harmonized System. In view of its important role in the construction of the CPC, general information on the Harmonized System is provided in paragraphs 54-55 above.

78. There are, however, exceptions to the rule that each CPC subclass in sections 0 to 4 corresponds to one or more headings or subheadings in the Harmonized System. For example, CPC subclass 17300 (Steam and hot water) has no equivalent in the Harmonized System. Other cases exist in which a CPC subclass is more detailed than the corresponding Harmonized System subheading, resulting in a partial link. This usually reflects a situation where a certain product is important in production statistics at the national level, but insignificant in terms of international trade. In general, many agricultural products and information products fall into this category. Whenever a CPC subclass includes a partial link to an HS subheading, an explanatory note is provided.
3. Relationship to the Standard International Trade Classification

79. The relationship between the Central Product Classification and the Standard International Trade Classification is similar to that between the CPC and the Harmonized System, since SITC Rev.4 also uses the subheadings of the Harmonized System as building blocks to create commodity groupings that are more suitable for the economic analysis of trade. The commodity groupings of the SITC reflect (a) the materials used in production; (b) the processing stage; (c) market practices and uses of the products; (d) the importance of the commodities in terms of world trade; and (e) technological changes. Regarding the correspondence of SITC Rev.4 with the CPC for transportable goods, attempts have been made to contain all five-digit items of SITC Rev.4 wholly within single CPC subclasses in sections 0 to 4. As such, CPC subclasses consist of one or more items from SITC Rev.4. Some exceptions to this general rule exist, similar to those described in paragraph 78 above. Since SITC Rev.4 is a strict aggregation of HS subheadings, all exceptions regarding the HS link are automatically exceptions in the SITC link. Correspondences between the CPC and SITC Rev.4 are shown in separate correspondence tables, which are available in electronic form. Since the SITC, like the Harmonized System, deals only with transportable goods, no correspondence between the CPC and SITC, or between the CPC and the Harmonized System, exists for CPC categories in sections 5 to 9.

4. Relationship to other classifications and standards

80. In addition to the International Standard Industrial Classification of all Economic Activities, the Harmonized System and the Standard International Trade Classification, there are a number of interrelationships between the CPC and other classifications and standards, owing to the role of the CPC as a general-purpose classification of goods and services.

81. The Classification by Broad Economic Categories (BEC)\(^{22}\) has been developed by the United Nations. BEC is designed to serve as a means for converting external trade data compiled by using HS or SITC - which, as they stand, are not entirely suitable for analysis by end use - to meaningful aggregates for purposes of economic analysis of the use to which goods are put, based on concepts of the SNA (i.e. distinction between capital goods, intermediate goods and consumption goods). It is generally possible to rearrange whole CPC subclasses into BEC categories through the correspondences between CPC and SITC Rev.4 and between SITC and BEC. BEC was revised in 1986, based on the third revision of SITC, and the definition of BEC categories in terms of HS subheadings and SITC basic headings has subsequently been changed to reflect changes made to the HS in 2002 and 2007 and to SITC Rev.4, which was revised in 2007. Currently, a revision of BEC is being carried out that may result in a new structure of the classification. A separate correspondence table between CPC and BEC will be published in electronic form.

82. Since the CPC provides the product dimension to many of the SNA tables, the CPC can be related to the Classifications of Expenditure According to Purpose\(^{23}\). This is reflected in the

\(^{22}\) Classification by Broad Economic Categories Defined in Terms of SITC, Rev.3, Statistical Papers Series M, No. 53, Rev.3 (United Nations publication, Sales No. E.89.XVII.4).

\(^{23}\) Classifications of Expenditure According to Purpose: Classification of the Functions of Government (COFOG); Classification of Individual Consumption According to Purpose (COICOP); Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI); Classification of the Outlays of Producers According to Purpose (COPP), Statistical Papers Series M, No.84 (United Nations publication,
publication *Classifications of Expenditure According to Purpose: Classification of the Functions of Government (COFOG); Classification of Individual Consumption According to Purpose (COICOP), Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI); Classification of the Outlays of Producers According to Purpose (COPP)*. Accordingly, correspondences between categories of COICOP and CPC have been elaborated for previous versions of the CPC\(^\text{24}\) and will be updated for CPC Ver.2.1.

83. Through the joint efforts of the United Nations and the European Union for the harmonization of economic classifications, the structure and content of the revised General Industrial Classification of Economic Activities within the European Communities (NACE) and the related product classifications of the European Union were developed to be consistent with the ISIC and the CPC. The Classification of Products by Activity (CPA) is based on NACE – and therefore follows a different aggregation structure than the CPC – and detailed categories that are mostly aligned with the CPC. Exceptions exist for areas where the CPC deviates from the Harmonized System, since the CPA maintains a closer link to the Combined Nomenclature, which is the European version of that classification.

84. In the course of the initial development work on the CPC, with regard to the structure and content of the Provisional CPC categories corresponding to subclasses in division 53 (Constructions), use was made of the International Recommendations for Construction Statistics.\(^\text{25}\)

85. In 1994 the Uruguay round of trade negotiations was completed by signing the Agreement establishing the World Trade Organization (WTO). Annex 1B to the Agreement contains the General Agreement on Trade in Services known as the GATS. The trade in services was defined in Article I of the GATS as “the supply of a service”. The term “service” is not defined in the Agreement. However, the scope of services with which the GATS is concerned was clarified by the GATT Secretariat in the document MTN.GNS/W/120 entitled “Services Sectoral Classification List” (W/120). The list was based on the consultations with the WTO Members and issued in 1991. W/120 identified relevant sectors and subsectors and enabled members to undertake specific commitments. It should be noted that the WTO Members have tended to avoid any major changes in the list to ensure the stability and comparability of commitments over time, even though related international statistical classifications have been revised. The W/120 list is based on the Provisional CPC. Changes in the subsequent versions of the CPC have not led to a conversion of current commitments under the GATS, which continue to be based on the Provisional CPC.

86. The Extended Balance of Payments Services Classification (EBOPS) was devised for the Manual on Statistics of International Trade in Services (MSITS) 2002, based on the experience gained during the implementation of the Joint OECD-Eurostat Trade in Services Classification at the end of the 1990s. The first version of EBOPS was a disaggregation of the Joint Classification. Similar to this first version, and as recommended in MSITS 2010, EBOPS 2010 is a disaggregated subsystem of the BPM6 services classification. The presentation of the relationship between EBOPS 2010 and CPC Ver. 2 provides greater detail and a necessary, although partial, statistical link between domestic production and trade in services. There is an ongoing need for a convergence of the product classifications of

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\(^{24}\) COICOP-CPC and CPC-COICOP correspondence tables (OECD, 2001).

industry and trade for comparative purposes. MSITS 2010 takes account of this developmental work in aligning more closely the structural components of EBOPS and CPC. The correspondence clarifies the conception of EBOPS 2010 through the use of the detailed categories of CPC, Version 2. In MSITS 2010 consideration was given, as far as possible, to CPC, Version 2, as the fundamental building blocks to describe internationally traded service products. The correspondence between EBOPS 2010 and CPC will be updated to reflect the changes in CPC Ver.2.1.

D. Correspondence Tables

87. Part three of the present publication shows the complete structure of CPC Ver.2.1. Also shown in this structure are the corresponding subclasses of the previous version, CPC Ver.2. However, further detailed explanations may be required in certain circumstances. For any given category, the extent of changes between CPC revisions will vary, resulting in full or partial correspondence to one or several categories of the previous version.

88. It should also be noted that, due to space limitations, the correspondence shown in Part Three of the present publication can only indicate the code in the linked classification and whether this is a complete or a partial link. It is not possible here to describe the scope of the link in case of a partial link to a code. This information will, however, be provided in the separate stand-alone versions of the correspondence tables between the CPC Ver. 2.1 and ISIC Rev. 4, the CPC Ver. 2.1 and HS 2012, and the CPC Ver. 2.1 and CPC Ver.2, respectively.

89. A complete set of correspondence tables between the CPC Ver.2.1 and other classifications listed in this chapter will be made available on the Classifications website of the United Nations Statistics Division.

E. Alphabetical index to the classification

90. An alphabetical index provides a practical tool for finding particular products included in the various CPC categories and also for locating goods or services not specifically mentioned in category descriptions. In addition to its search and coding functions, the alphabetical index assists users in applying the classification and helps them to understand its structure.

91. Due to its dynamic nature, the alphabetical index is not shown in the print publication, but will be made available in electronic form. The index currently available on the classifications website covers about 49,500 individual product descriptions, each associated with the corresponding CPC subclass.

F. Alternative structures

92. The present version of the CPC uses an aggregation structure and a level of detail that has been the result of consultations over many years (even before the creation of the Provisional Central Product Classification). However, there are many applications of the CPC (or a general product classification for that matter) and the single structure built into the published version of the CPC may not be the most suitable for all applications. To satisfy different user needs, rearranging the CPC structure to form alternative structures is a possibility.
93. Such alternative structures can take different forms. They can (a) be rearrangements of the complete CPC into a new structure that still preserve the original detailed categories as building blocks; (b) group and rearrange a subset of CPC categories to reflect a specific concept with limited scope within the CPC; or (c) expand certain areas of interest beyond the detail provided in the published classification.

94. Rearranging the classification into a classification of products by economic activity would be an example of the first type. Examples of the second and third type are shown in Part Five of this publication, namely the set of products of the Information Economy and the Expansion of the CPC for agricultural statistics.

95. Additional alternative structures may be produced over time and, once agreed at the international level, will be posted on the Classifications website of the United Nations.
PART TWO

Broad structure
<table>
<thead>
<tr>
<th>Section</th>
<th>Division</th>
<th>Groups</th>
<th>Classes</th>
<th>Subclasses</th>
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<td>Medical appliances, precision and optical instruments, watches and clocks</td>
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<td>Supporting transport services</td>
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<td>Postal and courier services</td>
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<td>Financial and related services; real estate services; and rental and leasing services</td>
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<td>Financial and related services</td>
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<td>Leasing or rental services without operator</td>
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<td>Telecommunications, broadcasting and information supply services</td>
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<td>Maintenance, repair and installation (except construction) services</td>
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<td>Manufacturing services on physical inputs owned by others</td>
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<td>Other manufacturing services; publishing, printing and reproduction services; materials recovery services</td>
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<tr>
<td>9</td>
<td>Community, social and personal services</td>
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<td>Public administration and other services provided to the community as a whole; compulsory social security services</td>
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<td>Human health and social care services</td>
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<td>Sewage and waste collection, treatment and disposal and other environmental protection services</td>
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<td>Recreational, cultural and sporting services</td>
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<td>Services provided by extraterritorial organizations and bodies</td>
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PART THREE

Detailed structure and correspondences of CPC Version 2.1 subclasses to ISIC Rev.4, Harmonized System 2012 and CPC Version 2
<table>
<thead>
<tr>
<th>Group</th>
<th>Class</th>
<th>Subclass</th>
<th>Description</th>
<th>HS 2007</th>
<th>CPC 2</th>
<th>ISIC 4</th>
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**014 Oilseeds and oleaginous fruits**

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**015 Edible roots and tubers with high starch or inulin content**

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**016 Stimulant, spice and aromatic crops**

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**Pulses (dried leguminous vegetables)**

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Division 03 Forestry and logging products

031 Wood in the rough

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<td>Coral and similar products, shells of molluscs, crustaceans or echinoderms and cuttle-bone; live aquatic plants and animals for ornamental purpose</td>
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**Section 1**

**Ores and minerals; electricity, gas and water**

**Division 11**

**Coal and peat**

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<td>Brown coal</td>
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**Division 12**

**Crude petroleum and natural gas**

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<td>Petroleum oils and oils obtained from bituminous minerals, crude</td>
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**Division 13**

**Uranium and thorium ores and concentrates**

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**Division 14**

**Metal ores**

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**Division 15**

**Stone, sand and clay**

**151**

**Monumental or building stone**

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**152**

Gypsum; anhydrite; limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement

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**153**

Sands, pebbles, gravel, broken or crushed stone, natural bitumen and asphalt

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**154**

Clays

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<td>Clays</td>
<td>2507, 2508</td>
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**Division 16**

**Other minerals**

**161**

**Chemical and fertilizer minerals**

<table>
<thead>
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<th>Description</th>
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<tr>
<td>1611</td>
<td>16110</td>
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<td>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk</td>
<td>2510</td>
<td>16110</td>
<td>0891</td>
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<td>1612</td>
<td>16120</td>
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<td>Unroasted iron pyrites</td>
<td>2502</td>
<td>16120</td>
<td>0891</td>
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<tr>
<td>1619</td>
<td>16190</td>
<td></td>
<td>Other chemical minerals</td>
<td>2511, 2528, 2529.21, 22, 2530.20, .90</td>
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<td>0891</td>
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**162**

Salt and pure sodium chloride; sea water

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<th>Class</th>
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<tr>
<td>1620</td>
<td>16200</td>
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<td>Salt and pure sodium chloride; sea water</td>
<td>2501</td>
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<td>0893, 1079</td>
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**163**

Precious and semi-precious stones; pumice stone; emery; natural abrasives; other minerals

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<tr>
<th>Group</th>
<th>Class</th>
<th>Subclass</th>
<th>Description</th>
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<tbody>
<tr>
<td>1631</td>
<td>16310</td>
<td></td>
<td>Precious stones (including diamonds, but not industrial diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped</td>
<td>7102.10, .31, 7103.10</td>
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<td>0899</td>
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<tr>
<td>1632</td>
<td>16320</td>
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<td>Industrial diamonds, unworked or simply sawn, cleaved or bruted; pumice stone; emery; natural corundum, natural garnet and other natural abrasives</td>
<td>2513, 7102.21</td>
<td>16320</td>
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<td>1633</td>
<td>16330</td>
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<td>Chalk and dolomite</td>
<td>2509, 2518.10</td>
<td>16330</td>
<td>0810</td>
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<td>Subclass</td>
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<td>1639</td>
<td>16390</td>
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<td>Other minerals n.e.c.</td>
<td>2504, 2506.10, 2512, 2519, 2524, 2525.10, .20, 2526, 2529.10, .30, 2530.10</td>
<td>16390</td>
<td>0899</td>
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**Division 17**  
**Electricity, town gas, steam and hot water**

**171 Electrical energy**

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<td>1710</td>
<td>17100</td>
<td>Electrical energy</td>
<td>2716</td>
<td>17100</td>
<td>3510</td>
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**172 Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons**

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<th>Class</th>
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<th>Corresponding CPC 2</th>
<th>ISIC 4</th>
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</thead>
<tbody>
<tr>
<td>1720</td>
<td>17200</td>
<td>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons</td>
<td>2705</td>
<td>17200</td>
<td>3520</td>
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**173 Steam and hot water**

<table>
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<tr>
<td>1730</td>
<td>17300</td>
<td>Steam and hot water</td>
<td>2201.90*</td>
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**174 Ice and snow**

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<td>1740</td>
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<td>Ice and snow</td>
<td>2201.90*</td>
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**Division 18 Natural water**

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<tr>
<td>1800</td>
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<td>Natural water</td>
<td>2201.90*</td>
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**Section 2**  
**Food products, beverages and tobacco; textiles, apparel and leather products**

**Division 21 Meat, fish, fruits, vegetables, oils and fats**

**211 Meat and meat products**

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<td>2111</td>
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<td>Meat of mammals, fresh or chilled</td>
<td>0201.10*, .20*, .30*</td>
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<tr>
<td></td>
<td>21111</td>
<td>Meat of cattle, fresh or chilled</td>
<td>0201.10*, .20*, .30*</td>
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<tr>
<td></td>
<td>21112</td>
<td>Meat of buffalo, fresh or chilled</td>
<td>0201.10*, .20*, .30*</td>
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<tr>
<td></td>
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<td>Meat of pigs, fresh or chilled</td>
<td>0203.11 - .19</td>
<td>21113</td>
<td>1010</td>
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<td></td>
<td>21114</td>
<td>Meat of rabbits and hares, fresh or chilled</td>
<td>0208.10*</td>
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<td></td>
<td>21115</td>
<td>Meat of sheep, fresh or chilled</td>
<td>0204.10 - .23</td>
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<td>Meat of goat, fresh or chilled</td>
<td>0204.50*</td>
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<td>1010</td>
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<td>21117</td>
<td>Meat of camels and camelids, fresh or chilled</td>
<td>0208.60*</td>
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<td></td>
<td>21118</td>
<td>Meat of horses and other equines, fresh or chilled</td>
<td>0205.00*</td>
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<td>Other meat of mammals, fresh or chilled</td>
<td>0208.30*, .40*, .90*</td>
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**2112 Meat of poultry, fresh or chilled**

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<td>Meat of chickens, fresh or chilled</td>
<td>0207.11, .13*</td>
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<td>21122</td>
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<td>Meat of ducks, fresh or chilled</td>
<td>0207.41, .44*</td>
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<td>21123</td>
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<td>Meat of geese, fresh or chilled</td>
<td>0207.51, .54*</td>
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<td>21124</td>
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<td>Meat of turkeys, fresh or chilled</td>
<td>0207.24, .26*</td>
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<td>21125</td>
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<td>Meat of guinea fowl, fresh or chilled</td>
<td>0207.60*</td>
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**2113 Meat of mammals, frozen**

<table>
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<td>21131</td>
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<td>Meat of cattle, frozen</td>
<td>0202.10*, .20*, .30*</td>
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<td>21132</td>
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<td>Meat of buffalo, frozen</td>
<td>0202.10*, .20*, .30*</td>
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**21133 Meat of pigs, frozen**

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<tr>
<td>21134</td>
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<td>Meat of rabbits and hares, frozen</td>
<td>0208.10*</td>
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**21135 Meat of sheep, frozen**

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<td>Meat of goat, frozen</td>
<td>0204.50*</td>
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**21137 Meat of camels and camelids, frozen**

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<tr>
<td>21138</td>
<td></td>
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<td>Meat of horses and other equines, frozen</td>
<td>0205.00*</td>
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<tr>
<td>21139</td>
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<td>Other meat of mammals, frozen</td>
<td>0208.30*, .40*, .90*</td>
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<tr>
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<td>Meat of poultry, frozen</td>
<td>0206.10*, .21*, .22*, .29*, .30*, .40*, .60*, .90*, 0504.00*</td>
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<td>Edible offal of mammals, fresh, chilled or frozen</td>
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<tr>
<td>2118</td>
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<td>Preserves and preparations of meat, meat offal or blood</td>
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<tr>
<td>2119</td>
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<td>Flours, meals and pellets of meat or meat offal, inedible; greaves</td>
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<td>2121</td>
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<td></td>
<td>Prepared and preserved fish, crustaceans, molluscs and other aquatic invertebrates</td>
<td>2121</td>
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<td>Fish, frozen (excluding fish fillets and fish meat)</td>
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<td>Salmonidae, frozen</td>
<td>0303.11 - .19</td>
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<td>21213</td>
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<td>Flatfish, frozen</td>
<td>0303.31 - .39</td>
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<td>Fish of Gadiformes, frozen</td>
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<td>Tunas, skipjack or stripe-bellied bonito, frozen</td>
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<td>Other pelagic fish, frozen</td>
<td>0303.51 - .57, 0303.89*</td>
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<td>Other fish, frozen</td>
<td>0303.81 - .84, .89*</td>
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<td>2122</td>
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<td>Fish fillets and meat; fish livers and roes</td>
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<td>Fish fillets and fish meat (whether or not minced), fresh or chilled</td>
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<td>Fish meat, whether or not minced, frozen</td>
<td>0304.91 - .99</td>
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<td>Fish livers and roes dried, smoked, salted or in brine</td>
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<td>Fish, dried, whether or not salted, or in brine; smoked incl. fillets; edible fish meal</td>
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<td>Fish, dried, but not smoked; salted, but not dried or 0305.51 - .69</td>
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<td>Fish including fillets, smoked</td>
<td>0305.41 - .49</td>
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<td>Edible fish meal</td>
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<td>Edible fish offal ; fish fins, heads, tails, maws and other edible fish offal</td>
<td>0305.71 - .79</td>
<td>21231*, 21232*, 21233*</td>
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<td>Fish, otherwise prepared or preserved; caviar and caviar substitutes</td>
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<td>Fish, otherwise prepared or preserved</td>
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<td>Caviar and caviar substitutes</td>
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<td>Crustaceans, frozen, dried, salted or in brine</td>
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<td>Crabs, frozen, dried, salted or in brine</td>
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<td>04210*, 21250*</td>
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<td>Rock lobster and other sea crawfish, frozen, dried, salted or in brine</td>
<td>0306.11, .21*</td>
<td>04210*, 21250*</td>
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<td>Lobsters, frozen, dried, salted or in brine</td>
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<td>04210*, 21250*</td>
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<td>Norway lobsters, frozen, dried, salted or in brine</td>
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<td>04210*, 21250*</td>
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<td>Cold-water shrimps and prawns, frozen, dried, salted or in brine</td>
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<td>04210*, 21250*</td>
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<td>Other shrimps and prawns, frozen, dried, salted or in brine</td>
<td>0306.17, .27*</td>
<td>04210*, 21250*</td>
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<td>Other crustaceans, frozen, dried, salted or in brine</td>
<td>0306.19, .29*</td>
<td>04210*, 21250*</td>
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<td>2126</td>
<td>Molluscs and other aquatic invertebrates, frozen, smoked, dried, salted or in brine</td>
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<td>Cotton linters</td>
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<td></td>
<td></td>
<td>21800</td>
<td>Cotton linters</td>
<td>1404.20</td>
<td>21600</td>
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<tr>
<td>219</td>
<td></td>
<td>2191</td>
<td>Oil-cake and other residues resulting from the extraction of vegetable fats or oils; flours and meals of oil seeds or oleaginous fruits, except those of mustard; vegetable waxes, except triglycerides; degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>21910</td>
<td>Oil-cake and other solid residues, of vegetable fats or oils</td>
<td>2304 - 2306</td>
<td>21710</td>
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<td>Group</td>
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<tr>
<td>2192</td>
<td>21920</td>
<td>Flours and meals of oil seeds or oleaginous fruits, except those of mustard</td>
<td>1208.10, .90</td>
<td>21720</td>
<td>1040</td>
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<tr>
<td>2193</td>
<td>Vegetable waxes (other than triglycerides), whether or not refined or coloured; degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes</td>
<td>1521.10</td>
<td>21731</td>
<td>1040</td>
<td></td>
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<tr>
<td>21931</td>
<td>Vegetable waxes (other than triglycerides), whether or not refined or coloured</td>
<td>1522.00</td>
<td>21732</td>
<td>1040</td>
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<td>21932</td>
<td>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes</td>
<td>0401.10* , .20*</td>
<td>22110</td>
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<tr>
<td>2193</td>
<td>21930</td>
<td>Whey</td>
<td>0404.10</td>
<td>22130</td>
<td>1050</td>
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</tbody>
</table>

**Division 22**

**Dairy products and egg products**

**221**

**Processed liquid milk, cream and whey**

- 2211 22110 | Processed liquid milk | 0401.10* , .20* | 22110 | 1050 |
- 2212 22120 | Cream, fresh | 0401.40*, .50* | 22120 | 1050 |
- 2213 22130 | Whey | 0404.10 | 22130 | 1050 |

**222**

**Other dairy products**

- 2221 | Milk and cream in solid forms | 0402.21 , .29 | 22211 | 1050 |
- 2222 | Skim milk and whey powder | 0402.10 | 22212 | 1050 |
- 2223 | Other milk and cream in solid forms, n.e.c. | 0404.90* | 22219 | 1050 |
- 2224 | Milk and cream, concentrated or containing added sugar or other sweetening matter, other than in solid forms | 0403 | 22230 | 1050 |
- 2225 | Evaporated milk | 0402.91* | 22221 | 1050 |
- 2222 | Condensed milk | 0402.99* | 22222 | 1050 |
- 2229 | Milk and cream, n.e.c. | 0402.91* , 0402.99* | 22229 | 1050 |
- 2223 | Yoghurt and other fermented or acidified milk and cream | 0403 | 22230 | 1050 |
- 2224 | Butter and other fats and oils derived from milk | 0405.10* , .20* , .90* | 22241 | 1050 |
- 2224 | Butter and other fats and oils derived from milk of buffalo | 0405.10* , .20* , .90* | 22242 | 1050 |
- 2224 | Butter and other fats and oils derived from milk of other animals | 0405.10* , .20* , .90* | 22249 | 1050 |
- 2225 | Cheese, fresh or processed | 0406.10*, .20*, .30*, .40*, .90* | 22251 | 1050 |
- 2225 | Cheese from milk of cattle, fresh or processed | 0406.10*, .20*, .30*, .40*, .90* | 22252 | 1050 |
- 2225 | Cheese from milk of sheep, fresh or processed | 0406.10*, .20*, .30*, .40*, .90* | 22253 | 1050 |
- 2225 | Cheese from milk of goats, fresh or processed | 0406.10*, .20*, .30*, .40*, .90* | 22254 | 1050 |
- 2225 | Cheese, fresh or processed, n.e.c. | 0406.10*, .20*, .30*, .40*, .90* | 22259 | 1050 |
- 2226 | Casein | 3501.10 | 22260 | 1050 |
- 2227 | Ice cream and other edible ice | 2105 | 22270 | 1050 |
- 2229 | Dairy products n.e.c. | 0404.90* | 22290 | 1050 |

**Division 23**

**Grain mill products, starches and starch products; other food products**

**231**

**Grain mill products**

- 2311 23110 | Wheat and meslin flour | 1101 | 23110 | 1061 |
- 2312 23120 | Other cereal flours | 1102 | 23120 | 1061 |
- 2313 23130 | Groats, meal and pellets of wheat and other cereals | 1103.11 - .20 | 23130 | 1061 |
<table>
<thead>
<tr>
<th>Group</th>
<th>Class</th>
<th>Subclass</th>
<th>Description</th>
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<tbody>
<tr>
<td>2314</td>
<td>23140</td>
<td></td>
<td>Other cereal grain products (including corn flakes)</td>
<td>1104, 1904.10 - .30, .90*</td>
<td>23140</td>
<td>1061</td>
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<tr>
<td>2316</td>
<td>23161</td>
<td></td>
<td>Rice, semi- or wholly milled, or husked</td>
<td>1006.30, .40</td>
<td>23161</td>
<td>1061</td>
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<tr>
<td>2317</td>
<td>23162</td>
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<td>Husked rice</td>
<td>1006.20</td>
<td>23162</td>
<td>1061</td>
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<tr>
<td>2318</td>
<td>23170</td>
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<td>Other vegetable flours and meals</td>
<td>1106</td>
<td>23170</td>
<td>1061</td>
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<tr>
<td></td>
<td>23180</td>
<td></td>
<td>Mixes and doughs for the preparation of bakers' wares</td>
<td>1901.20</td>
<td>23180</td>
<td>1061</td>
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<tr>
<td>232</td>
<td>2321</td>
<td>23210</td>
<td>Starches and starch products; sugars and sugar syrups n.e.c.</td>
<td>1702.11, .19, .30 - .90</td>
<td>23210</td>
<td>1050, 1062, 1079</td>
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<tr>
<td></td>
<td>2322</td>
<td>23220</td>
<td>Starches and other modified starches</td>
<td>1108, 1109, 3505.10</td>
<td>23220</td>
<td>1062</td>
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<tr>
<td>233</td>
<td>2331</td>
<td>23310</td>
<td>Preparations used in animal feeding; lucerne (alfalfa) meal and pellets</td>
<td>2309.10</td>
<td>23310</td>
<td>1080</td>
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<tr>
<td></td>
<td>2332</td>
<td>23320</td>
<td>Lucerne (alfalfa) meal and pellets</td>
<td>2309.90</td>
<td>23320</td>
<td>1080</td>
</tr>
<tr>
<td>234</td>
<td>2341</td>
<td>23410</td>
<td>Bakery products</td>
<td>1905.10, .40</td>
<td>23410</td>
<td>1071</td>
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<tr>
<td></td>
<td>2342</td>
<td>23420</td>
<td>Gingerbread and the like; sweet biscuits; waffles and wafers</td>
<td>1905.20, .31, .32</td>
<td>23420</td>
<td>1071</td>
</tr>
<tr>
<td>235</td>
<td>2351</td>
<td>23511</td>
<td>Sugar and molasses</td>
<td>1701.13, .14</td>
<td>23511</td>
<td>1072</td>
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<td>2352</td>
<td>23520</td>
<td>Cane sugar</td>
<td>1701.12</td>
<td>23520</td>
<td>1072</td>
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<td></td>
<td>2353</td>
<td>23530</td>
<td>Refined sugar</td>
<td>1701.99</td>
<td>23530</td>
<td>1072</td>
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<td></td>
<td>2354</td>
<td>23540</td>
<td>Refined cane or beet sugar, in solid form, containing added flavouring or colouring matter; maple sugar and maple syrup</td>
<td>1701.91, 1702.20</td>
<td>23540</td>
<td>1072</td>
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<tr>
<td>236</td>
<td>2361</td>
<td>23610</td>
<td>Cocoa, chocolate and sugar confectionery</td>
<td>1803</td>
<td>23610</td>
<td>1073</td>
</tr>
<tr>
<td></td>
<td>2362</td>
<td>23620</td>
<td>Cocoa paste, whether or not defatted</td>
<td>1804</td>
<td>23620</td>
<td>1073</td>
</tr>
<tr>
<td></td>
<td>2363</td>
<td>23630</td>
<td>Cocoa butter, fat and oil</td>
<td>1805</td>
<td>23630</td>
<td>1073</td>
</tr>
<tr>
<td></td>
<td>2364</td>
<td>23640</td>
<td>Cocoa powder, not sweetened</td>
<td>1806.10</td>
<td>23640</td>
<td>1073</td>
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<tr>
<td></td>
<td>2365</td>
<td>23650</td>
<td>Cocoa powder, sweetened</td>
<td>1806.20</td>
<td>23650</td>
<td>1073</td>
</tr>
<tr>
<td></td>
<td>2366</td>
<td>23660</td>
<td>Chocolate and other food preparations containing cocoa (except sweetened cocoa powder), in bulk forms</td>
<td>1806.31 - .90</td>
<td>23660</td>
<td>1073</td>
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<tr>
<td></td>
<td>2367</td>
<td>23670</td>
<td>Chocolate and other food preparations containing cocoa (except sweetened cocoa powder), other than in bulk forms</td>
<td>1806.31 - .90</td>
<td>23670</td>
<td>1073</td>
</tr>
<tr>
<td>237</td>
<td>2371</td>
<td>23710</td>
<td>Macaroni, noodles, couscous and similar farinaceous products</td>
<td>1902.11, .19</td>
<td>23710</td>
<td>1074</td>
</tr>
</tbody>
</table>

Other cereal grain products (including corn flakes) are not specified in the table.
<table>
<thead>
<tr>
<th>Group</th>
<th>Class</th>
<th>Subclass</th>
<th>Description</th>
<th>HS 2007</th>
<th>Corresponding CPC 2</th>
<th>ISIC 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>2372</td>
<td></td>
<td></td>
<td>Pasta, cooked, stuffed or otherwise prepared; couscous</td>
<td></td>
<td></td>
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<tr>
<td>23721</td>
<td></td>
<td></td>
<td>Pasta, cooked, stuffed or otherwise prepared (but not as a complete dish); couscous, except as a complete dish</td>
<td>1902.20*, .30*, .40*</td>
<td>23721</td>
<td>1074</td>
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<tr>
<td>23722</td>
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<td></td>
<td>Prepared dishes containing stuffed pasta; prepared couscous dishes</td>
<td>1902.20*, .30*, .40*</td>
<td>23722</td>
<td>1075</td>
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<td>239</td>
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<td>Food products n.e.c.</td>
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<tr>
<td>2391</td>
<td></td>
<td></td>
<td>Coffee and tea</td>
<td></td>
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<td>23911</td>
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<td></td>
<td>Coffee, decaffeinated or roasted</td>
<td>0901.12, .21, .22</td>
<td>23911</td>
<td>1079</td>
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<tr>
<td>23912</td>
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<td>Coffee substitutes containing coffee; extracts, essences and concentrates of coffee, and preparations with a basis thereof or with a basis of coffee; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</td>
<td>0901.90*, 2101.11, .12, .30</td>
<td>23912</td>
<td>1079</td>
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<tr>
<td>23913</td>
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<td></td>
<td>Green tea (not fermented), black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg</td>
<td>0902.10, .30</td>
<td>23913</td>
<td>1079</td>
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<td>23914</td>
<td></td>
<td></td>
<td>Extracts, essences and concentrates of tea or maté, and preparations with a basis thereof or with a basis of tea or maté</td>
<td>2101.20</td>
<td>23914</td>
<td>1079</td>
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<tr>
<td>2392</td>
<td></td>
<td></td>
<td>Spices and aromatics, processed</td>
<td></td>
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<tr>
<td>23921</td>
<td></td>
<td></td>
<td>Pepper (piper spp.), processed</td>
<td>0904.12</td>
<td>23921</td>
<td>1079</td>
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<tr>
<td>23922</td>
<td></td>
<td></td>
<td>Chillies and peppers, dry (capsicum spp., pimenta), processed</td>
<td>0904.22</td>
<td>23922</td>
<td>1079</td>
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<td>23923</td>
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<td>Nutmeg, mace, cardamoms, processed</td>
<td>0908.12, .22, .32</td>
<td>23923</td>
<td>1079</td>
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<td>23924</td>
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<td></td>
<td>Anise, badian, coriander, cumin, caraway, fennel and juniper berries, processed</td>
<td>0909.22, .32, .62</td>
<td>23924</td>
<td>1079</td>
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<tr>
<td>23925</td>
<td></td>
<td></td>
<td>Cinnamon (canella), processed</td>
<td>0906.20</td>
<td>23925</td>
<td>1079</td>
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<td>23926</td>
<td></td>
<td></td>
<td>Cloves (whole stems), processed</td>
<td>0907.20</td>
<td>23926</td>
<td>1079</td>
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<td>23927</td>
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<td>Ginger, processed</td>
<td>0910.12</td>
<td>23927</td>
<td>1079</td>
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<td>23928</td>
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<td>Vanilla, processed</td>
<td>0905.20</td>
<td>23928</td>
<td>1079</td>
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<td>23929</td>
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<td>Other spices and aromatics, processed</td>
<td>0910.20*, .30*, .91*, .99*</td>
<td>01690*</td>
<td>1079</td>
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<td>2399</td>
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<td>Other food products</td>
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<td>23991</td>
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<td>Homogenized preparations of meat, vegetables, fruits or nuts; preparations of milk, flour, meal, starch or malt extract, for infant use n.e.c.; homogenized composite food preparations</td>
<td>1602.10, 1901.10, 2005.10, 2007.10, 2104.20</td>
<td>23991</td>
<td>1079</td>
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<td>23992</td>
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<td>Soups and broths and preparations thereof</td>
<td>2104.10</td>
<td>23992</td>
<td>1079</td>
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<td>23993</td>
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<td>Eggs, not in shell, and egg yolks, fresh or preserved; egg albumin</td>
<td>0408, 3502.11 - .19</td>
<td>23993</td>
<td>1079</td>
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<td>23994</td>
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<td>Vinegar and substitutes therefor obtained from acetic acid</td>
<td>2209</td>
<td>23994</td>
<td>1079</td>
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<td>23995</td>
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<td>Sauces; mixed condiments; mustard flour and meal; prepared mustard</td>
<td>2103</td>
<td>23995</td>
<td>1079</td>
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<tr>
<td>23996</td>
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<td>Yeasts (active or inactive); other single-cell micro-organisms, dead; prepared baking powders</td>
<td>2102</td>
<td>23996</td>
<td>1079</td>
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<td>23997</td>
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<td>Other prepared dishes and meals</td>
<td>1904.90*, 1905.90*</td>
<td>23997</td>
<td>1075</td>
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<td>23999</td>
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<td>Other food products n.e.c.</td>
<td>1302.12 - .20, .31*, .32, .39, 1901.90, 2106</td>
<td>23999</td>
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Division 24

241

**Beverages**

**Ethyl alcohol; spirits, liqueurs and other spirituous beverages**

<table>
<thead>
<tr>
<th>Group</th>
<th>Class</th>
<th>Subclass</th>
<th>Description</th>
<th>HS 2007</th>
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<tr>
<td>2411</td>
<td>24110</td>
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<td>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher</td>
<td>2207.10</td>
<td>24110</td>
<td>2011</td>
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<tr>
<td>Group</td>
<td>Class</td>
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<tr>
<td>2413</td>
<td></td>
<td></td>
<td>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages</td>
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<tr>
<td>24131</td>
<td></td>
<td></td>
<td>Spirits, liqueurs and other spirituous beverages of an alcoholic strength by volume of about 40% vol</td>
<td>2208.20 - .70</td>
<td>24131</td>
<td>1101</td>
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<tr>
<td>24139</td>
<td></td>
<td></td>
<td>Other spirituous beverages and undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol</td>
<td>2208.90</td>
<td>24139</td>
<td>1101</td>
</tr>
<tr>
<td>242</td>
<td></td>
<td></td>
<td><strong>Wines</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>2421</td>
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<td></td>
<td>Wine of fresh grapes, whether or not flavoured; grape must</td>
<td></td>
<td></td>
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<tr>
<td>24211</td>
<td></td>
<td></td>
<td>Sparkling wine of fresh grapes</td>
<td>2204.10</td>
<td>24211</td>
<td>1102</td>
</tr>
<tr>
<td>24212</td>
<td></td>
<td></td>
<td>Wine of fresh grapes, except sparkling wine; grape must</td>
<td>2204.21 - .30</td>
<td>24212</td>
<td>1102</td>
</tr>
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<td>2422</td>
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<td></td>
<td>Vermouth and other wine of fresh grapes flavoured with plats or aromatic substances</td>
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<td>2423</td>
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<td></td>
<td>Cider, perry, mead and other fermented beverages, except wine of fresh grapes and beer made from malt</td>
<td></td>
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<td><strong>Malt liquors and malt</strong></td>
<td></td>
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<tr>
<td>2431</td>
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<td>Beer made from malt</td>
<td>2203</td>
<td>24310</td>
<td>1103</td>
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<tr>
<td>2432</td>
<td></td>
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<td>Malt, whether or not roasted</td>
<td>1107</td>
<td>24320</td>
<td>1103</td>
</tr>
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<td>244</td>
<td></td>
<td></td>
<td><strong>Soft drinks; bottled mineral waters</strong></td>
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<td>2441</td>
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<td>Bottled waters, not sweetened or flavoured</td>
<td>2201.10 , .90*</td>
<td>24410</td>
<td>1104</td>
</tr>
<tr>
<td>2449</td>
<td></td>
<td></td>
<td>Other non-alcoholic caloric beverages</td>
<td>2202</td>
<td>24490</td>
<td>1104</td>
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<td>Division 25</td>
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<td><strong>Tobacco products</strong></td>
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<td>250</td>
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<td><strong>Tobacco products</strong></td>
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<tr>
<td>2501</td>
<td></td>
<td></td>
<td>Cured stemmed/stripped tobacco leaves</td>
<td>2401.20</td>
<td>25010</td>
<td>1200</td>
</tr>
<tr>
<td>2502</td>
<td></td>
<td></td>
<td>Cigars, cheroots, cigarillos and cigarettes of tobacco or tobacco substitutes</td>
<td>2402</td>
<td>25020</td>
<td>1200</td>
</tr>
<tr>
<td>2509</td>
<td></td>
<td></td>
<td>Other manufactured tobacco and manufactured tobacco substitutes; &quot;homogenized&quot; or &quot;reconstituted&quot; tobacco; tobacco extracts and essences</td>
<td>2403</td>
<td>25090</td>
<td>1200</td>
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<tr>
<td>Division 26</td>
<td></td>
<td></td>
<td><strong>Yarn and thread; woven and tufted textile fabrics</strong></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>261</td>
<td></td>
<td></td>
<td><strong>Natural textile fibres prepared for spinning</strong></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>2611</td>
<td></td>
<td></td>
<td>Raw silk (not thrown)</td>
<td>5002</td>
<td>26110</td>
<td>1311</td>
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<tr>
<td>2613</td>
<td></td>
<td></td>
<td>Wool, degreased or carbonized, not carded or combed</td>
<td>5101.21, .29, .30</td>
<td>26130</td>
<td>1311</td>
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<tr>
<td>2614</td>
<td></td>
<td></td>
<td>Noils of wool or of fine animal hair</td>
<td>5103.10</td>
<td>26140</td>
<td>1311</td>
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<tr>
<td>2615</td>
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<td></td>
<td>Wool and fine or coarse animal hair, carded or combed</td>
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<td>26150</td>
<td>1311</td>
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<tr>
<td>2616</td>
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<td>Cotton, carded or combed</td>
<td>5203</td>
<td>26160</td>
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<td>2617</td>
<td></td>
<td></td>
<td>Jute and other textile bast fibres (except flax, true hemp and ramie), processed but not spun; tow and waste of these fibres</td>
<td>5303.90</td>
<td>26170</td>
<td>1311</td>
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<tr>
<td>2619</td>
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<td></td>
<td>Other vegetable textile fibres, processed but not spun; tow and waste of these fibres</td>
<td>5301.21, .29, .30, 5302.90, 5305.00*</td>
<td>26190</td>
<td>1311</td>
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<tr>
<td>262</td>
<td></td>
<td></td>
<td><strong>Man-made textile staple fibres processed for spinning</strong></td>
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<td>2621</td>
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<td>Synthetic staple fibres, carded, combed or otherwise processed for spinning</td>
<td>5506</td>
<td>26210</td>
<td>1311</td>
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<td>2622</td>
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<td>Artificial staple fibres, carded, combed or otherwise processed for spinning</td>
<td>5507</td>
<td>26220</td>
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<td>263</td>
<td></td>
<td></td>
<td><strong>Textile yarn and thread of natural fibres</strong></td>
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<td>2631</td>
<td></td>
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<td>Silk yarn and yarn spun from silk waste; silk-worn gut</td>
<td>5004 - 5006</td>
<td>26310</td>
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<td>2632</td>
<td>26320</td>
<td>Yarn of wool, containing 85% or more by weight of wool, not put up for retail sale</td>
<td>5106.10, 5107.10</td>
<td>26320</td>
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<tr>
<td>2633</td>
<td>26330</td>
<td>Yarn of wool, containing less than 85% by weight of wool, not put up for retail sale</td>
<td>5106.20, 5107.20</td>
<td>26330</td>
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<td>2634</td>
<td>26340</td>
<td>Yarn of wool, not put up for retail sale; yarn of fine or coarse animal hair or of horse hair (including gimped horseshair yarn), whether or not put up for retail sale</td>
<td>5108 - 5110</td>
<td>26340</td>
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<tr>
<td>2635</td>
<td>26350</td>
<td>Cotton sewing thread</td>
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<td>2636</td>
<td>26360</td>
<td>Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton</td>
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<td>26360</td>
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<td>2637</td>
<td>26370</td>
<td>Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton</td>
<td>5206, 5207.90</td>
<td>26370</td>
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<tr>
<td>2638</td>
<td>26380</td>
<td>Yarn of vegetable textile fibres other than cotton (including flax, jute, coir and true hemp); paper yarn</td>
<td>5306 - 5308</td>
<td>26380</td>
<td>1311</td>
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<table>
<thead>
<tr>
<th>264</th>
<th>Textile yarn and thread of man-made filaments or staple fibres</th>
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<tbody>
<tr>
<td>2641</td>
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<tr>
<td>2642</td>
<td>Yarn of man-made filaments, multiple or cabled (other than sewing thread, high tenacity yarn of polyamides, polyesters or viscose rayon), not put up for retail sale; man-made filament yarn (other than sewing thread), put up for retail sale</td>
</tr>
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<td>2643</td>
<td>26430</td>
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<td>26440</td>
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<td>26450</td>
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<tr>
<td>2646</td>
<td>Yarn (other than sewing thread) of artificial staple fibres, containing less than 85% by weight of such fibres, not put up for retail sale; yarn (other than sewing thread) of artificial staple fibres, put up for retail sale</td>
</tr>
<tr>
<td>265</td>
<td>Woven fabrics (except special fabrics) of natural fibres other than cotton</td>
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<td>26510</td>
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<td>2652</td>
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**Division 27**

**Textile articles other than apparel**

<table>
<thead>
<tr>
<th>Group</th>
<th>Class</th>
<th>Subclass</th>
<th>Description</th>
<th>HS 2007</th>
<th>Corresponding CPC 2</th>
<th>ISIC 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>271</td>
<td>27110</td>
<td></td>
<td>Blankets and travelling rugs (except electric blankets)</td>
<td>6301.20 - .90</td>
<td>27110</td>
<td>1392</td>
</tr>
<tr>
<td>2712</td>
<td>27120</td>
<td></td>
<td>Bed linen, table linen, toilet linen and kitchen linen</td>
<td>6302</td>
<td>27120</td>
<td>1392</td>
</tr>
<tr>
<td>2713</td>
<td>27130</td>
<td></td>
<td>Curtains (including drapes) and interior blinds; curtain or bed valances</td>
<td>6303</td>
<td>27130</td>
<td>1392</td>
</tr>
<tr>
<td>2714</td>
<td>27140</td>
<td></td>
<td>Other furnishing articles n.e.c.; sets of woven fabric and yarn for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale</td>
<td>5805, 6304, 6308</td>
<td>27140</td>
<td>1392</td>
</tr>
<tr>
<td>2715</td>
<td>27150</td>
<td></td>
<td>Sacks and bags, of a kind used for the packing of goods</td>
<td>6305</td>
<td>27150</td>
<td>1392</td>
</tr>
<tr>
<td>2716</td>
<td>27160</td>
<td></td>
<td>Tarpaulins, sails for boats etc., awnings, sunblinds, tents and camping goods (including pneumatic mattresses)</td>
<td>6306</td>
<td>27160</td>
<td>1392</td>
</tr>
<tr>
<td>2717</td>
<td>27170</td>
<td></td>
<td>Parachutes</td>
<td>8804</td>
<td>27170</td>
<td>1392</td>
</tr>
<tr>
<td>2718</td>
<td>27180</td>
<td></td>
<td>Quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags and the like, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics</td>
<td>9404.30, .90</td>
<td>27180</td>
<td>1392</td>
</tr>
<tr>
<td>2719</td>
<td>27190</td>
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<td>Other made-up textile articles (including floorcloths, dishcloths, dusters and similar cleaning cloths, life-jackets and life-belts)</td>
<td>6307</td>
<td>27190</td>
<td>1392</td>
</tr>
</tbody>
</table>

**272**

**Carpets and other textile floor coverings**

<table>
<thead>
<tr>
<th>Group</th>
<th>Class</th>
<th>Subclass</th>
<th>Description</th>
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<th>Corresponding CPC 2</th>
<th>ISIC 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>2721</td>
<td>27210</td>
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<td>Carpets and other textile floor coverings, knotted</td>
<td>5701</td>
<td>27210</td>
<td>1393</td>
</tr>
<tr>
<td>2722</td>
<td>27220</td>
<td></td>
<td>Carpets and other textile floor coverings, woven, not tufted or flocked</td>
<td>5702</td>
<td>27220</td>
<td>1393</td>
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<tr>
<td>2723</td>
<td>27230</td>
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<td>Carpets and other textile floor coverings, tufted</td>
<td>5703</td>
<td>27230</td>
<td>1393</td>
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<tr>
<td>2729</td>
<td>27290</td>
<td></td>
<td>Other carpets and textile floor coverings (including those of felt)</td>
<td>5704, 5705</td>
<td>27290</td>
<td>1393</td>
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</table>

**273**

**Twine, cordage, ropes and cables and articles thereof (including netting)**

<table>
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<th>Class</th>
<th>Subclass</th>
<th>Description</th>
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<th>Corresponding CPC 2</th>
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</thead>
<tbody>
<tr>
<td>2731</td>
<td>27310</td>
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<td>Twine, cordage, rope and cables</td>
<td>5607</td>
<td>27310</td>
<td>1394</td>
</tr>
<tr>
<td>2732</td>
<td>27320</td>
<td></td>
<td>Knotted netting of twine, cordage or rope; made up nets of textile materials; articles of yarn, strip, twine, cordage, rope or cables n.e.c.</td>
<td>5608, 5609</td>
<td>27320</td>
<td>1394</td>
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</table>

**279**

**Textiles n.e.c.**

<table>
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<th>Class</th>
<th>Subclass</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>2791</td>
<td></td>
<td></td>
<td>Tulles, lace, narrow woven fabrics, trimmings and embroidery</td>
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<tr>
<td>27911</td>
<td></td>
<td></td>
<td>Narrow woven fabrics; narrow fabrics of warp without welt assembled by adhesive (boldacs); labels, badges and similar articles of textile materials, not embroidered; braids in the piece; ornamental trimmings in the piece, without embroidery, other than knotted or crocheted; tassels, pompons and similar articles</td>
<td>5806 - 5808</td>
<td>27911</td>
<td>1399</td>
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<tr>
<td>27912</td>
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<td>Tulles and other net fabrics, except woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs</td>
<td>5804</td>
<td>27912</td>
<td>1399</td>
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<tr>
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<td>Embroidery in the piece, in strips or in motifs</td>
<td>5810</td>
<td>27913</td>
<td>1399</td>
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<tr>
<td>2792</td>
<td></td>
<td></td>
<td>Felt and nonwovens</td>
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<td>27921</td>
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<td>Felt</td>
<td>5602</td>
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<td>Nonwovens</td>
<td>5603</td>
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<td>Other textile articles</td>
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<td>27991</td>
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<td>Wadding of textile materials and articles thereof; textile fibres not exceeding 5 mm in length (flock), textile dust and mill neps</td>
<td>5601</td>
<td>27991*</td>
<td>1399, 1709</td>
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<tr>
<td>27992</td>
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<td>Rubber thread and cord, textile covered; textile yarn and strip, impregnated or covered with rubber or plastics</td>
<td>5604</td>
<td>27992</td>
<td>1399</td>
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<tr>
<td>27993</td>
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<td>Metallized yarn</td>
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<td>27993</td>
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<td>Woven fabrics of metal thread or metallized yarn n.e.c.</td>
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<td>27994</td>
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<td>Gimped yarn and strip; chenille yarn; loop wale-yarn</td>
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<td>27995</td>
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<td>27996</td>
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<td>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon</td>
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<td>27996</td>
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<td>Textile fabrics, impregnated, coated or covered n.e.c.</td>
<td>5901, 5903, 5907</td>
<td>27997</td>
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<td>27998</td>
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<td>Textile products and articles for technical uses (including wicks, gas mantles, hosepiping, transmission or conveyor belts, bolting cloth and straining cloth)</td>
<td>5908 - 5911</td>
<td>27998</td>
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<td>Quilted textile products in the piece n.e.c.</td>
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<td>27999</td>
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**Division 28**

**Knitted or crocheted fabrics; wearing apparel**

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<th>Class</th>
<th>Subclass</th>
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<th>ISIC 4</th>
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<td>281</td>
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<td>Pile fabrics and terry fabrics, knitted or crocheted</td>
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<td>Other knitted or crocheted fabrics</td>
<td>6002, 6003, 6004, 6005, 6006</td>
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<td>282</td>
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<td>Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted</td>
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<td>Wearing apparel, knitted or crocheted</td>
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<td>Men's or boys' shirts, underpants, pyjamas, dressing gowns and similar articles, knitted or crocheted</td>
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<td>Women's or girls' blouses, shirts, petticoats, panties, nightdresses, dressing gowns and similar articles, knitted or crocheted</td>
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<td>T-shirts, singlets and other vests, knitted or crocheted</td>
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<td>28225</td>
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<td>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted</td>
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<td>Babies' garments and clothing accessories, knitted or crocheted</td>
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<td>Track suits, ski suits, swimwear and other garments, knitted or crocheted n.e.c.</td>
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<td>Gloves, shawls, scarves, veils, ties, cravats and other made-up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories</td>
<td>6116, 6117</td>
<td>28229</td>
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<td>Wearing apparel, of textile fabric, not knitted or crocheted; brassieres, corsets, suspenders and similar articles, whether or not knitted or crocheted</td>
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<td>Women's or girls' blouses, shirts, singlets, petticoats, panties, nightdresses, dressing gowns and similar articles, of textile fabric, not knitted or crocheted</td>
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<td>Babies' garments and clothing accessories, of textile fabric, not knitted or crocheted</td>
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<td>Track suits, ski suits, swimwear and other garments, of textile fabric, not knitted or crocheted n.e.c.</td>
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<td>Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted</td>
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<td>Handkerchiefs, shawls, scarves, veils, ties, cravats, gloves and other made-up clothing accessories, of textile fabric, not knitted or crocheted; parts of garments or of clothing accessories, of textile fabric, not knitted or crocheted n.e.c.</td>
<td>6213 - 6217</td>
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<td>Apparel and clothing accessories, of leather, composition leather or plastics</td>
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<td>Apparel of leather or of composition leather</td>
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<td>Clothing accessories of leather or of composition leather, except sports gloves</td>
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<td>Apparel and clothing accessories of plastics (incl. gloves)</td>
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<td>Garments made up of felt or nonwovens; garments made up of textile fabrics impregnated or coated with plastics, rubber or other materials</td>
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<td>Hats and headgear</td>
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<td>Hats and other headgear, of felt, or plaited or made by assembling strips of any material</td>
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<td>Other headgear except headgear of rubber or of plastics, safety headgear and asbestos headgear; head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear</td>
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<td>28310</td>
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<td>Tanned or dressed furskins</td>
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<td>Articles of apparel, clothing accessories and other articles of fur skin (except headgear)</td>
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<td>Artificial fur and articles thereof (except headgear)</td>
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<td>Leather and leather products; footwear</td>
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<td>Chamois leather; patent leather and patent laminated leather; metallized leather</td>
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<td>29130</td>
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<td>Other leather, without hair on (including sheep, lamb, goat or kid skin leather); composition leather with a basis of leather or leather fibre</td>
<td>4105, 4106, 4112, 4113, 4115.10</td>
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<td>292</td>
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<td><strong>Luggage, handbags and the like; saddlery and harness; other articles of leather</strong></td>
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<td>29210</td>
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<td>Saddlery and harness, for any animal, of any material</td>
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<td>29210</td>
<td>1512</td>
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<td>29220</td>
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<td>Luggage, handbags and the like, of leather, composition leather, plastic sheeting, textile materials, vulcanized fibre or paperboard; travel sets for personal toilet, sewing or shoe or clothes cleaning</td>
<td>4202, 9605</td>
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<td>2923</td>
<td>29230</td>
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<td>Watch straps, except of metal</td>
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<td>29290</td>
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<td>Other articles of leather or composition leather (including articles of a kind used in machinery or mechanical appliances or for other technical uses) n.e.c.</td>
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<td>29290</td>
<td>1512</td>
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<td><strong>Footwear, with outer soles and uppers of rubber or plastics, or with uppers of leather or textile materials, other than sports footwear, footwear incorporating a protective metal toe-cap and miscellaneous special footwear</strong></td>
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<td>2931</td>
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<td>Waterproof footwear, with outer soles and uppers of rubber or plastics, other than footwear incorporating a protective metal toe-cap</td>
<td>6401.92 - .99</td>
<td>29310</td>
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<td>29320</td>
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<td>Footwear with outer soles and uppers of rubber or plastics, other than waterproof footwear or sports footwear</td>
<td>6402.20 - .99</td>
<td>29320</td>
<td>1520</td>
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<td>29330</td>
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<td>Footwear with uppers of leather, other than sports footwear, footwear incorporating a protective metal toe-cap and miscellaneous special footwear</td>
<td>6403.51 - .99, 6405.10</td>
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<td>2934</td>
<td>29340</td>
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<td>Footwear with uppers of textile materials, other than sports footwear</td>
<td>6404.19, 20, 6405.20</td>
<td>29340</td>
<td>1520</td>
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<td>294</td>
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<td><strong>Sports footwear, except skating boots</strong></td>
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<td>2941</td>
<td>29410</td>
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<td>Ski-boots, snowboard boots and cross-country ski footwear</td>
<td>6402.12, 6403.12</td>
<td>29410</td>
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<td>29420</td>
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<td>Tennis shoes, basketball shoes, gym shoes, training shoes and the like</td>
<td>6404.11</td>
<td>29420</td>
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<td>29490</td>
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<td>Other sports footwear, except skating boots</td>
<td>6402.19, 6403.19</td>
<td>29490</td>
<td>1520</td>
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<td><strong>Other footwear, except asbestos footwear, orthopaedic footwear and skating boots</strong></td>
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<td>Footwear incorporating a protective metal toe-cap, except those covered in subclass 29320</td>
<td>6401.10, 6403.40</td>
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<td>Wooden footwear, miscellaneous special footwear and other footwear n.e.c.</td>
<td>6403.20, 6405.90</td>
<td>29520</td>
<td>1520</td>
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<td><strong>Parts of footwear; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof</strong></td>
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<td>29600</td>
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<td>Parts of footwear; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof</td>
<td>6406</td>
<td>29600</td>
<td>1520, 1629, 2219, 2220</td>
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**Section 3**

Other transportable goods, except metal products, machinery and equipment

**Division 31**

Products of wood, cork, straw and plaiting materials
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<th>Group</th>
<th>Class</th>
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<tr>
<td>311</td>
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<td>3110</td>
<td>Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm; railway or tramway sleepers (cross-ties) of wood, not impregnated</td>
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<td>31101</td>
<td>Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, of coniferous wood</td>
<td>4407.10</td>
<td>3110*</td>
<td>1610</td>
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<td>31102</td>
<td>Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, of non-coniferous wood</td>
<td>4407.21 - .99</td>
<td>3110*</td>
<td>1610</td>
</tr>
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<td>31109</td>
<td>Railway or tramway sleepers (cross-ties) of wood, not impregnated</td>
<td>4406.10</td>
<td>3110*</td>
<td>1610</td>
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<td>312</td>
<td></td>
<td>3121</td>
<td>Wood continuously shaped along any of its edges or faces; wood wool; wood flour; wood in chips or particles</td>
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<td></td>
<td></td>
<td>31211</td>
<td>Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings) of coniferous wood</td>
<td>4409.10</td>
<td>31210*</td>
<td>1610</td>
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<td></td>
<td></td>
<td>31212</td>
<td>Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings) of bamboo</td>
<td>4409.21</td>
<td>31210*</td>
<td>1610</td>
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<td>31219</td>
<td>Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings) of other wood</td>
<td>4409.29</td>
<td>31210*</td>
<td>1610</td>
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<td>313</td>
<td></td>
<td>3131</td>
<td>Wood in the rough, treated with paint, stains, creosote or other preservatives; railway or tramway sleepers (cross-ties) of wood, impregnated; hoopwood, split poles, wooden sticks and the like</td>
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<td></td>
<td>31310</td>
<td>Wood in the rough, weather or not stripped of bark or sapwood, or roughly squared treated with paint, stains, creosote or other preservatives</td>
<td>4403.10</td>
<td>31310</td>
<td>1610</td>
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<td></td>
<td></td>
<td>31320</td>
<td>Railway or tramway sleepers (cross-ties) of wood, impregnated</td>
<td>4406.90</td>
<td>31320</td>
<td>1610</td>
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<td></td>
<td></td>
<td>31330</td>
<td>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like</td>
<td>4404</td>
<td>31330</td>
<td>1610</td>
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<tr>
<td>314</td>
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<td>3141</td>
<td>Boards and panels</td>
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<td>31411</td>
<td>Plywood consisting solely of sheets of wood, except of bamboo</td>
<td>4412.39</td>
<td>31410*</td>
<td>1621</td>
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<td>31412</td>
<td>Plywood consisting solely of sheets, of non-coniferous wood</td>
<td>4412.31, .32</td>
<td>31410*</td>
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<td>31421</td>
<td>Other plywood, veneered panels and similar laminated wood, of coniferous wood</td>
<td>4412.94*, .99*</td>
<td>31420*</td>
<td>1621</td>
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<td>31422</td>
<td>Other plywood, veneered panels and similar laminated wood, of non-coniferous wood</td>
<td>4412.94*, .99*</td>
<td>31420*</td>
<td>1621</td>
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<td>Particle board and similar board of wood or other ligneous materials</td>
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<td>3143</td>
<td>31431</td>
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<td>Particle board</td>
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<td>31432</td>
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<td>Oriented strand board (OSB)</td>
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<td>Other board of wood or other ligneous materials</td>
<td>4410.19, .90</td>
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<td>Fibreboard of wood or other ligneous materials</td>
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<td>Medium density fibreboard (MDF)</td>
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<td>Other fibreboard</td>
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<td>Plywood, veneer panels and similar laminated wood of bamboo</td>
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<td>Veneer sheets; sheets for plywood; densified wood</td>
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<td>Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm</td>
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<td>Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, of coniferous wood</td>
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<td>Builders' joinery and carpentry of wood (including cellular wood panels, assembled parquet panels, shingles and shakes)</td>
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<td>Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood (including staves)</td>
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<td>Tools, tool bodies, tool handles, broom or brush bodies and handles, boot or shoe lasts and trees, of wood</td>
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<td>Tableware and kitchenware, of wood</td>
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<td>Wood marquetry and inlaid wood; cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood</td>
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<td>Wooden frames for paintings, photographs, mirrors 4414, 4421 or similar objects, and other articles of wood</td>
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<td>Articles of cork and straw or other plaiting materials; basketware and wickerwork</td>
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<td>Natural cork, debacked or roughly squared, or in blocks, plates, sheets or strip; crushed, granulated or ground cork; waste cork</td>
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<td>Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork</td>
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**Division 32**

**Pulp, paper and paper products; printed matter and related articles**

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<td>Toilet paper, handkerchiefs, towels, serviettes, napkins for babies, tampons, and similar household, sanitary or hospital articles, and articles of apparel, of paper pulp, paper, cellulose wadding or webs of cellulose fibres</td>
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<td>Transfers (decalcomanias) and printed calendars</td>
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<td>32630</td>
<td>5819</td>
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<td>3269</td>
<td></td>
<td>32690</td>
<td>Other printed matter</td>
<td>4911.99</td>
<td>32690</td>
<td>1811</td>
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<td>327</td>
<td></td>
<td>3270</td>
<td><strong>Registers, account books, notebooks, letter pads, diaries and similar articles, blotting-pads, binders, file covers, forms and other articles of stationery, of paper or cardboard</strong>&lt;br&gt;Registers, account books, notebooks, letter pads, diaries and similar articles, blotting-pads, binders, file covers, forms and other articles of stationery, of paper or cardboard</td>
<td>4820</td>
<td>32700</td>
<td>1709</td>
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<td>328</td>
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<td>3280</td>
<td><strong>Composed type, prepared printing plates or cylinders, impressed lithographic stones or other impressed media for use in printing</strong>&lt;br&gt;Composed type, prepared printing plates or cylinders, impressed lithographic stones or other impressed media for use in printing</td>
<td>8442.50</td>
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<td>1812</td>
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<td>331</td>
<td></td>
<td>3310</td>
<td>Coke and semi-coke of coal, of lignite or of peat; retort carbon</td>
<td>2704</td>
<td>33100</td>
<td>1910</td>
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<td>332</td>
<td></td>
<td>3320</td>
<td>Tar distilled from coal, from lignite or from peat, and other mineral tars</td>
<td>2706</td>
<td>33200</td>
<td>1910</td>
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**Division 33**<br>Coke oven products; refined petroleum products; nuclear fuel
<table>
<thead>
<tr>
<th>Group</th>
<th>Class</th>
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<th>Description</th>
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<tr>
<td>333</td>
<td>333</td>
<td>3331</td>
<td>Motor gasoline and aviation gasoline</td>
<td>2710.12*</td>
<td>33310*</td>
<td>1920</td>
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<td>3331</td>
<td>33311</td>
<td>Motor gasoline</td>
<td>2710.12*</td>
<td>33311*</td>
<td>1920</td>
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<td>3331</td>
<td>33312</td>
<td>Aviation gasoline</td>
<td>2710.12*</td>
<td>33312*</td>
<td>1920</td>
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<td>3332</td>
<td>33320</td>
<td>Gasolene-type jet fuel</td>
<td>2710.12*</td>
<td>33320*</td>
<td>1920</td>
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<td></td>
<td>3333</td>
<td>33330</td>
<td>Naphtha</td>
<td>2710.12*, .19*</td>
<td>33330*,</td>
<td>1920</td>
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<td>3333</td>
<td>33330</td>
<td>Naphtha</td>
<td>2710.12*, .19*</td>
<td>33330*,</td>
<td>1920</td>
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<td>3333</td>
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<td>Naphtha</td>
<td>2710.12*, .19*</td>
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<td>1920</td>
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<td>3334</td>
<td>33342</td>
<td>Kerosene-type jet fuel</td>
<td>2710.19*</td>
<td>33342*</td>
<td>1920</td>
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<td></td>
<td>3334</td>
<td>33349</td>
<td>Other kerosene</td>
<td>2710.19*</td>
<td>33349*</td>
<td>1920</td>
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<td></td>
<td>3335</td>
<td>33350</td>
<td>White spirit and special boiling point industrial spirits</td>
<td>2710.19*</td>
<td>33350*</td>
<td>1920</td>
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<td>3336</td>
<td>33360</td>
<td>Gas oil</td>
<td>2710.19*, .19*</td>
<td>33360*</td>
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<td>3337</td>
<td>33370</td>
<td>Fuel oils n.e.c.</td>
<td>2710.19*</td>
<td>33370*</td>
<td>1920</td>
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<td>3338</td>
<td>33380</td>
<td>Lubricants</td>
<td>2710.19*</td>
<td>33380*</td>
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<td>3339</td>
<td>33390</td>
<td>Other petroleum oils n.e.c.</td>
<td>2710.12*, .19*</td>
<td>33390*,</td>
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<td>334</td>
<td>334</td>
<td>33410</td>
<td>Petroleum gases and other gaseous hydrocarbons, except natural gas</td>
<td>2711.12, .13</td>
<td>33410*</td>
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<td>3341</td>
<td>33420</td>
<td>Propane and butanes, liquefied</td>
<td>2711.12, .13</td>
<td>33420*</td>
<td>1920</td>
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<td>3342</td>
<td>33421</td>
<td>Ethylene, propylene, butylene, butadiene and other petroleum gases or gaseous hydrocarbons, except natural gas</td>
<td>2711.14</td>
<td>33421*</td>
<td>1920</td>
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<td>3342</td>
<td>33429</td>
<td>Ethylene, propylene, butylene, butadiene and other petroleum gases or gaseous hydrocarbons, except natural gas</td>
<td>2711.19, .29</td>
<td>33429*</td>
<td>1920</td>
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<td>335</td>
<td>335</td>
<td>33500</td>
<td>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products; petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials</td>
<td>2712, 2713</td>
<td>33500*</td>
<td>1920</td>
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<td>336</td>
<td>336</td>
<td>33610</td>
<td>Radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues</td>
<td>2844.10</td>
<td>33610*</td>
<td>2011</td>
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<td>3361</td>
<td>33620</td>
<td>Natural uranium and its compounds; alloys, dispersions, ceramic products and mixtures containing natural uranium and its compounds</td>
<td>2844.20</td>
<td>33620*</td>
<td>2011</td>
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<td>Group</td>
<td>Class</td>
<td>Subclass</td>
<td>Description</td>
<td>HS 2007</td>
<td>Corresponding CPC 2</td>
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<td>3363</td>
<td>33630</td>
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<td>Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions, ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products</td>
<td>2844.30</td>
<td>33630</td>
<td>2011</td>
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<td>33690</td>
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<td>Other radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues</td>
<td>2844.40</td>
<td>33690</td>
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<td><strong>Fuel elements (cartridges), for or of nuclear reactors</strong></td>
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<td>3371</td>
<td>33710</td>
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<td>Fuel elements (cartridges), non-irradiated, for nuclear reactors</td>
<td>8401.30</td>
<td>33710</td>
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<td>3372</td>
<td>33720</td>
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<td>Spent (irradiated) fuel elements (cartridges) of nuclear reactors</td>
<td>2844.50</td>
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<td><strong>Division 34</strong></td>
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<td><strong>Basic chemicals</strong></td>
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<td><strong>Basic organic chemicals</strong></td>
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<td>3411</td>
<td>34110</td>
<td></td>
<td>Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives</td>
<td>2901 - 2904</td>
<td>34110</td>
<td>2011</td>
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<td>3412</td>
<td>34120</td>
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<td>Industrial monocarboxylic fatty acids; acid oils from refining</td>
<td>3823.11 - .19</td>
<td>34120</td>
<td>2011</td>
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<td>3413</td>
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<td></td>
<td>Alcohols, phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives; industrial fatty alcohols</td>
<td></td>
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<td>34131</td>
<td></td>
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<td>Ethyl alcohol and other spirits, denatured, of any strength</td>
<td>2207.20</td>
<td>34131</td>
<td>2011</td>
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<td>34139</td>
<td></td>
<td></td>
<td>Other alcohols, phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives; industrial fatty alcohols</td>
<td>2905.11 - .44, 2905.49 - .59, 2906 - 2908, 3823.70</td>
<td>34139</td>
<td>2011</td>
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<td>3414</td>
<td>34140</td>
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<td>Carboxylic acids and their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives, except salicylic acid and its salts and esters and their salts</td>
<td>2915 - 2917, 2918.11 - .19, .29 - .99</td>
<td>34140</td>
<td>2011</td>
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<td>3415</td>
<td>34150</td>
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<td>Amine-function compounds; oxygen-function amino-compounds, except lysine and its esters and salts thereof and glutamic acid and its salts; ureines and their derivatives and salts thereof; carboxyimide-function compounds and imine-compounds; nitrile-function compounds; diazo-, azo- or azoxy-compounds; organic derivatives of hydrazine or of hydroxylamine; compounds with other nitrogen function</td>
<td>2921, 2922.11 - .39, .43, .44, .49, .50, 2924.21, 2925 - 2929, 3102.50</td>
<td>34150</td>
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<td>3416</td>
<td>34160</td>
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<td>Organo-sulphur compounds and other organo-inorganic compounds n.e.c.; heterocyclic compounds n.e.c.; nucleic acids and their salts</td>
<td>2930, 2931, 2932.11 - .19, .91 - .99, 2933.29 - .49, .61, .71 - .99, 2934.10, 20, .91 - .99</td>
<td>34160</td>
<td>2011</td>
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<td>3417</td>
<td>34170</td>
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<td>Ethers, alcohol peroxides, ether peroxides, epoxides, acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives; aldehyde-function compounds; ketone-function compounds and quinone-function compounds; enzymes; prepared enzymes n.e.c.; organic compounds n.e.c.</td>
<td>2909 - 2914, 2942, 34170</td>
<td>3507</td>
<td>2011</td>
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<td>3418</td>
<td>34180</td>
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<td>Phosphoric esters and their salts or esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; and their halogenated, sulphonated, nitrated or nitrosated derivatives</td>
<td>2919, 2920</td>
<td>34180</td>
<td>2011</td>
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<td>3421</td>
<td>34210</td>
<td><strong>Basic inorganic chemicals n.e.c.</strong></td>
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<td>Hydrogen, nitrogen, oxygen, carbon dioxide and rare gases; inorganic oxygen compounds of non-metals n.e.c.</td>
<td>2804.10 - .40, 2811.21, .29</td>
<td>34210</td>
<td>2011</td>
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<td>342</td>
<td>3422</td>
<td>34220</td>
<td>Zinc oxide; zinc peroxide; chromium oxides and hydroxides; manganese oxides and hydroxides; earth colours; cobalt oxides and hydroxides; titanium oxides; lead oxides; red lead and orange lead; inorganic bases n.e.c.; metal oxides, hydroxides and peroxides n.e.c., except of mercury</td>
<td>2817, 2819 - 2824, 34220 2825.20 - .90</td>
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<td>Chemical elements n.e.c.; inorganic acids; inorganic oxygen compounds of boron, silicon and carbon; halogen or sulphur compounds of non-metals; sodium hydroxide; hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium; aluminium hydroxide; hydrozine and hydroxylamine and their inorganic salts</td>
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<td>3423</td>
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<td>Chemical elements n.e.c.; inorganic acids except phosphoric, nitric and sulphonitric; inorganic oxygen compounds of boron, silicon and carbon; halogen or sulphur compounds of non-metals; sodium hydroxide; hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium; aluminium hydroxide; hydrozine and hydroxylamine and their inorganic salts</td>
<td>2801 - 2803, 2804.50 - .90, 2805 - 2807, 2809.10, 2810, 2811.11, .19, .22, 2812, 2813, 2815, 2816, 2818.30, 2825.10</td>
<td>34231</td>
<td>2011</td>
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<td>Phosphoric acid</td>
<td>2809.20</td>
<td>34232</td>
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<td>Nitric acid, sulphonitric acids</td>
<td>2808</td>
<td>34233</td>
<td>2012</td>
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<td>3424</td>
<td>34240</td>
<td>Phosphates of triammonium; salts and peroxysalts of inorganic acids and metals n.e.c.</td>
<td>2826, 2827.20 - .60, 2828 - 2833, 2834.29, 2835.10, 2836</td>
<td>34240*</td>
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<td>3425</td>
<td>34250</td>
<td>Salts of oxometallic or peroxometallic acids; colloidal precious metals and compounds thereof; inorganic and organic compounds of mercury; other inorganic chemicals n.e.c.; compressed air; amalgams</td>
<td>2841, 2843, 2852, 2853</td>
<td>34160*, 34240*, 34250, 34270*, 34280*, 34320*, 35420*, 35490*</td>
<td>2011</td>
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<td>3426</td>
<td>34260</td>
<td>Isotopes n.e.c. and compounds thereof (including heavy water)</td>
<td>2845</td>
<td>34260</td>
<td>2011</td>
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<td>3427</td>
<td>3427</td>
<td>34270</td>
<td>Cyanides, cyanide oxides and complex cyanides; fulminates, cyanates and thiocyanates; silicates; borates; perborates</td>
<td>2837 - 2840, 2842</td>
<td>34270*</td>
<td>2011</td>
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<td>3428</td>
<td>34280</td>
<td>Hydrogen peroxide; phosphides; carbides; hydrides, nitrates, azides, silicides and borides</td>
<td>2847 - 2850</td>
<td>34280*</td>
<td>2011</td>
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<td>3429</td>
<td>3429</td>
<td>34290</td>
<td>Compounds of rare earth metals, of yttrium or of scandium</td>
<td>2846</td>
<td>34290</td>
<td>2011</td>
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<td>34310</td>
<td>Synthetic organic colouring matter and preparations based thereon; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores; colour lakes and preparations based thereon</td>
<td>3204, 3205</td>
<td>34310</td>
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<td>3432</td>
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<td>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives; colouring matter of vegetable or animal origin, except animal black; preparations based on colouring matter of vegetable or animal origin</td>
<td>3201, 3203</td>
<td>34320*</td>
<td>2011</td>
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<td>3433</td>
<td>34330</td>
<td>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations; enzymatic preparations for pre-tanning</td>
<td>3202</td>
<td>34330</td>
<td>2011</td>
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<td>3434</td>
<td>34340</td>
<td>Colouring matter n.e.c.; inorganic products of a kind used as luminophores</td>
<td>3206</td>
<td>34340</td>
<td>2011</td>
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<td><strong>Activated natural mineral products; animal black; tall oil; terpenic oils produced by the treatment of coniferous woods; crude dipentene; crude para-cymene; pine oil; rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; rum gums; wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch</strong></td>
<td>3802.90, 3803, 3805 - 3807</td>
<td>34400</td>
<td>2011</td>
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<td>345</td>
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<td><strong>Miscellaneous basic chemical products</strong></td>
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<td>3451</td>
<td>34510</td>
<td>Wood charcoal</td>
<td>4402</td>
<td>34510</td>
<td>0220, 2011</td>
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<td>3452</td>
<td>34520</td>
<td>Sulphur, except sublimed sulphur, precipitated sulphur and colloidal sulphur</td>
<td>2503.00</td>
<td>34520</td>
<td>2011</td>
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<td>3453</td>
<td>34530</td>
<td>Roasted iron pyrites</td>
<td>2601.20</td>
<td>34530</td>
<td>2011</td>
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<td>3454</td>
<td>34540</td>
<td>Oils and other products of the distillation of high temperature coal tar, and similar products; pitch and pitch coke, obtained from mineral tars</td>
<td>2707, 2708</td>
<td>34540</td>
<td>2011</td>
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<td>3455</td>
<td>34550</td>
<td>Animal or vegetable fats and oils and their fractions, chemically modified, except those hydrogenated, inter-esterified, re-esterified or elaidinized; inedible mixtures or preparations of animal or vegetable fats or oils</td>
<td>1518</td>
<td>34550</td>
<td>2029</td>
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<td>3456</td>
<td>34560</td>
<td>Synthetic or reconstructed precious or semi-precious stones, unworked</td>
<td>7104.10,.20</td>
<td>34560</td>
<td>2399</td>
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<td>3457</td>
<td>34570</td>
<td>Glycerol</td>
<td>1520, 2905.45</td>
<td>34570</td>
<td>2011, 2023</td>
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<td><strong>Fertilizers and pesticides</strong></td>
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<td>Mineral or chemical fertilizers, nitrogenous</td>
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<td>34611</td>
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<td>Urea</td>
<td>3102.10</td>
<td>34611</td>
<td>2012</td>
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<td>34612</td>
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<td>Ammonium sulphate</td>
<td>3102.21</td>
<td>34612</td>
<td>2012</td>
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<td>34613</td>
<td></td>
<td>Ammonium nitrate</td>
<td>3102.30</td>
<td>34613</td>
<td>2012</td>
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<tr>
<td>34614</td>
<td></td>
<td>Double salts and mixtures of calcium nitrate and ammonium nitrate</td>
<td>3102.60</td>
<td>34614</td>
<td>2012</td>
<td></td>
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<tr>
<td>34615</td>
<td></td>
<td>Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances</td>
<td>3102.40</td>
<td>34615</td>
<td>2012</td>
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<tr>
<td>34616</td>
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<td>Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution</td>
<td>3102.80</td>
<td>34619*</td>
<td>2012</td>
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<td>34619</td>
<td></td>
<td>Other nitrogenous fertilizers and mixtures, n.e.c.</td>
<td>3102.29, 3102.90</td>
<td>34619*</td>
<td>2012</td>
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<td>3462</td>
<td></td>
<td>Mineral or chemical fertilizers, phosphatic</td>
<td>3103.10</td>
<td>34621</td>
<td>2012</td>
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<tr>
<td>34621</td>
<td></td>
<td>Superphosphate</td>
<td>3103.10</td>
<td>34621</td>
<td>2012</td>
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<td>Other phosphatic fertilizers, n.e.c.</td>
<td>3103.90</td>
<td>34629</td>
<td>2012</td>
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<tr>
<td>3463</td>
<td></td>
<td>Mineral or chemical fertilizers, potassic</td>
<td></td>
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<tr>
<td>34631</td>
<td></td>
<td></td>
<td>Potassium chloride (muriate of potash)</td>
<td>3104.20</td>
<td>34631</td>
<td>2012</td>
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<td>34632</td>
<td></td>
<td></td>
<td>Potassium sulphate (sulphate of potash)</td>
<td>3104.30</td>
<td>34632</td>
<td>2012</td>
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<td>34639</td>
<td></td>
<td></td>
<td>Carnallite, sylvite and other potassic fertilizers, n.e.c.</td>
<td>3104.90</td>
<td>34639</td>
<td>0891,  2012</td>
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<td>3464</td>
<td></td>
<td></td>
<td>Mineral or chemical fertilizers containing at least two nutrients of nitrogen, phosphate and potash</td>
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<tr>
<td>34641</td>
<td></td>
<td></td>
<td>Fertilizers containing three nutrients: nitrogen, phosphorus and potassium</td>
<td>3105.20</td>
<td>34641</td>
<td>2012</td>
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<td>34642</td>
<td></td>
<td></td>
<td>Diammonium hydrogenorthophosphate (diammonium phosphate)</td>
<td>3105.30</td>
<td>34642</td>
<td>2012</td>
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<td>34643</td>
<td></td>
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<td>Monoammonium phosphate</td>
<td>3105.40</td>
<td>34643</td>
<td>2012</td>
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<td>Fertilizers containing two nutrients: nitrogen and phosphorus</td>
<td>3105.51,.59</td>
<td>34644</td>
<td>2012</td>
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<td>Fertilizers containing two nutrients: phosphorus and potassium</td>
<td>3105.60</td>
<td>34645</td>
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<td>Potassium nitrate</td>
<td>2834.21</td>
<td>34646</td>
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<td>Other mineral or chemical fertilizers containing at least two nutrients (nitrogen, phosphate, potash), n.e.c.</td>
<td>3105.90</td>
<td>34649</td>
<td>2012</td>
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<tr>
<td>3465</td>
<td></td>
<td></td>
<td>Other fertilizers</td>
<td></td>
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<td>34651</td>
<td></td>
<td></td>
<td>Ammonia, anhydrous</td>
<td>2814.10</td>
<td>34651</td>
<td>2012</td>
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<td>34652</td>
<td></td>
<td></td>
<td>Ammonia, in aqueous solution</td>
<td>2814.20</td>
<td>34652</td>
<td>2012</td>
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<td></td>
<td></td>
<td>Ammonium chloride; nitrites</td>
<td>2827.10, 2834.10</td>
<td>34653</td>
<td>2012</td>
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<td>34654</td>
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<td>Excreta of animals useful for manure/fertilizer and fuel preparation</td>
<td>3101</td>
<td>34654</td>
<td>0141, 0142, 0143, 0144, 0145, 0146, 0149, 0891</td>
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<td>Fertilizers n.e.c.</td>
<td>3105.10</td>
<td>34659</td>
<td>2012</td>
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<td>3466</td>
<td></td>
<td></td>
<td>Insecticides, fungicides, herbicides and disinfectants</td>
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<td>34661</td>
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<td>Insecticides</td>
<td>3808.91</td>
<td>34661*</td>
<td>2021</td>
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<td>Fungicides</td>
<td>3808.92</td>
<td>34662*</td>
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<td>Herbicides, anti-sprouting products and plant-growth regulators</td>
<td>3808.93</td>
<td>34663*</td>
<td>2021</td>
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<td>Disinfectants</td>
<td>3808.94</td>
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<td>Hazardous pesticides</td>
<td>3808.50</td>
<td>34666*</td>
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<td>34669</td>
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<td>Other insecticides, fungicides, herbicides and disinfectants</td>
<td>3808.99</td>
<td>34669*</td>
<td>2021</td>
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<td>347</td>
<td></td>
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<td>Plastics in primary forms</td>
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<td>3471</td>
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<td>Polymers of ethylene, in primary forms</td>
<td>3901</td>
<td>34710</td>
<td>2013</td>
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<td>3472</td>
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<td>Polymers of styrene, in primary forms</td>
<td>3903</td>
<td>34720</td>
<td>2013</td>
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<td>3473</td>
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<td>Polymers of vinyl chloride or other halogenated olefins, in primary forms</td>
<td>3904</td>
<td>34730</td>
<td>2013</td>
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<td>3474</td>
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<td>Polycetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms</td>
<td>3907</td>
<td>34740</td>
<td>2013</td>
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<td>3479</td>
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<td></td>
<td>Other plastics in primary forms; ion exchangers</td>
<td>3902, 3905, 3906, 3908 - 3914</td>
<td>34790</td>
<td>2013</td>
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<tr>
<td>Group</td>
<td>Class</td>
<td>Subclass</td>
<td>Description</td>
<td>HS 2007</td>
<td>Corresponding CPC 2</td>
<td>ISIC 4</td>
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<tr>
<td>348</td>
<td></td>
<td></td>
<td>Synthetic rubber and factice derived from oils, and mixtures thereof with natural rubber and similar natural gums, in primary forms or in plates, sheets or strip</td>
<td>4002</td>
<td>34800</td>
<td>2013</td>
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<td>3480</td>
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<td>Synthetic rubber and factice derived from oils, and mixtures thereof with natural rubber and similar natural gums, in primary forms or in plates, sheets or strip</td>
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<td>Division 35</td>
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<td>Other chemical products; man-made fibres</td>
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<td>Paints and varnishes and related products; artists' colours; ink</td>
<td>3207 - 3212, 3214, 35110</td>
<td>2022</td>
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<td>3511</td>
<td>35110</td>
<td></td>
<td>Paints and varnishes and related products</td>
<td>3213</td>
<td>35120</td>
<td>2022</td>
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<td>3512</td>
<td>35120</td>
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<td>Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like</td>
<td>3215.11, .19</td>
<td>35130</td>
<td>2022</td>
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<td>3513</td>
<td>35130</td>
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<td>Printing ink</td>
<td>3215.90</td>
<td>35140</td>
<td>2029</td>
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<td>3514</td>
<td>35140</td>
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<td>Writing or drawing ink and other inks</td>
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<tr>
<td>352</td>
<td></td>
<td></td>
<td>Pharmaceutica products</td>
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<tr>
<td>3521</td>
<td>35210</td>
<td></td>
<td>Salicylic acid and its salts and esters</td>
<td>2918.21 - .23</td>
<td>35210</td>
<td>2100</td>
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<tr>
<td>3522</td>
<td>35220</td>
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<td>Lysine and its esters and salts thereof; glutamic acid and its salts; quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids; acyclic amides and their derivatives and salts thereof; cyclic amides (except ureines) and their derivatives and salts</td>
<td>2922.41, .42, 2923, 2924.11 - .19, .23 - .29</td>
<td>35220</td>
<td>2100</td>
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<tr>
<td>3523</td>
<td>35230</td>
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<td>Lactones n.e.c., heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring, a pyrimidine ring, a piperazine ring, an unfused triazine ring or a phenothiazine ring system not further fused; hydantoin and its derivatives; sulphonamides</td>
<td>2932.20, 2933.11, .19, .21, .52 - .59, .69, 2934.30, 2935</td>
<td>35230</td>
<td>2100</td>
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<td>3524</td>
<td>35240</td>
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<td>Sugars, chemically pure n.e.c.; sugar ethers and sugar esters and their salts n.e.c.</td>
<td>2940</td>
<td>35240</td>
<td>2100</td>
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<td>3525</td>
<td>35250</td>
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<td>Provitamins, vitamins and hormones; glycosides and vegetable alkaloids and their salts, ethers, esters and other derivatives; antibiotics</td>
<td>2936 - 2939, 2941</td>
<td>35250</td>
<td>2100</td>
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<td>3526</td>
<td>35260</td>
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<td>Medicaments, for therapeutic or prophylactic uses</td>
<td>3003, 3004</td>
<td>35260</td>
<td>2100</td>
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<td>3527</td>
<td>35270</td>
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<td>Other pharmaceutical products</td>
<td>3001, 3002, 3005, 3006.20, .30, .60</td>
<td>35270</td>
<td>2100</td>
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<td>3529</td>
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<td>Other articles for medical or surgical purposes</td>
<td>3006.10, .40, .50, .70</td>
<td>35290</td>
<td>3250</td>
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<td>353</td>
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<td>Soap, cleaning preparations, perfumes and toilet preparations</td>
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<tr>
<td>3531</td>
<td>35310</td>
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<td>Organic surface active agents, except soap</td>
<td>3402.11 - .19</td>
<td>35310</td>
<td>2023</td>
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<td>3532</td>
<td></td>
<td></td>
<td>Soap and detergents, perfume and toilet preparations</td>
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<td>Soap; organic surface-active products and preparations for use as soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent</td>
<td>3401</td>
<td>35321</td>
<td>2023</td>
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<td>35322</td>
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<td>Detergents and washing preparations</td>
<td>3402.20, .90</td>
<td>35322</td>
<td>2023</td>
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<td>35323</td>
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<td>Perfume and toilet preparations</td>
<td>3303 - 3306, 3307.10 - .30, .90</td>
<td>35323</td>
<td>2023</td>
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<td>3533</td>
<td></td>
<td></td>
<td>Cleaning and polishing preparations</td>
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<td>35331</td>
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<td>Preparations for perfuming or deodorizing rooms</td>
<td>3307.41, .49</td>
<td>35331</td>
<td>2023</td>
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<td>35332</td>
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<td>Artificial waxes and prepared waxes</td>
<td>3404</td>
<td>35332</td>
<td>2023</td>
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<td>35333</td>
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<td>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal</td>
<td>3405.10 - .30, .90</td>
<td>35333</td>
<td>2023</td>
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<td>3534</td>
<td>35334</td>
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<td>Scouring pastes and powders and other scouring preparations</td>
<td>3405.40</td>
<td>35334</td>
<td>2023</td>
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<td>354</td>
<td>3541</td>
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<td>Chemical products n.e.c.</td>
<td>3301, 3302</td>
<td>35410</td>
<td>2029</td>
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<td>35420</td>
<td>Essential oils and concentrates, aqueous distillates and aqueous solutions thereof; resinoids; terpenic by-products of the deterpenation of essential oils; mixtures of odoriferous substances of a kind used as raw materials in industry</td>
<td>3501.90, 3502.20, .90, 3503, 3504, 3505.20, 3506</td>
<td>35420*</td>
<td>2029</td>
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<td>Chemical products n.e.c.</td>
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<td>2029</td>
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<td>Essential oils and concentrations, and related products; caseinates and other casein derivatives; albuminates and other albumin derivatives</td>
<td>3407, 3813, 3821, 3822</td>
<td>35440</td>
<td>2029, 3250</td>
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<td>Prepared explosives; safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators</td>
<td>3601 - 3603</td>
<td>35450</td>
<td>2029</td>
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<td>3546</td>
<td>35460</td>
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<td>Pyrotechnic articles</td>
<td>3604</td>
<td>35460</td>
<td>2029</td>
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<td>Chemical elements and compounds doped for use in electronics</td>
<td>3818</td>
<td>35470</td>
<td>2029</td>
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<td>3549</td>
<td>35491</td>
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<td>Other chemical products</td>
<td>3826.00*</td>
<td>35490*</td>
<td>2029</td>
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<td>Other chemical products n.e.c.</td>
<td>3802.10, 3809, 3810, 3812, 3815, 3817, 3824.10 - .40, .60 - .90</td>
<td>35490*</td>
<td>2029</td>
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<td>355</td>
<td>3551</td>
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<td>Man-made fibres</td>
<td>5501, 5503</td>
<td>35510</td>
<td>2030</td>
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<td>3552</td>
<td>35520</td>
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<td>Synthetic filament tow and staple fibres, not carded or combed</td>
<td>5402.11 - .59</td>
<td>35520</td>
<td>2030</td>
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<td>3553</td>
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<td>Synthetic filament yarn (except sewing thread and multiple or cabled yarn), not put up for retail sale</td>
<td>5404</td>
<td>35530</td>
<td>2030</td>
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<td>Synthetic monofilament and strip</td>
<td>5502, 5504</td>
<td>35540</td>
<td>2030</td>
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<td>Artificial filament tow and staple fibres, not carded or combed</td>
<td>5403.10 - .39</td>
<td>35550</td>
<td>2030</td>
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<td>Artificial filament yarn (except sewing thread and multiple or cabled yarn), not put up for retail sale</td>
<td>5405</td>
<td>35560</td>
<td>2030</td>
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<td>3611</td>
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<td>Rubber tyres and tubes</td>
<td>4011.10</td>
<td>36111</td>
<td>2211</td>
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<td>361</td>
<td>36111</td>
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<td>New pneumatic tyres, of rubber, of a kind used on motor cars</td>
<td>4011.40, .50</td>
<td>36112</td>
<td>2211</td>
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<td>New pneumatic tyres, of rubber, of a kind used on motorcycles or bicycles</td>
<td>4011.20, .30, .61 - .99</td>
<td>36113</td>
<td>2211</td>
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<td>Other new pneumatic tyres, of rubber</td>
<td>4011.20, .99</td>
<td>36113</td>
<td>2211</td>
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<td>Group</td>
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<tr>
<td>36114</td>
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<td>36114</td>
<td>Inner tubes, solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber</td>
<td>4012.90, 4013</td>
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<td>36115</td>
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<td>36115</td>
<td>&quot;Camel-back&quot; strips for retreading rubber tyres</td>
<td>4006.10</td>
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<td>Retreaded pneumatic tyres, of rubber</td>
<td>4012.11 - .19</td>
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<td>362</td>
<td>36210</td>
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<td>Reclaimed rubber</td>
<td>4003</td>
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<td>36220</td>
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<td>Unvulcanized compounded rubber, in primary forms or in plates, sheets or strip; unvulcanized rubber in forms other than primary forms or plates, sheets or strip (except &quot;camel-back&quot; strips for retreading rubber tyres); articles of unvulcanized rubber; thread, cord, plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber</td>
<td>4005, 4006.90, 4007, 4008</td>
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<td>Tubes, pipes and hoses of vulcanized rubber other than hard rubber</td>
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<td>2219</td>
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<td>Conveyor or transmission belts or belting, of vulcanized rubber</td>
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<td>36240</td>
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<td>3625</td>
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<td>Rubberized textile fabrics, except tyre cord fabric</td>
<td>5906</td>
<td>36250</td>
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<td>3626</td>
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<td>Articles of apparel and clothing accessories (including gloves) of vulcanized rubber other than hard rubber</td>
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<td>3627</td>
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<td>Articles of vulcanized rubber n.e.c.; hard rubber; articles of hard rubber</td>
<td>4014, 4016, 4017</td>
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<td>3631</td>
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<td></td>
<td>Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, of plastics</td>
<td>3916</td>
<td>36310</td>
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<td>3632</td>
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<td>Tubes, pipes and hoses, and fittings therefor, of plastics</td>
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<td>Plates, sheets, film, foil and strip, of plastics, not self-adhesive, non-cellular and not reinforced, laminated, supported or similarly combined with other materials</td>
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<td>Other plates, sheets, film, foil and strip, of plastics</td>
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<td>Sacks and bags, of plastics</td>
<td>3923.21, .29</td>
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<td>Other articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics</td>
<td>3923.10, .30 - .90</td>
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<td>Floor coverings of plastics, in rolls or in the form of tiles; wall or ceiling coverings of plastics</td>
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<td>36910</td>
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<td>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics</td>
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<td>Baths, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary ware, of plastics</td>
<td>3922</td>
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<td>Tableware, kitchenware, other household articles and toilet articles, of plastics</td>
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<td>Builders' ware of plastics n.e.c.</td>
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<td>36960</td>
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<td>Parts n.e.c. of lamps, lighting fittings, illuminated signs, illuminated name-plates and the like, of plastics</td>
<td>9405.92</td>
<td>36960</td>
<td>2220</td>
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<td>36971</td>
<td>Safety headgear; other headgear of rubber or plastics</td>
<td>6506.10</td>
<td>36971</td>
<td>3290</td>
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<td>36972</td>
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<td>Other headgear of rubber or plastics</td>
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<td>Electrical insulating fittings of plastics</td>
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<td>Articles of plastics n.e.c.</td>
<td>3006.91, 3926.10, .30 - .90</td>
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**Division 37**

**Glass and glass products and other non-metallic products n.e.c.**

### 371 Glass and glass products

#### 3711 Unworked glass, flat glass and pressed or moulded glass for construction; glass mirrors
- Glass in the mass, in balls (except microspheres), rods or tubes, unworked; waste and scrap of glass: 7001, 7002
- Unworked cast, rolled, drawn or blown glass, in sheets: 7003, 7004
- Float glass and surface ground or polished glass, in sheets: 7005
- Glass in sheets, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed, etc.: 7006

#### 3712 Glass mirrors; multiple walled insulating units of glass
- Safety glass: 7007
- Paving blocks, bricks, tiles and other articles of pressed or moulded glass, of a kind used for building or construction purposes; leaded lights and the like; multicellular or foam glass in blocks, plates or similar forms: 7016.90

#### 3713 Glass fibres and articles thereof, except woven fabrics
- Slivers, rovings, yarn and chopped strands, of glass: 7019.11 - .19
- Voiles, webs, mats, mattresses, boards and other articles of glass fibres, except woven fabrics: 7019.31 - .39, .90

#### 3714 Bottles, jars, phials and other containers, of glass, of a kind used for the conveyance or packing of goods, except ampoules; stoppers, lids and other closures, of glass
- Glass envelopes, open, and glass parts thereof, for electric lamps, cathode-ray tubes or the like: 7011
- Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (except bottles, jars and the like, of glass, and ornaments of lamp-worked glass): 7013
- Clock or watch glasses and similar glasses; glasses for spectacles, not optically worked; hollow glass spheres and their segments for the manufacture of such glasses: 7015

#### 3715 Laboratory, hygienic or pharmaceutical glassware; ampoules of glass
- Parts n.e.c. of lamps, lighting fittings, illuminated signs, illuminated name-plates and the like, of glass: 9405.91
- Electrical insulators of glass: 8546.10

#### 3716 Clock or watch glasses and similar glasses; glasses for spectacles, not optically worked; hollow glass spheres and their segments for the manufacture of such glasses
- Articles of glass n.e.c. (including glass inner for vacuum flasks, signalling glassware, glass cubes for mosaics, glass beads, glass microspheres and ornaments of lamp-worked glass): 8546.10, 7014, 7016.10, 7018, 7020

### 372 Non-structural ceramic ware

#### 3721 Ceramic sinks, baths, water closet pans, flushing cisterns and similar sanitary fixtures
- Ceramic household and ornamental articles: 6910

#### 3722
<table>
<thead>
<tr>
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<td>37221</td>
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<td>37221</td>
<td>Ceramic tableware, kitchenware, other household articles and toilet articles</td>
<td>6911, 6912</td>
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<td>Statuettes and other ornamental ceramic articles</td>
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<td>37291</td>
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<td>Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods</td>
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<tr>
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<td>37292</td>
<td>Electrical insulators of ceramics; insulating fittings, for electrical machines, appliances or equipment, of ceramics</td>
<td>8546.20, 8547.10</td>
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<td>Other non-structural ceramic articles n.e.c.</td>
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<td>Ceramic tableware, kitchenware, other household articles and toilet articles</td>
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<td>Bricks, blocks, tiles and other ceramic goods of siliceous earths</td>
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<td>Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous earths</td>
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<td>Refractory cements, mortars, concretes and similar compositions n.e.c.</td>
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<td>Unfired refractory products; other refractory ceramic goods</td>
<td>6815.91, 6903</td>
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<td>Non-refractory ceramic building bricks, flooring blocks, support or filler tiles, roofing tiles, chimney-pots, cows, chimney liners, architectural ornaments and other ceramic constructional goods</td>
<td>6904, 6905</td>
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<td>Non-refractory ceramic pipes, conduits, guttering and pipe fittings</td>
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<td>Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like</td>
<td>6907, 6908</td>
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<td>Plaster, lime and cement</td>
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<td>37410</td>
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<td>Plasters</td>
<td>2520.20</td>
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<td>Quicklime, slaked lime and hydraulic lime</td>
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<td>Cement clinkers</td>
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<td>Portland cement, aluminous cement, slag cement and similar hydraulic cements, except in the form of clinkers</td>
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<td>Calcinated or agglomerated dolomite</td>
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<td>Articles of concrete, cement and plaster</td>
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<td>Non-refractory mortars and concretes</td>
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<td>Boards, blocks and similar articles of vegetable fibre, straw or wood waste agglomerated with mineral binders</td>
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<td>Articles of plaster or of compositions based on plaster</td>
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<td>Tiles, flagstones, bricks and similar articles, of cement, concrete or artificial stone</td>
<td>6810.11, .19</td>
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<td>Prefabricated structural components for building or civil engineering, of cement, concrete or artificial stone</td>
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<td>Other articles of cement, concrete or artificial stone</td>
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<td>Articles of asbestos-cement, cellulose fibre-cement or the like</td>
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<td>Monumental or building stone and articles thereof</td>
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<td>Marble, travertine and alabaster, worked, and articles thereof (except setts, curbstones, flagstones, tiles, cubes and similar articles); artificially coloured granules, chippings and powder of marble, travertine and alabaster</td>
<td>6802.21, .91</td>
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<td>3769</td>
<td>37690</td>
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<td>Other worked monumental or building stone and articles thereof; other artificially coloured granules, chippings and powder of natural stone; articles of agglomerated slate</td>
<td>6801, 6802.10, 23 37690 - .29, .92 - .99, 6803</td>
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<td><strong>Other non-metallic mineral products n.e.c.</strong></td>
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<td>37910</td>
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<td>Millstones, grindstones, grinding wheels and the like, without frameworks, for working stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics; natural or artificial abrasive powder or grain, on a base of textile, paper or other material</td>
<td>6804, 6805</td>
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<td>Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures, or of asbestos</td>
<td>6812, 6813</td>
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<td>Articles of asphalt or of similar material</td>
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<td>Bituminous mixtures based on natural and artificial stone materials and bitumen, natural asphalt or related substances as a binder</td>
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<td>Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of semi-manufactures</td>
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<td>37950</td>
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<td>Artificial corundum</td>
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<td>Non-metallic mineral products n.e.c. (including mineral wool, expanded mineral materials, worked mica, articles of mica, non-electrical articles of graphite or other carbon and articles of peat)</td>
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<td><strong>Furniture; other transportable goods n.e.c.</strong></td>
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<td>Seats, primarily with metal frames</td>
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<td>2930, 2930, 3020, 3030, 3100</td>
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<td>Seats, primarily with wooden frames</td>
<td>9401.40 - .69</td>
<td>38112</td>
<td>3100</td>
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<td></td>
<td>38119</td>
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<td>Other seats</td>
<td>9401.80</td>
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<td>3100</td>
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<td>Other furniture, of a kind used in offices</td>
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<td>Other metal furniture, of a kind used in offices</td>
<td>9403.10</td>
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<td></td>
<td>Other wooden furniture, of a kind used in offices</td>
<td>9403.30</td>
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<td>3100</td>
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<td>3813</td>
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<td>Other wooden furniture, of a kind used in the kitchen</td>
<td>9403.40</td>
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<td>3814</td>
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<td>Other furniture n.e.c.</td>
<td>9403.20, .50 - .89, 9610</td>
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<td>Mattress supports; mattresses, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered</td>
<td>9404.10 - .29</td>
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<td>3816</td>
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<td>Parts of furniture</td>
<td>9401.90, 9403.90</td>
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<td>382</td>
<td></td>
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<td><strong>Jewellery and related articles</strong></td>
<td></td>
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<tr>
<td>3821</td>
<td>38210</td>
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<td>Pearls, natural or cultured and unworked</td>
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<td>38210</td>
<td>0311, 0321</td>
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<td>3822</td>
<td>38220</td>
<td>Cultured pearls, precious or semi-precious stones, and synthetic or reconstructed precious or semi-precious stones (except industrial diamonds and piezo-electric quartz), worked (except simply sawn, cleaved, bruited or roughly shaped), but not strung, mounted or set</td>
<td>7101.22, 7102.39, 7103.91, 7104.90</td>
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<td>3823</td>
<td>38230</td>
<td>Industrial diamonds, worked; dust and powder of natural or synthetic precious or semi-precious stones</td>
<td>7102.29, 7105</td>
<td>38230</td>
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<tr>
<td>3824</td>
<td>38240</td>
<td>Jewellery and other articles of precious metal or of metal clad with precious metal; articles of natural or cultured pearls or precious or semi-precious stones (natural, synthetic or reconstructed)</td>
<td>7113, 7114, 7115.90, 7116</td>
<td>38240</td>
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<tr>
<td>3825</td>
<td>38250</td>
<td>Coin</td>
<td>7118</td>
<td>38250</td>
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<td>383</td>
<td>38310</td>
<td>Pianos and other keyboard stringed musical instruments</td>
<td>9201</td>
<td>38310</td>
<td>3220</td>
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<tr>
<td>3832</td>
<td>38320</td>
<td>Other string musical instruments</td>
<td>9202</td>
<td>38320</td>
<td>3220</td>
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<tr>
<td>3833</td>
<td>38330</td>
<td>Wind musical instruments (including pipe organs, accordions and brass-wind instruments)</td>
<td>9205</td>
<td>38330</td>
<td>3220</td>
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<td>3834</td>
<td>38340</td>
<td>Musical instruments, the sound of which is produced, or must be amplified, electrically</td>
<td>9207</td>
<td>38340</td>
<td>3220</td>
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<tr>
<td>3835</td>
<td>38350</td>
<td>Other musical instruments (including percussion instruments, musical boxes and fairground organs); decoy calls; whistles, call horns and other mouth-blown sound signalling instruments</td>
<td>9206, 9208</td>
<td>38350</td>
<td>3220</td>
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<tr>
<td>3836</td>
<td>38360</td>
<td>Parts and accessories of musical instruments; metronomes, tuning forks and pitch pipes</td>
<td>9209</td>
<td>38360</td>
<td>3220</td>
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<tr>
<td>384</td>
<td>38410</td>
<td>Snow-skis and other snow-ski equipment; ice-skates and roller-skates</td>
<td>9506.11 - .19, .70</td>
<td>38410</td>
<td>3230</td>
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<tr>
<td>3842</td>
<td>38420</td>
<td>Water-skis, surf-boards, sailboards and other water-sport equipment</td>
<td>9506.21, .29</td>
<td>38420</td>
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<td>3843</td>
<td>38430</td>
<td>Gymnasium or athletics articles and equipment</td>
<td>9506.91</td>
<td>38430</td>
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<tr>
<td>3844</td>
<td>38440</td>
<td>Other articles and equipment for sports or outdoor games</td>
<td>4203.21, 9506.31 - .39, .40 - .69, .99</td>
<td>38440</td>
<td>3230</td>
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<tr>
<td>3845</td>
<td>38450</td>
<td>Fishing rods and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy &quot;birds&quot; and similar hunting or shooting requisites</td>
<td>9507</td>
<td>38450</td>
<td>3230</td>
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<tr>
<td>385</td>
<td>38510</td>
<td>Dolls' carriages; wheeled toys designed to be ridden by children</td>
<td>9503.00*</td>
<td>38510</td>
<td>3240</td>
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<tr>
<td>3852</td>
<td>38520</td>
<td>Dolls representing human beings; toys representing animals or non-human creatures</td>
<td>9503.00*</td>
<td>38520</td>
<td>3240</td>
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<td>3853</td>
<td>38530</td>
<td>Parts and accessories of dolls representing human beings</td>
<td>9503.00*</td>
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<tr>
<td>3854</td>
<td>38540</td>
<td>Toy electric trains and tracks, signals and other accessories therefor; reduced-size (&quot;scale&quot;) model assembly kits and other construction sets and constructional toys</td>
<td>9503.00*</td>
<td>38540</td>
<td>3240</td>
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<tr>
<td>3855</td>
<td>38550</td>
<td>Puzzles</td>
<td>9503.00*</td>
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<td>3856</td>
<td>38560</td>
<td>Other toys (including toy musical instruments)</td>
<td>9503.00*</td>
<td>38560</td>
<td>3240</td>
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<td>3857</td>
<td>38570</td>
<td>Playing cards</td>
<td>9504.40</td>
<td>38570</td>
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<tr>
<td>3858</td>
<td>38581</td>
<td>Video games of a kind used with a television receiver</td>
<td>9504.50*</td>
<td>38581, 38590*</td>
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<tr>
<td>3859</td>
<td>38582</td>
<td>Software cartridges for video game consoles</td>
<td>9504.50*</td>
<td>38582, 38590*</td>
<td>5820</td>
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<td>Group</td>
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<td>Subclass</td>
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<td>ISIC 4</td>
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<tr>
<td>3859</td>
<td>38590</td>
<td></td>
<td>Other articles for funfair, table or parlour games (including articles for billiards, pintables, special tables for casino games and automatic bowling alley equipment), except video games of a kind used with a television receiver</td>
<td>9504.20, .30, .90</td>
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<td>3240</td>
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<tr>
<td>386</td>
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<td><strong>Roundabouts, swings, shooting galleries and other fairground amusements</strong></td>
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<td>9508</td>
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<td>387</td>
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<td><strong>Prefabricated buildings</strong></td>
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<td>3870</td>
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<td>Prefabricated buildings</td>
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<tr>
<td>38701</td>
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<td>Prefabricated buildings, of wood</td>
<td>9406.00*</td>
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<tr>
<td>38702</td>
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<td>Prefabricated buildings, of metal</td>
<td>9406.00*</td>
<td>38702</td>
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<tr>
<td>38703</td>
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<td>Prefabricated buildings, of plastics</td>
<td>9406.00*</td>
<td>38703</td>
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<tr>
<td>38704</td>
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<td>Prefabricated buildings, of concrete</td>
<td>9406.00*</td>
<td>38704</td>
<td>2395</td>
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<tr>
<td>389</td>
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<td><strong>Other manufactured articles n.e.c.</strong></td>
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<td>3891</td>
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<td></td>
<td>Pens, pencils, stamps, typewriter or similar ribbons, ink-pads and similar articles</td>
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<td>38911</td>
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<td></td>
<td>Pens, duplicating stylos, pencils, pen-holders, pencil-holders and similar holders, and parts thereof; crayons, pencil leads, pastels, drawing charcoals and chalks</td>
<td>9608, 9609</td>
<td>38911</td>
<td>3290</td>
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<td>38912</td>
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<td>Date, sealing or numbering stamps, and the like, designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such sticks; typewriter or similar ribbons, prepared for giving impressions; ink-pads</td>
<td>9611 - 9612</td>
<td>38912</td>
<td>3290</td>
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<tr>
<td>3892</td>
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<td></td>
<td>Umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops, buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners and parts thereof; button blanks</td>
<td></td>
<td></td>
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<tr>
<td>38921</td>
<td></td>
<td></td>
<td>Umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops and the like</td>
<td>6601, 6602</td>
<td>38921</td>
<td>1512, 3290</td>
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<tr>
<td>38922</td>
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<td>Parts, trimmings and accessories of umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops and the like</td>
<td>6603</td>
<td>38922</td>
<td>3290</td>
</tr>
<tr>
<td>38923</td>
<td></td>
<td></td>
<td>Press-fasteners, snap-fasteners, press-studs and parts thereof; buttons; slide fasteners</td>
<td>9606.10 - .29, 9607.11, .19</td>
<td>38923</td>
<td>3290</td>
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<td>38924</td>
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<td>Button moulds and other parts of buttons; button blanks; parts of slide fasteners</td>
<td>9606.30, 9607.20</td>
<td>38924</td>
<td>3290</td>
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<td>3893</td>
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<td>Linoleum</td>
<td>5904</td>
<td>38930</td>
<td>2220</td>
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<td>3894</td>
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<td>Photographic plates, film, paper, paperboard and textiles, exposed</td>
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<tr>
<td>38941</td>
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<td></td>
<td>Photographic plates, film, paper, paperboard and textiles, exposed but not developed</td>
<td>3704</td>
<td>38941</td>
<td>7420</td>
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<tr>
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<td>Photographic plates and film, exposed and developed, other than cinematographic film</td>
<td>3705</td>
<td>38942</td>
<td>7420</td>
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<td>Motion picture film, exposed and developed, whether or not incorporating sound track or consisting only of sound track</td>
<td>3706</td>
<td>38950</td>
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<td>Paintings, drawings and pastels; original engravings, prints and lithographs; original sculptures and statuary, in any material; postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like; collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, ethnographic or numismatic interest; antiques</td>
<td></td>
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<tr>
<td>Group</td>
<td>Class</td>
<td>Subclass</td>
<td>Description</td>
<td>HS 2007</td>
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<td>Corresponding ISIC 4</td>
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<tr>
<td>38961</td>
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<td></td>
<td>Paintings, drawings and pastels; original engravings, prints and lithographs; original sculptures and statuary, in any material</td>
<td>9701 - 9703</td>
<td>38961</td>
<td>9000</td>
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<td>Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like</td>
<td>9704</td>
<td>38962</td>
<td>5310</td>
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<td>38963</td>
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<td>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, ethnographic or numismatic interest; antiques</td>
<td>9705 - 9706</td>
<td>38963</td>
<td>9102</td>
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<td>3897</td>
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<td>Human hair; wool or other animal hair or other textile materials; wigs, false beards, eyebrows and eyelashes, switches and the like; articles of human hair n.e.c.; horsehair</td>
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<td>38971</td>
<td></td>
<td></td>
<td>Human hair, unworked, whether or not washed or scoured; waste of human hair</td>
<td>0501</td>
<td>38971</td>
<td>3290</td>
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<tr>
<td>38972</td>
<td></td>
<td></td>
<td>Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like; wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair n.e.c.</td>
<td>6703, 6704</td>
<td>38972</td>
<td>3290</td>
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<td>Other articles</td>
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<td>38991</td>
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<td>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes</td>
<td>9505</td>
<td>38991</td>
<td>3290</td>
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<td>38992</td>
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<td>Baby carriages and parts thereof</td>
<td>8715</td>
<td>38992</td>
<td>3092</td>
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<td>38993</td>
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<td>Brooms, brushes, hand-operated mechanical floor sweepers (not motorized), mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeezees (other than roller squeezees)</td>
<td>9603</td>
<td>38993</td>
<td>3290</td>
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<tr>
<td>38994</td>
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<td></td>
<td>Cigarette lighters and other lighters; smoking pipes and cigar or cigarette holders, and parts thereof; combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like (except electro-thermic apparatus), and parts thereof; scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations</td>
<td>9613.10 - .80, 9614 - 9616</td>
<td>38994</td>
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<td>Parts of cigarette lighters and other lighters (except flints and wicks); articles of combustible materials n.e.c.</td>
<td>3606.90, 9613.90</td>
<td>38995</td>
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<td>38996</td>
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<td>Instruments, apparatus and models, designed for demonstrational purposes, unsuitable for other uses</td>
<td>9023</td>
<td>38996</td>
<td>3290</td>
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<td>38997</td>
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<td>Imitation jewellery</td>
<td>7117</td>
<td>38997</td>
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<td>Matches</td>
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<td>38998</td>
<td>2029</td>
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<tr>
<td>38999</td>
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<td></td>
<td>Articles n.e.c. (including candles, tapers, skins of birds with their feathers, artificial flowers, entertainment articles, hand sieves, hand riddles, vacuum flasks, tailors dummies, animated displays used for shop window dressing, and parts n.e.c.)</td>
<td>3406, 3606.10, 4206, 6701, 6702, 9601, 9602, 9604, 9617, 9618</td>
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**Division 39**

### Wastes or Scraps

#### Wastes from food and tobacco industry

<table>
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<tr>
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<th>Class</th>
<th>Subclass</th>
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<tbody>
<tr>
<td>391</td>
<td>3911</td>
<td>39110</td>
<td>Raw offal, inedible (including pigs' bristles, horse hair, animal guts, bird skins, feathers, bones and ivory)</td>
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<td>39120</td>
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<td>Bran and other residues from the working of cereals or legumes; vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding n.e.c.</td>
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<tr>
<td>Group</td>
<td>Class</td>
<td>Subclass</td>
<td>Description</td>
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</tr>
<tr>
<td>3913</td>
<td>39130</td>
<td>Residues of starch manufacture and similar residues</td>
<td>2303.10</td>
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<td>3914</td>
<td></td>
<td></td>
<td>Beet-pulp, bagasse and other waste of sugar manufacture</td>
</tr>
<tr>
<td></td>
<td>39141</td>
<td>Bagasse</td>
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</tr>
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<td></td>
<td>39149</td>
<td>Beet-pulp and other waste of sugar manufacture</td>
<td>2303.20*</td>
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<td>3915</td>
<td>39150</td>
<td>Cocoa shells, husks, skins and other cocoa waste; coffee husks and skins</td>
<td>0901.90*, 1802</td>
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<td>3916</td>
<td>39160</td>
<td>Brewing or distilling dregs and waste</td>
<td>2303.30</td>
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<td>39170</td>
<td>Wine lees; argol</td>
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<td>39180</td>
<td>Tobacco refuse</td>
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<td>Non-metal wastes or scraps</td>
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<td>Miscellaneous textile wastes</td>
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<td>39211</td>
<td>Silk waste</td>
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<td>Waste of wool or of fine or coarse animal hair</td>
<td>5103.20, .30</td>
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<td>39213</td>
<td>Garnetted stock of wool or of fine or coarse animal hair</td>
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<td>Cotton waste, except garnetted stock</td>
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<td>Other cotton waste; garnetted stock</td>
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<td>Waste of man-made fibres</td>
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<td>Worn clothing and other worn textile articles</td>
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<td>Rags, scrap twine, cordage, rope and cables and worn out articles of twine,</td>
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<td>cordage, rope or cables, of textile materials</td>
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<td>Waste of leather, leather dust, powder and flour</td>
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<td>Residual lyes from the manufacture of wood pulp, including lignin sulphonates, but excluding tall oil</td>
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<td>Waste and scrap of paper or paperboard</td>
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<td>Waste, parings and scrap of rubber (except hard rubber) and powders and granules obtained therefrom</td>
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<td>Used pneumatic tyres of rubber</td>
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<td>Waste, parings and scrap of plastics</td>
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<td>Sawdust and wood waste and scrap</td>
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<td>Wood pellets</td>
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<td>Agglomerated wood waste and scrap in forms other than pellets</td>
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<td>Non-agglomerated wood waste and scrap</td>
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<td>39290</td>
<td>Other non-metal waste or scrap</td>
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<td>Metal wastes or scraps</td>
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<td>39310</td>
<td>Slag, dross, scalings and other waste from the manufacture of iron or steel</td>
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<td>39320</td>
<td>Ash and residue (except from the manufacture of iron or steel), containing metals or metallic compounds, except precious metals</td>
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<td>Waste and scrap of precious metal</td>
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<td>Waste and scrap of gold or of metal clad with gold</td>
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<td>Waste and scrap of precious metal (except gold) or of metal clad with precious metal (except gold)</td>
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<td>Ash containing precious metal or precious metal compounds</td>
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<td>39340</td>
<td>Ferrous waste and scrap</td>
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<td>39350</td>
<td>Remelting scrap ingots of iron or steel</td>
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<td>Waste and scrap of other metals</td>
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<td>Waste and scrap of copper</td>
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<td>Waste and scrap of nickel</td>
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<td>Waste and scrap of aluminium</td>
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<td>Waste and scrap of lead</td>
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<td>Waste and scrap of zinc</td>
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<td>Waste and scrap of tungsten, molybdenum, tantalum, magnesium, cobalt, cadmium, titanium, zirconium, beryllium and thallium</td>
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<td>Waste and scrap of antimony and chromium</td>
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<td>Vessels and other floating structures for breaking up</td>
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<td>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, primary batteries and electric accumulators</td>
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### 399 Other wastes and scraps

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<td>Municipal waste</td>
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<td>Clinical waste, including pharmaceutical waste</td>
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<td>Waste organic solvents</td>
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<td>Wastes from chemical or allied industries</td>
<td>2710.91, .99, 3825.50 - .69</td>
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<td>Other wastes n.e.c.</td>
<td>3825.90</td>
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### Section 4 Metal products, machinery and equipment

#### Division 41 Products of iron or steel

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<td>411</td>
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<td>Basic metals</td>
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<td>Basic iron and steel</td>
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<td>Primary materials of the iron and steel industry</td>
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<td>Pig iron and spiegeleisen in pigs, blocks or other primary forms</td>
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<td>Ferro-manganese</td>
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<td>Ferro-chromium</td>
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<td>Other ferro-alloys</td>
<td>7202.21 - .30, .50, .70 -.99</td>
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<td>41116</td>
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<td>Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms</td>
<td>7203</td>
<td>41116</td>
<td>2410</td>
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<td>41117</td>
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<td>Granules and powders, of pig iron and spiegeleisen, or steel</td>
<td>7205</td>
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<td>4112</td>
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<td>Crude steel</td>
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<td>Non-alloy steel in ingots or other primary forms, and semi-finished products of non-alloy steel</td>
<td>7206, 7207</td>
<td>41121</td>
<td>2410</td>
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<td>Alloy steel in ingots or other primary forms and semi-finished products of alloy steel</td>
<td>7218, 7224</td>
<td>41122</td>
<td>2410</td>
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<td>Products of iron or steel</td>
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<td>4121</td>
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<td>Flat-rolled products of steel, not further worked than hot-rolled</td>
<td>7208.10 - .54</td>
<td>41211</td>
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<td>Flat-rolled products of non-alloy steel, not further worked than hot-rolled, of a width of 600 mm or more</td>
<td>7208.10 - .54</td>
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<td>Flat-rolled products of non-alloy steel, not further worked than hot-rolled, of a width of less than 600 mm</td>
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<td>Flat-rolled products of alloy steel (except of silicon-electrical steel), not further worked than hot-rolled, of a width of 600 mm or more</td>
<td>7219.11 - .24, 7225.30, .40</td>
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<td>Flat-rolled products of alloy steel (except of silicon-electrical or high-speed steel), not further worked than hot-rolled, of a width of less than 600 mm</td>
<td>7220.11, .12, 7226.91</td>
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<td>Flat-rolled products of steel, not further worked than cold-rolled</td>
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<td>Flat-rolled products of non-alloy steel, not further worked than cold-rolled, of a width of 600 mm or more</td>
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<td>Flat-rolled products of non-alloy steel, not further worked than cold-rolled, of a width of less than 600 mm</td>
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<td>Flat-rolled products of alloy steel (except of silicon-electrical steel), not further worked than cold-rolled, of a width of 600 mm or more</td>
<td>7219.31 - .35, 7225.50</td>
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<td>Flat-rolled products of alloy steel (except of silicon-electrical or high-speed steel), not further worked than cold-rolled, of a width of less than 600 mm</td>
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<td>Flat-rolled products of steel, further worked than hot-rolled or cold-rolled; flat-rolled products of silicon-electrical and high-speed steel, whether or not further worked</td>
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<td>Flat-rolled products of non-alloy steel, clad, plated, coated or otherwise further worked</td>
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<td>Flat-rolled products of stainless steel, further worked</td>
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<td>Flat-rolled products of silicon-electrical steel</td>
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<td>Flat-rolled products of high-speed steel of a width of less than 600 mm, not further worked than hot- or cold-rolled</td>
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<td>Bars and rods, hot-rolled, of iron or steel</td>
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<td>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel</td>
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<td>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or extruded, but including those twisted after rolling</td>
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<td>Bars and rods, hot-rolled, in irregularly wound coils, of alloy steel</td>
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<td>Bars and rods of alloy steel, not further worked than forged, hot-rolled, hot-drawn or extruded (except bars or rods of high-speed steel or silico-manganese steel)</td>
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<td>Sheet piling of iron or steel and welded angles, shapes and sections of iron or steel</td>
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<td>Railway or tramway track construction material of iron or steel</td>
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<td>Bars and rods of high-speed steel and silico-manganese steel; hollow drill bars and rods of steel</td>
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<td>Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas, seamless, of steel</td>
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<td>Other tubes and pipes, of circular cross-section, seamless</td>
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<td>Tubes and pipes, of non-circular cross-section and hollow profiles, seamless, of steel</td>
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<td>Casing and tubing, of a kind used in the drilling for oil or gas, welded, of steel</td>
<td>7305.20, 7306.21 - .29</td>
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<td>Other tubes and pipes, of circular cross-section, welded, of steel</td>
<td>7305.31 - .39, 7306.30 - .50</td>
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<td>41288</td>
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<td>Tubes and pipes, of non-circular cross-section, welded, of steel</td>
<td>7306.61 - .69</td>
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<td>Other tubes and pipes, such as open seam, riveted or similarly closed</td>
<td>7305.90, 7306.90</td>
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<td>Tubes, pipes and hollow profiles of cast-iron and cast-steel and related fittings; tube or pipe fittings of steel other than cast</td>
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<td>41291</td>
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<td>Tubes, pipes and hollow profiles of cast-iron; tubes and pipes of centrifugally cast-steel</td>
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<td>Tube or pipe fittings, of cast-iron or of cast-steel</td>
<td>7307.11, .19</td>
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<td>41293</td>
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<td>Tube or pipe fittings, of steel other than cast-steel</td>
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**413**

**Basic precious metals and metals clad with precious metals**
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<tr>
<th>Group</th>
<th>Class</th>
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<th>Description</th>
<th>HS 2007</th>
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<th>ISIC 4</th>
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<tr>
<td>4131</td>
<td>41310</td>
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<td>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form</td>
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<td>Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form</td>
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<td>Platinum, unwrought or in semi-manufactured forms, or in powder form</td>
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<td>4134</td>
<td>41340</td>
<td></td>
<td>Base metals or silver, clad with gold, not further worked than semi-manufactured</td>
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<td>Base metals clad with silver, and base metals, silver or gold clad with platinum, not further worked than semi-manufactured</td>
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<td><strong>Copper, nickel, aluminium, alumina, lead, zinc and tin, unwrought</strong></td>
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<td>4141</td>
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<td>Copper, unwrought; copper mattes; cement copper</td>
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<td>41411</td>
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<td>Copper mattes; cement copper</td>
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<td>41412</td>
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<td>Unrefined copper; copper anodes for electrolytic refining</td>
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<td>41413</td>
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<td>Refined copper and copper alloys, unwrought; master alloys of copper</td>
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<td>Nickel, unwrought; intermediate products of nickel metallurgy</td>
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<td>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy</td>
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<tr>
<td>41422</td>
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<td>Unwrought nickel</td>
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<td><strong>Aluminium, unwrought; alumina</strong></td>
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<td>Lead, zinc and tin, unwrought</td>
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<td>Zinc, unwrought</td>
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<td>Tin, unwrought</td>
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<td>Bars, rods and profiles, of copper</td>
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<td>Wire of aluminium</td>
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<td>Plates, sheets and strip, of aluminium, of a thickness exceeding 0.2 mm</td>
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<td>Foil, of aluminium, of a thickness not exceeding 0.2 mm</td>
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<td>Tubes, pipes and tube or pipe fittings, of aluminium</td>
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<td>Semi-finished products of lead, zinc and tin or their alloys</td>
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<td>Lead plates, sheets, strip and foil; lead powders and flakes</td>
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<td>Zinc dust, powders and flakes</td>
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<td>Zinc bars, rods, profiles and wire; zinc plates, sheets, strip and foil</td>
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<td>41547</td>
<td>Tin bars, rods, profiles and wire</td>
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<td>Other non-ferrous metals and articles thereof; cermets and articles thereof</td>
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<td>Tungsten, molybdenum, tantalum, magnesium, cobalt, cadmium, titanium, zirconium, beryllium, gallium, hafnium, indium, niobium, rhenium and thallium, germanium and vanadium, unwrought, and powders thereof, except powders of magnesium; waste and scrap of gallium, hafnium, indium, niobium, rhenium, germanium and vanadium; cobalt mattes and other intermediate products of cobalt metallurgy</td>
<td>8101.10, .94, 8102.10, .94, 8103.20, 8104.11 - .19, 8105.20, 8107.20, 8108.20, 8109.20, 8112.12, .51, .92</td>
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<td>8101.96, .99, 8102.95, .96, .99, 8103.90, 8104.30, .90, 8105.90, 8107.90, 8108.90, 8109.90, 8112.19, .59, .99</td>
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<td>Bismuth, antimony, manganese, chromium and articles thereof; including waste and scrap of bismuth or manganese</td>
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<td>Cermet and articles thereof</td>
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<td>Division 42</td>
<td>Fabricated metal products, except machinery and equipment</td>
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<td>4211</td>
<td>Bridges, bridge sections, towers and lattice masts, of iron or steel</td>
<td>7308.10, .20</td>
<td>42110</td>
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<td>421</td>
<td>4212</td>
<td>Doors, windows and their frames and thresholds for doors, of iron or aluminium</td>
<td>7308.30, 7610.10</td>
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<td>Other structures (except prefabricated buildings) and parts of structures, of iron, steel or aluminium; plates, rods, angles, shapes, sections, profiles, tubes and the like, prepared for use in structures, of iron, steel or aluminium; props and similar equipment for scaffolding, shuttering or pitpropping</td>
<td>7308.40, .90, 7610.90</td>
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<td>Tanks, reservoirs and containers of iron, steel or aluminium</td>
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<td>4221</td>
<td>Reservoirs, tanks, vats and similar containers (other than for compressed or liquefied gas), of iron, steel or aluminium, of a capacity exceeding 300 litres, not fitted with mechanical or thermal equipment</td>
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<td>Containers for compressed or liquefied gas, of iron, steel or aluminium</td>
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<td>42220</td>
<td>2512</td>
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<td><strong>Steam generators, (except central heating boilers) and parts thereof</strong></td>
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<td>4231</td>
<td>42310</td>
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<td>Nuclear reactors</td>
<td>8401.10</td>
<td>42310</td>
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<td>42320</td>
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<td>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers</td>
<td>8402.11 - .20</td>
<td>42320</td>
<td>2513</td>
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<td>4233</td>
<td>42330</td>
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<td>Auxiliary plant for use with boilers; condensers for steam or other vapour power units</td>
<td>8404.10, .20</td>
<td>42330</td>
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<td><strong>Other fabricated metal products</strong></td>
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<td>Domestic metal products</td>
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<td>Sinks, wash-basins, baths and other sanitary ware and parts thereof, of iron, steel, copper or aluminium</td>
<td>7324, 7418.20, 7615.20</td>
<td>42911</td>
<td>2599</td>
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<td>Table, kitchen or other household articles and parts thereof, of iron, steel, copper or aluminium; cooking or heating apparatus of a kind used for domestic purposes, non-electric, of copper; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel, copper or aluminium; iron or steel wool; hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink</td>
<td>7323, 7418.10, 7615.10, 8210</td>
<td>42912</td>
<td>2599, 2750</td>
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<td>42913</td>
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<td>Knives (except for machines) and scissors, and blades thereof</td>
<td>8211, 8213</td>
<td>42913</td>
<td>2593</td>
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<td>42914</td>
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<td>Razors and razor blades (including razor blade blanks in strips)</td>
<td>8212</td>
<td>42914</td>
<td>2593</td>
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<td>42915</td>
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<td>Other articles of cutlery; manicure or pedicure sets and instruments</td>
<td>8214</td>
<td>42915</td>
<td>2593</td>
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<tr>
<td>42916</td>
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<td></td>
<td>Spoons, forks, ladles, skimmers, cake-servers, fish- 8215 knives, butter-knives, sugar tongs and similar kitchen or table ware</td>
<td>8215</td>
<td>42916</td>
<td>2593</td>
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<td>Hand tools (including hand tools of a kind used in agriculture, horticulture or forestry, hand saws, files, pliers and metal cutting shears, hand-operated spanners, blow-lamps and clamps); interchangeable tools for hand tools or for machine tools, including dies for drawing or extruding metal, and rock drilling or earth boring tools; knives for machines; plates, sticks and the like for tools, unmounted, of sintered metal carbides or cermets</td>
<td>8201 - 8206</td>
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<td>2593</td>
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<td></td>
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<td>Hand tools (including hand tools of a kind used in agriculture, horticulture or forestry, hand saws, files, pliers and metal cutting shears, hand-operated spanners, blow-lamps and clamps)</td>
<td>8201 - 8206</td>
<td>42921</td>
<td>2593</td>
</tr>
<tr>
<td>42922</td>
<td></td>
<td></td>
<td>Interchangeable tools for hand tools or for machine tools, including dies for drawing or extruding metal, and rock drilling or earth boring tools; knives for machines; plates, sticks and the like for tools, unmounted, of sintered metal carbides or cermets</td>
<td>8207 - 8209</td>
<td>42922</td>
<td>2593</td>
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<tr>
<td>Group</td>
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<td>Subclass</td>
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<tr>
<td>4293</td>
<td></td>
<td></td>
<td>Tanks, casks, drums, cans, boxes and similar containers (other than for compressed or liquefied gas) of iron, steel or aluminium, of a capacity not exceeding 300 litres, not fitted with mechanical or thermal equipment; stoppers, caps and lids (including crown corks), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal</td>
<td>7310, 7612</td>
<td>42931</td>
<td>2599</td>
</tr>
<tr>
<td>42931</td>
<td></td>
<td></td>
<td>Tanks, casks, drums, cans, boxes and similar containers (other than for compressed or liquefied gas) of iron, steel or aluminium, of a capacity not exceeding 300 litres, not fitted with mechanical or thermal equipment</td>
<td>8309</td>
<td>42932</td>
<td>2599</td>
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<tr>
<td>4294</td>
<td></td>
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<td>Stoppers, caps and lids (including crown corks), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal</td>
<td>7310</td>
<td>42941</td>
<td>2599</td>
</tr>
<tr>
<td>42941</td>
<td></td>
<td></td>
<td>Metal fasteners, springs and miscellaneous articles made from metal wire</td>
<td>7312</td>
<td>42941</td>
<td>2599</td>
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<tr>
<td>42942</td>
<td></td>
<td></td>
<td>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated</td>
<td>7413, 7614</td>
<td>42942</td>
<td>2599</td>
</tr>
<tr>
<td>42943</td>
<td></td>
<td></td>
<td>Cloth, grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel</td>
<td>7314</td>
<td>42943</td>
<td>2599</td>
</tr>
<tr>
<td>42944</td>
<td></td>
<td></td>
<td>Nails, tacks, staples (except staples in strips), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles, of iron, steel, copper or aluminium</td>
<td>7317, 7318, 7415, 7616.10</td>
<td>42944</td>
<td>2599</td>
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<tr>
<td>42945</td>
<td></td>
<td></td>
<td>Springs and leaves for springs, of iron or steel</td>
<td>7320</td>
<td>42945</td>
<td>2599</td>
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<tr>
<td>42946</td>
<td></td>
<td></td>
<td>Barbed wire of iron or steel; twisted hoop or single flat wire, and loosely twisted double wire, of a kind used for fencing, of iron or steel</td>
<td>7313</td>
<td>42946</td>
<td>2599</td>
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<tr>
<td>4295</td>
<td>42950</td>
<td></td>
<td>Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying</td>
<td>8311</td>
<td>42950</td>
<td>2599</td>
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<tr>
<td>4299</td>
<td></td>
<td></td>
<td>Other metal goods</td>
<td>7315.20 - .90, 7419.10</td>
<td>42991</td>
<td>2599</td>
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<tr>
<td>42991</td>
<td></td>
<td></td>
<td>Chain (except articulated link chain) and parts thereof, of iron or steel; chain and parts thereof, of copper</td>
<td>8301, 8302</td>
<td>42992</td>
<td>2593</td>
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<tr>
<td>42992</td>
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<td></td>
<td>Padlocks and locks, of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys and parts thereof, of base metal; base metal fittings for furniture, doors, saddlery and the like</td>
<td>8303</td>
<td>42993</td>
<td>2599</td>
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<tr>
<td>42993</td>
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<td></td>
<td>Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal</td>
<td>8304</td>
<td>42994</td>
<td>2599</td>
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<tr>
<td>42994</td>
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<td></td>
<td>Paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture</td>
<td>8305</td>
<td>42995</td>
<td>2599</td>
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<tr>
<td>42995</td>
<td></td>
<td></td>
<td>Fittings for loose-leaf binders or files; letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips, of base metal</td>
<td>8306</td>
<td>42996</td>
<td>2599</td>
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<td>42996</td>
<td></td>
<td>Statuettes and other ornaments of base metal; photograph, picture or similar frames of base metal</td>
<td>8306.21 - .30</td>
<td>42996</td>
<td>2599</td>
<td></td>
</tr>
<tr>
<td>42997</td>
<td></td>
<td>Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel n.e.c.; clasps, frames with clasps, buckles, buckle-elasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made-up articles; tubular or bifurcated rivets, of base metal; beads and spangles of base metal</td>
<td>7319, 8308</td>
<td>42997</td>
<td>2599</td>
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<tr>
<td>42998</td>
<td></td>
<td>Ships’ propellers and blades therefor</td>
<td>8487.10</td>
<td>42998</td>
<td>2599</td>
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<tr>
<td>42999</td>
<td></td>
<td>Metal goods n.e.c.</td>
<td>7316, 7325, 7326, 7419.91, .99, 7508, 7516.91, .99, 7806, 7907, 8007, 8306.10, 8307, 8310</td>
<td>42999</td>
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**Division 43**

**General-purpose machinery**

<table>
<thead>
<tr>
<th>Class</th>
<th>Description</th>
<th>HS 2007</th>
<th>CPC 2</th>
<th>ISIC 4</th>
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</thead>
<tbody>
<tr>
<td>4311</td>
<td>Engines and turbines and parts thereof</td>
<td>8407.21, .29, .90, 8408.10, .90</td>
<td>43110</td>
<td>2811</td>
</tr>
<tr>
<td>4312</td>
<td>Internal combustion engines of a kind used for motor vehicles</td>
<td>8407.31 - .33</td>
<td>43121</td>
<td>2910</td>
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<tr>
<td>4313</td>
<td>Spark-ignition reciprocating internal combustion piston engines, of a cylinder capacity not exceeding 1000 cc</td>
<td>8407.34</td>
<td>43122</td>
<td>2910</td>
</tr>
<tr>
<td>4314</td>
<td>Spark-ignition reciprocating internal combustion piston engines, of a cylinder capacity exceeding 1000 cc</td>
<td>8408.20</td>
<td>43123</td>
<td>2910</td>
</tr>
<tr>
<td>4315</td>
<td>Compression-ignition internal combustion piston engines, of a kind used for the propulsion of vehicles other than railway or tramway rolling stock</td>
<td>8408.90</td>
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</tr>
<tr>
<td>4316</td>
<td>Internal combustion engine for aircraft and spacecraft; aircraft launching gear, deck-arrestor or similar gear, and ground flying trainers</td>
<td>8407.10</td>
<td>43131</td>
<td>3030</td>
</tr>
<tr>
<td>4317</td>
<td>Spark-ignition reciprocating or rotary internal combustion piston engines for aircraft</td>
<td>8411.11 - .22</td>
<td>43132</td>
<td>3030</td>
</tr>
<tr>
<td>4318</td>
<td>Turbo-jets and turbo-propellers</td>
<td>8412.10</td>
<td>43133</td>
<td>3030</td>
</tr>
<tr>
<td>4319</td>
<td>Reaction engines other than turbo-jets</td>
<td>8805</td>
<td>43134</td>
<td>2829</td>
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<tr>
<td>4320</td>
<td>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers</td>
<td>8406.10, .81, .82</td>
<td>43141</td>
<td>2811</td>
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<tr>
<td>4321</td>
<td>Steam turbines and other vapour turbines; hydraulic turbines and water wheels; gas turbines other than turbo-jets and turbo-propellers</td>
<td>8410.11 - .13</td>
<td>43142</td>
<td>2811</td>
</tr>
<tr>
<td>4322</td>
<td>Gas turbines other than turbo-jets and turbo-propellers</td>
<td>8411.81, .82</td>
<td>43143</td>
<td>2811</td>
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<tr>
<td>4323</td>
<td>Steam turbines and other vapour turbines</td>
<td>8406.10, .81, .82</td>
<td>43141</td>
<td>2811</td>
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<tr>
<td>4324</td>
<td>Hydraulic turbines and water wheels</td>
<td>8410.11 - .13</td>
<td>43142</td>
<td>2811</td>
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<tr>
<td>4325</td>
<td>Gas turbines other than turbo-jets and turbo-propellers</td>
<td>8411.81, .82</td>
<td>43143</td>
<td>2811</td>
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<tr>
<td>4326</td>
<td>Parts for the goods of classes 4311 to 4314</td>
<td>8409.91, .99</td>
<td>43151</td>
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<tr>
<td>4327</td>
<td>Parts of spark-ignition reciprocating, compression ignition or rotary internal combustion piston engines</td>
<td>8409.10</td>
<td>43152</td>
<td>3030</td>
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<tr>
<td>4328</td>
<td>Parts of spark-ignition reciprocating or rotary internal combustion piston engines for aircraft</td>
<td>8406.90</td>
<td>43153</td>
<td>2811</td>
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<tr>
<td>Group</td>
<td>Class</td>
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<tr>
<td>43142</td>
<td>43154</td>
<td>Parts for the goods of subclass 43142, including regulators</td>
<td>8410.90</td>
<td>43154</td>
</tr>
<tr>
<td>43143</td>
<td>43155</td>
<td>Parts of turbo-jets and turbo-propellers</td>
<td>8411.91</td>
<td>43155</td>
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<tr>
<td>43143</td>
<td>43156</td>
<td>Parts for the goods of subclass 43143</td>
<td>8411.99</td>
<td>43156</td>
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</tbody>
</table>

43154

### Pumps, compressors, hydraulic and pneumatic power engines, and valves, and parts thereof

4321

Hydraulic and pneumatic power engines and motors

- 43211 Linear acting (cylinders) hydraulic and pneumatic power engines and motors
- 8412.21, .31

- 43219 Other hydraulic and pneumatic power engines and motors
- 8412.29, .39, .80

4322

Pumps for liquids; liquid elevators

- 8413.11 - .82

4323

Air or vacuum pumps; air or other gas compressors

- 8414.10 - .40, .80

4324

Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like

- 8481.10 - .80

4325

Parts for the goods of classes 4323 and 4324

- 43251 Parts for the goods of subclasses 43211 and 43219; parts of reaction engines other than turbo-jets
- 8412.90

- 43252 Parts for the goods of subclass 43220
- 8413.91, .92

- 43253 Parts for the goods of subclass 43230; parts of fans and ventilating or recycling hoods incorporating a fan
- 8414.90

43254 Parts for the goods of subclass 43240

- 8481.90

433

Bearings, gears, gearing and driving elements, and parts thereof

4331

Ball or roller bearings

- 8482.10 - .80

4332

Transmission shafts and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws, gear boxes and other speed changers; flywheels and pulleys; clutches and shaft couplings; articulated link chain

- 7315.11, .12, 8483.10 - .60

4333

Parts for the goods of classes 4331 and 4332

- 8482.91, .99

4334

Ovens and furnace burners and parts thereof

4341

Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances

- 8416.10 - .30

4342

Industrial or laboratory furnaces and ovens, except non-electric bakery ovens; other industrial or laboratory induction or dielectric heating equipment

- 8417.10, .80

- 8514.10 - .40

4343

Parts for the goods of subclasses 43410 and 43420; parts of non-electric bakery ovens

- 8416.90, 8417.90, 8514.90

435

Lifting and handling equipment and parts thereof

4351

Pulley tackle and hoists other than skip hoists; winches and capstans; jacks

- 8425

4352

Derricks; cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane

- 8426

4353

Fork-lift trucks; other works trucks whether or not fitted with lifting or handling equipment; tractors of the type used on railway station platforms

- 8427, 8709.11, .19

4354

Lifts, skip hoists, escalators and moving walkways

- 8428.10, .40

4355

Pneumatic and other continuous action elevators and conveyors, for goods or materials

- 8428.20, .32 - .39
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<tr>
<th>Group</th>
<th>Class</th>
<th>Subclass</th>
<th>Description</th>
<th>HS 2007</th>
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<tr>
<td>4356</td>
<td>43560</td>
<td>43560</td>
<td>Other lifting, handling, loading or unloading machinery</td>
<td>8428.60 - .90</td>
<td>43560</td>
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<td>4357</td>
<td>43570</td>
<td>43570</td>
<td>Parts for the goods of subclasses 43510 to 43560</td>
<td>8431.10 - .39, 8709.90</td>
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<td>4358</td>
<td>43580</td>
<td>43580</td>
<td>Buckets, shovels, grabs and grips for cranes, excavators and the like</td>
<td>8431.41</td>
<td>43580</td>
<td>2816</td>
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<tr>
<td>439</td>
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<td>4391</td>
<td>General-purpose machinery and parts thereof</td>
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<tr>
<td></td>
<td>4391</td>
<td>4391</td>
<td>Gas generators; distilling plant; air-conditioning and refrigerating equipment; filtering machinery</td>
<td></td>
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<tr>
<td></td>
<td>43911</td>
<td>43911</td>
<td>Producer gas or water gas generators; acetylene gas generators and similar water process gas generators; distilling or rectifying plant; heat exchange units; machinery for liquefying air or gas</td>
<td>8405.10, 8419.40 - 43911 .60</td>
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<td>43912</td>
<td>43912</td>
<td>Air-conditioning machines</td>
<td>8415.10 - .83</td>
<td>43912</td>
<td>2819</td>
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<td>43913</td>
<td>Refrigerating and freezing equipment and heat pumps, except household type equipment</td>
<td>8418.50 - .69</td>
<td>43913</td>
<td>2819</td>
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<td>43914</td>
<td>43914</td>
<td>Filtering or purifying machinery and apparatus, for liquids or gases, except oil filters, petrol filters and air intake filters for internal combustion engines</td>
<td>8421.21, .22, .29, .39</td>
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<td>43915</td>
<td>43915</td>
<td>Oil filters, petrol filters and air intake filters for internal combustion engines</td>
<td>8421.23, .31</td>
<td>43915</td>
<td>2819</td>
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<td>4392</td>
<td></td>
<td>4392</td>
<td>Machinery for cleaning bottles, packing, and weighing; spraying machinery</td>
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<td>43921</td>
<td>43921</td>
<td>Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages; other packing or wrapping machinery</td>
<td>8422.20 - .40</td>
<td>43921</td>
<td>2819</td>
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<tr>
<td></td>
<td>43922</td>
<td>43922</td>
<td>Weighing machinery (excluding balances of a sensitivity of 5 cg or better)</td>
<td>8423.10 - .89</td>
<td>43922</td>
<td>2819</td>
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<td>43923</td>
<td>43923</td>
<td>Fire extinguishers; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines; mechanical appliances for projecting, dispersing or spraying liquids or powders, except agricultural or horticultural appliances</td>
<td>8424.10 - .89</td>
<td>43923</td>
<td>2819</td>
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<td>4393</td>
<td>General-purpose machinery n.e.c.</td>
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<td>43931</td>
<td>43931</td>
<td>Fans, except domestic type; centrifuges, except cream separators and clothes dryers</td>
<td>8414.59, 8421.19</td>
<td>43931</td>
<td>2819</td>
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<td>43932</td>
<td>43932</td>
<td>Machinery n.e.c. for the treatment of materials by a process involving a change of temperature</td>
<td>8419.89</td>
<td>43932</td>
<td>2819</td>
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<td>43933</td>
<td>43933</td>
<td>Calandering or other rolling machines, except for metals or glass</td>
<td>8420.10</td>
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<td>2819</td>
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<td>43934</td>
<td>43934</td>
<td>Automatic goods vending machines</td>
<td>8476.21, .29, .81, .89</td>
<td>43934</td>
<td>2819</td>
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<td>4394</td>
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<td>4394</td>
<td>Parts for the goods of classes 4391 to 4393</td>
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<td>43941</td>
<td>43941</td>
<td>Parts of producer gas or water gas generators; parts of acetylene gas generators and similar water process gas generators; parts for the goods of subclass 43912; parts of refrigerating and freezing equipment and heat pumps; parts of machinery for the treatment of materials by a process involving a change of temperature</td>
<td>8405.90, 8415.90, 8418.91, .99, 8419.90</td>
<td>43941</td>
<td>2819</td>
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<td>43942</td>
<td>43942</td>
<td>Parts of centrifuges, including centrifugal dryers; parts of filtering or purifying machinery and apparatus for liquids or gases</td>
<td>8421.91, .99</td>
<td>43942</td>
<td>2819</td>
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<td>43943</td>
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<td>43943</td>
<td>Parts for the goods of subclasses 43922, 43923 and 43933; weighing machine weights; parts of agricultural or horticultural mechanical appliances for projecting, dispersing or spraying liquids or powders</td>
<td>8420.91, .99, 8423.90, 8424.90, 8476.90</td>
<td>43943</td>
<td>2819</td>
</tr>
<tr>
<td>43944</td>
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<td>43944</td>
<td>Parts n.e.c. of dish washing machines; parts of machinery for cleaning or drying bottles or other containers; parts of machinery for filling, closing, sealing, capsuleing or labelling bottles, cans, boxes, bags or other containers and of machinery for aerating beverages; parts of other packing or wrapping machinery</td>
<td>8422.90</td>
<td>43944</td>
<td>2819</td>
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<td>Machinery parts, non-electrical n.e.c.</td>
<td>8487.90</td>
<td>43949</td>
<td>2819</td>
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<td>Division 44</td>
<td>441</td>
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<td>Special-purpose machinery</td>
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<td>441</td>
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<td>441</td>
<td>Agricultural or forestry machinery and parts thereof</td>
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<tr>
<td>4411</td>
<td></td>
<td>4411</td>
<td>Soil machinery (Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers)</td>
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<td></td>
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<td>44111</td>
<td>Ploughs</td>
<td>8432.10</td>
<td>44111</td>
<td>2821</td>
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<td></td>
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<td>44112</td>
<td>Harrows, scarifies, cultivators, weeder and hoes</td>
<td>8432.21, .29</td>
<td>44112</td>
<td>2821</td>
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<td></td>
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<td>44113</td>
<td>Seeders, planters and transplanters</td>
<td>8432.30</td>
<td>44113</td>
<td>2821</td>
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<td>44114</td>
<td>Manure spreaders and fertilizer distributors</td>
<td>8432.40</td>
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<td>Parts of soil machinery</td>
<td>8432.90</td>
<td>44115</td>
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<td>44119</td>
<td>Other soil machinery, n.e.c.</td>
<td>8432.80</td>
<td>44119</td>
<td>2821</td>
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<td>4412</td>
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<td>4412</td>
<td>Harvester and threshers; machines for cleaning, sorting or grading agricultural products</td>
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<td>44121</td>
<td>Mowers for lawns, parks or sportsgrounds</td>
<td>8433.11, .19</td>
<td>44121</td>
<td>2821</td>
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<td>Combine harvester / threshers</td>
<td>8433.51</td>
<td>44122</td>
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<td>44123</td>
<td>Other mowers, including cutter bars for tractor mounting</td>
<td>8433.20</td>
<td>44123</td>
<td>2821</td>
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<td>44124</td>
<td>Other haymaking machinery</td>
<td>8433.30</td>
<td>44124</td>
<td>2821</td>
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<td></td>
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<td>44125</td>
<td>Straw or fodder balers, including pickup balers</td>
<td>8433.40</td>
<td>44125</td>
<td>2821</td>
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<td>44126</td>
<td>Root or tuber harvesting machines</td>
<td>8433.53</td>
<td>44126</td>
<td>2821</td>
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<td>44127</td>
<td>Machines for cleaning, sorting or grading eggs, fruits or other agricultural produce</td>
<td>8433.60</td>
<td>44127</td>
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<td>44128</td>
<td>Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables</td>
<td>8437.10</td>
<td>44128</td>
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<td>44129</td>
<td>Other harvesting and threshing machinery, n.e.c.; parts for harvesting, threshing and grading machinery</td>
<td>8433.52, 8433.59, 8433.90</td>
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<td>4413</td>
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<td>4413</td>
<td>Milking and dairy machines</td>
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<td>Milking machines</td>
<td>8434.10</td>
<td>44131</td>
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<td>Dairy machinery</td>
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<td>44132</td>
<td>2825</td>
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<td>44139</td>
<td>Parts of milking and dairy machines, n.e.c.</td>
<td>8434.90</td>
<td>44139</td>
<td>2821, 2825</td>
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<td>44141</td>
<td>Pedestrian controlled tractors</td>
<td>8701.10</td>
<td>44141</td>
<td>2821</td>
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<td>Track-laying tractors</td>
<td>8701.30</td>
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<td>44149</td>
<td>Other agricultural tractors</td>
<td>8701.90</td>
<td>44149</td>
<td>2821</td>
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<td>4415</td>
<td></td>
<td>4415</td>
<td>Mechanical appliances for projecting, dispersing or spraying liquids or powders for agriculture or horticulture</td>
<td>8424.81</td>
<td>44150</td>
<td>2821</td>
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<td>4416</td>
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<td>4416</td>
<td>Self-loading or self-unloading trailers and semi-trailers for agricultural purposes</td>
<td>8716.20</td>
<td>44160</td>
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<td>4419</td>
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<td>4419</td>
<td>Other agricultural machinery</td>
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<td>44191</td>
<td>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages</td>
<td>8435.10</td>
<td>44191</td>
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<td>Group</td>
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<td>44192</td>
<td>Machinery for preparing animal feeding stuffs</td>
<td>8436.10</td>
<td>44192</td>
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<td>44193</td>
<td>44193</td>
<td>Poultry incubators and brooders</td>
<td>8436.21</td>
<td>44193</td>
<td>2821</td>
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<td>44194</td>
<td>44194</td>
<td>Poultry-keeping machinery</td>
<td>8436.29</td>
<td>44194</td>
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<td>44198</td>
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<td>Other agricultural machinery n.e.c.</td>
<td>8436.80</td>
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<td>Parts of agricultural machinery</td>
<td>8435.90, 8436.91, 8436.99</td>
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<td>2821</td>
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<td>Machine-tools and parts and accessories thereof</td>
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<tr>
<td>4421</td>
<td>4421</td>
<td>Machine-tools for working metal; machine-tools for working any material by laser or similar process</td>
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<td>44211</td>
<td>44211</td>
<td>Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultra-sonic, electro-discharge, electro-chemical, electron beam, ionic beam or plasma arc processes, water-jet cutting machines</td>
<td>8456</td>
<td>44211, 44919</td>
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<td>44212</td>
<td>44212</td>
<td>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal</td>
<td>8457</td>
<td>44212</td>
<td>2822</td>
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<td>44213</td>
<td>44213</td>
<td>Lathes for removing metal</td>
<td>8458</td>
<td>44213</td>
<td>2822</td>
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<td>44214</td>
<td>44214</td>
<td>Machine-tools for drilling, boring or milling metal</td>
<td>8459.10 - .69</td>
<td>44214</td>
<td>2822</td>
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<td>44215</td>
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<td>Machine-tools for threading or tapping by removing metal, except lathes and way-type unit head machines</td>
<td>8459.70</td>
<td>44215</td>
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<td>44216</td>
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<td>Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products; machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets n.e.c.</td>
<td>8460, 8461</td>
<td>44216</td>
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<td>44217</td>
<td>44217</td>
<td>Machine-tools for working metal by forging, hammering or die-stamping; machine-tools for working metal by bending, folding, straightening, flattening, shearing, punching or notching; other presses for working metal or metal carbides</td>
<td>8462</td>
<td>44217</td>
<td>2822</td>
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<td>44218</td>
<td>44218</td>
<td>Machine-tools n.e.c. for working metal, sintered metal carbides or cermets, without removing material</td>
<td>8463</td>
<td>44218</td>
<td>2822</td>
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<tr>
<td>4422</td>
<td>4422</td>
<td>Machine-tools for working stone, ceramics and the like, and for working wood, bone, hard plastics and the like; presses for the manufacture of particle board and the like</td>
<td></td>
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<tr>
<td>44221</td>
<td>44221</td>
<td>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass</td>
<td>8464</td>
<td>44221</td>
<td>2822</td>
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<tr>
<td>44222</td>
<td>44222</td>
<td>Machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork</td>
<td>8465, 8479.30</td>
<td>44222</td>
<td>2822</td>
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<tr>
<td>4423</td>
<td>4423</td>
<td>Tools for working in the hand, powered</td>
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<tr>
<td>44231</td>
<td>44231</td>
<td>Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor</td>
<td>8467.11, .19, .81</td>
<td>44231</td>
<td>2818</td>
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<td>44232</td>
<td>44232</td>
<td>Electromechanical tools for working in the hand, with self-contained electric motor</td>
<td>8467.21, .22, .29</td>
<td>44232</td>
<td>2818</td>
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<td>Group</td>
<td>Class</td>
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<td>HS 2007</td>
<td>CPC 2</td>
<td>ISIC 4</td>
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<td>4424</td>
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<td></td>
<td>Machinery and apparatus for soldering, brazing or welding; gas-operated</td>
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<td></td>
<td></td>
<td></td>
<td>surface tempering machines and appliances; electric machines and apparatus</td>
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<td></td>
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<td></td>
<td>for hot spraying of metals or sintered metal carbides</td>
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<td>44241</td>
<td></td>
<td></td>
<td>Electrical machinery and apparatus for soldering, brazing or welding;</td>
<td>8515.11 - .80</td>
<td>44241</td>
<td>2790, 2822</td>
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<td>electric machines and apparatus for hot spraying of metals or sintered</td>
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<td>metal carbides</td>
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<td>44242</td>
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<td>Non-electrical machinery and apparatus for soldering, brazing or welding;</td>
<td>8468.10 - .80</td>
<td>44242</td>
<td>2819</td>
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<td>gas-operated surface tempering machines and appliances</td>
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<td>4425</td>
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<td></td>
<td>Tool holders; parts and accessories for the goods of classes 4421 to 4424</td>
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<td>44251</td>
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<td>Tool holders, self-opening dieheads, work holders, dividing heads and other</td>
<td>8466.10 - .30,.93, .94</td>
<td>44251, 44929*</td>
<td>2822</td>
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<td></td>
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<td></td>
<td>special attachments for machine-tools; tool-holders for any type of tool for</td>
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<td></td>
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<td>working in the hand; other parts and accessories for the goods of class 4421</td>
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<td>Parts and accessories for the goods of subclass 44221; parts and</td>
<td>8466.91 , .92</td>
<td>44252</td>
<td>2822</td>
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<td></td>
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<td>accessories of machine tools for working wood, bone, hard plastics and the</td>
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<td>like</td>
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<td>44253</td>
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<td>Parts for the goods of subclasses 44231 and 44232</td>
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<td>Parts for the goods of subclass 44241</td>
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<td>Parts for the goods of subclass 44242</td>
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<td>44256</td>
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<td><strong>Machinery for metallurgy and parts thereof</strong></td>
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<td>4431</td>
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<td>Converts, ladles, ingot moulds and casting machines, of a kind used in</td>
<td>8454.10 - .30</td>
<td>44310</td>
<td>2823</td>
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<td>metallurgy or in metal foundries; metal-rolling mills</td>
<td>8455.10 - .22</td>
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<td>Parts for the goods of subclass 44310 (including rolls for rolling mills)</td>
<td>8454.90, 8455.30</td>
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<td>444</td>
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<td><strong>Machinery for mining, quarrying and construction, and parts thereof</strong></td>
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<td>Continuous-action elevators and conveyors, for goods or materials,</td>
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<td>specially designed for underground use; coal or rock cutters and</td>
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<td>tunnelling machinery; other boring and sinking machinery</td>
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<td>Continuous-action elevators and conveyors, for goods or materials,</td>
<td>8428.31</td>
<td>44411</td>
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<td>specially designed for underground use</td>
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<td>44412</td>
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<td>Coal or rock cutters and tunnelling machinery; other boring and sinking</td>
<td>8430.31 - .49</td>
<td>44412</td>
<td>2824</td>
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<td>Other moving, grading, levelling, scraping, excavating, tamping,</td>
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<td>compacting or extracting machinery, self-propelled, for earth, minerals or</td>
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<td>ores (including bulldozers, mechanical shovels and road rollers)</td>
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<td>44421</td>
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<td>Bulldozers and angledozers, self-propelled</td>
<td>8429.11, .19</td>
<td>44421</td>
<td>2824</td>
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<td>44422</td>
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<td>Graders and levellers, self-propelled</td>
<td>8429.20</td>
<td>44422</td>
<td>2824</td>
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<td>Scrapers, self-propelled</td>
<td>8429.30</td>
<td>44423</td>
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<td>Tamping machines and road rollers, self-propelled</td>
<td>8429.40</td>
<td>44424</td>
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<td>Front-end shovel loaders, self-propelled</td>
<td>8429.51</td>
<td>44425</td>
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<td>44426</td>
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<td></td>
<td>Mechanical shovels, excavators and shovel loaders, self-propelled, with a</td>
<td>8429.52</td>
<td>44426</td>
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<td></td>
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<td></td>
<td>360-degree revolving superstructure, except front-end shovel loaders</td>
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<td>4447</td>
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<td>44427</td>
<td>Mechanical shovels, excavators and shovel loaders, except front-end shovel loaders and machinery with a 360-degree revolving superstructure; moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery n.e.c., self-propelled, for earth, minerals or ores</td>
<td>8429.59, 8430.50</td>
<td>44427</td>
<td>2824</td>
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<tr>
<td></td>
<td></td>
<td>44428</td>
<td>Dumpers designed for off-highway use</td>
<td>8704.10</td>
<td>44428</td>
<td>2824</td>
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<tr>
<td></td>
<td></td>
<td>44429</td>
<td>Bulldozer or angledozer blades</td>
<td>8431.42</td>
<td>44429</td>
<td>2824</td>
</tr>
<tr>
<td>4443</td>
<td>44440</td>
<td>44430</td>
<td>Pile-drivers and pile-extractors; snow-ploughs and snow-blowers; other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery n.e.c., for earth, minerals or ores; machinery n.e.c. for public works, building or the like</td>
<td>8430.10, 8430.20, 8430.61, 8430.69, 8479.10</td>
<td>44430</td>
<td>2824</td>
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<tr>
<td>446</td>
<td>4441</td>
<td>44440</td>
<td>Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand</td>
<td>8474.10 - .80</td>
<td>44440</td>
<td>2824</td>
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<td>445</td>
<td>44441</td>
<td>Parts for the goods of classes 4441 to 4444</td>
<td>8431.43, .49</td>
<td>44441</td>
<td>2824</td>
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<td>445</td>
<td>44442</td>
<td>Parts of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; parts n.e.c. for the goods of subclasses 44513 and 44516</td>
<td>8437.90, 8437.90</td>
<td>44442</td>
<td>2824</td>
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<td>445</td>
<td>44443</td>
<td>Parts n.e.c. of machinery for processing tobacco</td>
<td>8478.90</td>
<td>44443</td>
<td>2824</td>
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<tr>
<td>4451</td>
<td></td>
<td>44511</td>
<td>Cream separators</td>
<td>8421.11</td>
<td>44511</td>
<td>2825</td>
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<td></td>
<td></td>
<td>44513</td>
<td>Machinery used in the milling industry or for the working of cereals or dried leguminous vegetables other than farm-type machinery</td>
<td>8437.80</td>
<td>44513</td>
<td>2825</td>
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<td></td>
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<td>44515</td>
<td>Bakery ovens, non-electric; machinery for making hot drinks or for cooking or heating food, except domestic type machines</td>
<td>8417.20, 8419.81</td>
<td>44515</td>
<td>2825</td>
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<td></td>
<td>445</td>
<td>44517</td>
<td>Machinery n.e.c. for the industrial preparation or manufacture of food or drink (including fats or oils)</td>
<td>8438.10 - .80, 8479.20</td>
<td>44517</td>
<td>2825</td>
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<td></td>
<td>445</td>
<td>44518</td>
<td>Dryers for agricultural products</td>
<td>8419.31</td>
<td>44518</td>
<td>2825</td>
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<td>44519</td>
<td>Parts for the goods of class 4451</td>
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<td>44519</td>
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<td>44520</td>
<td>Parts of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; parts n.e.c. for the goods of subclasses 44513 and 44516</td>
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<td>2825</td>
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<td>44523</td>
<td>Parts n.e.c. of machinery for processing tobacco</td>
<td>8478.90</td>
<td>44523</td>
<td>2825</td>
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<td>446</td>
<td></td>
<td>4461</td>
<td>Machinery for preparing, spinning, weaving and knitting textiles</td>
<td>8478.90</td>
<td>4461</td>
<td>2825</td>
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<tr>
<td>Group</td>
<td>Class</td>
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<tr>
<td>4461</td>
<td>1</td>
<td>44611</td>
<td>Machines for extruding, drawing, texturing or cutting man-made textile materials; machines for preparing textile fibres or producing textile yarns; textile reeling or winding machines and machines for preparing textile yarns for use on machines for weaving, knitting and the like</td>
<td>8444, 8445</td>
<td>44611</td>
<td>2826</td>
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<tr>
<td>4461</td>
<td>2</td>
<td>44612</td>
<td>Weaving machines (looms)</td>
<td>8446</td>
<td>44612</td>
<td>2826</td>
</tr>
<tr>
<td>4461</td>
<td>3</td>
<td>44613</td>
<td>Knitting machines, stitch-bonding machines, machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting</td>
<td>8447</td>
<td>44613</td>
<td>2826</td>
</tr>
<tr>
<td>4461</td>
<td>4</td>
<td>44614</td>
<td>Auxiliary machinery for use with machines for textile extruding, preparing, spinning, weaving, knitting or the like</td>
<td>8448.11, .19</td>
<td>44614</td>
<td>2826</td>
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<tr>
<td>4462</td>
<td>1</td>
<td>44621</td>
<td>Other machinery for textile and apparel production (including sewing machines)</td>
<td>8452.21, .29</td>
<td>44621</td>
<td>2826</td>
</tr>
<tr>
<td>4462</td>
<td>2</td>
<td>44622</td>
<td>Laundry-type washing machines, each of a dry linen capacity exceeding 10 kg; dry-cleaning machines; drying machines for textile fabrics or articles, each of a dry linen capacity exceeding 10 kg</td>
<td>8450.20, 8451.10, .29</td>
<td>44622</td>
<td>2826</td>
</tr>
<tr>
<td>4462</td>
<td>3</td>
<td>44629</td>
<td>Other machinery for textile and apparel production n.e.c.</td>
<td>8443.19*, 8449, 8451.30 - .80</td>
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<td>2826</td>
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<tr>
<td>4463</td>
<td>1</td>
<td>44630</td>
<td>Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines</td>
<td>8453.10, .80</td>
<td>44630</td>
<td>2826</td>
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<tr>
<td>4464</td>
<td>1</td>
<td>44640</td>
<td>Parts for the goods of class 4461; parts for the goods of subclass 44621 (including sewing machine needles and furniture, bases and covers for sewing machines); parts for the goods of subclass 44622; parts for the goods of subclass 44629, except parts of machinery for the manufacture or finishing of felt or nonwovens and blocks for making hats; parts for the goods of subclass 44630; parts of household or laundry-type washing machines and textile drying machines, each of a dry linen capacity not exceeding 10 kg</td>
<td>8448.20, .59, 8450.90, 8451.90, 8452.30 - .90, 8453.90</td>
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<td>2826</td>
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<td>447</td>
<td>1</td>
<td>44710</td>
<td>Tanks and other armoured fighting vehicles, motorized, and parts thereof</td>
<td>8710</td>
<td>44710</td>
<td>3040</td>
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<tr>
<td>447</td>
<td>2</td>
<td>44720</td>
<td>Military weapons, other than revolvers, pistols and swords and the like</td>
<td>9301</td>
<td>44720</td>
<td>2520</td>
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<tr>
<td>447</td>
<td>3</td>
<td>44730</td>
<td>Revolvers, pistols, other firearms and similar devices; other arms</td>
<td>9302 - 9304</td>
<td>44730</td>
<td>2520</td>
</tr>
<tr>
<td>447</td>
<td>4</td>
<td>44740</td>
<td>Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads</td>
<td>9306</td>
<td>44740</td>
<td>2520</td>
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<tr>
<td>447</td>
<td>5</td>
<td>44750</td>
<td>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof for arms</td>
<td>9307</td>
<td>44750</td>
<td>2593</td>
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<td>447</td>
<td>6</td>
<td>44760</td>
<td>Parts of military weapons and other arms</td>
<td>9305</td>
<td>44760</td>
<td>2520</td>
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<tr>
<td>448</td>
<td>1</td>
<td>4481</td>
<td>Domestic electric appliances; non-electric refrigerators and clothes drying machines</td>
<td>8418.10 - .40</td>
<td>44811</td>
<td>2750</td>
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**Weapons and ammunition and parts thereof**

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<td>Tanks and other armoured fighting vehicles, motorized, and parts thereof</td>
<td>8710</td>
<td>44710</td>
<td>3040</td>
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<td>44720</td>
<td>Military weapons, other than revolvers, pistols and swords and the like</td>
<td>9301</td>
<td>44720</td>
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<td>447</td>
<td>3</td>
<td>44730</td>
<td>Revolvers, pistols, other firearms and similar devices; other arms</td>
<td>9302 - 9304</td>
<td>44730</td>
<td>2520</td>
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<td>44740</td>
<td>Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads</td>
<td>9306</td>
<td>44740</td>
<td>2520</td>
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<td>447</td>
<td>5</td>
<td>44750</td>
<td>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof for arms</td>
<td>9307</td>
<td>44750</td>
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<td>447</td>
<td>6</td>
<td>44760</td>
<td>Parts of military weapons and other arms</td>
<td>9305</td>
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**Domestic appliances and parts thereof**

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<td>448</td>
<td>1</td>
<td>4481</td>
<td>Domestic electric appliances; non-electric refrigerators and clothes drying machines</td>
<td>8418.10 - .40</td>
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<tr>
<td>44812</td>
<td>448</td>
<td>12</td>
<td>Dishwashing machines and clothes or linen washing or drying machines, household type, electric or non-electric</td>
<td>8422.11, 8450.11 - 44812, .19, 8451.21</td>
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<td>44813</td>
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<td>13</td>
<td>Electric blankets</td>
<td>6301.10</td>
<td>44813</td>
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<td>44814</td>
<td>448</td>
<td>14</td>
<td>Household sewing machines</td>
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<td>44814</td>
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<td>44815</td>
<td>448</td>
<td>15</td>
<td>Fans and ventilating or recycling hoods of the domestic type</td>
<td>8414.51, .60</td>
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<td>44816</td>
<td>448</td>
<td>16</td>
<td>Other small electric domestic appliances (including vacuum cleaners, kitchen waste disposers, food mixers, shavers, hair dryers, smoothing irons, coffee makers and toasters)</td>
<td>8508.11, 8509.40 - 44816, .80, 8510.10, .20, .30, 8516.31 - .40, .71 - .79</td>
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<tr>
<td>44817</td>
<td>448</td>
<td>17</td>
<td>Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus, ovens; cookers, cooking plates, boiling rings, grills and roasters</td>
<td>8516.10 - .29, .50, 44817</td>
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<td>44818</td>
<td>448</td>
<td>18</td>
<td>Electric heating resistors, except of carbon</td>
<td>8516.80</td>
<td>44818</td>
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<td>4482</td>
<td>448</td>
<td></td>
<td>Domestic cooking and heating equipment, non-electric</td>
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<td>44821</td>
<td>448</td>
<td>21</td>
<td>Cooking appliances and plate warmers, non-electric, domestic, of iron or steel</td>
<td>7321.11 - .19</td>
<td>44821</td>
<td>2750</td>
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<tr>
<td>44822</td>
<td>448</td>
<td>22</td>
<td>Stoves, grates, braziers and similar non-electric domestic appliances (other than cooking appliances and plate warmers) of iron or steel</td>
<td>7321.81 - .89</td>
<td>44822</td>
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<tr>
<td>44823</td>
<td>448</td>
<td>23</td>
<td>Radiators for central heating, not electrically heated, of iron or steel</td>
<td>7322.11, .19</td>
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<td>44824</td>
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<td>Air heaters and hot air distributors, not electrically heated, incorporating a motor-driven fan or blower, of iron or steel</td>
<td>7322.90</td>
<td>44824</td>
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<td>44825</td>
<td>448</td>
<td>25</td>
<td>Central heating boilers, for producing hot water or low pressure steam</td>
<td>8403.10</td>
<td>44825</td>
<td>2512</td>
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<td>44826</td>
<td>448</td>
<td>26</td>
<td>Water heaters, instantaneous or storage, non-electric</td>
<td>8419.11, .19</td>
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<td>4483</td>
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<td>Parts for the goods of classes 4481 and 4482 (except subclass 44814)</td>
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<td>44831</td>
<td>448</td>
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<td>Parts of the following appliances: electromechanical domestic appliances, shavers and hairclippers, with self-contained electric motor; electric instantaneous or storage water heaters, immersion heaters, space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes</td>
<td>8508.70, 8509.90, 8510.90, 8516.90</td>
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<td>44832</td>
<td>448</td>
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<td>Parts of stoves, ranges, grates, cookers, barbecues, braziers, gas-rings, plate-warmers and similar non-electric domestic appliances, of iron or steel</td>
<td>7321.90</td>
<td>44832</td>
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<td>448</td>
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<td>Parts of central heating boilers for producing hot water or low pressure steam</td>
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<td>Other special-purpose machinery and parts thereof</td>
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<td>4491</td>
<td>449</td>
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<td>Other special-purpose machinery</td>
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<td>Centrifugal clothes driers</td>
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<td>449</td>
<td>12</td>
<td>Dryers for wood, paper pulp, paper or cardboard and for other materials except agriculture products</td>
<td>8419.32, .39</td>
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<td>2829</td>
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<td>44913</td>
<td>449</td>
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<td>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard; machinery (except bookbinding machinery) for making up paper pulp, paper or paperboard</td>
<td>8439.10 - .30, 8441.10 - .80</td>
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<td>Bookbinding machinery; machinery for type-setting and the like; printing machinery and machines for uses ancillary to printing (except office type sheet-fed offset printing machinery)</td>
<td>8440.10, 8442.30, 8443.11, 13 - .17, .19*</td>
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<td>Machinery n.e.c. for working rubber or plastics or for the manufacture of products from these materials</td>
<td>8477.10 - .80</td>
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<td>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (except ingot moulds), metal carbides, glass, mineral materials, rubber or plastics</td>
<td>8480</td>
<td>44916</td>
<td>2593</td>
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<td>44917</td>
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<td>Stand-alone photocopiers, printers and facsimile machines</td>
<td>8443.32*, .39</td>
<td>44917</td>
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<td>44918</td>
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<td>Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays</td>
<td>8486.10 - .40</td>
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<td></td>
<td>Special-purpose machinery n.e.c. (including machinery for isotopic separation, machines for assembling electric lamps in glass envelopes, machines for manufacturing glassware and rope making machines)</td>
<td>8401.20, 8475.10, 8475.21, .29, 8479.40 - .89, 8508.19, .60</td>
<td>44919*</td>
<td>2829</td>
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<tr>
<td>4492</td>
<td></td>
<td></td>
<td>Parts n.e.c. for special-purpose machinery</td>
<td>8439.91, .99, 8441.90</td>
<td>44921</td>
<td>2829</td>
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<td>Parts for the goods of subclass 44913</td>
<td>8439.91, .99, 8441.90</td>
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<td>Parts for the goods of subclasses 44914, 44917 and 45150</td>
<td>8440.90, 8442.40, 8443.91 - .99</td>
<td>44922</td>
<td>2817, 2829</td>
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<td>44923</td>
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<td>Parts for the goods of subclass 44918</td>
<td>8486.90</td>
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<td>Parts for the goods of subclass 44915; other parts n.e.c. of special-purpose machinery</td>
<td>8475.90, 8477.90, 8479.90</td>
<td>44929*</td>
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Division 45

Office, accounting and computing machinery, and parts and accessories thereof

<table>
<thead>
<tr>
<th>Group</th>
<th>Class</th>
<th>Subclass</th>
<th>Description</th>
<th>HS 2007</th>
<th>Corresponding CPC 2</th>
<th>ISIC 4</th>
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<tbody>
<tr>
<td>451</td>
<td></td>
<td></td>
<td>Typewriters and word-processing machines</td>
<td>8469</td>
<td>45110</td>
<td>2817</td>
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<td>45110</td>
<td></td>
<td></td>
<td>Electronic calculators and pocket-size data recording, reproducing and displaying machines with calculating functions</td>
<td>8470.10 - .29</td>
<td>45130</td>
<td>2817</td>
</tr>
<tr>
<td>4513</td>
<td></td>
<td></td>
<td>Accounting machines, cash registers, automated teller machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device</td>
<td>8470.30, .50*, .90</td>
<td>45141</td>
<td>2817</td>
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<tr>
<td>45141</td>
<td></td>
<td></td>
<td>Accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device (except point-of-sale terminals, ATMs and similar machines)</td>
<td>8470.30, .50*, .90</td>
<td>45141</td>
<td>2817</td>
</tr>
<tr>
<td>45142</td>
<td></td>
<td></td>
<td>Point-of-sale terminals, ATMs and similar machines</td>
<td>8470.50*, 8472.90*</td>
<td>45142</td>
<td>2620</td>
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<tr>
<td>4515</td>
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<td>Office type sheet-fed offset printing machinery</td>
<td>8443.12</td>
<td>45150</td>
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<td>45150</td>
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<td>Other office machines</td>
<td>8472.10, .30, .90*</td>
<td>45160</td>
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<td>Parts and accessories for the goods of subclasses 45110 and 45130 (except covers, carrying cases and the like)</td>
<td>8473.10, .21</td>
<td>45170</td>
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<td>45170</td>
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<td>Parts and accessories for the goods of subclasses 45141, 45142 and 45160 (except covers, carrying cases and the like)</td>
<td>8473.29, .40</td>
<td>45180</td>
<td>2620, 2817</td>
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<td>45180</td>
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<td></td>
<td>Computing machinery and parts and accessories thereof</td>
<td>8473.29, .40</td>
<td>45180</td>
<td>2620, 2817</td>
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<td>Group</td>
<td>Class</td>
<td>Subclass</td>
<td>Description</td>
<td>HS 2007</td>
<td>Corresponding CPC 2</td>
<td>ISIC 4</td>
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<tr>
<td>4522</td>
<td>45220</td>
<td></td>
<td>Portable automatic data processing machines weighing not more than 10 kg, such as laptops, notebooks and sub-notebooks</td>
<td>8471.30</td>
<td>45221, 45222</td>
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<tr>
<td>4523</td>
<td>45230</td>
<td></td>
<td>Automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined</td>
<td>8471.41</td>
<td>45230</td>
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</tr>
<tr>
<td>4524</td>
<td>45240</td>
<td></td>
<td>Automatic data processing machines presented in the form of systems</td>
<td>8471.49</td>
<td>45240</td>
<td>2620</td>
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<tr>
<td>4525</td>
<td>45250</td>
<td></td>
<td>Other automatic data processing machines whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units</td>
<td>8471.50</td>
<td>45250</td>
<td>2620</td>
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<tr>
<td>4526</td>
<td></td>
<td></td>
<td>Input or output units, whether or not containing storage units in the same housing, except monitors or projectors</td>
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<tr>
<td>45261</td>
<td></td>
<td></td>
<td>Input peripherals (keyboard, joystick, mouse etc.)</td>
<td>8471.60*</td>
<td>45261</td>
<td>2620</td>
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<tr>
<td>45262</td>
<td></td>
<td></td>
<td>Scanners (except combination of printer, scanner, copier and/or fax)</td>
<td>8471.60*</td>
<td>45262</td>
<td>2620</td>
</tr>
<tr>
<td>45263</td>
<td></td>
<td></td>
<td>Inkjet printers used with data processing machines</td>
<td>8443.32*</td>
<td>45263</td>
<td>2620</td>
</tr>
<tr>
<td>45264</td>
<td></td>
<td></td>
<td>Laser printers used with data processing machines</td>
<td>8443.32*</td>
<td>45264</td>
<td>2620</td>
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<tr>
<td>45265</td>
<td></td>
<td></td>
<td>Other printers used with data processing machines</td>
<td>8443.32*</td>
<td>45265</td>
<td>2620</td>
</tr>
<tr>
<td>45266</td>
<td></td>
<td></td>
<td>Units performing two or more of the following functions: printing, scanning, copying, faxing</td>
<td>8443.31</td>
<td>45266</td>
<td>2620</td>
</tr>
<tr>
<td>45269</td>
<td></td>
<td></td>
<td>Other input or output peripheral devices</td>
<td>8471.60*, .90*</td>
<td>45269</td>
<td>2620</td>
</tr>
<tr>
<td>4527</td>
<td></td>
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<td>Storage units</td>
<td></td>
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<td>45271</td>
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<td></td>
<td>Fixed media storage units</td>
<td>8471.70*</td>
<td>45271</td>
<td>2620</td>
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<td>45272</td>
<td></td>
<td></td>
<td>Removable media storage units</td>
<td>8471.70*</td>
<td>45272</td>
<td>2620</td>
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<td>4528</td>
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<td></td>
<td>Other units of automatic data processing machines n.e.c.</td>
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<tr>
<td>45281</td>
<td></td>
<td></td>
<td>Sound, video, network and similar cards for automatic data processing machines</td>
<td>8471.80*, 8517.69*</td>
<td>45281</td>
<td>2620</td>
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<td>45289</td>
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<td>Other units of automatic data processing machines</td>
<td>8471.80*, .90*</td>
<td>45289</td>
<td>2620</td>
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<td>4529</td>
<td>45290</td>
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<td>Parts and accessories of computing machines</td>
<td>8473.30, .50</td>
<td>45290</td>
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**Division 46**

**Electrical machinery and apparatus**

**461**

**Electric motors, generators and transformers, and parts thereof**

<table>
<thead>
<tr>
<th>Group</th>
<th>Class</th>
<th>Subclass</th>
<th>Description</th>
<th>HS 2007</th>
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<th>ISIC 4</th>
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</thead>
<tbody>
<tr>
<td>4611</td>
<td></td>
<td></td>
<td>Electric motors, generators and the like</td>
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<tr>
<td>46111</td>
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<td>Motors of an output not exceeding 37.5 W; other DC motors; DC generators</td>
<td>8501.10, .31 - .34</td>
<td>46111</td>
<td>2710</td>
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<tr>
<td>46112</td>
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<td></td>
<td>Universal AC/DC motors of an output exceeding 37.5 W; other AC motors; AC generators (alternators)</td>
<td>8501.20, .40 - .53, .61 - .64</td>
<td>46112</td>
<td>2710</td>
</tr>
<tr>
<td>46113</td>
<td></td>
<td></td>
<td>Electric generating sets and rotary converters</td>
<td>8502</td>
<td>46113</td>
<td>2710</td>
</tr>
<tr>
<td>4612</td>
<td></td>
<td></td>
<td>Electric transformers, static converters and inductors</td>
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<tr>
<td>46121</td>
<td></td>
<td></td>
<td>Electrical transformers</td>
<td>8504.21 - .34</td>
<td>46121</td>
<td>2710</td>
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<td>46122</td>
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<td></td>
<td>Ballasts for discharge lamps or tubes; static converters; other inductors</td>
<td>8504.10, .40, .50</td>
<td>46122</td>
<td>2710, 2790</td>
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<td>4613</td>
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<td>Parts for the goods of classes 4611 and 4612</td>
<td>8503</td>
<td>46131</td>
<td>2710</td>
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<tr>
<td>46131</td>
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<td>Parts of electric motors, generators and the like</td>
<td>8504.90</td>
<td>46132</td>
<td>2710</td>
</tr>
<tr>
<td>46132</td>
<td></td>
<td></td>
<td>Parts of electrical transformers, static converters and inductors</td>
<td>8504.90</td>
<td>46132</td>
<td>2710</td>
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</table>

**462**

**Electricity distribution and control apparatus, and parts thereof**

<table>
<thead>
<tr>
<th>Group</th>
<th>Class</th>
<th>Subclass</th>
<th>Description</th>
<th>HS 2007</th>
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<th>ISIC 4</th>
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<tbody>
<tr>
<td>4621</td>
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<td>Electricity distribution or control apparatus</td>
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<tr>
<td>Group</td>
<td>Class</td>
<td>Subclass</td>
<td>Description</td>
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<tr>
<td>46211</td>
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<td>Electrical apparatus for switching or protecting electrical circuits, or for making connexions to or in electrical circuits, for a voltage exceeding 1000 V</td>
<td>8535</td>
<td>46211</td>
<td>2710</td>
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<tr>
<td>46212</td>
<td>46212</td>
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<td>Electrical apparatus for switching or protecting electrical circuits, for making connexions to or in electrical circuits, for a voltage not exceeding 1000 V</td>
<td>8536.10</td>
<td>46212</td>
<td>2710</td>
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<tr>
<td>46213</td>
<td>46213</td>
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<td>Boards, consoles, cabinets and other bases, equipped with electrical switching etc. apparatus, for electric control or the distribution of electricity, for a voltage not exceeding 1000 V</td>
<td>8537.10</td>
<td>46213</td>
<td>2710</td>
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<tr>
<td>46214</td>
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<td>Boards, consoles, cabinets and other bases, equipped with electrical switching etc. apparatus, for electric control or the distribution of electricity, for a voltage exceeding 1000 V</td>
<td>8537.20</td>
<td>46214</td>
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<td>46215</td>
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<td>Connectors for optical fibres, optical fibre bundles or cables</td>
<td>8536.70</td>
<td>46215</td>
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<td>Parts of electricity distribution or control apparatus</td>
<td>8538</td>
<td>46220</td>
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<td>4631</td>
<td>4631</td>
<td>46310</td>
<td>Insulated winding wire</td>
<td>8544.11</td>
<td>46310</td>
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<td>4632</td>
<td>4632</td>
<td>46320</td>
<td>Coaxial cable and other coaxial electric conductors</td>
<td>8544.20</td>
<td>46320</td>
<td>2732</td>
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<td>4633</td>
<td>46330</td>
<td>Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships</td>
<td>8544.30</td>
<td>46330</td>
<td>2732, 2930</td>
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<td>Other electric conductors, for a voltage not exceeding 1000 V</td>
<td>8544.42</td>
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<td>4636</td>
<td>46360</td>
<td>Optical fibre cables made up of individually sheathed fibres</td>
<td>8544.70</td>
<td>46360</td>
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<td>464</td>
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<td>Accumulators, primary cells and primary batteries, and parts thereof</td>
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<td>4641</td>
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<td>Primary cells and primary batteries</td>
<td>8506.10</td>
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<td>2720</td>
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<td>Electric accumulators</td>
<td>8507.10</td>
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<td>46430</td>
<td>Parts of primary cells, primary batteries and electric accumulators (including separators)</td>
<td>8506.90</td>
<td>46430</td>
<td>2720</td>
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<td>465</td>
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<td>Electric filament or discharge lamps; arc lamps; lighting equipment; parts thereof</td>
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<td>46510</td>
<td>2740</td>
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<tr>
<td>4651</td>
<td>4651</td>
<td>46510</td>
<td>Electric filament or discharge lamps; arc lamps</td>
<td>8539.10</td>
<td>46510</td>
<td>2740</td>
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<td>4653</td>
<td>4653</td>
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<td>Lighting equipment</td>
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<td>46531</td>
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<td>46531</td>
<td>46531</td>
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<td>Portable electric lamps designed to function by their own source of energy (except those for cycles or motor vehicles); electric ceiling or wall lighting fittings (except those for lighting public open spaces or thorough-fares); electric table, desk, bedside or floor-standing lamps; non-electrical lamps and lighting fittings; illuminated signs, illuminated name-plates and the like</td>
<td>8513.10, 9405.10</td>
<td>46531</td>
<td>2740</td>
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<td>Lighting sets of a kind used for Christmas trees</td>
<td>9405.30</td>
<td>46532</td>
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<td>Other electric lamps and lighting fittings (including lamps and lighting fittings of a kind used for lighting public open spaces or thorough-fares)</td>
<td>9405.40</td>
<td>46539</td>
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<td>Parts for the goods of classes 4651 and 4653</td>
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<td>Parts of electric filament or discharge lamps; parts of arc lamps</td>
<td>8539.90</td>
<td>46541</td>
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Central Product Classification, Ver.2.1
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<th>Class</th>
<th>Subclass</th>
<th>Description</th>
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<th>Corresponding CPC 2</th>
<th>ISIC 4</th>
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<tr>
<td>46542</td>
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<td>Parts of portable electric lamps designed to function by their own source of energy (except those of cycles or motor vehicles); parts n.e.c. of lamps and lighting fittings; parts n.e.c. of illuminated signs, illuminated name-plates and the like</td>
<td>8513.90, 9405.99</td>
<td>46542</td>
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<tr>
<td>4691</td>
<td>46910</td>
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<td>Electrical ignition or starting equipment of a kind used for internal combustion engines; generators and cut-outs of a kind used in conjunction with internal combustion engines; electrical lighting or signalling equipment (except filament or discharge lamps), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles</td>
<td>8511.10 - .80, 8512.10 - .40</td>
<td>46910</td>
<td>2740, 2930</td>
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<td>4692</td>
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<td>Electric sound or visual signalling apparatus, except for cycles or motor vehicles, and except electromechanical traffic control equipment for transport facilities</td>
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<td>46921</td>
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<td></td>
<td>Burglar or fire alarms and similar apparatus</td>
<td>8531.10</td>
<td>46921</td>
<td>2630</td>
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<tr>
<td>46929</td>
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<td></td>
<td>Other electric sound or visual signalling apparatus, except for cycles or motor vehicles, and except electromechanical traffic control equipment for transport facilities</td>
<td>8530.10, .80, 8531.20 - .80</td>
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<td>2790</td>
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<td>4693</td>
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<td>Electrical equipment n.e.c. (including electro-magnets; permanent magnets; electro-magnetic couplings; clutches and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators; and apparatus for electro-plating, electrolysis or electrophoresis)</td>
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<td>Permanent metallic magnets</td>
<td>8505.11</td>
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<td>Permanent ceramic or ferrite magnets</td>
<td>8505.19</td>
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<td>2393</td>
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<td>Other electrical equipment n.e.c. (including electro-magnets; electro-magnetic couplings; clutches and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators and apparatus for electro-plating, electrolysis or electrophoresis)</td>
<td>8505.20 - .90, 8543.10 - .70</td>
<td>46939</td>
<td>2790</td>
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<td>4694</td>
<td>46940</td>
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<td>Electrical insulators, except of glass or ceramics; insulating fittings for electrical machines or equipment, except of ceramics or plastics; electrical conduit tubing and joints thereof, of base metal lined with insulating material</td>
<td>8546.90, 8547.90</td>
<td>46940</td>
<td>2733, 2790</td>
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<td>Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon of a kind used for electrical purposes</td>
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<td>46960</td>
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<td>Parts for the goods of subclasses 46910, 46921 and 46929; electrical parts n.e.c. of machinery or apparatus</td>
<td>8511.90, 8512.90, 8530.90, 8531.90, 8543.90, 8548.90</td>
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<td>2630, 2790</td>
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**Division 47**

**Radio, television and communication equipment and apparatus**

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<th>Description</th>
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<td>Electrical resistors (except heating resistors)</td>
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<td>Thermionic, cold cathode or photo-cathode valves and tubes (including cathode ray tubes)</td>
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<td>Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light emitting diodes; mounted piezo-electric crystals</td>
<td>8541.10 - .60</td>
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<td><strong>Television and radio transmitters; television, video and digital cameras; telephone sets</strong></td>
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<td>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders</td>
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<td>Transmission apparatus incorporating reception apparatus</td>
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<td>47212</td>
<td>Transmission apparatus not incorporating reception apparatus</td>
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<td>47213</td>
<td>Television cameras</td>
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<td>Video camera recorders</td>
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<td>Digital cameras</td>
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<td>47221</td>
<td>Line telephone sets with cordless handsets</td>
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<td>Telephones for cellular networks or for other wireless networks</td>
<td>8517.12</td>
<td>47222</td>
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<td>47223</td>
<td>Other telephone sets and apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)</td>
<td>8517.18,.61,.62,.69*</td>
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<td><strong>Radio broadcast and television receivers; apparatus for sound and video recording and reproducing; microphones, loudspeakers, amplifiers, etc.</strong></td>
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<td>4731</td>
<td>Radio broadcast and television receivers</td>
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<td>Radio broadcast receivers (except of a kind used in motor vehicles), whether or not combined with sound recording or reproducing apparatus or a clock</td>
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<td>Radio broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles</td>
<td>8527.21,.29</td>
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<td>47313</td>
<td>Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproducing apparatus</td>
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<td>Monitors and projectors, not incorporating television reception apparatus and not principally used in an automatic data processing system</td>
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<td>Monitors and projectors, principally used in an automatic data processing system</td>
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<td>Apparatus for sound and video recording and reproducing</td>
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<td>Sound recording or reproducing apparatus</td>
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<td>Video recording or reproducing apparatus</td>
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<td>Microphones and stands therefor; loudspeakers; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets</td>
<td>8518.10 -.50</td>
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<td><strong>Disks, tapes, solid-state non-volatile storage devices and other media, not recorded</strong></td>
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<td>Magnetic media, not recorded, except cards with a magnetic stripe</td>
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<td>Solid-state non-volatile storage devices</td>
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<td>Other recording media, including matrices and masters for the production of disks</td>
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<td><strong>Audio, video and other disks, tapes and other physical media, recorded</strong></td>
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<td>Musical audio disks, tapes or other physical media</td>
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<td>Films and other video content on disks, tape or other physical media</td>
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<td>Other recorded disks, tapes or other physical media</td>
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<td>Audio books on disk, tape or other physical media</td>
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<td>Text-based disks, tapes or other physical media</td>
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<td>Division 48</td>
<td>481</td>
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<td><strong>Medical appliances, precision and optical instruments, watches and clocks</strong></td>
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<td>Ultra-violet or infra-red ray apparatus, used in medical, surgical, dental or</td>
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<td>Medical, surgical or laboratory sterilizers</td>
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<td>48150</td>
<td>Instruments and appliances used in medical, surgical or veterinary sciences</td>
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<td>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing</td>
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<td>Orthopaedic appliances; splints and other fracture appliances; artificial</td>
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<td>Medical, surgical, dental or veterinary furniture; barbers' chairs and similar</td>
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<td><strong>Instruments and appliances for measuring, checking, testing, navigating and</strong></td>
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<td>4821</td>
<td>48211</td>
<td>Navigational, meteorological, geophysical and similar instruments and</td>
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<td>4821</td>
<td>48212</td>
<td>Direction finding compasses; other navigational instruments and appliances</td>
<td>9015.10</td>
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<td>Rangefinders, theodolites and tachymeters (tacheometers) and levels</td>
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<tr>
<td>48232</td>
<td></td>
<td></td>
<td>Drafting tables and machines, and other drawing, marking-out or mathematical calculating instruments</td>
<td>9017.10, .20</td>
<td>48232</td>
<td>2819</td>
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<tr>
<td>48233</td>
<td></td>
<td></td>
<td>Instruments for measuring length, for use in the hand (including measuring rods and tapes, micrometers and callipers) n.e.c.</td>
<td>9017.30, .80</td>
<td>48233</td>
<td>2651</td>
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<tr>
<td>4824</td>
<td></td>
<td></td>
<td>Instruments and apparatus for measuring or checking electrical quantities, except electricity production or supply meters; instruments and apparatus for measuring or detecting ionizing radiations</td>
<td></td>
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<td>48241</td>
<td></td>
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<td>Instruments and apparatus for measuring or detecting ionizing radiations</td>
<td>9030.10</td>
<td>48241</td>
<td>2651</td>
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<tr>
<td>48242</td>
<td></td>
<td></td>
<td>Cathode-ray oscilloscopes and cathode-ray oscillographs</td>
<td>9030.20</td>
<td>48242</td>
<td>2651</td>
</tr>
<tr>
<td>48243</td>
<td></td>
<td></td>
<td>Instruments and apparatus (except cathode-ray oscilloscopes and oscillographs) for measuring or checking voltage, current, resistance or power, without a recording device (except electricity production or supply meters)</td>
<td>9030.31, .33</td>
<td>48243</td>
<td>2651</td>
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<tr>
<td>48244</td>
<td></td>
<td></td>
<td>Instruments and apparatus (except cathode-ray oscilloscopes and oscillographs) for telecommunications</td>
<td>9030.40</td>
<td>48244</td>
<td>2651</td>
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<td>48249</td>
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<td></td>
<td>Instruments and apparatus for measuring or checking electrical quantities n.e.c.</td>
<td>9030.32,.39,.82-.89</td>
<td>48249</td>
<td>2651</td>
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<tr>
<td>4825</td>
<td></td>
<td></td>
<td>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases except navigational, hydrological or meteorological instruments and appliances, gas or liquid supply meters, and automatic regulating or controlling instruments and apparatus for physical or chemical analysis, for measuring or checking viscosity, porosity, expansion, surface tension or the like, or for measuring or checking quantities of heat, sound or light</td>
<td></td>
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<tr>
<td>48251</td>
<td></td>
<td></td>
<td>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers</td>
<td>9025.11,.80</td>
<td>48251</td>
<td>2651</td>
</tr>
<tr>
<td>48252</td>
<td></td>
<td></td>
<td>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases, except navigational, hydrological or meteorological instruments and appliances, gas or liquid supply meters and automatic regulating or controlling instruments and apparatus</td>
<td>9026.10,.80</td>
<td>48252</td>
<td>2651</td>
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<tr>
<td>48253</td>
<td></td>
<td></td>
<td>Instruments and apparatus for physical or chemical analysis, for measuring or checking viscosity, porosity, expansion, surface tension or the like, or for measuring or checking quantities of heat, sound or light</td>
<td>9027.10,.80</td>
<td>48253</td>
<td>2651</td>
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<td>4826</td>
<td></td>
<td></td>
<td>Other measuring, checking and testing instruments and appliances</td>
<td></td>
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<td>48261</td>
<td></td>
<td></td>
<td>Microscopes (except optical microscopes) and diffraction apparatus</td>
<td>9012.10</td>
<td>48261</td>
<td>2651</td>
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<td>48262</td>
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<td>Machines and appliances for testing the mechanical properties of materials</td>
<td>9024.10,.80</td>
<td>48262</td>
<td>2651</td>
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<tr>
<td>48263</td>
<td></td>
<td></td>
<td>Gas, liquid or electricity supply or production meters</td>
<td>9028.10,.30</td>
<td>48263</td>
<td>2651</td>
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<tr>
<td>Group</td>
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<td>Description</td>
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<td>Corresponding CPC 2</td>
<td>ISIC 4</td>
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<tr>
<td>48264</td>
<td></td>
<td>Revolution counters, production counters, taximeters, kilometers, speedometers and the like; speed indicators and tachometers, except hydrographic and meteorological instruments; stroboscopes</td>
<td>9029.10,.20</td>
<td>48264</td>
<td>2651</td>
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<tr>
<td>48266</td>
<td></td>
<td>Automatic regulating or controlling instruments and apparatus, hydraulic or pneumatic</td>
<td>9032.81</td>
<td>48266</td>
<td>2651</td>
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<tr>
<td>48269</td>
<td></td>
<td>Measuring, checking, regulating or controlling instruments, appliances and machines n.e.c.</td>
<td>9031.10-.80, 9032.10-.20,.89</td>
<td>48269</td>
<td>2651</td>
<td></td>
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<tr>
<td>4828</td>
<td></td>
<td>Parts and accessories for the goods of classes 4821 and 4823 to 4826</td>
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</tr>
<tr>
<td>48281</td>
<td></td>
<td>Parts and accessories for the goods of subclasses 4821, 4822, 4823 and 4824, 48251 to 48253; microtomes; parts and accessories n.e.c., for optical, photographic, cinematographic, precision, medical or surgical machines, instruments, apparatus and appliances</td>
<td>9014.90, 9015.90, 9017.90, 9025.90, 9026.90, 9027.90, 9030.90, 9033</td>
<td>48281</td>
<td>2651</td>
<td></td>
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<tr>
<td>48282</td>
<td></td>
<td>Parts and accessories for the subclass 4826</td>
<td>9012.90</td>
<td>48282</td>
<td>2651</td>
<td></td>
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<tr>
<td>48283</td>
<td></td>
<td>Parts and accessories for the subclasses 48263 and 48264</td>
<td>9028.90, 9029.90</td>
<td>48283</td>
<td>2651</td>
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<td>48284</td>
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<td>Parts and accessories for the subclasses 48266 and 48269</td>
<td>9031.90, 9032.90</td>
<td>48284</td>
<td>2651</td>
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<td>48285</td>
<td></td>
<td>Parts and accessories for the subclass 48262</td>
<td>9024.90</td>
<td>48285</td>
<td>2651</td>
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<tr>
<td>483</td>
<td></td>
<td>Optical instruments and photographic equipment, and parts and accessories thereof</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4831</td>
<td></td>
<td>Optical instruments</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>48311</td>
<td></td>
<td>Optical fibres and optical fibre bundles; optical fibre cables (except those made up of individually sheathed fibres); sheets and plates of polarizing material; lenses, prisms, mirrors and other optical elements (except of glass not optically worked), whether or not mounted, other than for cameras, projectors or photographic enlargers or reducers</td>
<td>9001, 9002.19, .20,.90</td>
<td>48311</td>
<td>2670, 2731</td>
<td></td>
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<tr>
<td>48312</td>
<td></td>
<td>Spectacles, goggles and the like, corrective, protective or other</td>
<td>9004</td>
<td>48312</td>
<td>3250</td>
<td></td>
</tr>
<tr>
<td>48313</td>
<td></td>
<td>Frames and mountings for spectacles, goggles or the like</td>
<td>9003.11,.19</td>
<td>48313</td>
<td>3250</td>
<td></td>
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<tr>
<td>48314</td>
<td></td>
<td>Binoculars, monoculars and other optical telescopes; other astronomical instruments, except instruments for radio-astronomy; compound optical microscopes</td>
<td>9005.10,.80, 9011.10,.80</td>
<td>48314</td>
<td>2670</td>
<td></td>
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<tr>
<td>48315</td>
<td></td>
<td>Liquid crystal devices n.e.c.; lasers, except laser diodes; other optical appliances and instruments n.e.c.</td>
<td>9013.10,.80</td>
<td>48315</td>
<td>2610, 2670</td>
<td></td>
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<tr>
<td>4832</td>
<td></td>
<td>Photographic equipment</td>
<td></td>
<td></td>
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<tr>
<td>48321</td>
<td></td>
<td>Objective lenses for cameras, projectors or photographic enlargers or reducers</td>
<td>9002.11</td>
<td>48321</td>
<td>2670</td>
<td></td>
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<tr>
<td>48322</td>
<td></td>
<td>Photographic (including cinematographic) cameras</td>
<td>9006.10-.59, 9007.10</td>
<td>48322</td>
<td>2670</td>
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<tr>
<td>48323</td>
<td></td>
<td>Cinematographic projectors</td>
<td>9007.20</td>
<td>48323*</td>
<td>2670</td>
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<tr>
<td>48329</td>
<td></td>
<td>Other photographic equipment</td>
<td>9006.61,.69, 9008.50, 9010.10-48324,.60</td>
<td>48329*</td>
<td>2670</td>
<td></td>
</tr>
<tr>
<td>48330</td>
<td></td>
<td>Photographic plates and film and instant print film, sensitized, unexposed; chemical products for photographic uses, except varnishes, adhesives and the like</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Group</td>
<td>Class</td>
<td>Subclass</td>
<td>Description</td>
<td>HS 2007</td>
<td>Corresponding CPC 2</td>
<td>ISIC 4</td>
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</tr>
<tr>
<td>48341</td>
<td></td>
<td>3701 - 3703</td>
<td>Photographic plates and film and instant print film, sensitized, unexposed</td>
<td></td>
<td>48341</td>
<td>2029</td>
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<tr>
<td>48342</td>
<td></td>
<td>3707</td>
<td>Chemical preparations for photographic uses, except varnishes, adhesives and the like; unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use</td>
<td></td>
<td>48342</td>
<td>2029</td>
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<td>4835</td>
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<td>9005.90, 9011.90</td>
<td>Parts for the goods of classes 4831 to 4833</td>
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<td>48351</td>
<td>2670</td>
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<tr>
<td>48352</td>
<td></td>
<td>9003.90</td>
<td>Parts of goods of subclass 48313</td>
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<td>48352</td>
<td>3250</td>
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<td>48353</td>
<td>48322</td>
<td>9006.91, .99,</td>
<td>Parts and accessories for the goods of subclass 48313; parts and accessories of cinematographic projectors; parts and accessories of photographic flashlight apparatus; parts and accessories of image projectors (except cinematographic) and photographic (except cinematographic) enlargers and reducers; parts and accessories n.e.c. of apparatus and equipment for photographic laboratories; parts and accessories of negatoscopes and projection screens</td>
<td></td>
<td>48353</td>
<td>2670</td>
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<tr>
<td>48354</td>
<td></td>
<td>9013.90</td>
<td>Parts and accessories for the goods of subclass 48315</td>
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<td>2670, 2670</td>
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### 484 Watches and clocks, and parts thereof

<table>
<thead>
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<th>Group</th>
<th>Class</th>
<th>Subclass</th>
<th>Description</th>
<th>HS 2007</th>
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<tr>
<td>4841</td>
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<td>9101, 9102</td>
<td>Watches</td>
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<td>48410</td>
<td>2652</td>
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<tr>
<td>4842</td>
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<td>9103 - 9105</td>
<td>Clocks</td>
<td></td>
<td>48420</td>
<td>2652</td>
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<tr>
<td>4843</td>
<td></td>
<td>9106, 9107</td>
<td>Time of day recording apparatus, apparatus for measuring, recording or otherwise indicating intervals of time, and time switches, with clock or watch movement or with synchronous motor</td>
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<td>48430</td>
<td>2652</td>
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<tr>
<td>4844</td>
<td></td>
<td>9108 - 9110</td>
<td>Watch or clock movements</td>
<td></td>
<td>48440</td>
<td>2652</td>
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<td>4849</td>
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<td>9111, 9112, 9113.10, .20, 9114</td>
<td>Other watch or clock parts (including jewels, cases and metal watch bands)</td>
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<td>48490</td>
<td>2652, 3211, 3212</td>
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### Division 49 Transport equipment

#### 491 Motor vehicles, trailers and semi-trailers; parts and accessories thereof

<table>
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<tr>
<th>Group</th>
<th>Class</th>
<th>Subclass</th>
<th>Description</th>
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<tbody>
<tr>
<td>4911</td>
<td></td>
<td>8701.20</td>
<td>Motor vehicles</td>
<td></td>
<td>49111</td>
<td>2910</td>
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<tr>
<td>4912</td>
<td></td>
<td>8702</td>
<td>Road tractors for semi-trailers</td>
<td></td>
<td>49112</td>
<td>2910</td>
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<tr>
<td>4913</td>
<td></td>
<td>8703.21 - .90</td>
<td>Public-transport type passenger motor vehicles</td>
<td></td>
<td>49113</td>
<td>2910</td>
</tr>
<tr>
<td>4914</td>
<td></td>
<td>8704.21 - .90</td>
<td>Motor cars and other motor vehicles principally designed for the transport of persons (except public-transport type vehicles, vehicles specially designed for travelling on snow, and golf cars and similar vehicles)</td>
<td></td>
<td>49114</td>
<td>2910</td>
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<tr>
<td>4915</td>
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<td>8705.10</td>
<td>Motor vehicles n.e.c. for the transport of goods</td>
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<td>49115</td>
<td>2910</td>
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<tr>
<td>4916</td>
<td></td>
<td>8703.10</td>
<td>Crane lorries</td>
<td></td>
<td>49116</td>
<td>2910</td>
</tr>
<tr>
<td>4917</td>
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<td>8705.20 - .90</td>
<td>Motor vehicles, for the transport of persons, specially designed for travelling on snow; golf cars and similar vehicles</td>
<td></td>
<td>49119</td>
<td>2910</td>
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<td>4918</td>
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<td>8705.20 - .90</td>
<td>Special-purpose motor vehicles n.e.c.</td>
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<td>49119</td>
<td>2910</td>
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<td>4919</td>
<td></td>
<td>8706</td>
<td>Parts and accessories n.e.c. of motor vehicles (including brakes, gear boxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, clutches, steering wheels, steering columns, steering boxes, and parts thereof)</td>
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<td>49121</td>
<td>2910</td>
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<tr>
<td>4920</td>
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<td>8708.10, .30 - .99</td>
<td>Other parts and accessories n.e.c. of motor vehicles</td>
<td></td>
<td>49129</td>
<td>2930</td>
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### 492 Bodies (coachwork) for motor vehicles; trailers and semi-trailers; parts and accessories thereof
<table>
<thead>
<tr>
<th>Group</th>
<th>Class</th>
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<th>Description</th>
<th>HS 2007</th>
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<tbody>
<tr>
<td>4921</td>
<td>49210</td>
<td>Bodies for motor vehicles</td>
<td>8707</td>
<td>49210</td>
<td>2920</td>
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<tr>
<td>4922</td>
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<td></td>
<td>Trailers and semi-trailers; containers</td>
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</tr>
<tr>
<td>49221</td>
<td></td>
<td></td>
<td>Containers specially designed and equipped for carriage by one or more modes of transport</td>
<td>8609</td>
<td>49221</td>
<td>2920</td>
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<tr>
<td>49222</td>
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<td>Trailers and semi-trailers of the caravan type, for housing or camping</td>
<td>8716.10</td>
<td>49222</td>
<td>2920</td>
</tr>
<tr>
<td>49229</td>
<td></td>
<td></td>
<td>Other trailers and semi-trailers (including trailers and semi-trailers for the transport of goods), except self-loading or self-unloading trailers or semi-trailers for agricultural purposes</td>
<td>8716.31 - .40</td>
<td>49229</td>
<td>2920</td>
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<td>4923</td>
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<td>Parts for the goods of classes 4921 and 4922</td>
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<td>Parts and accessories for the goods of subclass 49210</td>
<td>8708.21, .29</td>
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<td>Parts of trailers and semi-trailers; parts of other vehicles, not mechanically propelled</td>
<td>8716.90</td>
<td>49232</td>
<td>2821, 2930</td>
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<tr>
<td>493</td>
<td></td>
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<td><strong>Ships</strong></td>
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<td></td>
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</tr>
<tr>
<td>4931</td>
<td></td>
<td></td>
<td>Commercial ships and warships</td>
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</tr>
<tr>
<td>49311</td>
<td></td>
<td></td>
<td>Cruise ships, excursion boats and similar vessels, principally designed for the transport of persons; ferry boats of all kinds</td>
<td>8901.10</td>
<td>49311</td>
<td>3011</td>
</tr>
<tr>
<td>49312</td>
<td></td>
<td></td>
<td>Tankers (ships)</td>
<td>8901.20</td>
<td>49312</td>
<td>3011</td>
</tr>
<tr>
<td>49313</td>
<td></td>
<td></td>
<td>Refrigerator vessels (ships), except tankers</td>
<td>8901.30</td>
<td>49313</td>
<td>3011</td>
</tr>
<tr>
<td>49314</td>
<td></td>
<td></td>
<td>Other vessels for the transport of goods and other vessels for the transport of both persons and goods</td>
<td>8901.90</td>
<td>49314</td>
<td>3011</td>
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<tr>
<td>49315</td>
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<td>Fishing vessels; factory ships and other vessels for processing or preserving fishery products</td>
<td>8902</td>
<td>49315</td>
<td>3011</td>
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<tr>
<td>49316</td>
<td></td>
<td></td>
<td>Tugs and pusher craft</td>
<td>8904</td>
<td>49316</td>
<td>3011</td>
</tr>
<tr>
<td>49319</td>
<td></td>
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<td>Other vessels (including light-vessels, fire-floats, dredgers, floating cranes, floating docks, warships and lifeboats other than rowing boats), except floating or submersible drilling or production platforms</td>
<td>8905.10, .90, 8906</td>
<td>49319</td>
<td>3011</td>
</tr>
<tr>
<td>4932</td>
<td>49320</td>
<td></td>
<td>Floating or submersible drilling or production platforms</td>
<td>8905.20</td>
<td>49320</td>
<td>3011</td>
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<tr>
<td>4939</td>
<td>49390</td>
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<td>Other floating structures</td>
<td>8907</td>
<td>49390</td>
<td>3011</td>
</tr>
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<td>Other vessels for pleasure or sports; rowing boats and canoes</td>
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<td><strong>Railway and tramway locomotives and rolling stock, and parts thereof</strong></td>
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<td>Rail locomotives and locomotive tenders</td>
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<td>Other rolling stock; railway or tramway track fixtures and fittings; mechanical traffic control equipment for transport facilities</td>
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<td>Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special-purpose railway or tramway coaches, not self-propelled (except maintenance or service vehicles)</td>
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<td>Parts of railway or tramway locomotives or rolling stock; railway or tramway track fixtures and fittings, and parts thereof; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields, and parts thereof</td>
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<td>49540</td>
<td>2599, 3020</td>
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**496** Aircraft and spacecraft, and parts thereof

| 4961  | 49610 |          | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft | 8801    | 49610                | 3030   |
| 4962  | 49621 |          | Aeroplanes and helicopters                                                    | 8802.11, .12 | 49621 | 3030   |
| 49622 | 49622 |          | Aeroplanes and other powered aircraft of an unladen weight not exceeding 2000 kg | 8802.20 | 49622 | 3030   |
| 49623 | 49623 |          | Aeroplanes and other powered aircraft of an unladen weight exceeding 2000 kg | 8802.30, .40 | 49623 | 3030   |
| 4963  | 49630 |          | Spacecraft and spacecraft launch vehicles                                     | 8802.60 | 49630 | 3030   |
| 4964  | 49640 |          | Parts of aircraft and spacecraft                                              | 8803    | 49640                | 3030   |

**499** Other transport equipment and parts thereof

| 4991  | 49911 |          | Motorcycles and cycles fitted with an auxiliary motor, with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc | 8711.10 | 49911 | 3091   |
| 49912 | 49912 |          | Motorcycles and cycles fitted with an auxiliary motor, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc | 8711.20 -.50 | 49912 | 3091   |
| 49913 | 49913 |          | Motorcycles and cycles fitted with an auxiliary motor, other than those with reciprocating internal combustion piston engines; side-cars | 8711.90 | 49913 | 3091   |
| 4992  | 49921 |          | Bicycles and invalid carriages                                                | 8712    | 49921                | 3092   |
| 49922 | 49922 |          | Bicycles and other cycles, not motorized                                      | 8713    | 49922                | 3092   |
| 4993  | 49930 |          | Vehicles n.e.c., not mechanically propelled                                   | 8716.80 | 49930                | 3099, 2816|
| 4994  | 49941 |          | Parts for the goods of classes 4991 and 4992                                 | 8714.10 | 49941                | 3091   |
| 49942 | 49942 |          | Parts and accessories of bicycles and other cycles, not motorized, and of invalid carriages | 8714.20 -.99 | 49942 | 3092   |

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**Section 5** Constructions and construction services

**Division 53** Constructions

**Buildings**

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<th>Residential buildings</th>
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<td>53121</td>
<td>Non-residential buildings</td>
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<td>Other non-residential buildings</td>
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**Division 54**

**Construction services**

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Section 6

Distributive trade services; accommodation, food and beverage serving services; transport services; and electricity, gas and water distribution services

Division 61

Wholesale trade services

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

612
Wholesale trade services on a fee or contract basis

62
Retail trade services

621
Non-specialized store retail trade services

622
Specialized store retail trade services

623
Mail order or Internet retail trade services

624
Other non-store retail trade services

625
Retail trade services on a fee or contract basis
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<td>Coffee, tea and spices</td>
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Note: In the following codes ***1 to ***99, the symbol *** may stand for 610 and 620 or 611, 612, 621, 622, 623, 624 and 625, depending on the user’s needs. However, not all combinations may be applicable.
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<td>Perfumery articles, cosmetic articles and toilet soaps</td>
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<td>Motor vehicles, motorcycles, snowmobiles and related parts and accessories</td>
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<td>Other transport equipment, except bicycles</td>
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<td>Office machinery and equipment including office furniture</td>
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<td>Computers and packaged software</td>
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<td>Electronic and telecommunications equipment and parts</td>
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<td>Agricultural lawn and garden machinery and equipment, including tractors</td>
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<td>Waste and scrap and materials for recycling</td>
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**Division 63**

**Accommodation, food and beverage services**

631 **Accommodation services for visitors**

6311 Room or unit accommodation services for visitors

63111 Room or unit accommodation services for visitors, with daily housekeeping services

63112 Room or unit accommodation services for visitors, without daily housekeeping services

63113 Room or unit accommodation services for visitors, in time-share properties

63114 Accommodation services for visitors, in rooms for multiple occupancy

6312 Camp site services

6313 Recreational and vacation camp services

632 **Other accommodation services for visitors and others**

6321 Room or unit accommodation services for students in student residences

6322 Room or unit accommodation services for workers in workers hostels or camps

6329 Other room or unit accommodation services n.e.c.

633 **Food serving services**

6331 Meal serving services with full restaurant services

6332 Meal serving services with limited services

6339 Event catering and other food serving services

63391 Event catering services

63392 Contract food services for transportation operators

63393 Other contract food services
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Section 8

Business and production services

Division 81

Research and development services

Research and experimental development services in natural sciences and engineering

8111 Basic research services in natural sciences and engineering

81111 Basic research services in physical sciences

81112 Basic research services in chemistry and biology

81113 Basic research services in biotechnology

81114 Basic research services in engineering and technology

81115 Basic research services in medical sciences and pharmacy

81116 Basic research services in agricultural sciences

81119 Basic research services in other natural sciences

8112 Applied research services in natural sciences and engineering

81121 Applied research services in physical sciences

81122 Applied research services in chemistry and biology

81123 Applied research services in biotechnology

81124 Applied research services in engineering and technology

81125 Applied research services in medical sciences and pharmacy

81126 Applied research services in agricultural sciences

81129 Applied research services in other natural sciences

8113 Experimental development services in natural sciences and engineering

81131 Experimental development services in physical sciences

81132 Experimental development services in chemistry and biology

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**Division 84**

Telecommunications, broadcasting and information supply services

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Division 86

Support and operation services to agriculture, hunting, forestry, fishing, mining and utilities

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

8611 Support and operation services to crop production

86111 Post-harvest crop services 86111 0163
86112 Seed processing services 86112 0164
86113 Crop production services on inputs owned by others 86119* 011, 012, 013
86119 Other support services to crop production 86119* 0161

8612 Animal husbandry services

86121 Farm animal husbandry services on inputs owned by others 86121* 014
86122 Support services to farm animal husbandry 86121* 0162
86129 Other animal husbandry services 86129 9609
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**Division 87**

**Maintenance, repair and installation (except construction) services**

<p>| 871   | 8711 | Maintenance and repair of transport machinery and equipment |
|       | 8712 | Maintenance and repair services of office and accounting machinery |
|       | 8713 | Maintenance and repair services of computers and peripheral equipment |
|       | 8714 | Maintenance and repair services of motor vehicles |
|       | 8715 | Maintenance and repair services of motorcycles |</p>
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**Division 88**

**Manufacturing services on physical inputs owned by others**

**881**

**Food, beverage and tobacco manufacturing services**

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**Section 9**

**Community, social and personal services**

**Division 91**

Public administration and other services provided to the community as a whole; compulsory social security services

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**Division 92 Education services**

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| 922   |       |          | <strong>Primary education services</strong>                                               |         |                     |        |
| 9220  | 92200 |          | Primary education services                                                    | 92200   | 8510                |        |
| 923   |       |          | <strong>Secondary education services</strong>                                             |         |                     |        |
| 9231  | 92310 |          | Lower secondary education services, general                                   | 92310   | 8521                |        |
| 9232  | 92320 |          | Lower secondary education services, technical and vocational                  | 92320   | 8522                |        |
| 9233  | 92330 |          | Upper secondary education services, general                                   | 92330   | 8521                |        |
| 9234  | 92340 |          | Upper secondary education services, technical and vocational                  | 92340   | 8522                |        |
| 924   |       |          | <strong>Post-secondary non-tertiary education services</strong>                           |         |                     |        |
| 9241  | 92410 |          | Post-secondary non-tertiary education services, general                       | 92410   | 8530                |        |
| 9242  | 92420 |          | Post-secondary non-tertiary education services, technical and vocational      | 92420   | 8530                |        |
| 925   |       |          | <strong>Tertiary education services</strong>                                              |         |                     |        |
| 9251  | 92510 |          | First stage tertiary education services                                       | 92510   | 8530                |        |
| 9252  | 92520 |          | Second stage tertiary education services                                      | 92520   | 8530                |        |
| 929   |       |          | <strong>Other education and training services and educational support services</strong>    |         |                     |        |
| 9291  |       | 92911    | Cultural education services                                                   | 92911   | 8542                |        |
| 9291  | 92912 |          | Sports and recreation education services                                      | 92912   | 8541                |        |
| 9291  | 92919 |          | Other education and training services, n.e.c.                                | 92919   | 8549                |        |</p>
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PART FOUR

Explanatory notes
Section 0
Agriculture, forestry and fishery products

01 Products of agriculture, horticulture and market gardening

011 Cereals

This group includes cereals, i.e. annual plants, generally of the gramineous family, yielding grains or seeds used as such, or processed, for food, feed, seed and industrial purposes, e.g., ethanol. The denomination "cereals" should be limited to crops harvested for their dry grains only.

The subclasses labeled for seeds contain cereals grown specifically as seeds, whether or not processed. These seeds usually must fulfill certain quality requirements. Cereals not grown specifically for seed purposes should be classified as "other", even though some portion of the yield may be used as seed by the farmer.

0111 Wheat

01111 Wheat, seed

This subclass includes:
- wheat, species of *Triticum*, mainly *aestivum* and *durum*, and meslin grown specifically for seed purposes, whether or not processed. Meslin is a mixture of wheat and rye, generally in proportions of two to one.

This subclass does not include:
- wheat not grown specifically for seed purposes, cf. 01112

01112 Wheat, other

This subclass includes:
- wheat, species of *Triticum*, mainly *aestivum* and *durum*, including common wheat of the following kinds:
  - spring wheat
  - winter wheat
  - hard wheat
  - soft wheat
  - red and white wheat
  - durum wheat
- meslin (a mixture of wheat and rye, generally in proportions of two to one).

This subclass does not include:
- wheat grown specifically for seed purposes, cf. 01111

0112 Maize (corn)

This class includes:
- maize harvested for their dry grains only

01121 Maize (corn), seed

This subclass is defined through the following headings/subheadings of the HS 2007: 1005.10.
01122 Maize (corn), other

This subclass is defined through the following headings/subheadings of the HS 2007: 1005.90.

0113 Rice

01131 Rice, seed

This subclass includes:
- rice, species of *Oryza*, mainly *Oryza sativa*, not husked, grown specifically for seed purposes, whether or not processed

This subclass does not include:
- rice not grown specifically for seed purposes, cf. 01132

01132 Rice paddy, other (not husked)

This subclass includes:
- rice, species of *Oryza*, mainly *Oryza sativa*, not husked

This subclass does not include:
- rice grown specifically for seed purposes, cf. 01131
- semi-milled or wholly milled rice, whether or not polished or glazed, cf. 23161
- broken rice, cf. 23161
- husked rice, cf. 23162

0114 Sorghum

01141 Sorghum, seed

This subclass includes:
- sorghum, species of *Sorghum*, grown specifically for seed purposes, whether or not processed

This subclass does not include:
- sorghum not grown specifically for seed purposes, cf. 01142
- sweet sorghum, *Sorghum saccharatum*, cf. 01809

01142 Sorghum, other

This subclass includes:
- sorghum, species of *Sorghum*, mainly *vulgare, guineense, dura*

This subclass does not include:
- sorghum grown specifically for seed purposes, cf. 01141
- sweet sorghum, *Sorghum saccharatum*, cf. 01809

0115 Barley

01151 Barley, seed

This subclass includes:
- barley, species of *Hordeum*, grown specifically for seed purposes, whether or not processed

This subclass does not include:
- barley not grown specifically for seed purposes, cf. 01152
01152 Barley, other

This subclass includes:
- barley, species of Hordeum, mainly vulgare, disticum, hexastichon

This subclass does not include:
- barley grown specifically for seed purposes, cf. 01151

0116 Rye

01161 Rye, seed

This subclass includes:
- rye, Secale cereale, grown specifically for seed purposes, whether or not processed

This subclass does not include:
- rye not grown specifically for seed purposes, cf. 01162

01162 Rye, other

This subclass includes:
- rye, Secale cereale

This subclass does not include:
- rye grown specifically for seed purposes, cf. 01161

0117 Oats

01171 Oats, seed

This subclass includes:
- oats, species of Avena, grown specifically for seed purposes, whether or not processed

This subclass does not include:
- oats not grown specifically for seed purposes, cf. 01172

01172 Oats, other

This subclass includes:
- oats, species of Avena, mainly A. sativa

This subclass does not include:
- oats grown specifically for seed purposes, cf. 01171

0118 Millet

01181 Millet, seed

This subclass includes:
- millet, inter alia Echinochloa frumentacea, Eleusine coracana, Panicum milaceum, Paspalum scrobiculatum, Pennisetum glaucum and Setaria italica, with many different local names, grown specifically for seed purposes, whether or not processed

This subclass does not include:
- millet not grown specifically for seed purposes, cf. 01182
- teff (Eragrostis abyssinica), cf. 01199
01182 Millet, other

This subclass includes:
- millet, inter alia Echinochloa frumentacea, Eleusine coracana, Panicum miliaceum, Paspalum scrobiculatum, Pennisetum glaucum and Setaria italica, with many different local names

This subclass does not include:
- any of the above mentioned items when grown specifically for seed purposes, cf. 01181
- teff (Eragrostis abyssinica), cf. 01199

0119 Other cereals

01191 Triticale

This subclass is defined through the following headings/subheadings of the HS 2007: 1008.60.

01192 Buckwheat

This subclass is defined through the following headings/subheadings of the HS 2007: 1008.10.

01193 Fonio

This subclass is defined through the following headings/subheadings of the HS 2007: 1008.40.

01194 Quinoa

This subclass is defined through the following headings/subheadings of the HS 2007: 1008.50.

01195 Canary seed

This subclass is defined through the following headings/subheadings of the HS 2007: 1008.30.

01199 Other cereals n.e.c.

This subclass includes:
- quihuicha or Inca wheat (Amaranthus caudatus)
- canagua or coaihua (Chenopodium pallidicaule)
- adlay or Job's tears (Coix lacryma-jobi)
- teff (Eragrostis abyssinica)
- wild rice (Zizania aquatic)
- mixed cereal grains

This subclass does not include:
- meslin, cf. 01111, 01112

012 Vegetables

This group includes vegetables, i.e. temporary crops cultivated principally for human consumption both as field crops and garden crops, in the open and under protective cover. Certain gramineous and leguminous plants, if harvested for their dry grains, are classified as cereals and pulses, but belong to this group when they are harvested while green for their green grains or for their green pods (green maize, green peas, string beans, etc.). This group also includes melons, watermelons, and mushrooms. Vegetables cultivated mainly for animal feed or cultivated only for their seeds are excluded.

Vegetables are grouped here according to botanic characteristics as follows: leafy or stem vegetables (with leaves, stems, and/or flowers edible, e.g., cabbages and cauliflowers); fruit-bearing vegetables
Explanatory notes

(with edible fruits, e.g., melons); root, bulb and tuber vegetables (with roots, bulbs, and/or tubes edible, e.g., onions); green leguminous vegetables (containing green grains and green pods, e.g., green peas); other vegetables n.e.c. (e.g., green maize, mushrooms).

0121  Leafy or stem vegetables

01211  Asparagus

This subclass is defined through the following headings/subheadings of the HS 2007: 0709.20.

01212  Cabbages

This subclass is defined through the following headings/subheadings of the HS 2007: 0704.20, .90.

01213  Cauliflowers and broccoli

This subclass is defined through the following headings/subheadings of the HS 2007: 0704.10.

01214  Lettuce and chicory

This subclass is defined through the following headings/subheadings of the HS 2007: 0705.

01215  Spinach

This subclass is defined through the following headings/subheadings of the HS 2007: 0709.70.

01216  Artichokes

This subclass includes:
- artichokes, *Cynara scolymus*

This subclass does not include:
- Jerusalem artichokes, cf. 01599

01219  Other leafy or stem vegetables

This subclass includes:
- chervil, *Anthriscus cerefolium*
- chard
- parsley, *Petroselinum crispum*
- common purslain, *Portulaca oleracea*
- sea kale, *Crambe maritima*
- patience
- rhubarb, *Rheum rhaponticum*
- sorrel, *Rumex acetosa*
- salad vegetables, other than lettuce (*Lactuca sativa*) and chicory
- summer and winter savory
- tarragon
- watercress, *Nasturtium officinale, Nasturtium microphyllum*

This subclass does not include:
- stimulants, spices and aromatic crops, cf. 016
0122  Melons

01221  Watermelons

This subclass is defined through the following headings/subheadings of the HS 2007: 0807.11.

01229  Cantaloupes and other melons

This subclass is defined through the following headings/subheadings of the HS 2007: 0807.19.

0123  Fruit-bearing vegetables

01231  Chillies and peppers, green (Capsicum spp. and Pimenta spp.)

This subclass is defined through the following headings/subheadings of the HS 2007: 0709.60.

01232  Cucumbers and gherkins

This subclass is defined through the following headings/subheadings of the HS 2007: 0707.

01233  Eggplants (aubergines)

This subclass is defined through the following headings/subheadings of the HS 2007: 0709.30.

01234  Tomatoes

This subclass is defined through the following headings/subheadings of the HS 2007: 0702.

01235  Pumpkins, squash and gourds

This subclass includes:
- species of the Cucurbita (squash, pumpkins, zucchini, etc.) and Lagenaria (gourds) genus of the Cucurbitaceae family, including numerous species and varieties

This subclass does not include:
- watermelons, Citrullus lanatus, cf. 01221
- cantaloupes and other melons, cf. 01229

01239  Other fruit-bearing vegetables

This subclass includes:
- fruit-bearing vegetables, not elsewhere classified, such as:
  • capers
  • gumbo, okra, ladies' fingers, Hibiscus esculentus
  • chayote, Sechium edule
  • tamarillos (tree tomatoes)
  • tomatillos

This subclass does not include:
- watermelons, Citrullus lanatus, cf. 01221
- cantaloupe and other melons, cf. 01229
- olives, cf. 01450
0124 Green leguminous vegetables

01241 Beans, green

This subclass is defined through the following headings/subheadings of the HS 2007: 0708.20.

01242 Peas, green

This subclass is defined through the following headings/subheadings of the HS 2007: 0708.10.

01243 Broad beans and horse beans, green

This subclass includes:
- broad beans (Vicia faba var. major)
- horse beans (Vicia faba var. equina, Vicia faba var. minor)

01249 Other green leguminous vegetables

This subclass includes:
- chickpea, Bengal gram, garbanzos, Cicer arietinums
- lentils, Lens esculenta, Ervum lens
- guar, Cyamopsis tetragonoloba

0125 Root, bulb or tuberous vegetables

01251 Carrots and turnips

This subclass is defined through the following headings/subheadings of the HS 2007: 0706.10.

01252 Green garlic

This subclass is defined through the following headings/subheadings of the HS 2007: 0703.20.

01253 Onions

This subclass is defined through the following headings/subheadings of the HS 2007: 0703.10.

01254 Leeks and other alliaceous vegetables

This subclass is defined through the following headings/subheadings of the HS 2007: 0703.90.

01259 Other root, bulb and tuberous vegetables, n.e.c.

This subclass includes:
- oyster plant
- jicama (Pachyrhizus erosus)
- celeriac

0126 Vegetable seeds, except beet seeds

01260 Vegetable seeds, except beet seeds

This subclass is defined through the following headings/subheadings of the HS 2007: 1209.91.
0127 Mushrooms and truffles

01270 Mushrooms and truffles

This subclass is defined through the following headings/subheadings of the HS 2007: 0709.51 - .59.

0129 Vegetables, fresh, n.e.c.

01290 Vegetables, fresh, n.e.c.

This subclass includes:
- fresh vegetables, not elsewhere classified, such as:
  - celery, other than celeriac
  - bean shoots and sprouts
  - cactus leaves
  - chinese water chestnuts, *Eleocharis dulcis*
  - fennel (when used as a vegetable)
  - soya bean sprouts
  - soya beans, green
  - pulses (if harvested while green for their green grains or for their green pods)
  - skirret, *Sium sisarum*
  - sweet corn, *Zea mays saccarata*
  - green maize (if harvested green for food, mainly *Zea mays saccarata* (sweet corn))

This subclass does not include:
- dry maize as grain, cf. 01121, 01122
- artichokes, cf. 01216
- pumpkins, squash and gourds, cf. 01235
- celeriac, cf. 01259
- plantains, cf. 01313
- water chestnuts, water caltrops, cf. 01379
- olives, cf. 01450
- fennel, when used as spice, cf. 01654
- dry beans, cf. 01701
- maize for forage/silage, cf. 01911

013 Fruits and nuts

0131 Tropical and subtropical fruits

01311 Avocados

This subclass includes:
- avocados, *Persea americana*

01312 Bananas

This subclass includes:
- sweet/dessert bananas, *Musa sapientum, M. cavendishii, M. nana*, i.e. bananas that can be eaten without further preparation

This subclass does not include:
- plantains, cooking bananas, *Musa paradisiaca*, cf. 01313
01313 Plantains and cooking bananas

This subclass includes:
- plantains
- cooking bananas, *Musa paradisiaca*, i.e. bananas that need to be prepared (cooked or boiled) for consumption

This subclass does not include:
- sweet/dessert bananas, *Musa sapientum, M. cavendishii, M. nana*, cf. 01312

01314 Dates

This subclass includes:
- dates, fruit of the date palm, *Phoenix dactylifera*

01315 Figs

This subclass includes:
- figs, fruit of the genus *Ficus*, especially *Ficus carica*

01316 Mangoes, guavas and mangosteens

This subclass includes:
- mangoes, fruit of *Mangifera indica*
- guavas, fruit of the trees of the genus *Psidium*, in particular *Psidium cattleianum* and *Psidium guajava*
- mangosteens, *Garcinia mangostana*

01317 Papayas

This subclass is defined through the following headings/subheadings of the HS 2007: 0807.20.

01318 Pineapples

This subclass includes:
- pineapples, *Ananas comosus*

01319 Other tropical and subtropical fruits, n.e.c.

This subclass includes:
- durian fruits
- soursop, sweetsop and other species of *Annona*
- bilimbi, *Averrhoa bilimbi*
- starfruit, carambola *Averrhoa carambola*
- breadfruit, *Artocarpus communis, Artocarpus incisa, Artocarpus integrifolia*
- pawpaw, *Asimina*
- feijoas
- fruit of various species of *Sapindaceae*, including:
  - litchis, lychees, *Litchi chinensis*
  - longan, mata kucing
  - pulasan, *Nephelium mutabile*
  - rambutan fruit, *Nephelium Lappaceum*
- giant granadillas, granadillas, purple granadillas
- jackfruit
- langsat, langsat fruit, *Lansium domesticum*
- passion fruit, *Passiflora edulis, Passiflora quadrangularis*
- akee, *Blighia sapida*
- pepinos, *Solanum muricatum*
- rose hips
- sapodilla, sapota (chico), *Manilkara zapota, Achras zapota*

**0132 Citrus fruits**

**01321 Pomelos and grapefruits**

This subclass includes:
- grapefruits, fruit of the grapefruit tree, *Citrus paradisi*
- pomelos, shaddocks, *Citrus maxima, or Citrus grandis*

**01322 Lemons and limes**

This subclass includes:
- lemons, fruit of *Citrus limon*
- limes, fruit of *Citrus aurantifolia and Citrus latifolia*

This subclass does not include:
- citrons, cf. 01329

**01323 Oranges**

This subclass includes:
- oranges, *Citrus sirensis*
- bitter oranges, *Citrus aurantium*

This subclass does not include:
- bergamots, cf. 01329
- chinottos, cf. 01329

**01324 Tangerines, mandarins, clementines**

This subclass includes:
- tangerines, mandarins and clementines, fruits of *Citrus reticulata*

**01329 Other citrus fruit, n.e.c.**

This subclass includes:
- bergamots, *Citrus aurantium subsp. bergamia*
- chinottos, fruit of the myrtle-leaved orange, *Citrus aurantium var. myrtfolia*
- citrons, *Citrus medica*
- kumquats, species of *Fortunella*

This subclass does not include:
- lemons, cf. 01322

**0133 Grapes**

**01330 Grapes**

This subclass is defined through the following headings/subheadings of the HS 2007: 0806.10.
0134  Pome fruits and stone fruits

01341  Apples
This subclass is defined through the following headings/subheadings of the HS 2007: 0808.10.

01342  Pears and quinces
This subclass is defined through the following headings/subheadings of the HS 2007: 0808.30, .40.

01343  Apricots
This subclass is defined through the following headings/subheadings of the HS 2007: 0809.10.

01344  Cherries
This subclass is defined through the following headings/subheadings of the HS 2007: 0809.21, .29.

01345  Peaches and nectarines
This subclass is defined through the following headings/subheadings of the HS 2007: 0809.30.

01346  Plums and sloes
This subclass is defined through the following headings/subheadings of the HS 2007: 0809.40.

01349  Other pome fruits and stone fruits
This subclass includes:
- Japanese medlars or loquats, *Eriobotrya japonica*
- medlars, *Mespilus germanica*
- common jujube, *Zizyphus jujube*

0135  Berries and other fruits

01351  Currants and gooseberries
This subclass includes:
- currants, berries of *Ribes*
  - redcurrant, whitecurrant, *Ribes rubrum*
  - blackcurrant, *Ribes nigrum*
- gooseberries, *Ribes uva-crispa* or *Ribes grossularia*
This subclass does not include:
- chinese gooseberries, kiwi fruits, cf. 01352

01352  Kiwi fruit
This subclass is defined through the following headings/subheadings of the HS 2007: 0810.50.

01353  Raspberries, blackberries, mulberries and loganberries
This subclass is defined through the following headings/subheadings of the HS 2007: 0810.20.
01354 Strawberries

This subclass is defined through the following headings/subheadings of the HS 2007: 0810.10.

01355 Other berries; fruits of the genus Vaccinium

This subclass includes:
- cranberries, bilberries and other fruits of the genus Vaccinium:
  - cranberries
  - bilberries
  - blueberries
  - foxberries
  - cowberries
  - huckleberries
  - myrtleberries
- arbutus fruit, *Arbutus unedo*, strawberry-tree fruit
- barberries, *Berberis vulgaris*
- boysenberries
- cape gooseberries
- elderberries
- rowan berries, *Sorbus aucuparia*
- service-berries, *Sorbus domestica*, *Sorbus aria*
- sorbs (or sorb apples)

This subclass does not include:
- tropical and subtropical berries and fruits, such as:
  - lychees, litchis, longans, mata kucing, akee, pepinos, cf. 01319

01356 Locust beans (carobs)

This subclass includes:
- Locust beans (carobs), *Ceratonia siliqua*

01359 Other fruits, n.e.c.

This subclass includes:
- persimmon
- prickly pear, cactus fig
- bel fruit, Bengal quince, *Aegle marmelos*
- Chinese lantern, *Physalis alkekengi*
- Various species of *Diospyros*
- *Flacourtia cataphracta*
- sea-buckthorn, *Hippophae rhamnoides*
- pomegranates
- tamarind
- pitaya

This subclass does not include:
- bilimbi, *Averrhoa bilimbi*, starfruit, carambola *Averrhoa carambola*, cf. 01319
- kiwi fruits, Chinese gooseberries, *Actinidia arguta*, *Actinidia chinensis*, cf. 01352
0136  Fruit seeds

This subclass includes:
- all fruit seeds grown specifically for seed purposes

This subclass does not include:
- seeds of forest trees (including pine cones bearing seeds), cf. 01990
- tobacco seeds, cf. 01990
- seeds of plants of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes (including, inter alia, ginseng, coca, kava, guarana), cf. 01990

0137  Nuts (excluding wild edible nuts and groundnuts), in shell

This class includes nuts in shell.

This class does not include:
- groundnuts (peanuts), cf. 0142
- wild edible nuts, cf. 03230
- shelled nuts, cf. 2142

01371  Almonds, in shell

This subclass is defined through the following headings/subheadings of the HS 2007: 0802.11.

01372  Cashew nuts, in shell

This subclass is defined through the following headings/subheadings of the HS 2007: 0801.31.

01373  Chestnuts, in shell

This subclass includes:
- chestnuts, nuts of Castanea

This subclass does not include:
- Chinese water chestnuts, Eleocharis dulcis, cf. 01290
- water chestnuts, Trapa natans, cf. 01379
- shelled chestnuts, cf. 21429
- horse chestnuts, cf. 39120

01374  Hazelnuts, in shell

This subclass is defined through the following headings/subheadings of the HS 2007: 0802.21.

01375  Pistachios, in shell

This subclass includes:
- pistachios, seeds from the fruit of Pistacia vera

01376  Walnuts, in shell

This subclass is defined through the following headings/subheadings of the HS 2007: 0802.31.
01377 Brazil nuts, in shell

This subclass is defined through the following headings/subheadings of the HS 2007: 0801.21.

01379 Other nuts (excluding wild edible nuts and groundnuts), in shell

This subclass includes:
- areca nuts (betel nuts)
- water chestnuts, *Eleocharis dulcis*
- water caltrops, *Trapa natans*
- kola nuts
- ginkgo nuts
- macadamia nuts
- pecan nuts
- pignolia nuts
- pine nuts

This subclass does not include:
- Chinese water chestnuts, *Eleocharis dulcis*, cf. 01290
- wild edible nuts, cf. 03230
- shelled nuts, cf. 2142

014 Oilseeds and oleaginous fruits

This group includes oil-bearing crops, i.e. annual and perennial plants whose seeds (oilseeds), fruits or mesocarp, nuts and kernels (oil palm) are used primarily for extraction of culinary and industrial oils and fats, excluding essential oils.

0141 Soya beans

01411 Soya beans, seed for planting

This subclass includes:
- soya beans, *Glycine soja*, grown specifically for seed purposes

This subclass does not include:
- soya beans not grown specifically for seed purposes, cf. 01412

01412 Soya beans, other

This subclass includes:
- soya beans, *Glycine soja*

This subclass does not include:
- soya beans grown specifically for seed purposes, cf. 01411

0142 Groundnuts, excluding shelled

01421 Groundnuts, seed for planting

This subclass includes:
- groundnuts (peanuts), *Arachis hypogaea*, grown specifically for seed purposes

This subclass does not include:
- groundnuts (peanuts) not grown specifically for seed purposes, cf. 01422
01422  **Groundnuts, in shell**

This subclass includes:
- groundnuts (peanuts), *Arachis hypogaea*

This subclass does not include:
- groundnuts (peanuts), *Arachis hypogaea*, grown specifically for seed purposes, cf. 01421

0143  **Cottonseed**

01431  **Cottonseed, seed for planting**

This subclass includes:
- cottonseed, species of *Gossypium*, grown specifically for seed purposes

This subclass does not include:
- cottonseed not grown specifically for seed purposes, cf. 01432

01432  **Cottonseed, other**

This subclass includes:
- cottonseed, species of *Gossypium*

This subclass does not include:
- cottonseed grown specifically for seed purposes, cf. 01431

0144  **Other oilseeds**

01441  **Linseed**

This subclass is defined through the following headings/subheadings of the HS 2007: 1204.

01442  **Mustard seed**

This subclass is defined through the following headings/subheadings of the HS 2007: 1207.50.

01443  **Rape or colza seed**

This subclass is defined through the following headings/subheadings of the HS 2007: 1205.

01444  **Sesame seed**

This subclass is defined through the following headings/subheadings of the HS 2007: 1207.40.

01445  **Sunflower seed**

This subclass is defined through the following headings/subheadings of the HS 2007: 1206.

01446  **Safflower seed**

This subclass includes:
- safflower seed, *Carthamus tinctorius*

01447  **Castor oil seeds**

This subclass is defined through the following headings/subheadings of the HS 2007: 1207.30.
01448 Poppy seed
This subclass is defined through the following headings/subheadings of the HS 2007: 1207.91.

01449 Other oilseeds, n.e.c.
This subclass includes:
- castor beans, *Ricinus communis* (non food)
- crambe seeds, *C. abyssinica*
- hempseeds, *Cannabis sativa*
- other oil seeds n.e.c.

0145 Olives
01450 Olives
This subclass includes:
- olives, *Olea europaea*

0146 Coconuts, in shell
01460 Coconuts, in shell
This subclass includes:
- coconuts, *Cocos nucifera*, in the shell, i.e. the inner shell (endocarp) or the outer shell (mesocarp or exocarp)

This subclass does not include:
- shelled coconuts, cf. 21429

0149 Other oleaginous fruits
01491 Palm nuts and kernels
This subclass includes:
- nuts and kernels of the oil palm fruit, *Elaeis guineensis*

01492 Copra
This subclass is defined through the following headings/subheadings of the HS 2007: 1203.00.

01499 Other oleaginous fruits, n.e.c.
This subclass includes:
- karite nuts, *Butyrospermum parkii*
- tung nuts, *Aleurites fordii*
- jojoba, *Simmondsia californica*
- tallow tree seeds, *Sapium sebiferum*
- kapok seeds, *Ceiba pentandra* (yield also fibres)
- perilla, *Camellia japonica*
- neem seed tree, *Azadirachta indica*
- mohwa seeds, *Bassia latifolia*
- oiticica tree, *Licania rigida*
- karanja
- pungam seeds
015 **Edible roots and tubers with high starch or inulin content**

This group includes roots and tubers, i.e. plants grown generally as annual crops, yielding roots, tubers, rhizomes, corms and stems that are mainly used for human consumption. Excluded from this group are roots and tubers used mainly for feed, for processing into sugar, and those classified as vegetables.

0151 **Potatoes**

01510 **Potatoes**

This subclass is defined through the following headings/subheadings of the HS 2007: 0701.

0152 **Cassava**

01520 **Cassava**

This subclass is defined through the following headings/subheadings of the HS 2007: 0714.10.

0153 **Sweet potatoes**

01530 **Sweet potatoes**

This subclass is defined through the following headings/subheadings of the HS 2007: 0714.20.

0154 **Yams**

01540 **Yams**

This subclass includes:
- yams, tubers from vines of the genus *Dioscorea*
  - *D. batatas*
  - *D. trifida*
  - *D. alata*
  - *D. bulbifera*
  - *D. rotunda*
  - *D. cayenensis*
  - *D. exculenta*
  - *D. dumetorum*

This subclass does not include:
- sweet potatoes, cf. 01530

0155 **Taro**

01550 **Taro**

This subclass is defined through the following headings/subheadings of the HS 2007: 0714.40.

0159 **Other edible roots and tubers with high starch or inulin content**

01591 **Yautia**

This subclass is defined through the following headings/subheadings of the HS 2007: 0714.50.
01599 Other edible roots and tubers with high starch or inulin content, n.e.c.

This subclass includes:
- arrowroots, *Maranta*
- lotus roots, rhizomes of *Nelumbo nucifera*
- salep, tubers of *Orchis mascula*
- corm of species of *Xanthosoma*, such as:
  - cocoyam
  - malanga
  - tannia
  - macabo
  - elephant's ear
- Jerusalem artichokes, girasole, *Helianthus tuberosus*
- roots of species of *Dahlia*
- tacca, *Tacca pinnatifida*

This subclass does not include:
- tubers of konjac, *Amorphophallus konjac*, cf. 01990

016 Stimulant, spice and aromatic crops

This group includes stimulants, spices and aromatic crops, as explained below.

Stimulants are permanent trees or shrubs whose fruits or leaves are characterized by their alkaloid content, such as caffeine, theobromine and theine.

Spices are plants which in one or the other of their components (rhizome, bark, fruits, berries, seeds, etc.), contain strongly flavoured and aromatic substances. For that reason they are used mainly as condiments, but have also applications for cosmetic and medicinal preparations. Most of these plants are perennial.

Aromatic crops are leaves and seeds of numerous plants with less strong flavoured substances than spices but largely used in the kitchen. Most of these plants are spontaneous (not cultivated).

0161 Coffee, green

01610 Coffee, green

This subclass is defined through the following headings/subheadings of the HS 2007: 0901.11.

0162 Tea leaves

01620 Tea leaves

This subclass is defined through the following headings/subheadings of the HS 2007: 0902.20, .40.

0163 Maté leaves

01630 Maté leaves

This subclass is defined through the following headings/subheadings of the HS 2007: 0903.

0164 Cocoa beans

01640 Cocoa beans

This subclass is defined through the following headings/subheadings of the HS 2007: 1801.
0165 Spice and aromatic crops, raw

This class includes spices, i.e. plants which in one of their components (rhizome, bark, fruits, berries, seeds, etc.) contain strongly flavoured and aromatic substances. For that reason they are used mainly as condiments, but have also applications in cosmetic and medicinal preparations. Most of these plants are perennial.

01651 Pepper (*Piper* spp.), raw

This subclass is defined through the following headings/subheadings of the HS 2007: 0904.11.

01652 Chillies and peppers, dry (*Capsicum* spp., *Pimenta* spp.), raw

This subclass includes:
- raw, dried fruits of plants of the genus *Capsicum*
  - capsicum, sweet pepper
  - chilli pepper
  - cultivars of *Capsicum annuum*
    - cayenne pepper
    - jalapeno pepper
    - anaheim pepper
    - paprika, bell pepper
    - ancho pepper
    - pimento
- raw, dried fruits of plants of the genus *Pimenta*
  - allspice, Jamaica pepper *Pimenta dioica*

This subclass does not include:
- chillies and peppers, green, cf. 01231
- dry chillies and peppers, crushed, ground or otherwise processed, cf. 23922

01653 Nutmeg, mace, cardamoms, raw

This subclass includes:
- nutmeg from true nutmeg tree, *Myristica fragrans*, and many "pseudo nutmegs", as nutmeg or mace, raw
- cardamoms, *Elettaria cardamomum*, and several "false cardamoms", from species of *Amomum and Aframomum*, raw

This subclass does not include:
- processed nutmeg, mace or cardamoms, cf. 23923

01654 Anise, badian, coriander, cumin, caraway, fennel and juniper berries, raw

This subclass includes:
- aniseed, *Pimpinella anisum*, raw
- star anise (badian) or Chinese star anise, *Illicium verum*, raw
- fennel, *Foeniculum vulgare*, raw (when used as spice)
- coriander (cilantro), *Coriandrum sativum*, raw
- cumin, *Cuminum cyminum*, raw
- caraway seeds, *Carum carvi*, raw
- juniper berries, *Juniperus communis*, raw

This subclass does not include:
- fennel (when used as a vegetable), cf. 01290
- processed anise, fennel, coriander, cumin, caraway and juniper berries, cf. 23924
01655 Cinnamon and cinnamon-tree flowers, raw
This subclass is defined through the following headings/subheadings of the HS 2007: 0906.11, .19.

01656 Cloves (whole stems), raw
This subclass includes:
- cloves, i.e. fruits of evergreen trees *Syzygium aromaticum*, *Eugenia caryophyllata*, *cariophillus aromaticus*, raw
This subclass does not include:
- processed cloves, cf. 23926

01657 Ginger, raw
This subclass includes:
- ginger, *Zingiber officinalie*
This subclass does not include:
- processed ginger, including scraped ginger and ginger in brine, cf. 23927

01658 Vanilla, raw
This subclass includes:
- vanilla, *Vanilla planifolia* and *V. fragrans*, raw
This subclass does not include:
- processed vanilla, cf. 23928

01659 Hop cones
This subclass is defined through the following headings/subheadings of the HS 2007: 1210.

0169 Stimulant, spice and aromatic crops, n.e.c.

01691 Chicory roots
This subclass is defined through the following headings/subheadings of the HS 2007: 1212.94.

01699 Other stimulant, spice and aromatic crops, n.e.c.
This subclass includes:
- saffron, *Crocus sativus*
- turmeric, *Curcuma*, Indian saffron, *Curcuma longa*
- dill and dill seeds, *Anethum graveolens*
- curry powders and pastes
- thyme, *Thymus*
- bay leaves, *Laurus nobilis*
- Guinea pepper, negro pepper, seeds of *Xylopia aethiopica*
- angelica stems
This subclass does not include:
- locust beans (carobs), cf. 01356
- unroasted chicory roots, varieties *Cichorium intybus sativum*, cf. 01691
- unroasted chicory roots, varieties other than *Cichorium intybus sativum*, cf. 01961
- sugar cane, cf. 01802
- sweet sorghum, *Sorghum saccharatum*, cf. 01809
- guarana nuts, cf. 01930
- kava, cf. 01930
- basil and basil seeds, *Ocinum basilicum*, cf. 01930
- apricot, peach and plum stones and kernels, cf. 21499
- roasted chicory and other roasted coffee substitutes, cf. 23912

017 Pulses (dried leguminous vegetables)

This group includes pulses, i.e. annual leguminous crops yielding grains or seeds of different sizes, shapes and colours contained in various numbers within a pod. The term "pulses" should be limited to crops harvested for dry grains only, excluding, therefore, those harvested green for the seeds or for the pods or both.

0170 Pulses (dried leguminous vegetables)

01701 Beans, dry

This subclass includes:
- beans, species of *Phaseolus* (*vulgaris*, *lunatus*, *angularis*, *aureus*, *etc.*)
- beans, species of *Vigna* (*angularis*, *mungo*, *radiata*, *unguiculata*, *etc.*)

This subclass does not include:
- soya beans, cf. 0141
- green beans, cf. 01241
- lentils, green, cf. 01249
- bean shoots and sprouts, cf. 01290
- locust beans (carobs), cf. 01356
- castor beans, cf. 01449
- broad beans and horse beans, dry, cf. 01702
- garbanzo beans (chickpeas), dry, cf. 01703
- lentils, dry, cf. 01704

01702 Broad beans and horse beans, dry

This subclass is defined through the following headings/subheadings of the HS 2007: 0713.50.

01703 Chick peas, dry

This subclass is defined through the following headings/subheadings of the HS 2007: 0713.20.

01704 Lentils, dry

This subclass is defined through the following headings/subheadings of the HS 2007: 0713.40.

01705 Peas, dry

This subclass is defined through the following headings/subheadings of the HS 2007: 0713.10.

01706 Cow peas, dry

This subclass is defined through the following headings/subheadings of the HS 2007: 0713.35.

01707 Pigeon peas, dry

This subclass is defined through the following headings/subheadings of the HS 2007: 0713.60.
01708  **Bambara beans, dry**
This subclass is defined through the following headings/subheadings of the HS 2007: 0713.34.

01709  **Pulses, n.e.c.**
This subclass is defined through the following headings/subheadings of the HS 2007: 0713.90.

018  **Sugar crops**

0180  **Sugar crops**

01801  **Sugar beet**
This subclass is defined through the following headings/subheadings of the HS 2007: 1212.91.

01802  **Sugar cane**
This subclass includes:
- sugar cane, *Saccharum officinarum*

01803  **Sugar beet seeds**
This subclass is defined through the following headings/subheadings of the HS 2007: 1209.10.

01809  **Other sugar crops n.e.c.**
This subclass includes:
- sugar crops not elsewhere classified, such as:
  - sugar maple, *Acer saccharum*
  - sweet sorghum, *Sorghum saccharatum*
  - Stevia leaves (*Stevia rebaudiana*)

This subclass does not include:
- locust beans (carobs), cf. 01356
- sugar beet, cf. 01801
- sugar cane, cf. 01802
- sugar beet seeds, cf. 01803

019  **Forage products; fibre crops; plants used in perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes; beet, forage plant and flower seeds; natural rubber; living plants, cut flowers and flower buds; unmanufactured tobacco; other raw vegetable materials**

0191  **Forage products**

01911  **Maize for forage and silage**
This subclass includes:
- maize, *Zea mays*, for forage and silage

01912  **Alfalfa for forage and silage**
This subclass includes:
- alfalfa, *Medicago sativa*, for forage and silage
01913  **Cereal straw, husks, unprepared, ground, pressed, or in the form of pellets**

This subclass is defined through the following headings/subheadings of the HS 2007: 1213.

01919  **Forage products, n.e.c.**

This subclass includes:
- beet, *Beta vulgaris*, forage
- carrot, forage
- turnips, forage
- sorghum, forage
- clover
- kale
- lupines
- sainfoin
- vetches
- hay
- rutabagas, forage

This subclass does not include:
- forage maize, cf. 01911
- alfalfa, cf. 01912
- crops not grown for forage purposes, cf. 011, 012

0192  **Fibre crops**

01921  **Cotton, whether or not ginned**

This subclass is defined through the following headings/subheadings of the HS 2007: 5201.

01922  **Jute, kenaf, and other textile bast fibres, raw or retted, except flax, true hemp and ramie**

This subclass is defined through the following headings/subheadings of the HS 2007: 5303.10.

01929  **Other fibre crops, raw, n.e.c.**

This subclass includes:
- flax, raw or retted
- true hemp, raw or retted
- coconut fibres, coir
- abaca, Manila hemp, *Musa textilis*
- esparto
- aloe fibres
- pineapple fibres
- bowstring hemp
- caroa
- ramie (China grass)
- African hemp
- typha fibres
- yucca fibres
0193 Plants and parts of plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes

01930 Plants and parts of plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes

This subclass is defined through the following headings/subheadings of the HS 2007: 1211, 1302.11.

0194 Beet seeds (excluding sugar beet seeds) and seeds of forage plants

01940 Beet seeds (excluding sugar beet seeds) and seeds of forage plants

This subclass is defined through the following headings/subheadings of the HS 2007: 1209.21 - .29.

0195 Natural rubber in primary forms or in plates, sheets or strip

01950 Natural rubber in primary forms or in plates, sheets or strip

This subclass is defined through the following headings/subheadings of the HS 2007: 4001.10 - .29.

0196 Living plants; cut flowers and flower buds; flower seeds

01961 Live plants; bulbs, tubers and roots; cuttings and slips; mushroom spawn

This subclass includes:
- bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower
- unroasted chicory roots, varieties other than Cichorium intybus sativum
- unrooted cuttings and slips
- trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts
- Rhododendrons and azaleas, grafted or not
- roses, grafted or not
- other live plants (including their roots), cuttings and slips
- mushroom spawn

This subclass does not include:
- aquatic plants, seaweeds and other algae, for ornamental purpose, cf. 04912, 04913
- chicory roots, varieties other than Cichorium intybus sativum, cf. 01691
- roasted chicory and other roasted coffee substitutes, cf. 23912

01962 Cut flowers and flower buds including bouquets, wreaths, floral baskets and similar articles

This subclass is defined through the following headings/subheadings of the HS 2007: 0603.

01963 Flower seeds

This subclass is defined through the following headings/subheadings of the HS 2007: 1209.30.

0197 Unmanufactured tobacco

01970 Unmanufactured tobacco

This subclass is defined through the following headings/subheadings of the HS 2007: 2401.10.
0199 Other raw vegetable materials, n.e.c.

01990 Other raw vegetable materials, n.e.c.

This subclass includes:
- all other raw vegetable material not covered elsewhere in division 01, such as:
  - myco protein
  - tubers of konjac, Amorphophallus konjac
- seeds of forest trees (including pine cones bearing seeds)
- tobacco seeds
- seeds of plants of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes (including, inter alia, ginseng, coca, kava, guarana)
- other seeds grown for seed purposes n.e.c.

This subclass does not include:
- seeds (even if intended for sowing) of:
  - cereals, cf. 011
  - vegetables, cf. 01260
  - fruits, cf. 01360
  - oilseeds, cf. 014
  - spices, cf. 016
  - pulses, cf. 017
  - sugar beet, cf. 01803
  - forage plants, cf. 01940
  - flowers, cf. 01963

02 Live animals and animal products (excluding meat)

021 Live animals

0211 Bovine animals, live

02111 Cattle

This subclass includes:
- cattle, species of Bos, mainly bovis, taurus, indicus, grunniens, gaurus, grontalis and sondaicus, known with many different names: ox, zebu, yak, gaur, gayal, banteng, etc.

This subclass does not include:
- buffalo, species of Bubalus, Syncerus and bisons, species of Bison, cf. 02112

02112 Buffalo

This subclass includes:
- buffalo, species of Bubalus, mainly bubalus, ami, depressicornis, nanus (buffalo, Indian buffalo, water buffalo, carabao, and Pigmi buffalo)
- caffers, African buffalo, species of Syncerus
- bison, species of Bison, American and European

This subclass does not include:
- cattle, species of Bos, mainly bovis, taurus, indicus, grunniens, gaurus, grontalis and sondaicus, cf. 02111
02119  Other bovine animals

This subclass is defined through the following headings/subheadings of the HS 2007: 0102.90.

0212  Other ruminants

02121  Camels and camelids

This subclass includes:
- Bactrian camels, *Camelus ferus or bactrianus*
- Arabian camels, dromedaries, *Camelus dromedarius*
- camels, species of *Lama*, such as:
  - alpaca, *glama pacos*
  - llama, *peruano*
  - guanaco, *huanacus*
  - vicuña, *vicugna*

02122  Sheep

This subclass is defined through the following headings/subheadings of the HS 2007: 0104.10.

02123  Goats

This subclass is defined through the following headings/subheadings of the HS 2007: 0104.20.

02129  Other ruminants, n.e.c.

This subclass includes:
- other members of *Ruminantia* not elsewhere classified, such as:
  - deer
  - antelopes
  - serows and gorals, *Nemorhaedus*
  - chevrotains
  - musk deer

0213  Horses and other equines

02131  Horses

This subclass is defined through the following headings/subheadings of the HS 2007: 0101.21, .29.

02132  Asses

This subclass is defined through the following headings/subheadings of the HS 2007: 0101.30.

02133  Mules and hinnies

This subclass is defined through the following headings/subheadings of the HS 2007: 0101.90.

0214  Swine / pigs

02140  Swine / pigs

This subclass is defined through the following headings/subheadings of the HS 2007: 0103.
0215 Poultry

This class includes:
- live domestic birds of the following kinds:
  • fowls of the species *Gallus domesticus* (chickens and capons)
  • turkeys
  • geese
  • ducks
  • guinea fowls

02151 Chickens

This subclass is defined through the following headings/subheadings of the HS 2007: 0105.11, .94.

02152 Turkeys

This subclass includes:
- common and ocellated turkeys, *Meleagris gallopavo*

02153 Geese

This subclass includes:
- geese, species of *Anser*, mainly *anser, albifrons, arvensis*

02154 Ducks

This subclass includes:
- ducks, species of *Anas*, mainly *platyrhynchos*

02155 Guinea fowls

This subclass includes:
- Guinea fowls, *Numida meleagris*

0219 Other live animals

02191 Rabbits and hares

This subclass includes:
- rabbits, *Oryctolagus cuniculus*
- hares, species of *Lepus*

02192 Other mammals

This subclass includes:
- primates
- whales and other mammals of the order *Cetacea*
- manatees and dugongs, animals of the order *Sirenia*
- mice, rats, squirrels, hamsters and other rodents, *Rodentia*
- kangaroos, opossums and other marsupials
- dogs, foxes, wolves and other canids, *Canidae*
- seals, walruses, sea lions and other pinnipeds, *Pinnipedia*
- cats, lions, leopards and other felines, *Felidae*
- elephants, members of *Elephantidae*
- minks, otters, weasels, badgers and other *Mustelidae*
- bears, polar bears, pandas, *Ursidae*
- other mammals n.e.c.

02193 **Ostriches and emus**

This subclass includes:
- ostriches, *Struthio camelus, australis*
- emus, *Dromaius novae-hollandiae*
- rhea, species of *Rhea*

02194 **Other birds**

This subclass includes:
- pigeons, *Columba livia*
- quail, species of *Coturnix*
- partridges, *Alectoris rufa*
- turtle-doves
- pheasants
- birds of prey
- species of *Psittaciformes*, including parrots, parakeets, macaws and cockatoos
- other birds n.e.c.

02195 **Reptiles**

This subclass is defined through the following headings/subheadings of the HS 2007: 0106.20.

02196 **Bees**

This subclass includes:
- bees, particularly *Apis mellifera, dorsata, florea, indica*.

02199 **Other live animals, n.e.c.**

This subclass includes:
- live animals not covered elsewhere in class 0219, including:
  - amphibians, such as:
    - frogs
    - toads
    - salamanders
  - spiders
  - insects, such as:
    - butterflies
    - beetles
    - moths
    - silk-worms
  - scorpions
  - worms
  - leeches

This subclass does not include:
- bees, cf. 02196
022  Raw milk

0221  Raw milk from bovine animals

02211  Raw milk of cattle

  This subclass includes:
  - milk, raw, of cattle

  This subclass does not include:
  - milk with a fat content of less than 3.5%, skimmed or partially skimmed, cf. 22110

02212  Raw milk of buffalo

  This subclass includes:
  - milk, raw, of buffalo

  This subclass does not include:
  - milk with a fat content of less than 3.5%, skimmed or partially skimmed, cf. 22110

0229  Other raw milk

02291  Raw milk of sheep

  This subclass includes:
  - milk, raw, of sheep

  This subclass does not include:
  - milk with a fat content of less than 3.5%, skimmed or partially skimmed, cf. 22110

02292  Raw milk of goats

  This subclass includes:
  - milk, raw, of goats

  This subclass does not include:
  - milk with a fat content of less than 3.5%, skimmed or partially skimmed, cf. 22110

02293  Raw milk of camel

  This subclass includes:
  - milk, raw, of camels

  This subclass does not include:
  - milk with a fat content of less than 3.5%, skimmed or partially skimmed, cf. 22110

02299  Other raw milk n.e.c.

  This subclass includes:
  - milk, raw, of animals other than cattle, buffalo, sheep, goats and camels

  This subclass does not include:
  - milk with a fat content of less than 3.5%, skimmed or partially skimmed, cf. 22110
023 Eggs of hens or other birds in shell, fresh

0231 Hen eggs in shell, fresh

02311 Hen eggs in shell, fresh, for hatching

This subclass is defined through the following headings/subheadings of the HS 2007: 0407.11.

02312 Other hen eggs in shell, fresh

This subclass is defined through the following headings/subheadings of the HS 2007: 0407.21.

0232 Eggs from other birds in shell, fresh, n.e.c.

02321 Eggs from other birds in shell, fresh, for hatching

This subclass is defined through the following headings/subheadings of the HS 2007: 0407.19.

02322 Other eggs from other birds in shell, fresh

This subclass is defined through the following headings/subheadings of the HS 2007: 0407.29.

024 Reproductive materials of animals

0241 Semen

02411 Bovine semen

This subclass is defined through the following headings/subheadings of the HS 2007: 0511.10.

02419 Semen, n.e.c.

This subclass includes:
- semen from animals other than bovines, such as sheep, goats, etc.

This subclass does not include:
- semen from bovine animals, cf. 02411

0242 Embryos

02420 Embryos

This subclass includes:
- animal embryos

This subclass does not include:
- insect eggs, larvae, chrysalis and similar, cf. 39110
029 Other animal products

0291 Natural honey

02910 Natural honey

This subclass is defined through the following headings/subheadings of the HS 2007: 0409.

0292 Snails, fresh, chilled, frozen, dried, salted or in brine, except sea snails

02920 Snails, fresh, chilled, frozen, dried, salted or in brine, except sea snails

This subclass is defined through the following headings/subheadings of the HS 2007: 0307.60, 1605.58.

0293 Edible products of animal origin n.e.c.

02930 Edible products of animal origin n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 0410.

0294 Raw animal materials used in textiles

02941 Shorn wool, greasy, including fleece-washed shorn wool

This subclass is defined through the following headings/subheadings of the HS 2007: 5101.11.

02942 Pulled wool, greasy, including fleece-washed pulled wool; coarse animal hair

This subclass is defined through the following headings/subheadings of the HS 2007: 5101.19, 5102.20.

02943 Fine animal hair, not carded or combed

This subclass is defined through the following headings/subheadings of the HS 2007: 5102.11, 19.

02944 Silk-worm cocoons suitable for reeling

This subclass is defined through the following headings/subheadings of the HS 2007: 5001.

0295 Hides, skins and furskins, raw

02951 Raw hides and skins of bovine animals

This subclass includes:
- raw hides and skins (fresh or preserved, but not further prepared) of bovine animals of class 0211

02952 Raw hides and skins of equine animals

This subclass includes:
- raw hides and skins (fresh or preserved, but not further prepared) of equine animals of class 0213

02953 Raw hides and skins of sheep or lambs

This subclass is defined through the following headings/subheadings of the HS 2007: 4102.
02954 Raw hides and skins of goats or kids

This subclass includes:
- raw hides and skins (fresh or preserved, but not further prepared) of goats and kids, animals of subclass 02123

02955 Raw furskins

This subclass is defined through the following headings/subheadings of the HS 2007: 4301.

02959 Raw skins of other animals

This subclass includes:
- raw hides and skins (fresh or preserved, but not further prepared) of:
  - reptiles
  - birds
  - fish
  - swine and peccaries
  - mammals, such as:
    - deer
    - chamois
    - dog
    - elk
    - gazelle
    - roebuck

This subclass does not include:
- raw hides and skins (fresh or preserved, but not further prepared) of:
  - bovine animals, cf. 02951
  - equine animals, cf. 02952
  - sheep, cf. 02953
  - goats, cf. 02954

0296 Insect waxes and spermaceti, whether or not refined or coloured

02960 Insect waxes and spermaceti, whether or not refined or coloured

This subclass is defined through the following headings/subheadings of the HS 2007: 1521.90.

03 Forestry and logging products

031 Wood in the rough

0311 Logs of coniferous wood

03110 Logs of coniferous wood

This subclass is defined through the following headings/subheadings of the HS 2007: 4403.20.
0312 Logs of non-coniferous wood

03120 Logs of non-coniferous wood

This subclass is defined through the following headings/subheadings of the HS 2007: 4403.41 - .49, .91 - .99.

0313 Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms

03131 Fuel wood of coniferous wood

This subclass includes:
- fuel wood of coniferous wood, which is generally in the form of:
  • short pieces of logs, usually with the bark
  • split logs or billets
  • twigs, faggots, rough sticks, vine stems, tree stumps and roots.

03132 Fuel wood of non-coniferous wood

This subclass includes:
- fuel wood of non-coniferous wood, which is generally in the form of:
  • short pieces of logs, usually with the bark
  • split logs or billets
  • twigs, faggots, rough sticks, vine stems, tree stumps and roots.

032 Non-wood forest products

0321 Natural gums and resins, gums-resins and oleoresins

03211 Balata, gutta-percha, guayule, chicle and similar natural gums in primary forms or in plates, sheets or strip

This subclass is defined through the following headings/subheadings of the HS 2007: 4001.30.

03219 Lac, resins, balsams, natural gums and other resins n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 1301.20, 1301.90.

0322 Natural cork, raw or simply prepared

03220 Natural cork, raw or simply prepared

This subclass is defined through the following headings/subheadings of the HS 2007: 4501.10.

0323 Other wild edible products

03230 Other wild edible products

This subclass includes:
- edible products that exist only in the wild

This subclass does not include:
- edible products that exist in the wild and are also grown (controlled), cf. the corresponding subclass of division 01.
0324 Parts of plants, without flowers or flower buds, and grasses, mosses and lichens, suitable for ornamental purposes

03241 Christmas trees

This subclass includes:
- Christmas trees, for ornamental purposes

This subclass does not include:
- trees for replanting, cf. 01961

03249 Other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, suitable for ornamental purposes

This subclass includes:
- mosses and lichens, suitable for ornamental purposes
- branches, foliage, grasses and leaves, without flowers or flower buds, suitable for ornamental purposes
- Proteaceae, including all proteas and leucadendrons
- ears of cereal plants
- other parts of plants without flowers or flower buds
- floral baskets, wreaths, buttonholes, bouquets, posies and the like, of the above items

This subclass does not include:
- cut flowers or flowerbuds, or baskets, wreaths, bouquets and similar items of flowers, cf. 01962

0325 Vegetable materials of a kind used primarily for plaiting or as stuffing or padding; raw vegetable materials of a kind used primarily for dyeing or tanning; vegetable products n.e.c.

03250 Vegetable materials of a kind used primarily for plaiting or as stuffing or padding; raw vegetable materials of a kind used primarily for dyeing or tanning; vegetable products n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 1401, 1404.90.

04 Fish and other fishing products

041 Fish, live, not for human consumption

0411 Ornamental fish

This class includes live ornamental fish (freshwater and others).

This class does not include:
- live aquatic plants and animals for ornamental purposes, cf. 04912, 04913

04111 Wild ornamental fish

This subclass includes:
- live ornamental fish of freshwater and of others, harvested from the wild through fishing (ISIC 0311 and 0312)
04112  **Farmed ornamental fish**

This subclass includes:
- live ornamental fish of freshwater and of others that are produced through aquaculture (ISIC 0321 and 0322)

0419  **Other live fish, not for human consumption, including seeds and feeds for aquaculture**

This class includes live fish of all species not for human consumption, including seeds and feeds for aquaculture.

This class does not include:
- live ornamental fish, cf. 0411
- live fish of all species that is directly destined for human consumption, cf. 042

04191  **Other wild live fish, not for human consumption, including seeds and feeds for aquaculture**

This subclass includes:
- live fish of all species not for human consumption, harvested from the wild through fishing (ISIC 0311 and 0312), including seeds and feeds for aquaculture

This subclass does not include:
- live ornamental fish, cf. class 0411
- live fish of all species that is directly destined for human consumption, cf. 042

04192  **Other farmed live fish, not for human consumption, including seeds and feeds for aquaculture**

This subclass includes:
- live fish of all species not for human consumption, produced through aquaculture (ISIC 0321 and 0322), including seeds and feeds for aquaculture

This subclass does not include:
- live ornamental fish, cf. class 0411
- live fish of all species that is directly destined for human consumption, cf. 042

042  **Fish live, fresh or chilled for human consumption**

0421  **Freshwater fish, live, fresh or chilled**

This class includes tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.), and other freshwater fish, live, fresh or chilled.

This class does not include:
- live freshwater fish for ornamental purposes, cf. 0411
- live freshwater fish not for human consumption, including seeds and feeds for aquaculture, cf. 0419
- live, fresh or chilled salmonidae, cf. 0422
- frozen freshwater fish, cf. 21211
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225
04211 **Wild freshwater fish, live, fresh or chilled**

This subclass includes:

- tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.),
- carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and
- snakeheads (*Channa* spp.), and other freshwater fish directly harvested from the wild through fishing (ISIC 0311 and 0312), live, fresh or chilled

This subclass does not include:

- live wild freshwater fish for ornamental purpose, cf. 04111
- live wild freshwater fish not for human consumption, including seeds and feeds for aquaculture, cf. 04191
- live, fresh or chilled wild salmonidae, cf. 04221
- frozen freshwater fish, cf. 21211
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

04212 **Farmed freshwater fish, live, fresh or chilled**

This subclass includes:

- tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.),
- carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and
- snakeheads (*Channa* spp.), and other freshwater fish produced through aquaculture (ISIC 0321 and 0322), live, fresh or chilled

This subclass does not include:

- live farmed freshwater fish for ornamental purpose, cf. 04112
- live farmed freshwater fish not for human consumption, including seeds and feeds for aquaculture, cf. 04192
- live, fresh or chilled farmed salmonidae, cf. 04222
- frozen freshwater fish, cf. 21211
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

0422 **Salmonidae, live, fresh or chilled**

This class includes salmonidae, live, fresh or chilled.

This class does not include:

- live salmonidae for ornamental purposes, cf. 0411
- live salmonidae not for human consumption, including seeds and feeds for aquaculture, cf. 0419
- frozen salmonidae, cf. 21212
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

04221 **Wild salmonidae, live, fresh or chilled**

This subclass includes:

- salmonidae directly harvested from the wild through fishing (ISIC 0311 and 0312), live, fresh or chilled
This subclass does not include:
- live wild salmonidae for ornamental purpose, cf. 04111
- live wild salmonidae not for human consumption, including seeds and feeds for aquaculture, cf. 04191
- frozen salmonidae, cf. 21212
- processed products of freshwater fish, such as:
  • fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  • fresh or chilled fish liver and roes, cf. 21225

04222 Farmed salmonidae, live, fresh or chilled

This subclass includes:
- salmonidae produced through aquaculture (ISIC 0321 and 0322), live, fresh or chilled

This subclass does not include:
- live farmed salmonidae for ornamental purpose, cf. 04112
- live farmed salmonidae not for human consumption, including seeds and feeds for aquaculture, cf. 04192
- frozen salmonidae, cf. 21212
- processed products of freshwater fish, such as:
  • fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  • fresh or chilled fish liver and roes, cf. 21225

0423 Flatfish, live, fresh or chilled

This class includes Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae and other flatfish, live, fresh or chilled.

This class does not include:
- live flatfish for ornamental purpose, cf. 0411
- live flatfish not for human consumption, including seeds and feeds for aquaculture, cf. 0419
- frozen flatfish, cf. 21213
- processed products of freshwater fish, such as:
  • fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  • fresh or chilled fish liver and roes, cf. 21225

04231 Wild flatfish, live, fresh or chilled

This subclass includes:
- Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae and other flatfish directly harvested from the wild through fishing (ISIC 0311 and 0312), live, fresh or chilled

This subclass does not include:
- live wild flatfish for ornamental purpose, cf. 04111
- live wild flatfish not for human consumption, including seeds and feeds for aquaculture, cf. 04191
- frozen flatfish, cf. 21213
- processed products of freshwater fish, such as:
  • fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  • fresh or chilled fish liver and roes, cf. 21225

04232 Farmed flatfish, live, fresh or chilled

This subclass includes:
- Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae and other flatfish produced through aquaculture (ISIC 0321 and 0322), live, fresh or chilled
This subclass does not include:
- live farmed flatfish for ornamental purpose, cf. 04112
- live farmed flatfish not for human consumption, including seeds and feeds for aquaculture, cf. 04192
- frozen flatfish, cf. 21213
- processed products of freshwater fish, such as:
  • fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  • fresh or chilled fish liver and roes, cf. 21225

0424 Fish of Gadiformes, live, fresh or chilled

This class includes fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae and other Gadiformes, live, fresh or chilled.

This class does not include:
- live fish of Gadiformes for ornamental purpose, cf. 0411
- live fish of Gadiformes not for human consumption, including seeds and feeds for aquaculture, cf. 0419
- frozen fish of Gadiformes, cf. 21214
- processed products of freshwater fish, such as:
  • fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  • fresh or chilled fish liver and roes, cf. 21225

04241 Wild fish of Gadiformes, live, fresh or chilled

This subclass includes:
- fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae and other Gadiformes directly harvested from the wild through fishing (ISIC 0311 and 0312), live, fresh or chilled

This subclass does not include:
- live wild fish of Gadiformes for ornamental purpose, cf. 04111
- live wild fish of Gadiformes not for human consumption, including seeds and feeds for aquaculture, cf. 04191
- frozen fish of Gadiformes, cf. 21214
- processed products of freshwater fish, such as:
  • fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  • fresh or chilled fish liver and roes, cf. 21225

04242 Farmed fish of Gadiformes, live, fresh or chilled

This subclass includes:
- fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae and other Gadiformes produced through aquaculture (ISIC 0321 and 0322), live, fresh or chilled

This subclass does not include:
- live farmed fish of Gadiformes for ornamental purpose, cf. 04112
- live farmed fish of Gadiformes not for human consumption, including seeds and feeds for aquaculture, cf. 04192
- frozen fish of Gadiformes, cf. 21214
- processed products of freshwater fish, such as:
  • fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  • fresh or chilled fish liver and roes, cf. 21225
0425  **Tunas, skipjack or stripe-bellied bonito, live, fresh or chilled**

This class includes tunas (of the genus *Thunnus*), and skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), live, fresh or chilled.

This class does not include:
- live fish of tunas, skipjack or stripe-bellied bonito for ornamental purposes, cf. 0411
- live fish of tunas, skipjack or stripe-bellied bonito not for human consumption, including seeds and feeds for aquaculture, cf. 0419
- frozen tunas, skipjack or stripe-bellied bonito, cf. 21215
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

04251  **Wild tunas, skipjack or stripe-bellied bonito, live, fresh or chilled**

This subclass includes:
- tunas (of the genus *Thunnus*), and skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*) directly harvested from the wild through fishing (ISIC 0311 and 0312), live, fresh or chilled

This subclass does not include:
- live wild fish of tunas, skipjack or stripe-bellied bonito for ornamental purpose, cf. 04111
- live wild fish of tunas, skipjack or stripe-bellied bonito not for human consumption, including seeds and feeds for aquaculture, cf. 04191
- frozen tunas, skipjack or stripe-bellied bonito, cf. 21215
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

04252  **Farmed tunas, skipjack or stripe-bellied bonito, live, fresh or chilled**

This subclass includes:
- tunas (of the genus *Thunnus*), and skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*) produced through aquaculture (ISIC 0321 and 0322), live, fresh or chilled

This subclass does not include:
- live farmed fish of tunas, skipjack or stripe-bellied bonito for ornamental purpose, cf. 04112
- live farmed fish of tunas, skipjack or stripe-bellied bonito not for human consumption, including seeds and feeds for aquaculture, cf. 04192
- frozen tunas, skipjack or stripe-bellied bonito, cf. 21215
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225
0426 Other pelagic fish, live, fresh or chilled

This class includes herrings (*Clupea harengus, Clupea pallasii*), sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), jack and horse mackerel (*Trachurus* spp.), cobia (*Rachycentron canadum*) and swordfish (*Xiphias gladius*) and other pelagic fish, not included in 0425, live, fresh and chilled.

This class does not include:
- other live pelagic fish for ornamental purposes, cf. 0411
- other live pelagic fish not for human consumption, including seeds and feeds for aquaculture, cf. 0419
- other frozen pelagic fish, cf. 21216
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

04261 Other wild pelagic fish, live, fresh or chilled

This subclass includes:
- herrings (*Clupea harengus, Clupea pallasii*), sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), jack and horse mackerel (*Trachurus* spp.), cobia (*Rachycentron canadum*) and swordfish (*Xiphias gladius*) and other pelagic fish, not included in 0425, directly harvested from the wild through fishing (ISIC 0311 and 0312), live, fresh and chilled

This subclass does not include:
- other wild live pelagic fish for ornamental purpose, cf. 04111
- other wild live pelagic fish not for human consumption, including seeds and feeds for aquaculture, cf. 04191
- other frozen pelagic fish, cf. 21216
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225

04262 Other farmed pelagic fish, live, fresh or chilled

This subclass includes:
- herrings (*Clupea harengus, Clupea pallasii*), sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), jack and horse mackerel (*Trachurus* spp.), cobia (*Rachycentron canadum*) and swordfish (*Xiphias gladius*) and other pelagic fish, not included in 0425, produced through aquaculture (ISIC 0321 and 0322), live, fresh and chilled

This subclass does not include:
- other farmed live pelagic fish for ornamental purpose, cf. 04112
- other farmed live pelagic fish not for human consumption, including seeds and feeds for aquaculture, cf. 04192
- other frozen pelagic fish, cf. 21216
- processed products of freshwater fish, such as:
  - fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  - fresh or chilled fish liver and roes, cf. 21225
0429 Other fish, live, fresh or chilled

This class includes other fish, not included above, live, fresh or chilled.

This class does not include:
- other live fish for ornamental purpose, cf. 0411
- other live fish not for human consumption, including seeds and feeds for aquaculture, cf. 0419
- other fish, frozen, cf. 21219
- processed products of freshwater fish, such as:
  • fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  • fresh or chilled fish liver and roes, cf. 21225

04291 Other wild fish, live, fresh or chilled

This subclass includes:
- other fish, not included above, directly harvested from the wild through fishing (ISIC 0311 and 0312), live, fresh or chilled

This subclass does not include:
- other wild live fish for ornamental purpose, cf. 04111
- other wild live fish not for human consumption, including seeds and feeds for aquaculture, cf. 04191
- other fish, frozen, cf. 21219
- processed products of freshwater fish, such as:
  • fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  • fresh or chilled fish liver and roes, cf. 21225

04292 Other farmed fish, live, fresh or chilled

This subclass includes:
- other fish, not included above, produced through aquaculture (ISIC 0321 and 0322), live, fresh or chilled

This subclass does not include:
- other farmed live fish for ornamental purpose, cf. 04112
- other farmed live fish not for human consumption, including seeds and feeds for aquaculture, cf. 04192
- other fish, frozen, cf. 21219
- processed products of freshwater fish, such as:
  • fresh and chilled fish fillets and fish meat (whether minced or not), cf. 21221
  • fresh or chilled fish liver and roes, cf. 21225

043 Crustaceans, live, fresh or chilled

0431 Crabs, live, fresh or chilled

This class includes crabs, whether in shell or not, live, fresh or chilled.

This class does not include:
- live crabs for ornamental purpose, cf. 04912, 04913
- crabs, frozen, cf. 21251
- other processed products of crabs, cf. 21270

04311 Wild crabs, live, fresh or chilled

This subclass includes:
- crabs directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled
04312  **Farmed crabs, live, fresh or chilled**

This subclass includes:
- crabs produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

0432  **Rock lobster and other sea crawfish, live, fresh or chilled**

This class includes rock lobster and other sea crawfish (including *Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*), whether in shell or not, live, fresh or chilled.

This class does not include:
- live rock lobster and other sea crawfish for ornamental purpose, cf. 04912, 04913
- rock lobster and other sea crawfish, frozen, cf. 21252
- other processed products of rock lobster and other sea crawfish, cf. 21270

04321  **Wild rock lobster and other sea crawfish, live, fresh or chilled**

This subclass includes:
- rock lobster and other sea crawfish (including *Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*) directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

04322  **Farmed rock lobster and other sea crawfish, live, fresh or chilled**

This subclass includes:
- rock lobster and other sea crawfish (including *Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*) produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

0433  **Lobsters (*Homarus spp.*), live, fresh or chilled**

This class includes lobsters (*Homarus spp.*), whether in shell or not, live, fresh or chilled.

This class does not include:
- live lobsters for ornamental purpose, cf. 04912, 04913
- lobsters (*Homarus spp.*), frozen, cf. 21253
- other processed products of lobster, cf. 21270

04331  **Wild lobsters (*Homarus spp.*), live, fresh or chilled**

This subclass includes:
- lobsters (*Homarus spp.*) directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

04332  **Farmed lobsters (*Homarus spp.*), live, fresh or chilled**

This subclass includes:
- lobsters (*Homarus spp.*) produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled
0434 Norway lobsters, live, fresh or chilled

This class includes Norway lobsters (*Nephrops norvegicus*), whether in shell or not, live, fresh or chilled.

This class does not include:
- live Norway lobsters for ornamental purpose, cf. 04912, 04913
- Norway lobsters, frozen, cf. 21254
- other processed products of Norway lobsters, cf. 21270

04341 Wild Norway lobsters, live, fresh or chilled

This subclass includes:
- Norway lobsters (*Nephrops norvegicus*) directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

04342 Farmed Norway lobsters, live, fresh or chilled

This subclass includes:
- Norway lobsters (*Nephrops norvegicus*) produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

0435 Cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*), live, fresh or chilled

This class includes cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*), whether in shell or not, live, fresh or chilled.

This class does not include:
- live cold-water shrimps and prawns for ornamental purposes, cf. 04912, 04913
- cold-water shrimps and prawns, frozen, cf. 21255
- other processed products of cold-water shrimps and prawns, cf. 21270

04351 Wild cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*), live, fresh or chilled

This subclass includes:
- cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*) directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

04352 Farmed cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*), live, fresh or chilled

This subclass includes:
- cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*) produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled
0436  Other shrimps and prawns, live, fresh or chilled

This class includes other shrimps and prawns, whether in shell or not, live, fresh or chilled.

This class does not include:
- other live shrimps and prawns for ornamental purposes, cf. 04912, 04913
- other shrimps and prawns, frozen, cf. 21256
- other processed products of shrimps and prawns, cf. 21270

04361  Other wild shrimps and prawns, live, fresh or chilled

This subclass includes:
- other shrimps and prawns directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

04362  Other farmed shrimps and prawns, live, fresh or chilled

This subclass includes:
- other shrimps and prawns produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

0439  Other crustaceans, live, fresh or chilled

This class includes other crustaceans, whether in shell or not, live, fresh or chilled.

This class does not include:
- other live crustaceans for ornamental purposes, cf. 04912, 04913
- other crustaceans, frozen, cf. 21259
- other processed products of other crustaceans, cf. 21270

04391  Other wild crustaceans, live, fresh or chilled

This subclass includes:
- other crustaceans directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

04392  Other farmed crustaceans, live, fresh or chilled

This subclass includes:
- other crustaceans produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

044  Molluscs live, fresh or chilled

0441  Abalone, live, fresh or chilled

This class includes abalone (*Haliotis spp.*), whether in shell or not, live, fresh or chilled.

This class does not include:
- live abalone for ornamental purposes, cf. 04912, 04913
- abalone, frozen, smoked, dried, salted or in brine, cf. 21261
- other processed products of abalone, cf. 21280
0441   **Wild abalone, live, fresh or chilled**

This subclass includes:
- abalone (*Haliotis spp.*) directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

04412   **Farmed abalone, live, fresh or chilled**

This subclass includes:
- abalone (*Haliotis spp.*) produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

0442   **Oysters, live, fresh or chilled**

This class includes oysters, whether in shell or not, live, fresh or chilled.

This class does not include:
- live oysters for ornamental purposes, cf. 04912, 04913
- oysters, frozen, smoked, dried, salted or in brine, cf. 21262
- other processed products of oysters, cf. 21280

04421   **Wild oysters, live, fresh or chilled**

This subclass includes:
- oysters directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

04422   **Farmed oysters, live, fresh or chilled**

This subclass includes:
- oysters produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

0443   **Mussels, live, fresh or chilled**

This class includes mussels (including *Mytilus spp.*, *Perna spp.*), whether in shell or not, live, fresh or chilled.

This class does not include:
- live mussels for ornamental purposes, cf. 04912, 04913
- mussels, frozen, smoked, dried, salted or in brine, cf. 21263
- other processed products of mussels, cf. 21280

04431   **Wild mussels, live, fresh or chilled**

This subclass includes:
- mussels (including *Mytilus spp.*, *Perna spp.*) directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

04432   **Farmed mussels, live, fresh or chilled**

This subclass includes:
- mussels (including *Mytilus spp.*, *Perna spp.*) produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled
0444 **Scallops, live, fresh or chilled**

This class includes queen scallops of the genera *Pecten, Chlamys* or *Placopecten* and other scallops, whether in shell or not, live, fresh or chilled.

This class does not include:
- live scallops for ornamental purposes, cf. 04912, 04913
- scallops, frozen, smoked, dried, salted or in brine, cf. 21264
- other processed products of scallops, cf. 21280

04441 **Wild scallops, live, fresh or chilled**

This subclass includes:
- queen scallops of the genera *Pecten, Chlamys* or *Placopecten* and other scallops directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

04442 **Farmed scallops, live, fresh or chilled**

This subclass includes:
- queen scallops of the genera *Pecten, Chlamys* or *Placopecten* and other scallops, produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

0445 **Clams, cockles and ark shells, live, fresh or chilled**

This class includes clams, cockles and ark shells, whether in shell or not, live, fresh or chilled.

This class does not include:
- live clams, cockles and ark shells for ornamental purpose, cf. 04912, 04913
- clams, cockles and ark shells, frozen, smoked, dried, salted or in brine, cf. 21265
- other processed products of clams, cockles and ark shells, cf. 21280

04451 **Wild clams, cockles and ark shells, live, fresh or chilled**

This subclass includes:
- clams, cockles and ark shells directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

04452 **Farmed clams, cockles and ark shells, live, fresh or chilled**

This subclass includes:
- clams, cockles and ark shells produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

0446 **Cuttle fish and squid, live, fresh or chilled**

This class includes cuttle fish and squids, whether in shell or not, live, fresh or chilled.

This class does not include:
- live cuttle fish and squid for ornamental purpose, cf. 04912, 04913
- cuttle fish and squid, frozen, smoked, dried, salted or in brine, cf. 21266
- other processed products of cuttle fish and squid, cf. 21280
04461 Wild cuttle fish and squid, live, fresh or chilled

This subclass includes:
- cuttle fish and squids directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

04462 Farmed cuttle fish and squid, live, fresh or chilled

This subclass includes:
- cuttle fish and squids produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

0447 Octopus, live, fresh or chilled

This class includes octopus (Octopus spp.), whether in shell or not, live, fresh or chilled.

This class does not include:
- live octopus for ornamental purpose, cf. 04912, 04913
- octopus, frozen, smoked, dried, salted or in brine, cf. 21267
- other processed products of octopus, cf. 21280

04471 Wild octopus, live, fresh or chilled

This subclass includes:
- octopus (Octopus spp.) directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

04472 Farmed octopus, live, fresh or chilled

This subclass includes:
- octopus (Octopus spp.) produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

0449 Other molluscs, live, fresh or chilled

This class includes other molluscs, whether in shell or not, live, fresh or chilled.

This class does not include:
- other live molluscs for ornamental purposes, cf. 04912, 04913
- other molluscs, frozen, smoked, dried, salted or in brine, cf. 21268
- other processed products of other molluscs, cf. 21280

04491 Other wild molluscs, live, fresh or chilled

This subclass includes:
- other molluscs directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

04492 Other farmed molluscs, live, fresh or chilled

This subclass includes:
- other molluscs produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled
045  Other aquatic invertebrates, live, fresh or chilled

0451  Sea cucumbers, live, fresh or chilled

This class includes sea cucumbers, live, fresh or chilled.

This class does not include:
- live sea cucumbers for ornamental purposes, cf. 04912, 04913
- other aquatic invertebrates, frozen, smoked, dried, salted or in brine, cf. 21269
- other processed products of sea cucumbers, cf. 21280

04511  Wild sea cucumbers, live, fresh or chilled

This subclass includes:
- sea cucumbers directly harvested from the wild through fishing (ISIC 0311 and 0312), live, fresh or chilled

04512  Farmed sea cucumbers, live, fresh or chilled

This subclass includes:
- sea cucumbers produced through aquaculture (ISIC 0321 and 0322), live, fresh or chilled

0452  Sea urchins, live, fresh or chilled

This class includes sea urchins, whether in shell or not, live, fresh or chilled.

This class does not include:
- live sea urchins for ornamental purpose, cf. 04912, 04913
- other aquatic invertebrates, frozen, smoked, dried, salted or in brine, cf. 21269
- other processed products of sea urchins, cf. 21280

04521  Wild sea urchins, live, fresh or chilled

This subclass includes:
- sea urchins directly harvested from the wild through fishing (ISIC 0311 and 0312), whether in shell or not, live, fresh or chilled

04522  Farmed sea urchins, live, fresh or chilled

This subclass includes:
- sea urchins produced through aquaculture (ISIC 0321 and 0322), whether in shell or not, live, fresh or chilled

0453  Jellyfish, live, fresh or chilled

04530  Jellyfish, live, fresh or chilled

This subclass includes jellyfish, live, fresh or chilled.

This subclass does not include:
- live jellyfish for ornamental purpose, cf. 04912, 04913
- other aquatic invertebrates, frozen, smoked, dried, salted or in brine, cf. 21269
- other processed products of jellyfish, cf. 21280
0459  Other aquatic invertebrates, live, fresh or chilled, n.e.c.

04590  Other aquatic invertebrates, live, fresh or chilled, n.e.c.

This subclass includes:
- other aquatic invertebrates, live, fresh or chilled

This subclass does not include:
- other live aquatic invertebrates for ornamental purpose, cf. 04912, 04913
- other aquatic invertebrates, frozen, smoked, dried, salted or in brine, cf. 21269
- other processed products of other aquatic invertebrates, cf. 21280

049  Other aquatic plants and animals

0491  Coral and similar products, shells of molluscs, crustaceans or echinoderms and cuttle-bone; live aquatic plants and animals for ornamental purpose

04911  Coral and similar products, shells of molluscs, crustaceans or echinoderms and cuttle-bone

This subclass is defined through the following headings/subheadings of the HS 2007: 0508.

04912  Wild live aquatic plants and animals for ornamental purpose

This subclass includes:
- live aquatic plants and animals for ornamental purpose that are harvested from the wild through fishing (ISIC 0311 and 0312)

This subclass does not include:
- wild ornamental fish, cf. 04111
- farmed aquatic plants and animals for ornamental purpose, cf. 04913

04913  Farmed live aquatic plants and animals for ornamental purpose

This subclass includes:
- live aquatic plants and animals for ornamental purpose that are produced through aquaculture (ISIC 0321 and 0322)

This subclass does not include:
- farmed ornamental fish, cf. 04112
- wild aquatic plants and animals for ornamental purpose, cf. 04912

0492  Natural sponges of aquatic animal origin

04920  Natural sponges of aquatic animal origin

This subclass includes:
- natural sponges of aquatic animal origin
0493 Seaweeds and other algae, fresh, frozen or dried, whether or not ground

04931 Wild seaweeds and other algae, fresh, frozen or dried, whether or not ground, fit for human consumption

This subclass includes:
- seaweeds and other algae directly harvested from the wild through fishing (ISIC 0311 and 0312), fresh, chilled, frozen or dried, whether or not ground, used primarily for human consumption

This subclass does not include:
- wild aquatic plants, seaweeds and algae for ornamental purpose, cf. 04912
- wild seaweeds and other algae, fresh, frozen or dried, whether or not ground, unfit for human consumption, cf. 04933

04932 Farmed seaweeds and other algae, fresh, frozen or dried, whether or not ground, fit for human consumption

This subclass includes:
- seaweeds and other algae produced through aquaculture (ISIC 0321 and 0322), fresh, chilled, frozen or dried, whether or not ground, used primarily for human consumption

This subclass does not include:
- farmed aquatic plants, seaweeds and algae for ornamental purpose, cf. 04913
- farmed seaweeds and other algae, fresh, frozen or dried, whether or not ground, unfit for human consumption, cf. 04934

04933 Wild seaweeds and other algae, fresh, frozen or dried, whether or not ground, unfit for human consumption

This subclass includes:
- seaweeds and other algae directly harvested from the wild through fishing (ISIC 0311 and 0312), fresh, chilled, frozen or dried, whether or not ground, unfit for human consumption and used primarily for industrial, medical, or other non-food purposes

This subclass does not include:
- wild aquatic plants, seaweeds and algae for ornamental purpose, cf. 04912

04934 Farmed seaweeds and other algae, fresh, frozen or dried, whether or not ground, unfit for human consumption

This subclass includes:
- seaweeds and other algae produced through aquaculture (ISIC 0321 and 0322), fresh, chilled, frozen or dried, whether or not ground, unfit for human consumption and used primarily for industrial, medical, or other non-food purposes

This subclass does not include:
- farmed aquatic plants, seaweeds and algae for ornamental purpose, cf. 04913
Section 1
Ores and minerals; electricity, gas and water

11 Coal and peat

110 Coal and peat

1101 Hard coal

11010 Hard coal

This subclass includes:
- Coals with a gross calorific value (moist, ash-free basis) of not less than 24 MJ/kg, or of less than 24 MJ/kg provided that the coal has a vitrinite mean random reflectance greater than or equal to 0.6 per cent. Hard coal comprises:
  • Anthracite, i.e. a high-rank, hard coal with a gross calorific value (moist, ash-free basis) greater than or equal to 24 MJ/kg and a vitrinite mean random reflectance greater than or equal to 2.0 per cent.
  • Bituminous coal, i.e. a medium-rank hard coal with either a gross calorific value (moist, ash-free basis) of not less than 24 MJ/kg and with a vitrinite mean random reflectance less than 2.0 per cent, or a gross calorific value (moist, ash-free basis) of less than 24 MJ/kg provided that the vitrinite mean random reflectance is equal to or greater than 0.6 per cent. Bituminous coal includes:
    • Coking coal
    • Steam coal

This subclass does not include:
- Brown Coal, cf. 11030

1102 Patent fuel and similar solid fuels manufactured from hard coal

11020 Patent fuel and similar solid fuels manufactured from hard coal

This subclass includes:
- Patent fuel, i.e. a composition fuel made by moulding hard coal fines into briquette shapes with the addition of a binding agent. This product is sometimes referred to as "hard coal briquettes".
- Other solid fuels manufactured from hard coal

This subclass does not include:
- brown coal briquettes (BKB) and similar solid fuels manufactured from brown coal, cf. 11040

1103 Brown coal

11030 Brown coal

This subclass includes:
- Coals with a gross calorific value (moist, ash-free basis) less than 24 MJ/kg and a Vitrinite mean Random Reflectance less than 0.6 per cent. Brown coal comprises:
  • sub-bituminous coal, i.e. brown coal with a gross calorific value (moist, ash-free basis) equal to or greater than 20 MJ/kg but less than 24 MJ/kg
  • lignite, i.e. brown coal with a gross calorific value (moist, ash-free basis) less than 20 MJ/kg

This subclass does not include:
- Hard coal, cf. 11010
1104 Brown coal briquettes and similar solid fuels manufactured from brown coal

11040 Brown coal briquettes and similar solid fuels manufactured from brown coal

This subclass includes:
- Brown coal briquettes (BKB), a composition fuel made of brown coal produced by briquetting under high pressure with or without the addition of a binding agent. Either sub-bituminous coal or lignite may be used, including dried lignite fines and dust.
- similar solid fuels manufactured from brown coal

This subclass does not include:
- Patent fuel and similar solid fuels manufactured from hard coal, cf. 11020

1105 Peat

11050 Peat

This subclass is defined through the following headings/subheadings of the HS 2007: 2703.

12 Crude petroleum and natural gas

120 Crude petroleum and natural gas

1201 Petroleum oils and oils obtained from bituminous minerals, crude

12010 Petroleum oils and oils obtained from bituminous minerals, crude

This subclass is defined through the following headings/subheadings of the HS 2007: 2709.

1202 Natural gas, liquefied or in the gaseous state

12020 Natural gas, liquefied or in the gaseous state

This subclass is defined through the following headings/subheadings of the HS 2007: 2711.11, .21.

1203 Bituminous or oil shale and tar sands

12030 Bituminous or oil shale and tar sands

This subclass is defined through the following headings/subheadings of the HS 2007: 2714.10.

13 Uranium and thorium ores and concentrates

130 Uranium and thorium ores and concentrates

1300 Uranium and thorium ores and concentrates

13000 Uranium and thorium ores and concentrates

This subclass is defined through the following headings/subheadings of the HS 2007: 2612.
14 Metal ores
141 Iron ores and concentrates, other than roasted iron pyrites
1410 Iron ores and concentrates, other than roasted iron pyrites
14100 Iron ores and concentrates, other than roasted iron pyrites

This subclass is defined through the following headings/subheadings of the HS 2007: 2601.11, .12.

142 Non-ferrous metal ores and concentrates (other than uranium or thorium ores and concentrates)

1421 Copper, ores and concentrates
14210 Copper, ores and concentrates

This subclass is defined through the following headings/subheadings of the HS 2007: 2603.

1422 Nickel ores and concentrates
14220 Nickel ores and concentrates

This subclass is defined through the following headings/subheadings of the HS 2007: 2604.

1423 Aluminium ores and concentrates
14230 Aluminium ores and concentrates

This subclass is defined through the following headings/subheadings of the HS 2007: 2606.

1424 Precious metal ores and concentrates
14240 Precious metal ores and concentrates

This subclass is defined through the following headings/subheadings of the HS 2007: 2616.

1429 Other non-ferrous metal ores and concentrates (other than uranium or thorium ores and concentrates)

14290 Other non-ferrous metal ores and concentrates (other than uranium or thorium ores and concentrates)

This subclass is defined through the following headings/subheadings of the HS 2007: 2602, 2605, 2607 - 2611, 2613 - 2615, 2617.
15  Stone, sand and clay
151  Monumental or building stone
1511  Slate
15110  Slate
   This subclass is defined through the following headings/subheadings of the HS 2007: 2514.
1512  Marble and other calcareous monumental or building stone
15120  Marble and other calcareous monumental or building stone
   This subclass is defined through the following headings/subheadings of the HS 2007: 2515.
1513  Granite, sandstone and other monumental or building stone
15130  Granite, sandstone and other monumental or building stone
   This subclass is defined through the following headings/subheadings of the HS 2007: 2506.20, 2516.
152  Gypsum; anhydrite; limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
1520  Gypsum; anhydrite; limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
15200  Gypsum; anhydrite; limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
   This subclass is defined through the following headings/subheadings of the HS 2007: 2520.10, 2521.
153  Sands, pebbles, gravel, broken or crushed stone, natural bitumen and asphalt
1531  Natural sands
15310  Natural sands
   This subclass is defined through the following headings/subheadings of the HS 2007: 2505.
1532  Pebbles, gravel, broken or crushed stone, macadam; granules, chippings and powder of stone
15320  Pebbles, gravel, broken or crushed stone, macadam; granules, chippings and powder of stone
   This subclass is defined through the following headings/subheadings of the HS 2007: 2517.10, .20, .41, .49.
1533  Bitumen and asphalt, natural; asphaltites and asphaltic rock
15330  Bitumen and asphalt, natural; asphaltites and asphaltic rock
   This subclass is defined through the following headings/subheadings of the HS 2007: 2714.90.
154 Clays
1540 Clays
15400 Clays

This subclass is defined through the following headings/subheadings of the HS 2007: 2507, 2508.

16 Other minerals
161 Chemical and fertilizer minerals
1611 Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk
16110 Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk

This subclass is defined through the following headings/subheadings of the HS 2007: 2510.

1612 Unroasted iron pyrites
16120 Unroasted iron pyrites

This subclass is defined through the following headings/subheadings of the HS 2007: 2502.

1619 Other chemical minerals
16190 Other chemical minerals

This subclass is defined through the following headings/subheadings of the HS 2007: 2511, 2528, 2529.21, .22, 2530.20, .90.

162 Salt and pure sodium chloride; sea water
1620 Salt and pure sodium chloride; sea water
16200 Salt and pure sodium chloride; sea water

This subclass is defined through the following headings/subheadings of the HS 2007: 2501.

163 Precious and semi-precious stones; pumice stone; emery; natural abrasives; other minerals
1631 Precious stones (including diamonds, but not industrial diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped
16310 Precious stones (including diamonds, but not industrial diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped

This subclass is defined through the following headings/subheadings of the HS 2007: 7102.10, .31, 7103.10.
1632 Industrial diamonds, unworked or simply sawn, cleaved or bruted; pumice stone; emery; natural corundum, natural garnet and other natural abrasives

16320 Industrial diamonds, unworked or simply sawn, cleaved or bruted; pumice stone; emery; natural corundum, natural garnet and other natural abrasives

This subclass is defined through the following headings/subheadings of the HS 2007: 2513, 7102.21.

1633 Chalk and dolomite

16330 Chalk and dolomite

This subclass is defined through the following headings/subheadings of the HS 2007: 2509, 2518.10.

1639 Other minerals n.e.c.

16390 Other minerals n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 2504, 2506.10, 2512, 2519, 2524, 2525.10, .20, 2526, 2529.10, .30, 2530.10.

17 Electricity, town gas, steam and hot water

171 Electrical energy

1710 Electrical energy

17100 Electrical energy

This subclass is defined through the following headings/subheadings of the HS 2007: 2716.

172 Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons

1720 Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons

17200 Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons

This subclass is defined through the following headings/subheadings of the HS 2007: 2705.

173 Steam and hot water

1730 Steam and hot water

17300 Steam and hot water

This subclass includes:
- steam (water vapour) and hot water

This subclass does not include:
- natural water, cf. 18000
174 Ice and snow
1740 Ice and snow
17400 Ice and snow

This subclass includes:
- natural ice and snow
- artificially frozen water

This subclass does not include:
- edible ice, cf. 22270
- dry ice (solid carbon dioxide), cf. 34210

18 Natural water
180 Natural water
1800 Natural water
18000 Natural water

This subclass includes:
- potable and non-potable water, suitable for further use, including:
  - treated water (e.g., from desalination plants, water treatment plants)
  - untreated water (e.g., obtained directly from natural sources)

This subclass also includes:
- used water suitable for further use

This subclass does not include:
- sea water, cf. 16200
- steam and hot water, cf. 17300
- mineral waters containing added carbon dioxide, cf. 24410
- waters individually bottled as beverages, cf. 24410
- distilled water, cf. 34250
- sewage and other wastewater, i.e. water not suitable for further use, cf. 39990
Section 2
Food products, beverages and tobacco; textiles, apparel and leather products

21 Meat, fish, fruits, vegetables, oils and fats

211 Meat and meat products

2111 Meat of mammals, fresh or chilled

21111 Meat of cattle, fresh or chilled

This subclass includes:
- meat of cattle, animals of subclass 02111, fresh or chilled

This subclass does not include:
- meat of cattle, frozen, cf. 21131
- edible offal of cattle, cf. 21151

21112 Meat of buffalo, fresh or chilled

This subclass includes:
- meat of buffalo, animals of subclass 02112, fresh or chilled

This subclass does not include:
- meat of buffalo, frozen, cf. 21132
- edible offal of buffalo, cf. 21152

21113 Meat of pigs, fresh or chilled

This subclass is defined through the following headings/subheadings of the HS 2007: 0203.11 - .19.

21114 Meat of rabbits and hares, fresh or chilled

This subclass includes:
- meat of rabbits and hares, animals of subclass 02191, fresh or chilled

This subclass does not include:
- meat of rabbits and hares, frozen, cf. 21134
- edible offal of rabbits and hares, cf. 21159

21115 Meat of sheep, fresh or chilled

This subclass is defined through the following headings/subheadings of the HS 2007: 0204.10 - .23.

21116 Meat of goat, fresh or chilled

This subclass includes:
- meat of goat, animals of subclass 02123, fresh or chilled

This subclass does not include:
- meat of goat, frozen, cf. 21136
- edible offal of goat, cf. 21156
21117 Meat of camels and camelids, fresh or chilled

This subclass includes:
- meat of camels and camelids, animals of subclass 02121, fresh or chilled

This subclass does not include:
- meat of camels and camelids, frozen, cf. 21137
- edible offal of camels and camelids, cf. 21159

21118 Meat of horses and other equines, fresh or chilled

This subclass includes:
- meat of horses and other equines, animals of subclass 02130, fresh or chilled

This subclass does not include:
- meat of horses and other equines, frozen, cf. 21138
- edible offal of horses and other equines, cf. 21159

21119 Other meat of mammals, fresh or chilled

This subclass includes:
- meat of mammals, fresh or chilled, not elsewhere classified:
  - meat of animals of subclass 02129 (i.e., ruminants other than cattle, buffalo, camelids, goats and sheep), fresh or chilled
  - meat of animals of subclass 02192 (i.e., mammals other than ruminants, equines, swine and rabbits and hares), fresh or chilled

This subclass does not include:
- meat of animals listed above, frozen, cf. 21139
- edible offal of animals listed above, cf. 21159

2112 Meat of poultry, fresh or chilled

21121 Meat of chickens, fresh or chilled

This subclass includes:
- meat of chickens, *Gallus domesticus*, birds of subclass 02151, fresh or chilled

This subclass does not include:
- meat of chickens, frozen, cf. 21141
- edible offal of chicken, cf. 21160

21122 Meat of ducks, fresh or chilled

This subclass includes:
- meat of ducks, birds of subclass 02154, fresh or chilled

This subclass does not include:
- meat of ducks, frozen, cf. 21142
- fatty liver of duck, cf. 21160
- edible offal of duck, cf. 21160
21123 Meat of geese, fresh or chilled

This subclass includes:
- meat of geese, birds of subclass 02153, fresh or chilled

This subclass does not include:
- meat of geese, frozen, cf. 21143
- fatty liver of geese, cf. 21160
- edible offal of geese, cf. 21160

21124 Meat of turkeys, fresh or chilled

This subclass includes:
- meat of turkeys, birds of subclass 02152, fresh or chilled

This subclass does not include:
- meat of turkeys, frozen, cf. 21144
- edible offal of turkey, cf. 21160

21125 Meat of guinea fowl, fresh or chilled

This subclass includes:
- meat of guinea fowl, birds of subclass 02155, fresh or chilled

This subclass does not include:
- meat of guinea fowl, frozen, cf. 21145
- fatty liver of guinea fowl, cf. 21160
- edible offal of guinea fowl, cf. 21160

2113 Meat of mammals, frozen

21131 Meat of cattle, frozen

This subclass includes:
- meat of cattle, animals of subclass 02111, frozen

This subclass does not include:
- meat of cattle, fresh or chilled, cf. 21111
- edible offal of cattle, cf. 21151

21132 Meat of buffalo, frozen

This subclass includes:
- meat of buffalo, animals of subclass 02112, fresh or chilled

This subclass does not include:
- meat of buffalo, fresh or chilled, cf. 21112
- edible offal of buffalo, cf. 21152

21133 Meat of pigs, frozen

This subclass is defined through the following headings/subheadings of the HS 2007: 0203.21, .22, .29.
21134 Meat of rabbits and hares, frozen

This subclass includes:
- meat of rabbits and hares, animals of subclass 02191, frozen

This subclass does not include:
- meat of rabbits and hares, fresh or chilled, cf. 21114
- edible offal of rabbits and hares, cf. 21159

21135 Meat of sheep, frozen

This subclass is defined through the following headings/subheadings of the HS 2007: 0204.30 - .43.

21136 Meat of goat, frozen

This subclass includes:
- meat of goat, animals of subclass 02123, frozen

This subclass does not include:
- meat of goat, fresh or chilled, cf. 21116
- edible offal of goat, cf. 21156

21137 Meat of camels and camelids, frozen

This subclass includes:
- meat of camels and camelids, animals of subclass 02121, frozen

This subclass does not include:
- meat of camels and camelids, fresh or chilled, cf. 21117
- edible offal of camels and camelids, cf. 21159

21138 Meat of horses and other equines, frozen

This subclass includes:
- meat of horses and other equines, animals of subclass 02130, frozen

This subclass does not include:
- meat of horses and other equines, fresh or chilled, cf. 21118
- edible offal of horses and other equines, cf. 21159

21139 Other meat of mammals, frozen

This subclass includes:
- meat of mammals, frozen, not elsewhere classified:
  • meat of animals of subclass 02129 (i.e., ruminants other than cattle, buffalo, camelids, goats and sheep), frozen
  • meat of animals of subclass 02192 (i.e., mammals other than ruminants, equines, swine and rabbits and hares), frozen

This subclass does not include:
- meat of animals listed above, fresh or chilled, cf. 21119
- edible offal of animals listed above, cf. 21159
2114 Meat of poultry, frozen

21141 Meat of chickens, frozen

This subclass includes:
- meat of chickens, *Gallus domesticus*, birds of subclass 02151, frozen

This subclass does not include:
- meat of chickens, fresh or chilled, cf. 21121
- edible offal of chicken, cf. 21160

21142 Meat of ducks, frozen

This subclass includes:
- meat of ducks, birds of subclass 02154, frozen

This subclass does not include:
- meat of ducks, fresh or chilled, cf. 21122
- edible offal of duck, cf. 21160
- fatty liver of duck, cf. 21160

21143 Meat of geese, frozen

This subclass includes:
- meat of geese, birds of subclass 02153, frozen

This subclass does not include:
- meat of geese, fresh or chilled, cf. 21123
- edible offal of goose, cf. 21160
- fatty liver of goose, cf. 21160

21144 Meat of turkeys, frozen

This subclass includes:
- meat of turkeys, birds of subclass 02152, frozen

This subclass does not include:
- meat of turkeys, fresh or chilled, cf. 21124
- edible offal of turkey, cf. 21160

21145 Meat of guinea fowl, frozen

This subclass includes:
- meat of guinea fowl, birds of subclass 02155, frozen

This subclass does not include:
- meat of guinea fowl, fresh or chilled, cf. 21125
- edible offal of guinea fowl, cf. 21160
- fatty liver of guinea fowl, cf. 21160
2115 Edible offal of mammals, fresh, chilled or frozen

21151 Edible offal of cattle, fresh, chilled or frozen

This subclass includes:
- edible offal of cattle, animals of subclass 02111, fresh, chilled or frozen

This subclass does not include:
- edible offal of buffalo, cf. 21152

21152 Edible offal of buffalo, fresh, chilled or frozen

This subclass includes:
- edible offal of buffalo, animals of subclass 02112, fresh, chilled or frozen

This subclass does not include:
- edible offal of cattle, cf. 21151

21153 Edible offal of pigs, fresh, chilled or frozen

This subclass includes:
- edible offal of pigs, animals of subclass 02140, fresh, chilled or frozen

21155 Edible offal of sheep, fresh, chilled or frozen

This subclass includes:
- edible offal of sheep, animals of subclass 02122, fresh, chilled or frozen

21156 Edible offal of goat, fresh, chilled or frozen

This subclass includes:
- edible offal of goat, animals of subclass 02123, fresh, chilled or frozen

21159 Edible offal of mammals, fresh, chilled or frozen, n.e.c.

This subclass includes:
- edible offal of mammals, fresh, chilled or frozen, not elsewhere classified:
  - edible offal of animals of subclass 02121, camels and camelids, fresh, chilled or frozen
  - edible offal of animals of subclass 02129, ruminants other than cattle, buffalo, camelids, goats and sheep, fresh, chilled or frozen
  - edible offal of animals of subclass 02130, horses and other equines, fresh, chilled or frozen
  - edible offal of animals of subclass 02191, rabbits and hares, fresh, chilled or frozen
  - edible offal of animals of subclass 02192, mammals other than ruminants, equines, swine and rabbits and hares, fresh, chilled or frozen

2116 Edible offal of poultry, fresh, chilled or frozen

21160 Edible offal of poultry, fresh, chilled or frozen

This subclass includes:
- edible offal, including fatty livers, fresh, chilled or frozen, of poultry:
  - chicken, *Gallus domesticus*, birds of subclass 02151
  - turkeys, birds of subclass 02152
  - geese, birds of subclass 02153
  - ducks, birds of subclass 02154
  - guinea fowl, birds of subclass 02155
2117 Other meat and edible offal, fresh, chilled or frozen

21170 Other meat and edible offal, fresh, chilled or frozen

This subclass includes:
- meat and edible offal of reptiles, fresh, chilled or frozen
- meat and edible offal of birds other than poultry, fresh, chilled or frozen, such as:
  - pidgeons
  - feathered game
  - grouses
  - ostriches
  - partridges
  - pheasants
  - quails
  - wild ducks
  - wild geese

This subclass does not include:
- meat and edible offal of poultry, including domesticated ducks and geese:
  - meat of poultry, fresh or chilled, cf. 2112
  - meat of poultry, frozen, cf. 2114
  - edible offal of poultry, fresh, chilled or frozen, cf. 21160

2118 Preserves and preparations of meat, meat offal or blood

21181 Pig meat, cuts, salted, dried or smoked (bacon and ham)

This subclass is defined through the following headings/subheadings of the HS 2007: 0210.11 - .19.

21182 Bovine meat, salted, dried or smoked

This subclass is defined through the following headings/subheadings of the HS 2007: 0210.20.

21183 Other meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal

This subclass is defined through the following headings/subheadings of the HS 2007: 0210.91 - .99.

21184 Sausages and similar products of meat, offal or blood

This subclass includes:
- sausages and similar products of meat, offal or blood, whether or not canned, but not put prepared as a complete meal:
  - sausages
    - of beef, pork, sheep, poultry or other meat
    - of liver or other offal
    - of blood
    - pudding
  - the following foods, when presented in sausage shape or put up in sausage casing:
    - galantines
    - meat paste
    - pâtés, of meat, offal or blood
    - rillettes

This subclass does not include:
- any of the above products, when presented in a complete, prepared dish or meal, cf. 21186
- pâtés or rillettes, not in sausage shape nor put up in sausage casing:
  - of meat, meat offal or blood, cf. 21189
  - of fish, cf. 21242
  - of crab, prawn, lobster or other crustaceans, cf. 21270
  - of molluscs or other aquatic invertebrates, cf. 21280
- meat paste, not in sausage shape nor put up in sausage casing, cf. 21189
- galantine, not in sausage shape nor put up in sausage casing, cf. 21189

21185 Extracts and juices of meat, fish, crustaceans, molluscs or other aquatic invertebrates

This subclass is defined through the following headings/subheadings of the HS 2007: 1603.

21186 Prepared dishes and meals based on meat

This subclass includes:
- ready-made (i.e. prepared, seasoned and cooked) meals and dishes with meat, meat offal or blood as the main ingredient

This subclass does not include:
- prepared dishes and meals primarily based on:
  - fish, molluscs or crustaceans, cf. 21241
  - vegetables, pulses and potatoes, cf. 21391
  - couscous or stuffed pasta, cf. 23722
  - frozen pizza, cf. 23997

21189 Other prepared or preserved meat, meat offal or blood

This subclass includes:
- meat, meat offal or blood, of any animal, including land mammals, sea mammals, birds and frogs, but excluding fish, crustaceans, molluscs and other aquatic invertebrates, prepared or preserved other than by freezing, salting, smoking, drying or brining, i.e.:
  - boiled, fried, grilled, roasted, steamed or otherwise cooked
  - stuffed
  - canned
  - cured
  - seasoned
  - ground, corned, minced
- the following foods, based on meat, meat offal or blood, unless presented in sausage shape or put up in sausage casings:
  - pâtés
  - rillettes
  - meat paste
  - galantines

This subclass does not include:
- any of the above products, when presented in a complete, prepared dish or meal, cf. 21186
- homogenized preparations of meat, meat offal or blood, cf. 23991
- meat and edible offal, salted, dried, smoked or in brine:
  - of pig, cf. 21181
  - of bovines, cf. 22182
  - other, cf. 22183
- sausages and similar products of meat, offal or blood, cf. 21184
- pâtés, rillettes, meat paste and galantines, when presented in sausage shape or put up in sausage casings, cf. 21184
2119  Flours, meals and pellets of meat or meat offal, inedible; greaves

21190  Flours, meals and pellets of meat or meat offal, inedible; greaves

This subclass is defined through the following headings/subheadings of the HS 2007: 2301.10.

212  Prepared and preserved fish, crustaceans, molluscs and other aquatic invertebrates

2121  Fish, frozen (excluding fish fillets and fish meat)

21211  Freshwater fish, frozen

This subclass includes:
- frozen freshwater fish, such as:
  - tilapias (*Oreochromis* spp.)
  - catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.)
  - carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*)
  - eels (*Anguilla* spp.)
  - Nile perch (*Lates niloticus*)
  - snakeheads (*Channa* spp.)
  - others

This subclass does not include:
- live, fresh or chilled freshwater fish, cf. 04211, 04212
- frozen fish fillets, cf. 21222
- frozen fish meat (whether or not minced), cf. 21223
- frozen fish liver and roes, cf. 21226

21212  Salmonidae, frozen

This subclass includes:
- salmonidae, frozen

This subclass does not include:
- live, fresh or chilled salmonidae, cf. 04221, 04222
- frozen fish fillets, cf. 21222
- frozen fish meat (whether or not minced), cf. 21223
- frozen fish liver and roes, cf. 21226

21213  Flatfish, frozen

This subclass includes:
- *Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae, Citharidae* and other flatfish, frozen

This subclass does not include:
- live, fresh or chilled flatfish, cf. 04231, 04232
- frozen fish fillets, cf. 21222
- frozen fish meat (whether or not minced), cf. 21223
- frozen fish liver and roes, cf. 21226
21214 Fish of Gadiformes, frozen

This subclass includes:
- fish of Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanidae, Merlucciidae, Moridae, Muraenolepididae and other Gadiformes

This subclass does not include:
- live, fresh or chilled fish of Gadiformes, cf. 04241, 04242
- frozen fish fillets, cf. 21222
- frozen fish meat (whether or not minced), cf. 21223
- frozen fish liver and roes, cf. 21226

21215 Tunas, skipjack or stripe-bellied bonito, frozen

This subclass is defined through the following headings/subheadings of the HS 2012: 0303.41 - .49.

This subclass does not include:
- live, fresh or chilled tunas, skipjack or stripe-bellied bonito, cf. 04251, 04252
- frozen fish fillets, cf. 21222
- frozen fish meat (whether or not minced), cf. 21223
- frozen fish liver and roes, cf. 21226

21216 Other pelagic fish, frozen

This subclass includes:
- herrings (Clupea harengus, Clupea pallasii), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius) and other pelagic fish, not included in subclass 21215, frozen

This subclass does not include:
- live, fresh or chilled other pelagic fish, cf. 04251, 04252
- frozen fish fillets, cf. 21222
- frozen fish meat (whether or not minced), cf. 21223
- frozen fish liver and roes, cf. 21226

21219 Other fish, frozen

This subclass includes:
- other fish not included above, frozen

This subclass does not include:
- other fish, live, fresh or chilled, cf. 04291, 04292
- frozen fish fillets, cf. 21222
- frozen fish meat (whether or not minced), cf. 21223
- frozen fish liver and roes, cf. 21226

2122 Fish fillets and meat; fish livers and roes

21221 Fish fillets and fish meat (whether or not minced), fresh or chilled

This subclass is defined through the following headings/subheadings of the HS 2007: 0304.31 - .59.
21222  Fish fillets, frozen
This subclass is defined through the following headings/subheadings of the HS 2007: 0304.61 - .89.

21223  Fish meat, whether or not minced, frozen
This subclass is defined through the following headings/subheadings of the HS 2007: 0304.91 - .99.

21224  Fish fillets, dried, salted or in brine, but not smoked
This subclass is defined through the following headings/subheadings of the HS 2007: 0305.31 - .39.

21225  Fish livers and roes, fresh or chilled
This subclass is defined through the following headings/subheadings of the HS 2007: 0302.90.

21226  Fish livers and roes, frozen
This subclass is defined through the following headings/subheadings of the HS 2007: 0303.90.

21227  Fish livers and roes dried, smoked, salted or in brine
This subclass is defined through the following headings/subheadings of the HS 2007: 0305.20.

2123  Fish, dried, whether or not salted, or in brine; smoked incl. fillets; edible fish meal

21231  Fish, dried, but not smoked; salted, but not dried or smoked; or in brine
This subclass is defined through the following headings/subheadings of the HS 2007: 0305.51 - .69.

21232  Fish including fillets, smoked
This subclass is defined through the following headings/subheadings of the HS 2007: 0305.41 - .49.

21233  Edible fish meal
This subclass is defined through the following headings/subheadings of the HS 2007: 0305.10.

21234  Edible fish offal; fish fins, heads, tails, maws and other edible fish offal
This subclass is defined through the following headings/subheadings of the HS 2007: 0305.71 - .79.

2124  Fish, otherwise prepared or preserved; caviar and caviar substitutes

21241  Prepared dishes and meals based on fish, molluscs and crustaceans
This subclass includes:
- ready-made (i.e. prepared, seasoned and cooked) meals and dishes with fish, molluscs or crustaceans as the main ingredient

This subclass does not include:
- prepared dishes and meals primarily based on:
  • meat, meat offal or blood, cf. 21186
  • vegetables, pulses and potatoes, cf. 21391
  • couscous or stuffed pasta, cf. 23722
- frozen or otherwise preserved pizza, cf. 23997
21242 Fish, otherwise prepared or preserved

This subclass includes:
- fish, including roes and livers, prepared or preserved other than by freezing, salting, smoking, drying or brining, such as:
  - canned or in other airtight containers
  - in oil, vinegar or tomato sauce
  - marinated
  - pasteurized, sterilized
  - pickled
  - breaded or with batter
- fish balls, cakes, sticks, sausages, or puddings
- fish paste, whether or not fermented
- fish pâté
- imitation crab sticks
- fish rillettes

This subclass does not include:
- any of the above products, when presented in a complete, prepared dish or meal, cf. 21241

21243 Caviar and caviar substitutes

This subclass is defined through the following headings/subheadings of the HS 2007: 1604.31, 32.

2125 Crustaceans, frozen, dried, salted or in brine

21251 Crabs, frozen, dried, salted or in brine

This subclass includes:
- crabs, whether in shell or not, frozen, dried, salted or in brine

This subclass does not include:
- crabs, live, fresh or chilled, cf. 04311, 04312
- crabs, cooked, smoked or otherwise processed, cf. 21270

21252 Rock lobster and other sea crawfish, frozen, dried, salted or in brine

This subclass includes:
- rock lobster and other sea crawfish (including Palinurus spp., Panulirus spp., Jasus spp.), whether in shell or not, frozen, dried, salted or in brine

This subclass does not include:
- rock lobster and other sea crawfish, live, fresh or chilled, cf. 04321, 04322
- rock lobster and other sea crawfish, cooked, smoked or otherwise processed, cf. 21270

21253 Lobsters, frozen, dried, salted or in brine

This subclass includes:
- lobsters (Homarus spp.), whether in shell or not, frozen, dried, salted or in brine

This subclass does not include:
- lobsters, live, fresh or chilled, cf. 04331, 04332
- lobsters, cooked, smoked or otherwise processed, cf. 21270
21254 Norway lobsters, frozen, dried, salted or in brine

This subclass includes:
- Norway lobsters (*Nephrops norvegicus*), whether in shell or not, frozen, dried, salted or in brine

This subclass does not include:
- Norway lobsters, live, fresh or chilled, cf. 04341, 04342
- Norway lobsters, cooked, smoked or otherwise processed, cf. 21270

21255 Cold-water shrimps and prawns, frozen, dried, salted or in brine

This subclass includes:
- cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*), whether in shell or not, frozen, dried, salted or in brine

This subclass does not include:
- cold-water shrimps and prawns, live, fresh or chilled, cf. 04351, 04352
- cold-water shrimps and prawns, cooked, smoked or otherwise processed, cf. 21270

21256 Other shrimps and prawns, frozen, dried, salted or in brine

This subclass includes:
- other shrimps and prawns, whether in shell or not, frozen, dried, salted or in brine

This subclass does not include:
- other shrimps and prawns, live, fresh or chilled, cf. 04361, 04362
- other shrimps and prawns, cooked, smoked or otherwise processed, cf. 21270

21259 Other crustaceans, frozen, dried, salted or in brine

This subclass includes:
- other crustaceans, whether in shell or not, frozen, dried, salted or in brine
- flours, meals and pellets of crustaceans, fit for human consumption

This subclass does not include:
- other crustaceans, live, fresh or chilled, cf. 04391, 04392
- other crustaceans, cooked, smoked or otherwise processed, cf. 21270
- flours, meals and pellets of crustaceans, inedible, cf. 21291
- products n.e.c. of crustaceans, dead crustaceans, crustaceans unfit for human consumption, cf. 21299

2126 Molluscs and other aquatic invertebrates, frozen, smoked, dried, salted or in brine

21261 Abalone, frozen, smoked, dried, salted or in brine

This subclass is defined through the following headings/subheadings of the HS 2012: 0307.89 and includes:
- abalone (*Haliotis spp.*), whether in shell or not, frozen, dried, salted or in brine
- smoked abalone, whether in shell or not, whether or not cooked before or during the smoking process
- flours, meals and pellets of abalone, fit for human consumption

This subclass does not include:
- abalone, live, fresh or chilled, cf. 04411, 04412
- abalone, otherwise prepared or preserved, cf. 21280
- flours, meals and pellets of abalone, inedible, cf. 21291
- products n.e.c. of abalone, dead abalone, abalone unfit for human consumption, cf. 21299
21262 Oysters, frozen, smoked, dried, salted or in brine

This subclass is defined through the following headings/subheadings of the HS 2012: 0307.19 and includes:
- oysters, whether in shell or not, frozen, dried, salted or in brine
- smoked oysters, whether in shell or not, whether or not cooked before or during the smoking process
- flours, meals and pellets of oysters, fit for human consumption

This subclass does not include:
- oysters, live, fresh or chilled, cf. 04421, 04422
- oysters, otherwise prepared or preserved, cf. 21280
- flours, meals and pellets of oysters, inedible, cf. 21291
- products n.e.c. of oysters, dead oysters, oysters unfit for human consumption, cf. 21299

21263 Mussels, frozen, smoked, dried, salted or in brine

This subclass is defined through the following headings/subheadings of the HS 2012: 0307.39 and includes:
- mussels (including Mytilus spp., Perna spp.), whether in shell or not, frozen, dried, salted or in brine
- smoked mussels, whether in shell or not, whether or not cooked before or during the smoking process
- flours, meals and pellets of mussels, fit for human consumption

This subclass does not include:
- mussels, live, fresh or chilled, cf. 04431, 04432
- mussels, otherwise prepared or preserved, cf. 21280
- flours, meals and pellets of mussels, inedible, cf. 21291
- products n.e.c. of mussels, dead mussels, mussels unfit for human consumption, cf. 21299

21264 Scallops, frozen, smoked, dried, salted or in brine

This subclass is defined through the following headings/subheadings of the HS 2012: 0307.29 and includes:
- queen scallops of the genera Pecten, Chlamys or Placopecten and other scallops, whether in shell or not, frozen, dried, salted or in brine
- smoked scallops, whether in shell or not, whether or not cooked before or during the smoking process
- flours, meals and pellets of scallops, fit for human consumption

This subclass does not include:
- scallops, live, fresh or chilled, cf. 04441, 04442
- scallops, otherwise prepared or preserved, cf. 21280
- flours, meals and pellets of scallops, inedible, cf. 21291
- products n.e.c. of scallops, dead scallops, scallops unfit for human consumption, cf. 21299

21265 Clams, cockles and ark shells, frozen, smoked, dried, salted or in brine

This subclass is defined through the following headings/subheadings of the HS 2012: 0307.79 and includes:
- clams, cockles and ark shells, whether in shell or not, frozen, dried, salted or in brine;
- smoked clams, cockles and ark shells, whether in shell or not, whether or not cooked before or during the smoking process
- flours, meals and pellets of clams, cockles and ark shells, fit for human consumption
This subclass does not include:
- clams, cockles and ark shells, live, fresh or chilled, cf. 04451, 04452
- clams, cockles and ark shells, otherwise prepared or preserved, cf. 21280
- flours, meals and pellets of clams, cockles and ark shells, inedible, cf. 21291
- products n.e.c. of clams, cockles and ark shells; dead clams, cockles and ark shells; clams, cockles and ark shells, unfit for human consumption, cf. 21299

21266 Cuttle fish and squid, frozen, smoked, dried, salted or in brine

This subclass is defined through the following headings/subheadings of the HS 2012: 0307.49 and includes:
- cuttle fish and squids, whether in shell or not, frozen, dried, salted or in brine
- smoked cuttle fish and squid, whether in shell or not, whether or not cooked before or during the smoking process
- flours, meals and pellets of cuttle fish and squid, fit for human consumption

This subclass does not include:
- cuttle fish and squid, live, fresh or chilled, cf. 04461, 04462
- cuttle fish and squid, otherwise prepared or preserved, cf. 21280
- flours, meals and pellets of cuttle fish and squid, inedible, cf. 21291
- products n.e.c. of cuttle fish and squid; dead cuttle fish and squid; cuttle fish and squid unfit for human consumption, cf. 21299

21267 Octopus, frozen, smoked, dried, salted or in brine

This subclass is defined through the following headings/subheadings of the HS 2012: 0307.59 and includes:
- octopus (Octopus spp.), whether in shell or not, frozen, dried, salted or in brine;
- smoked octopus, whether in shell or not, whether or not cooked before or during the smoking process
- flours, meals and pellets of octopus, fit for human consumption

This subclass does not include:
- octopus, live, fresh or chilled, cf. 04471, 04472
- octopus, otherwise prepared or preserved, cf. 21280
- flours, meals and pellets of octopus, inedible, cf. 21291
- products n.e.c. of octopus, dead octopus, octopus unfit for human consumption, cf. 21299

21268 Other molluscs, frozen, smoked, dried, salted or in brine

This subclass is defined through the following headings/subheadings of the HS 2012: 0307.99 and includes:
- other molluscs, whether in shell or not, frozen, dried, salted or in brine
- smoked other molluscs, whether in shell or not, whether or not cooked before or during the smoking process
- flours, meals and pellets of other molluscs, fit for human consumption

This subclass does not include:
- other molluscs, live, fresh or chilled, cf. 04491, 04492
- other molluscs, otherwise prepared or preserved, cf. 21280
- flours, meals and pellets of other molluscs, inedible, cf. 21291
- products n.e.c. of other molluscs, dead other molluscs, other molluscs unfit for human consumption, cf. 21299
21269 Other aquatic invertebrates, frozen, smoked, dried, salted or in brine

This subclass includes:
- aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine
- smoked aquatic invertebrates other than crustaceans and mollusks, whether or not cooked before or during the smoking process
- flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption

This subclass does not include:
- other aquatic invertebrates, live, fresh or chilled, cf. 045
- other aquatic invertebrates, otherwise prepared or preserved, cf. 21280
- flours, meals and pellets of other aquatic invertebrates, inedible, cf. 21291
- products n.e.c. of other aquatic invertebrates, dead other aquatic invertebrates, unfit for human consumption, cf. 21299

2127 Crustaceans, otherwise prepared or preserved

21270 Crustaceans, otherwise prepared or preserved

This subclass includes:
- crustaceans (crabs, prawns, shrimps, lobster, crayfish, ebi, rock lobster, etc.), prepared in the following ways:
  - boiled or steamed, whether or not in shell
  - fried, roasted or otherwise cooked
  - in vinegar, oil, marinade or sauce
  - in paste or pâté
  - smoked
  - canned or in airtight containers
  - pasteurized or sterilized
  - breaded
  - prepared or preserved other than by simply freezing, salting, drying or brining

This subclass does not include:
- any of the above products, when presented in a complete, prepared dish or meal, cf. 21241
- crustaceans prepared or preserved by simply freezing, salting, drying or brining, cf. 2125
- extract and juices of crustaceans, cf. 21185

2128 Molluscs and other aquatic invertebrates, otherwise prepared or preserved

21280 Molluscs and other aquatic invertebrates, otherwise prepared or preserved

This subclass includes:
- molluscs and other aquatic invertebrates (including echinoderms but excluding crustaceans), prepared or preserved other than by simply freezing, salting, drying or brining, such as:
  - abalone
  - clams
  - mussels
  - cuttlefish
  - oysters
  - scallops
  - sea-cucumbers
  - squid
  - sea snails
  - jelly-fish
  - octopus
The products can be battered, breaded, crumbed, boiled, roasted, seasoned, stuffed, canned, in chowder or sauce, in oil or vinegar, in the form of balls or paté, sterilized, pasteurized, smoked, or otherwise prepared or preserved, but not by simply freezing, salting, drying or brining. Products frozen after preservation are included here as well.

This subclass does not include:
- any of the above, when presented in a complete, prepared dish or meal, cf. 21241
- extract and juices of molluscs and other aquatic invertebrates, cf. 21185
- molluscs and other aquatic invertebrates, simply frozen, dried, salted or in brine, cf. 2126

2129 Flours, meals and pellets, inedible, and other products n.e.c., of fish or of crustaceans, molluscs or other aquatic invertebrates; dead fish, crustaceans, molluscs or other aquatic invertebrates unfit for human consumption

21291 Flours, meals and pellets, inedible, of fish, crustaceans, molluscs or other aquatic invertebrates

This subclass is defined through the following headings/subheadings of the HS 2007: 2301.20.

21299 Products n.e.c. of fish, crustaceans, molluscs or other aquatic invertebrates; dead fish, crustaceans, molluscs or other aquatic invertebrates unfit for human consumption

This subclass is defined through the following headings/subheadings of the HS 2007: 0511.91.

213 Prepared and preserved vegetables, pulses and potatoes

2131 Frozen vegetables, pulses and potatoes

This class includes:
- frozen vegetables, pulses and potatoes that are uncooked or simply cooked by steaming or boiling in water

This class does not include:
- further processed vegetables, pulses and potatoes, cf. 2133, 2134, 2139

21311 Beans, frozen

This subclass is defined through the following headings/subheadings of the HS 2007: 0710.22.

21312 Peas, frozen

This subclass is defined through the following headings/subheadings of the HS 2007: 0710.21.

21313 Potatoes, frozen

This subclass includes:
- potatoes, frozen:
  - uncooked
  - cooked:
    - boiled
    - steamed
This subclass does not include:
- frozen mashed potatoes, cf. 21394
- frozen French fries, cf. 21394
- potato chips, frozen, cf. 21394

21319 Other vegetables and pulses, frozen

This subclass is defined through the following headings/subheadings of the HS 2007: 0710.29 - .90.

2132 Vegetable juices

21321 Tomato juice

This subclass is defined through the following headings/subheadings of the HS 2007: 2009.50.

21329 Other vegetable juices

This subclass includes:
- juices from vegetables other than tomato, including:
  • carrot juice
  • celery juice
  • cucumber juice
  • spinach juice
  • red cabbage juice
  • rhubarb juice

This subclass does not include:
- tomato juice, cf. 21321
- fruit juices, cf. 2143

2133 Vegetables provisionally preserved

21330 Vegetables provisionally preserved

This subclass is defined through the following headings/subheadings of the HS 2007: 0711.

2134 Vegetables, pulses and potatoes, preserved by vinegar or acetic acid

21340 Vegetables, pulses and potatoes, preserved by vinegar or acetic acid

This subclass includes:
- vegetables and pulses, preserved by vinegar or acetic acid, such as:
  • cucumbers, gherkins
  • artichoke hearts
  • asparagus
  • bamboo shoots
  • beans
  • scallions
  • eggplants
  • cabbages
  • carrots
  • cauliflowers
  • celery
  • fruits of the genus Capsicum
  • maize, corn, sweet corn
  • mushrooms
• mustard pickles
• onions
• olives
• potatoes
• tomatoes
• sweet potatoes
• yams

This subclass does not include:
- fruits preserved by vinegar or acetic acid, cf. 21499

2139 Other prepared and preserved vegetables, pulses and potatoes

21391 Prepared dishes and meals based on vegetables, pulses and potatoes

This subclass includes:
- ready-made (i.e. prepared, seasoned and cooked) meals and dishes with vegetables, pulses or potatoes as main ingredients

This subclass does not include:
- prepared dishes and meals primarily based on:
  • meat, meat offal or blood, cf. 21186
  • fish, molluscs or crustaceans, cf. 21241
  • couscous or stuffed pasta, cf. 23722
- frozen or otherwise preserved pizzas, cf. 23997
- vegetables, pulses and potatoes, preserved by vinegar or acetic acid, cf. 21340

21392 Flour, meal, powder, flakes, granules and pellets of potatoes

This subclass is defined through the following headings/subheadings of the HS 2007: 1105.

21393 Dried potatoes and other dried vegetables

This subclass is defined through the following headings/subheadings of the HS 2007: 0712.

21394 Potatoes, otherwise prepared or preserved

This subclass includes:
- potatoes, prepared or preserved other than by vinegar or acetic acid, simply freezing, boiling or steaming in water, such as:
  • French fries
  • potato chips
  • mashed potatoes
  • potatoes precooked in fat or oil
  • baked potatoes
  • potato salad
  • klösse
  • rösti

The products in this subclass may be frozen or not.

This subclass does not include:
- potatoes, raw, frozen, cf. 21313
- potatoes, steamed or boiled in water, frozen, cf. 21313
- potatoes, preserved by vinegar or acetic acid, cf. 21340
- potatoes, dried, cf. 21393
21395 Beans, otherwise prepared or preserved, not frozen

This subclass is defined through the following headings/subheadings of the HS 2007: 2005.51, .59.

21396 Peas, otherwise prepared or preserved, not frozen

This subclass is defined through the following headings/subheadings of the HS 2007: 2005.40.

21397 Mushrooms and truffles, otherwise prepared or preserved

This subclass is defined through the following headings/subheadings of the HS 2007: 2003.

21399 Other vegetables and pulses, preserved other than by vinegar, acetic acid or sugar, n.e.c.

This subclass includes:
- vegetables and pulses (other than potatoes, mushrooms, beans and peas), prepared or preserved otherwise than by vinegar, acetic acid or sugar, whether or not frozen, such as:
  - tomatoes (whether whole, in pieces or as puree, paste or powder)
  - cucumbers and gherkins
  - carrots
  - cabbage
  - chick peas
  - bamboo shoots
  - garlic
  - lentils
  - olives
  - onions
  - peppers
  - spinach
  - sweet corn
  - vegetable mixes

This subclass also includes:
- beans and peas, prepared or preserved otherwise than by vinegar, acetic acid or sugar, when also frozen

This subclass does not include:
- vegetables, provisionally preserved, cf. 21330
- vegetables, pulses and potatoes, preserved by vinegar or acetic acid, cf. 21340
- prepared or preserved mushrooms and truffles:
  - by vinegar or acetic acid, cf. 21340
  - other, cf. 21397
- homogenized vegetables, cf. 23991
- potatoes, otherwise prepared or preserved, cf. 21394
- beans, not frozen, otherwise prepared or preserved, cf. 21395
- peas, not frozen, otherwise prepared or preserved, cf. 21396

214 Prepared and preserved fruits and nuts

2141 Dried fruit

21411 Raisins

This subclass is defined through the following headings/subheadings of the HS 2007: 0806.20.
21412  **Plums, dried**

This subclass is defined through the following headings/subheadings of the HS 2007: 0813.20.

21419  **Other dried fruit, n.e.c.**

This subclass includes:
- other dried fruit, including:
  - apples, dried
  - apricots, dried
  - avocados, dried
  - bananas and plantains, dried
  - berries, dried
  - dates, dried
  - figs, dried
  - guavas, dried
  - mangoes, dried
  - melons, dried
  - oranges, grapefruit or other citrus fruit, dried
  - papayas, dried
  - peaches, dried
  - persimmons, dried
  - pineapple, dried
  - plums, dried
  - pomegranates, dried
  - mixtures of nuts or dried fruit

2142  **Shelled nuts**

21421  **Groundnuts, shelled**

This subclass is defined through the following headings/subheadings of the HS 2007: 1202.42.

21422  **Almonds, shelled**

This subclass is defined through the following headings/subheadings of the HS 2007: 0802.12.

21423  **Hazelnuts, shelled**

This subclass is defined through the following headings/subheadings of the HS 2007: 0802.22.

21424  **Cashew nuts, shelled**

This subclass is defined through the following headings/subheadings of the HS 2007: 0801.32.

21429  **Other shelled nuts**

This subclass includes:
- shelled nuts, whether fresh or dried (dessicated), such as:
  - coconuts
  - brazil nuts
  - cashew nuts
  - chestnuts
  - pistachios
  - macadamia nuts
  - betel nuts
Explanatory notes

- ginkgo nuts
- pecan nuts
- water chestnuts
- kola nuts
- pine nuts (*Pinus pinea*)

2143 **Fruit juices**

21431 **Orange juice**

This subclass is defined through the following headings/subheadings of the HS 2007: 2009.11, .12, .19.

21432 **Grapefruit juice**

This subclass is defined through the following headings/subheadings of the HS 2007: 2009.21, .29.

21433 **Pineapple juice**

This subclass is defined through the following headings/subheadings of the HS 2007: 2009.41, .49.

21434 **Grape juice**

This subclass is defined through the following headings/subheadings of the HS 2007: 2009.61, .69.

21435 **Apple juice**

This subclass is defined through the following headings/subheadings of the HS 2007: 2009.71, .79.

21439 **Other fruit juices, n.e.c.**

This subclass includes:
- juices from other fruits, including
  - juices from citrus fruit, other than oranges and grapefruit:
    - lemon juice
    - lime juice
    - mandarin juice
  - apricot juice
  - blackcurrant juice
  - cherry juice
  - coconut juice
  - pear juice
  - date juice
  - fig juice
  - raspberry juice
  - guava juice
  - gooseberry juice
  - mango juice
  - peach juice
  - prune juice
  - tamarind juice
  - litchi juice
  - passion fruit juice
- fruit juice mixtures
This subclass does not include:
- orange juice, cf. 21431
- grapefruit juice, cf. 21432
- pineapple juice, cf. 21433
- grape juice, cf. 21434
- apple juice, cf. 21435
- vegetable juices, cf. 2132

2149 Other prepared and preserved fruits and nuts (except by sugar)

21491 Pineapples, otherwise prepared or preserved

This subclass is defined through the following headings/subheadings of the HS 2007: 2008.20.

21492 Peaches, otherwise prepared or preserved

This subclass is defined through the following headings/subheadings of the HS 2007: 2008.70.

21493 Fruits and nuts, uncooked or cooked, frozen

This subclass is defined through the following headings/subheadings of the HS 2007: 0811.

21494 Jams, fruit jellies, marmalades, fruit or nut purree and fruit or nut pastes

This subclass is defined through the following headings/subheadings of the HS 2007: 2007.91, .99.

21495 Nuts, groundnuts and other seeds, roasted, salted or otherwise prepared n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 2008.11, .19.

21496 Fruits and nuts, provisionally preserved, not for immediate consumption

This subclass is defined through the following headings/subheadings of the HS 2007: 0812, 0814.

21499 Other prepared and preserved fruits and nuts, n.e.c.

This subclass includes:
- prepared or preserved fruits, nuts and other edible parts of plants, whether or not sweetened, where the method of preparation or preservation may be:
  - sterilization
  - osmotic dehydration
  - canning or other airtight packaging
  - by vinegar or acetic acids
  - other methods, but not by sugar, freezing, simple drying or in jams, jellies and pastes

Examples of fruits, nuts and other edible plant parts included above are:
- apples
- apricots
- bananas
- cherries
- citrus fruit
- fruit mixtures
- palm hearts
- pears
- raisins
- strawberries
This subclass also includes:
- apricot, peach, plum and cherry stones and kernels
- apple and pear pips
- pollen

This subclass does not include:
- carob seeds, cf. 01356
- dried fruit, cf. 2141
- mixtures of nuts:
  - dried, cf. 21419
  - otherwise prepared or preserved, except by sugar, cf. 21495
- peel of citrus fruit or melon, fresh, frozen, dried or provisionally preserved in brine, sulphur water or other preservative solutions, cf. 21496
- provisionally preserved fruit and nuts, not for immediate consumption, cf. 21496
- fruits, nuts, fruit-peel and other parts of plants, preserved by sugar, cf. 23670

215 Animal fats
2151 Animal fats, unrendered

21511 Fats, of pig and poultry, unrendered

This subclass is defined through the following headings/subheadings of the HS 2007: 0209.10, .90.

21512 Cattle fat, unrendered

This subclass includes:
- fat from cattle, animals of subclass 02111, unrendered

This subclass does not include:
- tallow, fat from cattle, rendered, cf. 21523
- greaves fat, cf. 21523
- marrow, bone or foot oil and their fractions, from cattle, cf. 21529

21513 Buffalo fat, unrendered

This subclass includes:
- fat from buffalos, animals of subclass 02112, unrendered

This subclass does not include:
- tallow, fat from buffalos, rendered, cf. 21523
- marrow, bone or foot oil and their fractions, from buffalo, cf. 21529

21514 Sheep fat, unrendered

This subclass includes:
- fat from sheep, animals of subclass 02122, unrendered

This subclass does not include:
- tallow, fat from sheep, rendered, cf. 21523
- marrow, bone or foot oil and their fractions, from sheep, cf. 21529
21515  **Goat fat, unrendered**

This subclass includes:
- fat from goats, animals of subclass 02123, unrendered

This subclass does not include:
- tallow, fat from goats, rendered, cf. 21523
- marrow, bone or foot oil and their fractions, from goats, cf. 21529

21519  **Other animal fats, unrendered, n.e.c.**

This subclass includes:
- wool grease, crude
- unrendered fats from animals not elsewhere classified, such as:
  - bear fat, unrendered
  - horse fat, unrendered
  - hippopotamus fat, unrendered
  - crab fat, unrendered
  - mollusc fat, unrendered
  - rabbit fat, unrendered
  - turtle fat, unrendered

This subclass does not include:
- any form of rendered animal fat, cf. 2152
- animal oils and their fractions, cf. 2152
- lanolin, whether or not emulsified, hydrated or anhydrous, cf. 21529
- wool alcohols, wool grease olein, wool grease stearin, cf. 21529

2152  **Animal fats, rendered**

21521  **Pig fat, rendered**

This subclass includes:
- fat and grease from pigs, rendered, such as:
  - lard

This subclass does not include:
- fat from pigs, unrendered, cf. 21511
- lard stearin and lard oil, cf. 21529

21522  **Poultry fat, rendered**

This subclass includes:
- fat and grease from poultry, rendered

This subclass does not include:
- fat from poultry, unrendered, cf. 21511

21523  **Tallow**

This subclass includes:
- fat from cattle, rendered
- fat from buffalos, rendered
- fat from sheep, rendered
- fat from goats, rendered
- greaves fat
- oleo stock

This subclass does not include:
- fat from pigs, rendered, cf. 21521
- fat from poultry, rendered, cf. 21522
- oleo-oil, cf. 21529
- tallow oil, cf. 21529
- Borneo tallow (vegetable tallow), crude and refined, cf. 21691

21524 **Fish-liver oils and their fractions**

This subclass is defined through the following headings/subheadings of the HS 2007: 1504.10.

21525 **Fats and oils and their fractions, of fish, other than liver oils**

This subclass is defined through the following headings/subheadings of the HS 2007: 1504.20.

21526 **Fats and oils and their fractions, of marine mammals**

This subclass is defined through the following headings/subheadings of the HS 2007: 1504.30.

21529 **Other animal fats, rendered**

This subclass includes:
- lard oil
- lard stearin
- oleo-oil
- oleostearin (tallow stearin)
- tallow oil (inedible oleo-oil)
- all animal oils and their fractions, except those obtained from fish or marine animals:
  - bone oil
  - marrow oil
  - chrysalis oil
  - egg-yolk oil
  - turtle-egg oil
  - foot oil, shin bone oil
  - snake oil
  - tortoise oil
  - mink oil
  - rabbit oil
- rendered animal fats not covered in subclasses 21521 - 21526, including:
  - bear fat, rendered
  - horse fat, rendered
  - hippopotamus fat, rendered
  - crab fat, rendered
  - mollusc fat, rendered
  - rabbit fat, rendered
  - turtle fat, rendered
- lanolin, whether or not emulsified, hydrated or anhydrous
- wool alcohols
- wool grease olein
- wool grease stearin
This subclass does not include:
- oils and their fractions, from fish
  - fish liver oils, cf. 21524
  - fish oils other than fish liver oils, cf. 21525
- oils and their fractions, from marine mammals, cf. 21526
- wool grease, crude, cf. 21519

2159 Animal fats and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared

21590 Animal fats and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared

This subclass is defined through the following headings/subheadings of the HS 2007: 1516.10.

216 Vegetable oils

2161 Soya bean oil

21611 Soya bean oil, crude

This subclass is defined through the following headings/subheadings of the HS 2007: 1507.10.

21612 Soya bean oil, refined

This subclass is defined through the following headings/subheadings of the HS 2007: 1507.90.

2162 Groundnut oil

21621 Groundnut oil, crude

This subclass is defined through the following headings/subheadings of the HS 2007: 1508.10.

21622 Groundnut oil, refined

This subclass is defined through the following headings/subheadings of the HS 2007: 1508.90.

2163 Sunflower-seed and safflower-seed oil

21631 Sunflower-seed and safflower-seed oil, crude

This subclass is defined through the following headings/subheadings of the HS 2007: 1512.11.

21632 Sunflower-seed and safflower-seed oil, refined

This subclass is defined through the following headings/subheadings of the HS 2007: 1512.19.

2164 Rape, colza and mustard oil

21641 Rape, colza and mustard oil, crude

This subclass is defined through the following headings/subheadings of the HS 2007: 1514.11, .91.

21642 Rape, colza and mustard oil, refined

This subclass is defined through the following headings/subheadings of the HS 2007: 1514.19, .99.
2165 Palm oil

21651 Palm oil, crude

This subclass is defined through the following headings/subheadings of the HS 2007: 1511.10.

21652 Palm oil, refined

This subclass is defined through the following headings/subheadings of the HS 2007: 1511.90.

2166 Coconut oil

21661 Coconut oil, crude

This subclass is defined through the following headings/subheadings of the HS 2007: 1513.11.

21662 Coconut oil, refined

This subclass is defined through the following headings/subheadings of the HS 2007: 1513.19.

2167 Olive oil

21671 Olive oil, crude

This subclass is defined through the following headings/subheadings of the HS 2007: 1509.10.

21672 Olive oil, refined

This subclass is defined through the following headings/subheadings of the HS 2007: 1509.90.

21673 Oil of olive residues

This subclass is defined through the following headings/subheadings of the HS 2007: 1510.00.

2168 Cottonseed oil

21681 Cottonseed oil, crude

This subclass is defined through the following headings/subheadings of the HS 2007: 1512.21.

21682 Cottonseed oil, refined

This subclass is defined through the following headings/subheadings of the HS 2007: 1512.29.

2169 Other vegetable oils, n.e.c.

21691 Other vegetable oils, crude or refined, n.e.c.

This subclass includes:
- crude and refined (but not chemically modified) versions of:
  - babassu oil
  - palm kernel oil
  - linseed oil
  - corn (maize) oil
  - castor oil
  - sesame oil
- tung oil
- jojoba oil
- Borneo tallow, Chinese vegetable tallow and other vegetable tallows
- myrtle wax
- other vegetable oils, n.e.c.

21693 Vegetable oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared

This subclass is defined through the following headings/subheadings of the HS 2007: 1516.20.

217 Margarine and similar preparations

2170 Margarine and similar preparations

21700 Margarine and similar preparations

This subclass is defined through the following headings/subheadings of the HS 2007: 1517.10, .90.

218 Cotton linters

2180 Cotton linters

21800 Cotton linters

This subclass is defined through the following headings/subheadings of the HS 2007: 1404.20.

219 Oil-cake and other residues resulting from the extraction of vegetable fats or oils; flours and meals of oil seeds or oleaginous fruits, except those of mustard; vegetable waxes, except triglycerides; degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes

2191 Oil-cake and other solid residues, of vegetable fats or oils

21910 Oil-cake and other solid residues, of vegetable fats or oils

This subclass is defined through the following headings/subheadings of the HS 2007: 2304 - 2306.

2192 Flours and meals of oil seeds or oleaginous fruits, except those of mustard

21920 Flours and meals of oil seeds or oleaginous fruits, except those of mustard

This subclass is defined through the following headings/subheadings of the HS 2007: 1208.10, .90.

2193 Vegetable waxes (other than triglycerides), whether or not refined or coloured; degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes

21931 Vegetable waxes (other than triglycerides), whether or not refined or coloured

This subclass is defined through the following headings/subheadings of the HS 2007: 1521.10.

21932 Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes

This subclass is defined through the following headings/subheadings of the HS 2007: 1522.00.
22 Dairy products and egg products

221 Processed liquid milk, cream and whey

2211 Processed liquid milk

22110 Processed liquid milk

This subclass includes:
- milk, partially or completely skimmed
- milk, enriched in vitamins, mineral salts or additional natural milk constituents
- milk, pasteurized
- milk, homogenized
- milk, peptonized
- milk, sterilized

This subclass also includes:
- milk, reconstituted, of a quantitative and qualitative composition similar to items above

This subclass does not include:
- raw milk, whether or not frozen, cf. 0221, 0229
- cream, fresh, cf. 22120
- milk, concentrated, whether or not reconstituted:
  - unsweetened, cf. 22221
  - sweetened, cf. 22222
- cream, concentrated, whether or not reconstituted, cf. 22229
- milk and cream in solid form, whether or not reconstituted:
  - quantitative and qualitative composition similar to natural whole milk, cf. 22211
  - quantitative and qualitative composition similar to skim milk or whey, cf. 22212
  - other quantitative or qualitative composition, cf. 22219
- liquid reconstituted milk, when not of a quantitative or qualitative composition similar to the included items, cf. 22290
- milk, with added sugar or other sweetening material, cf. 22229
- milk, curdled, fermented or acidified, cf. 22230
- flavoured milk, cf. 24490

2212 Cream, fresh

22120 Cream, fresh

This subclass includes:
- cream, of a fat content higher than 6%, whether or not pasteurized, enriched in vitamins or mineral salts, homogenized, sterilized, peptonized, reconstituted, whipped, frozen

This subclass also includes:
- cream, reconstituted, of a quantitative and qualitative composition similar to items above

This subclass does not include:
- raw milk, of a fat content higher than 6%, cf. 0221, 0229
- cream, concentrated, whether or not reconstituted, cf. 22229
- milk and cream in solid form, whether or not reconstituted:
  - quantitative and qualitative composition similar to natural whole milk, cf. 22211
  - quantitative and qualitative composition similar to skim milk or whey, cf. 22212
  - other quantitative or qualitative composition, cf. 22219
- liquid reconstituted cream, when not of a quantitative or qualitative composition similar to the included items, cf. 22290
- cream with added sugar or other sweetening material, cf. 22229
- cream, curdled, fermented or acidified, cf. 22230

2213  Whey

22130  Whey

This subclass is defined through the following headings/subheadings of the HS 2007: 0404.10.

222  Other dairy products

2221  Milk and cream in solid forms

22211  Whole milk powder

This subclass is defined through the following headings/subheadings of the HS 2007: 0402.21, .29.

22212  Skim milk and whey powder

This subclass is defined through the following headings/subheadings of the HS 2007: 0402.10.

22219  Other milk and cream in solid forms, n.e.c.

This subclass includes:
- fresh or preserved products consisting of milk constituents, with a composition different from the natural product, provided they are not more specifically covered elsewhere, in solid form, whether or not sweetened, but not containing other substances:
  - milk protein concentrates, in solid form
  - natural milk salts, in solid form
  - solid products obtained from whey, containing less than 95% by weight of lactose, other than whey cheese
  - solid products consisting of natural milk constituents, not elsewhere specified or included
  - reconstituted milk, in solid form, with a quantitative or qualitative composition different from the natural product

This subclass does not include:
- reconstituted milk, in solid form, with a quantitative or qualitative composition similar to:
  - natural whole milk, cf. 22211
  - skim milk or whey, cf. 22212
  - whey cheese, cf. 2225
  - products similar to those above, in liquid or paste form, cf. 22290
  - lactose and lactose syrup, cf. 23210
  - coloured or flavoured lactose syrup, cf. 23999

2222  Milk and cream, concentrated or containing added sugar or other sweetening matter, other than in solid forms

22221  Evaporated milk

This subclass includes:
- concentrated, unsweetened milk in liquid or paste, whole, semi-skimmed or skimmed

This subclass also includes:
- reconstituted milk, unsweetened, concentrated, with a quantitative and qualitative composition similar to the above
This subclass does not include:
- concentrated, sweetened milk, whether or not reconstituted, cf. 22222
- milk, not concentrated, with added sugar or other sweetening material, whether or not reconstituted, cf. 22229
- concentrated cream, in liquid or paste, whether or not with added sugar or other sweetening material, whether or not reconstituted, cf. 22229
- milk and cream in solid form, cf. 2221

**22222 Condensed milk**

This subclass includes:
- concentrated, sweetened milk in liquid or paste, whole, semi-skimmed or skimmed

This subclass also includes:
- reconstituted milk, sweetened, concentrated, with a quantitative and qualitative composition similar to the above

This subclass does not include:
- concentrated, unsweetened milk, whether or not reconstituted, cf. 22221
- milk, not concentrated, with added sugar or other sweetening material, whether or not reconstituted, cf. 22229
- concentrated cream, in liquid or paste, whether or not with added sugar or other sweetening material, whether or not reconstituted, cf. 22229
- milk and cream in solid form, cf. 2221

**22229 Milk and cream, n.e.c.**

This subclass includes:
- concentrated cream (half, single, whipped or whipping, double) in liquid or paste, whether or not sweetened
- milk and cream, not concentrated, with added sugar or other sweetening material

This subclass also includes:
- reconstituted milk and cream, with a quantitative and qualitative composition similar to the above

This subclass does not include:
- concentrated, unsweetened milk, whether or not reconstituted, cf. 22221
- concentrated, sweetened milk, whether or not reconstituted, cf. 22222
- milk and cream in solid form, cf. 2221

**2223 Yoghurt and other fermented or acidified milk and cream**

**22230 Yoghurt and other fermented or acidified milk and cream**

This subclass is defined through the following headings/subheadings of the HS 2007: 0403.
2224  **Butter and other fats and oils derived from milk**

22241  **Butter and other fats and oils derived from milk of cattle**

This subclass includes:
- butter and other fats and oils derived from milk of cattle, animals of subclass 02111:
  - butter:
    - natural, canned, melted, fractionated, recombined, resolidified, salted, rancid, etc.
  - whey:
    - concentrated
    - dehydrated
  - dairy spread
  - butterfat, whether or not fractionated
  - anhydrous milkfat, butteroil
  - ghee

This subclass does not include:
- butter and other fats and oils derived from milk of buffalo, cf. 22242
- butter and other fats and oils derived from milk of other animals, cf. 22249

22242  **Butter and other fats and oils derived from milk of buffalo**

This subclass includes:
- butter and other fats and oils derived from milk of buffalo, animals of subclass 02112:
  - butter:
    - natural, canned, melted, fractionated, recombined, resolidified, salted, rancid, etc.
  - whey:
    - concentrated
    - dehydrated
  - dairy spread
  - butterfat, whether or not fractionated
  - anhydrous milkfat, butteroil
  - ghee

This subclass does not include:
- butter and other fats and oils derived from cattle, cf. 22241
- butter and other fats and oils derived from other animals, cf. 22249

22249  **Butter and other fats and oils derived from milk of other animals**

This subclass includes:
- butter and other fats and oils derived from milk of animals other than cattle or buffalo:
  - butter:
    - natural, canned, melted, fractionated, recombined, resolidified, salted, rancid, etc.
  - whey:
    - concentrated
    - dehydrated
  - dairy spread
  - butterfat, whether or not fractionated
  - anhydrous milkfat, butteroil
  - ghee

This subclass does not include:
- butter and other fats and oils derived from cattle, cf. 22241
- butter and other fats and oils derived from buffalo, cf. 22242
2225  Cheese, fresh or processed

22251  Cheese from milk of cattle, fresh or processed

This subclass includes:
- cheese of milk of cattle, animals of subclass 02111, fresh or processed:
  - fresh cheese, whey cheese and curd
  - grated or powdered cheese
  - processed cheese
  - blue-veined cheese and other cheese containing veins produced by *Pencilium roqueforti*
  - other fresh or processed cheese

This subclass does not include:
- cheese of milk of buffalo, cf. 22252
- cheese of milk of sheep, cf. 22253
- cheese of milk of goats, cf. 22254
- cheese of milk of other animals than cattle, buffalo, sheep and goats, cf. 22259

22252  Cheese from milk of buffalo, fresh or processed

This subclass includes:
- cheese of milk of buffalo, animals of subclass 02112, fresh or processed:
  - fresh cheese, whey cheese and curd
  - grated or powdered cheese
  - processed cheese
  - blue-veined cheese and other cheese containing veins produced by *Pencilium roqueforti*
  - other fresh or processed cheese

This subclass does not include:
- cheese of milk of cattle, cf. 22251
- cheese of milk of sheep, cf. 22253
- cheese of milk of goats, cf. 22254
- cheese of milk of other animals than cattle, buffalo, sheep and goats, cf. 22259

22253  Cheese from milk of sheep, fresh or processed

This subclass includes:
- cheese of milk of sheep, animals of subclass 02122, fresh or processed:
  - fresh cheese, whey cheese and curd
  - grated or powdered cheese
  - processed cheese
  - blue-veined cheese and other cheese containing veins produced by *Pencilium roqueforti*
  - other fresh or processed cheese

This subclass does not include:
- cheese of milk of cattle, cf. 22251
- cheese of milk of buffalo, cf. 22252
- cheese of milk of goats, cf. 22254
- cheese of milk of other animals than cattle, buffalo, sheep and goats, cf. 22259
22254 Cheese from milk of goats, fresh or processed

This subclass includes:
- cheese of milk of goats, animals of subclass 02123, fresh or processed:
  • fresh cheese, whey cheese and curd
  • grated or powdered cheese
  • processed cheese
  • blue-veined cheese and other cheese containing veins produced by *Pencillium roqueforti*
  • other fresh or processed cheese

This subclass does not include:
- cheese of milk of cattle, cf. 22251
- cheese of milk of buffalo, cf. 22252
- cheese of milk of sheep, cf. 22253
- cheese of milk of other animals than cattle, buffalo, sheep and goats, cf. 22259

22259 Cheese, fresh or processed, n.e.c.

This subclass includes:
- cheese, fresh or processed, of milk of animals other than cattle, buffalo, sheep or goats:
  • fresh cheese, whey cheese and curd
  • grated or powdered cheese
  • processed cheese
  • blue-veined cheese and other cheese containing veins produced by *Pencillium roqueforti*
  • other fresh or processed cheese

This subclass does not include:
- cheese of milk from cattle, cf. 22251
- cheese of milk from buffalo, cf. 22252
- cheese of milk from sheep, cf. 22253
- cheese of milk from goats, cf. 22254

2226 Casein

22260 Casein

This subclass is defined through the following headings/subheadings of the HS 2007: 3501.10.

2227 Ice cream and other edible ice

22270 Ice cream and other edible ice

This subclass is defined through the following headings/subheadings of the HS 2007: 2105.

2229 Dairy products n.e.c.

22290 Dairy products n.e.c.

This subclass includes:
- fresh or preserved products consisting of milk constituents, with a composition different from the natural product, provided they are not more specifically covered elsewhere, in liquid or paste form, whether or not sweetened, but not containing other substances:
  • milk protein concentrates, in liquid or paste form
  • natural milk salts, in liquid or paste form
  • products obtained from whey, containing less than 95% by weight of lactose, in liquid or paste form, excluding whey cheese
• products consisting of natural milk constituents, in liquid or paste form, not elsewhere specified or included
• reconstituted milk, in liquid or paste form, with a quantitative or qualitative composition different from the natural product

This subclass does not include:
- products similar to those above, in solid form, cf. 22219
- lactose and lactose syrup, cf. 23210
- coloured or flavoured lactose syrup, cf. 23999
- whey cheese, cf. 2225
- reconstituted milk, in liquid or paste form, with a quantitative or qualitative composition similar to the natural product:
  • concentrated, unsweetened, cf. 22221
  • concentrated, sweetened, cf. 22222
  • not concentrated, unsweetened, cf. 22110
  • not concentrated, sweetened, cf. 22229

223 Eggs, in shell, preserved or cooked

2230 Eggs, in shell, preserved or cooked

22300 Eggs, in shell, preserved or cooked

This subclass includes:
- eggs, in shell, preserved or cooked

This subclass does not include:
- eggs, fresh:
  • from hens, cf. 0231
  • from other birds, cf. 0232
- eggs, not in shell, cf. 23993

23 Grain mill products, starches and starch products; other food products

231 Grain mill products

2311 Wheat and meslin flour

23110 Wheat and meslin flour

This subclass is defined through the following headings/subheadings of the HS 2007: 1101.

2312 Other cereal flours

23120 Other cereal flours

This subclass is defined through the following headings/subheadings of the HS 2007: 1102.

2313 Groats, meal and pellets of wheat and other cereals

23130 Groats, meal and pellets of wheat and other cereals

This subclass is defined through the following headings/subheadings of the HS 2007: 1103.11 - .20.
2314 Other cereal grain products (including corn flakes)

This subclass includes:
- cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled)
- germ of cereals, whole, rolled, flaked or ground.
- prepared foods obtained by the swelling or roasting of cereals or cereal products (e.g. corn flakes)
- prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals
- Bulgur wheat
- other cereals, other than maize (corn), pre-cooked or otherwise prepared

This subclass does not include:
- rice, semi- or wholly milled, cf. 23161
- husked rice, cf. 23162
- prepared meals and dishes based on cereal grains, cf. 23997

2316 Rice, semi- or wholly milled, or husked

23161 Rice, semi- or wholly milled

This subclass is defined through the following headings/subheadings of the HS 2007: 1006.30, .40.

23162 Husked rice

This subclass is defined through the following headings/subheadings of the HS 2007: 1006.20.

2317 Other vegetable flours and meals

23170 Other vegetable flours and meals

This subclass is defined through the following headings/subheadings of the HS 2007: 1106.

2318 Mixes and doughs for the preparation of bakers' wares

23180 Mixes and doughs for the preparation of bakers' wares

This subclass is defined through the following headings/subheadings of the HS 2007: 1901.20.

232 Starches and starch products; sugars and sugar syrups n.e.c.

2321 Glucose and glucose syrup; fructose and fructose syrup; lactose and lactose syrup; invert sugar; sugars and sugar syrups n.e.c.; artificial honey; caramel

23210 Glucose and glucose syrup; fructose and fructose syrup; lactose and lactose syrup; invert sugar; sugars and sugar syrups n.e.c.; artificial honey; caramel

This subclass is defined through the following headings/subheadings of the HS 2007: 1702.11, .19, .30 - .90.
2322 Starches; inulin; wheat gluten; dextrins and other modified starches

23220 Starches; inulin; wheat gluten; dextrins and other modified starches

This subclass is defined through the following headings/subheadings of the HS 2007: 1108, 1109, 3505.10.

2323 Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, siftings or similar forms

23230 Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, siftings or similar forms

This subclass is defined through the following headings/subheadings of the HS 2007: 1903.

233 Preparations used in animal feeding; lucerne (alfalfa) meal and pellets

2331 Preparations used in animal feeding

23311 Dog or cat food, put up for retail sale

This subclass is defined through the following headings/subheadings of the HS 2007: 2309.10.

23319 Preparations used in animal feeding n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 2309.90.

2332 Lucerne (alfalfa) meal and pellets

23320 Lucerne (alfalfa) meal and pellets

This subclass is defined through the following headings/subheadings of the HS 2007: 1214.10.

234 Bakery products

2341 Crispbread; rusks, toasted bread and similar toasted products

23410 Crispbread; rusks, toasted bread and similar toasted products

This subclass is defined through the following headings/subheadings of the HS 2007: 1905.10, .40.

2342 Gingerbread and the like; sweet biscuits; waffles and wafers

23420 Gingerbread and the like; sweet biscuits; waffles and wafers

This subclass is defined through the following headings/subheadings of the HS 2007: 1905.20, .31, .32.
2343  Pastry goods and cakes
23430  Pastry goods and cakes

This subclass includes:
- pastry and similar products, fresh or preserved, such as:
  - cakes
  - pies and tarts
  - quiches
  - pizza
  - pancakes
  - puddings
  - sweet rolls

This subclass does not include:
- biscuits:
  - sweet, cf. 23420
  - salty or savory, cf. 23490
- cookies, cf. 23420

2349  Bread and other bakers' wares
23490  Bread and other bakers' wares

This subclass includes:
- bread, from flours or meals of cereals, fresh or preserved:
  - ordinary, brown, wholemeal, pumpernickel, rye, gluten, etc.
  - bread buns and rolls
  - unleavened
- other bakers' wares, fresh or preserved, such as:
  - crackers
  - salty or savory biscuits
  - pretzels
  - tortillas
  - matzos
  - communion wafers
  - cachets
  - rice paper

This subclass does not include:
- sweet biscuits, cf. 23420

235  Sugar and molasses
2351  Raw cane or beet sugar
23511  Cane sugar

This subclass is defined through the following headings/subheadings of the HS 2007: 1701.13, .14.

23512  Beet sugar

This subclass is defined through the following headings/subheadings of the HS 2007: 1701.12.
2352  Refined sugar

23520  Refined sugar

This subclass is defined through the following headings/subheadings of the HS 2007: 1701.99.

2353  Refined cane or beet sugar, in solid form, containing added flavouring or colouring matter; maple sugar and maple syrup

23530  Refined cane or beet sugar, in solid form, containing added flavouring or colouring matter; maple sugar and maple syrup

This subclass is defined through the following headings/subheadings of the HS 2007: 1701.91, 1702.20.

2354  Molasses

23540  Molasses

This subclass is defined through the following headings/subheadings of the HS 2007: 1703.

236  Cocoa, chocolate and sugar confectionery

2361  Cocoa paste, whether or not defatted

23610  Cocoa paste, whether or not defatted

This subclass is defined through the following headings/subheadings of the HS 2007: 1803.

2362  Cocoa butter, fat and oil

23620  Cocoa butter, fat and oil

This subclass is defined through the following headings/subheadings of the HS 2007: 1804.

2363  Cocoa powder, not sweetened

23630  Cocoa powder, not sweetened

This subclass is defined through the following headings/subheadings of the HS 2007: 1805.

2364  Cocoa powder, sweetened

23640  Cocoa powder, sweetened

This subclass is defined through the following headings/subheadings of the HS 2007: 1806.10.

2365  Chocolate and other food preparations containing cocoa (except sweetened cocoa powder), in bulk forms

23650  Chocolate and other food preparations containing cocoa (except sweetened cocoa powder), in bulk forms

This subclass is defined through the following headings/subheadings of the HS 2007: 1806.20.
2366  Chocolate and other food preparations containing cocoa (except sweetened cocoa powder), other than in bulk forms

23660  Chocolate and other food preparations containing cocoa (except sweetened cocoa powder), other than in bulk forms

This subclass is defined through the following headings/subheadings of the HS 2007: 1806.31 - .90.

2367  Sugar confectionery (including white chocolate), not containing cocoa; vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar

23670  Sugar confectionery (including white chocolate), not containing cocoa; vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar

This subclass includes:
- sugar confectionery (including white chocolate), not containing cocoa:
  - chewing gum, whether or not sugar-coated, etc.
- vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)

237  Macaroni, noodles, couscous and similar farinaceous products

2371  Uncooked pasta, not stuffed or otherwise prepared

23710  Uncooked pasta, not stuffed or otherwise prepared

This subclass is defined through the following headings/subheadings of the HS 2007: 1902.11, .19.

2372  Pasta, cooked, stuffed or otherwise prepared; couscous

23721  Pasta, cooked, stuffed or otherwise prepared (but not as a complete dish); couscous, except as a complete dish

This subclass includes:
- cooked, stuffed or otherwise prepared pasta, whether or not frozen:
  - ravioli, cannelloni, gnocchi, lasagne, macaroni, tagliatelle, spaghetti, vermicelli, etc.
- cooked or otherwise prepared noodles and dumplings:
  - shaomai, wonton, ramen, rice vermicelli, etc.
- couscous, except as a compete dish

This subclass does not include:
- pasta, noodles, dumplings or couscous, presented as a complete dish, cf. 23722

23722  Prepared dishes containing stuffed pasta; prepared couscous dishes

This subclass includes:
- prepared dishes containing stuffed pasta
- prepared noodle dishes
- dumplings, when prepared as a dish
- prepared couscous dishes

This subclass does not include:
- cooked, stuffed or otherwise prepared pasta, when not prepared as a complete dish, cf. 23721
- couscous, when not prepared as a complete dish, cf. 23721
239  Food products n.e.c.

2391  Coffee and tea

23911  Coffee, decaffeinated or roasted

This subclass is defined through the following headings/subheadings of the HS 2007: 0901.12, .21, .22.

23912  Coffee substitutes containing coffee; extracts, essences and concentrates of coffee, and preparations with a basis thereof or with a basis of coffee; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof

This subclass includes:
- coffee substitutes, containing coffee in any proportion
- instant coffee, whether or not decaffeinated
- coffee concentrates, whether or not decaffeinated
- coffee extract and essences
- coffee pastes (mixtures of ground, roasted coffee with vegetable fats, etc.)
- coffee preparations:
  - based wholly or partly on real coffee
  - based on coffee extracts, essences or concentrates
- roasted coffee substitutes and essences and concentrates thereof, including:
  - cereals, chestnuts, chicory, fruit kernels, malt, soya beans, etc.

This subclass does not include:
- coffee, green, cf. 01610
- pure coffee, roasted or decaffeinated, cf. 23911
- coffee husks and skins, cf. 39150

23913  Green tea (not fermented), black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg

This subclass is defined through the following headings/subheadings of the HS 2007: 0902.10, .30.

23914  Extracts, essences and concentrates of tea or maté, and preparations with a basis thereof or with a basis of tea or maté

This subclass is defined through the following headings/subheadings of the HS 2007: 2101.20.

2392  Spices and aromatics, processed

23921  Pepper (piper spp.), processed

This subclass is defined through the following headings/subheadings of the HS 2007: 0904.12.
23922 Chillies and peppers, dry (capsicum spp., pimenta), processed

This subclass includes:
- dried fruits of plants of the genus *Capsicum*, ground, crushed or otherwise processed:
  - capsicum, sweet pepper
  - chilli pepper
  - cultivars of *Capsicum annuum*:
    - cayenne pepper
    - jalapeno pepper
    - anaheim pepper
    - paprika, bell pepper
    - ancho pepper
    - pimento
  - dried fruits of plants of the genus *Pimenta*, ground, crushed or otherwise processed:
    - allspice, Jamaica pepper *Pimenta dioica*

This subclass does not include:
- dry chillies and peppers, unprocessed, cf. 01652

23923 Nutmeg, mace, cardamoms, processed

This subclass includes:
- crushed, ground, powdered or otherwise processed:
  - nutmeg
  - mace
  - cardamoms
  - melegueta pepper, grains of paradise

This subclass does not include:
- unprocessed nutmeg, mace, cardamoms or melegueta pepper, cf. 01653

23924 Anise, badian, coriander, cumin, caraway, fennel and juniper berries, processed

This subclass includes:
- crushed, ground, powdered or otherwise processed:
  - anise
  - star anise, badian
  - coriander
  - cumin
  - caraway
  - fennel
  - juniper berries

This subclass does not include:
- unprocessed anise, star anise, coriander, cumin, caraway, fennel and juniper berries, cf. 01654

23925 Cinnamon (canella), processed

This subclass is defined through the following headings/subheadings of the HS 2007: 0906.20.
23926 Cloves (whole stems), processed

This subclass includes:
- crushed, ground, powdered or otherwise processed cloves

This subclass does not include:
- unprocessed cloves, cf. 01656

23927 Ginger, processed

This subclass includes:
- crushed, ground, scraped, powdered or otherwise processed dry ginger
- ginger in brine

This subclass does not include:
- unprocessed dry ginger, cf. 01657

23928 Vanilla, processed

This subclass includes:
- Vanilla, crushed, ground, powdered or otherwise processed

This subclass does not include:
- unprocessed vanilla, cf. 01658

23929 Other spices and aromatics, processed

This subclass includes:
- saffron, *Crocus sativus*
- turmeric, Curcuma, Indian saffron, *Curcuma longa*
- dill and dill seeds, *Anethum graveolens*
- curry powders and pastes
- thyme, *Thymus*
- bay leaves, *Laurus nobilis*
- Guinea pepper, negro pepper, seeds of *Xylopia aethiopica*
- angelica stems
- hop cones

2399 Other food products

23991 Homogenized preparations of meat, vegetables, fruits or nuts; preparations of milk, flour, meal, starch or malt extract, for infant use n.e.c.; homogenized composite food preparations

This subclass is defined through the following headings/subheadings of the HS 2007: 1602.10, 1901.10, 2005.10, 2007.10, 2104.20.

23992 Soups and broths and preparations thereof

This subclass is defined through the following headings/subheadings of the HS 2007: 2104.10.
23993  Eggs, not in shell, and egg yolks, fresh or preserved; egg albumin

This subclass includes:
- eggs, not in shell:
  - fresh, cooked, steamed, dried, sweetened
- egg yolks:
  - fresh, cooked, moulded, frozen, dried, stabilized, sweetened
- egg albumin, whether or not dried

This subclass does not include:
- eggs, fresh:
  - from hens, cf. 0231
  - from other birds, cf. 0232
- eggs, preserved, in shell, cf. 22300

23994  Vinegar and substitutes therefor obtained from acetic acid

This subclass is defined through the following headings/subheadings of the HS 2007: 2209.

23995  Sauces; mixed condiments; mustard flour and meal; prepared mustard

This subclass is defined through the following headings/subheadings of the HS 2007: 2103.

23996  Yeasts (active or inactive); other single-cell micro-organisms, dead; prepared baking powders

This subclass is defined through the following headings/subheadings of the HS 2007: 2102.

23997  Other prepared dishes and meals

This subclass includes:
- prepared dishes and meals (i.e. dishes containing at least two distinct main ingredients; prepared, seasoned and cooked; presented in vacuum-packaged, canned or frozen form), such as:
  - frozen pizza, quiche
  - prepared dishes and meals based on eggs, cheese, tofu, meat substitutes etc.
  - other dishes and meals n.e.c.

This subclass does not include:
- prepared dishes and meals based on meat, cf. 21186
- prepared dishes and meals based on fish, molluscs and crustaceans, cf. 21241
- prepared dishes and meals based on vegetables, pulses and potatoes, cf. 21391
- prepared dishes containing stuffed pasta, cf. 23722
- prepared couscous dishes, cf. 23722
- homogenized composite food preparations, such as infant food, cf. 23991
- fresh or otherwise preserved but not frozen pizza, quiche, cf. 23430

23999  Other food products n.e.c.

This subclass includes:
- vegetable saps and extracts:
  - of liquorice
  - of hops
  - other
- pectic substances, pectinates and pectates
- mucilages and thickeners, whether or not modified, derived from vegetable products such as:
  - agar-agar
  - locust beans (carobs) and locust bean seeds
• guar seeds
• other
• malt extracts
• dessert powders and puddings food preparations
• food preparations, in pellet form, made from soya bean flour
• protein concentrates and textured protein substances
• butter substitutes
• coffee whitener
• sugar free chewing gum
• food additives
• herbal teas
• Stevia-based sweeteners
• Aspartame-based sweeteners

This subclass does not include:
• chewing gum, other than sugar-free, cf. 23670

24 Beverages

241 Ethyl alcohol; spirits, liqueurs and other spirituous beverages

2411 Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher

24110 Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher

This subclass is defined through the following headings/subheadings of the HS 2007: 2207.10.

2413 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages

24131 Spirits, liqueurs and other spirituous beverages of an alcoholic strength by volume of about 40% vol

This subclass is defined through the following headings/subheadings of the HS 2007: 2208.20 - .70.

24139 Other spirituous beverages and undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol

This subclass is defined through the following headings/subheadings of the HS 2007: 2208.90.

242 Wines

2421 Wine of fresh grapes, whether or not flavoured; grape must

24211 Sparkling wine of fresh grapes

This subclass is defined through the following headings/subheadings of the HS 2007: 2204.10.

24212 Wine of fresh grapes, except sparkling wine; grape must

This subclass is defined through the following headings/subheadings of the HS 2007: 2204.21 - .30.
2422 Vermouth and other wine of fresh grapes flavoured with plats or aromatic substances
24220 Vermouth and other wine of fresh grapes flavoured with plats or aromatic substances

This subclass is defined through the following headings/subheadings of the HS 2007: 2205.

2423 Cider, perry, mead and other fermented beverages, except wine of fresh grapes and beer made from malt
24230 Cider, perry, mead and other fermented beverages, except wine of fresh grapes and beer made from malt

This subclass is defined through the following headings/subheadings of the HS 2007: 2206.

243 Malt liquors and malt
2431 Beer made from malt
24310 Beer made from malt

This subclass is defined through the following headings/subheadings of the HS 2007: 2203.

2432 Malt, whether or not roasted
24320 Malt, whether or not roasted

This subclass is defined through the following headings/subheadings of the HS 2007: 1107.

244 Soft drinks; bottled mineral waters
2441 Bottled waters, not sweetened or flavoured
24410 Bottled waters, not sweetened or flavoured

This subclass includes:
- waters individually bottled as beverages, including:
  - aerated (carbonated) waters
  - mineral waters (natural or artificial)

This subclass does not include:
- ice and snow, cf. 17400
- natural water (i.e. non-bottled), cf. 18000
- sweetened or flavoured water, cf. 24490

2449 Other non-alcoholic caloric beverages
24490 Other non-alcoholic caloric beverages

This subclass is defined through the following headings/subheadings of the HS 2007: 2202.
25 Tobacco products

250 Tobacco products

2501 Cured stemmed/stripped tobacco leaves

25010 Cured stemmed/stripped tobacco leaves

This subclass is defined through the following headings/subheadings of the HS 2007: 2401.20.

2502 Cigars, cheroots, cigarillos and cigarettes of tobacco or tobacco substitutes

25020 Cigars, cheroots, cigarillos and cigarettes of tobacco or tobacco substitutes

This subclass is defined through the following headings/subheadings of the HS 2007: 2402.

2509 Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences

25090 Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences

This subclass is defined through the following headings/subheadings of the HS 2007: 2403.

26 Yarn and thread; woven and tufted textile fabrics

261 Natural textile fibres prepared for spinning

2611 Raw silk (not thrown)

26110 Raw silk (not thrown)

This subclass is defined through the following headings/subheadings of the HS 2007: 5002.

2613 Wool, degreased or carbonized, not carded or combed

26130 Wool, degreased or carbonized, not carded or combed

This subclass is defined through the following headings/subheadings of the HS 2007: 5101.21, .29, .30.

2614 Noils of wool or of fine animal hair

26140 Noils of wool or of fine animal hair

This subclass is defined through the following headings/subheadings of the HS 2007: 5103.10.

2615 Wool and fine or coarse animal hair, carded or combed

26150 Wool and fine or coarse animal hair, carded or combed

This subclass is defined through the following headings/subheadings of the HS 2007: 5105.
2616  Cotton, carded or combed

26160 Cotton, carded or combed

This subclass is defined through the following headings/subheadings of the HS 2007: 5203.

2617  Jute and other textile bast fibres (except flax, true hemp and ramie), processed but not spun; tow and waste of these fibres

26170 Jute and other textile bast fibres (except flax, true hemp and ramie), processed but not spun; tow and waste of these fibres

This subclass is defined through the following headings/subheadings of the HS 2007: 5303.90.

2619  Other vegetable textile fibres, processed but not spun; tow and waste of these fibres

26190 Other vegetable textile fibres, processed but not spun; tow and waste of these fibres

This subclass includes:
- flax, processed:
  - broken, scutched or hackled
  - rovings and slivers
- true hemp, processed:
  - scutched
  - rovings and slivers
  - combed
  - cordage
  - cottonized, bleached or dyed
- tow and waste of flax or true hemp
- garneted stock obtained from rags or rope of true hemp
- fibres, processed but not spun, noils, tow and waste of:
  - abaca, agave, alfa, aloe, ananas, coconut, esparto, hemp (Manila and other), kapok, New Zealand flax, peat, ramie, typha

This subclass does not include:
- spun fibres of flax or true hemp, cf. 26380
- flax, true hemp and other fibres mentioned above, raw or retted, cf. 01929

262  Man-made textile staple fibres processed for spinning

2621  Synthetic staple fibres, carded, combed or otherwise processed for spinning

26210 Synthetic staple fibres, carded, combed or otherwise processed for spinning

This subclass is defined through the following headings/subheadings of the HS 2007: 5506.

2622  Artificial staple fibres, carded, combed or otherwise processed for spinning

26220 Artificial staple fibres, carded, combed or otherwise processed for spinning

This subclass is defined through the following headings/subheadings of the HS 2007: 5507.
263  Textile yarn and thread of natural fibres
2631  Silk yarn and yarn spun from silk waste; silk-worn gut
26310  Silk yarn and yarn spun from silk waste; silk-worn gut
   This subclass is defined through the following headings/subheadings of the HS 2007: 5004 - 5006.
2632  Yarn of wool, containing 85% or more by weight of wool, not put up for retail sale
26320  Yarn of wool, containing 85% or more by weight of wool, not put up for retail sale
   This subclass is defined through the following headings/subheadings of the HS 2007: 5106.10, 5107.10.
2633  Yarn of wool, containing less than 85% by weight of wool, not put up for retail sale
26330  Yarn of wool, containing less than 85% by weight of wool, not put up for retail sale
   This subclass is defined through the following headings/subheadings of the HS 2007: 5106.20, 5107.20.
2634  Yarn of wool, not put up for retail sale; yarn of fine or coarse animal hair or of horse hair
      (including gimped horsehair yarn), whether or not put up for retail sale
26340  Yarn of wool, not put up for retail sale; yarn of fine or coarse animal hair or of horse hair
      (including gimped horsehair yarn), whether or not put up for retail sale
   This subclass is defined through the following headings/subheadings of the HS 2007: 5108 - 5110.
2635  Cotton sewing thread
26350  Cotton sewing thread
   This subclass is defined through the following headings/subheadings of the HS 2007: 5204.
2636  Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton
26360  Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton
   This subclass is defined through the following headings/subheadings of the HS 2007: 5205, 5207.10.
2637  Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton
26370  Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton
   This subclass is defined through the following headings/subheadings of the HS 2007: 5206, 5207.90.
2638  Yarn of vegetable textile fibres other than cotton (including flax, jute, coir and true hemp);
     paper yarn
26380  Yarn of vegetable textile fibres other than cotton (including flax, jute, coir and true hemp);
     paper yarn
   This subclass is defined through the following headings/subheadings of the HS 2007: 5306 - 5308.
264  Textile yarn and thread of man-made filaments or staple fibres
2641  Sewing thread of man-made filaments or staple fibres
26410 Sewing thread of man-made filaments or staple fibres

This subclass is defined through the following headings/subheadings of the HS 2007: 5401, 5508.

2642  Yarn of man-made filaments, multiple or cabled (other than sewing thread, high tenacity yarn of polyamides, polyesters or viscose rayon), not put up for retail sale; man-made filament yarn (other than sewing thread), put up for retail sale

26421 Yarn of man-made filaments, multiple or cabled (other than sewing thread, high tenacity yarn of polyamides, polyesters or viscose rayon), not put up for retail sale

This subclass is defined through the following headings/subheadings of the HS 2007: 5402.61 - .69, 5403.41 - .49.

26422 Man-made filament yarn (other than sewing thread), put up for retail sale

This subclass is defined through the following headings/subheadings of the HS 2007: 5406.

2643  Yarn (other than sewing thread) of synthetic staple fibres, containing 85% or more by weight of such fibres
26430 Yarn (other than sewing thread) of synthetic staple fibres, containing 85% or more by weight of such fibres

This subclass is defined through the following headings/subheadings of the HS 2007: 5509.11 - .42, 5511.10.

2644  Yarn (other than sewing thread) of synthetic staple fibres, containing less than 85% by weight of such fibres
26440 Yarn (other than sewing thread) of synthetic staple fibres, containing less than 85% by weight of such fibres

This subclass is defined through the following headings/subheadings of the HS 2007: 5509.51 - .99, 5511.20.

2645  Yarn (other than sewing thread) of artificial staple fibres, containing 85% or more by weight of such fibres, not put up for retail sale
26450 Yarn (other than sewing thread) of artificial staple fibres, containing 85% or more by weight of such fibres, not put up for retail sale

This subclass is defined through the following headings/subheadings of the HS 2007: 5510.11, .12.

2646  Yarn (other than sewing thread) of artificial staple fibres, containing less than 85% by weight of such fibres, not put up for retail sale; yarn (other than sewing thread) of artificial staple fibres, put up for retail sale
26461 Yarn (other than sewing thread) of artificial staple fibres, containing less than 85% by weight of such fibres, not put up for retail sale

This subclass is defined through the following headings/subheadings of the HS 2007: 5510.20 - .90.
26462 Yarn (other than sewing thread) of artificial staple fibres, put up for retail sale

This subclass is defined through the following headings/subheadings of the HS 2007: 5511.30.

265 Woven fabrics (except special fabrics) of natural fibres other than cotton

2651 Woven fabrics of silk or of silk waste

26510 Woven fabrics of silk or of silk waste

This subclass is defined through the following headings/subheadings of the HS 2007: 5007.

2652 Woven fabrics of carded wool or of carded fine animal hair, containing 85% or more by weight of wool or fine animal hair

26520 Woven fabrics of carded wool or of carded fine animal hair, containing 85% or more by weight of wool or fine animal hair

This subclass is defined through the following headings/subheadings of the HS 2007: 5111.11, .19.

2653 Woven fabrics of combed wool or of combed fine animal hair, containing 85% or more by weight of wool or fine animal hair

26530 Woven fabrics of combed wool or of combed fine animal hair, containing 85% or more by weight of wool or fine animal hair

This subclass is defined through the following headings/subheadings of the HS 2007: 5112.11, .19.

2654 Woven fabrics of wool or fine animal hair, containing less than 85% by weight of wool or fine animal hair

26540 Woven fabrics of wool or fine animal hair, containing less than 85% by weight of wool or fine animal hair

This subclass is defined through the following headings/subheadings of the HS 2007: 5111.20 - .90, 5112.20 - .90.

2655 Woven fabrics of coarse animal hair or of horsehair

26550 Woven fabrics of coarse animal hair or of horsehair

This subclass is defined through the following headings/subheadings of the HS 2007: 5113.

2656 Woven fabrics of flax

26560 Woven fabrics of flax

This subclass is defined through the following headings/subheadings of the HS 2007: 5309.

2657 Woven fabrics of jute and other textile bast fibres (except flax, true hemp and ramie)

26570 Woven fabrics of jute and other textile bast fibres (except flax, true hemp and ramie)

This subclass is defined through the following headings/subheadings of the HS 2007: 5310.
2659  Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn

26590  Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn

This subclass is defined through the following headings/subheadings of the HS 2007: 5311.

266  Woven fabrics (except special fabrics) of cotton

2661  Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m²

26610  Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m²

This subclass is defined through the following headings/subheadings of the HS 2007: 5208.

2662  Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m²

26620  Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m²

This subclass is defined through the following headings/subheadings of the HS 2007: 5209.

2663  Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres

26630  Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres

This subclass is defined through the following headings/subheadings of the HS 2007: 5210, 5211.

2669  Other woven fabrics of cotton

26690  Other woven fabrics of cotton

This subclass is defined through the following headings/subheadings of the HS 2007: 5212.

267  Woven fabrics (except special fabrics) of man-made filaments and staple fibres

2671  Woven fabrics of man-made filament yarn, obtained from high tenacity yarn of nylon or other polyamides, of polyesters or of viscose rayon; woven fabrics of synthetic filament yarn, obtained from strip or the like; woven fabrics of synthetic filament yarn, consisting of layers of parallel yarns superimposed on each other at angles, the layers being bonded at the intersections of the yarns (including mesh scrims)

26710  Woven fabrics of man-made filament yarn, obtained from high tenacity yarn of nylon or other polyamides, of polyesters or of viscose rayon; woven fabrics of synthetic filament yarn, obtained from strip or the like; woven fabrics of synthetic filament yarn, consisting of layers of parallel yarns superimposed on each other at angles, the layers being bonded at the intersections of the yarns (including mesh scrims)

This subclass is defined through the following headings/subheadings of the HS 2007: 5407.10 - .30, 5408.10.
2672Other woven fabrics of man-made filament yarn, containing 85% or more by weight of such filaments

26720Other woven fabrics of man-made filament yarn, containing 85% or more by weight of such filaments

This subclass is defined through the following headings/subheadings of the HS 2007: 5407.41 - .74, 5408.21 - .24.

2673Other woven fabrics of man-made filament yarn

26730Other woven fabrics of man-made filament yarn

This subclass is defined through the following headings/subheadings of the HS 2007: 5407.81 - .94, 5408.31 - .34.

2674Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres

26740Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres

This subclass is defined through the following headings/subheadings of the HS 2007: 5512.

2675Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres

26750Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres

This subclass is defined through the following headings/subheadings of the HS 2007: 5516.11 - .14.

2676Woven fabrics of man-made staple fibres, containing less than 85% of such fibres, mixed mainly or solely with cotton

26760Woven fabrics of man-made staple fibres, containing less than 85% of such fibres, mixed mainly or solely with cotton

This subclass is defined through the following headings/subheadings of the HS 2007: 5513, 5514, 5516.41 - .44.

2677Woven fabrics of man-made staple fibres, containing less than 85% of such fibres, mixed mainly or solely with wool or fine animal hair

26770Woven fabrics of man-made staple fibres, containing less than 85% of such fibres, mixed mainly or solely with wool or fine animal hair

This subclass is defined through the following headings/subheadings of the HS 2007: 5515.13, .22, 5516.31 - .34.

2679Other woven fabrics of man-made staple fibres

26790Other woven fabrics of man-made staple fibres

This subclass is defined through the following headings/subheadings of the HS 2007: 5515.11, .12, .19, .21, .29, .91, .99, 5516.21 - .24, .91 - .94.
268 Special fabrics

2681 Woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics) of cotton

26810 Woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics) of cotton

This subclass is defined through the following headings/subheadings of the HS 2007: 5801.21 - .27.

2682 Woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics) of man-made fibres

26820 Woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics) of man-made fibres

This subclass is defined through the following headings/subheadings of the HS 2007: 5801.31 - .37.

2683 Other woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics)

26830 Other woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics)

This subclass is defined through the following headings/subheadings of the HS 2007: 5801.10, .90.

2684 Terry towelling and similar woven terry fabrics (other than narrow fabrics) of cotton

26840 Terry towelling and similar woven terry fabrics (other than narrow fabrics) of cotton

This subclass is defined through the following headings/subheadings of the HS 2007: 5802.11, .19.

2685 Other terry towelling and similar woven terry fabrics (other than narrow fabrics)

26850 Other terry towelling and similar woven terry fabrics (other than narrow fabrics)

This subclass is defined through the following headings/subheadings of the HS 2007: 5802.20.

2686 Gauze (other than narrow fabrics)

26860 Gauze (other than narrow fabrics)

This subclass is defined through the following headings/subheadings of the HS 2007: 5803.

2688 Tufted textile fabrics, other than carpets

26880 Tufted textile fabrics, other than carpets

This subclass is defined through the following headings/subheadings of the HS 2007: 5802.30.

2689 Woven fabrics (including narrow fabrics) of glass fibres

26890 Woven fabrics (including narrow fabrics) of glass fibres

This subclass is defined through the following headings/subheadings of the HS 2007: 7019.40 - .59.
27   Textile articles other than apparel
271  Made-up textile articles
2711 Blankets and travelling rugs (except electric blankets)
27110 Blankets and travelling rugs (except electric blankets)
      This subclass is defined through the following headings/subheadings of the HS 2007: 6301.20 - .90.
2712 Bed linen, table linen, toilet linen and kitchen linen
27120 Bed linen, table linen, toilet linen and kitchen linen
      This subclass is defined through the following headings/subheadings of the HS 2007: 6302.
2713 Curtains (including drapes) and interior blinds; curtain or bed valances
27130 Curtains (including drapes) and interior blinds; curtain or bed valances
      This subclass is defined through the following headings/subheadings of the HS 2007: 6303.
2714 Other furnishing articles n.e.c.; sets of woven fabric and yarn for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale
27140 Other furnishing articles n.e.c.; sets of woven fabric and yarn for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale
      This subclass is defined through the following headings/subheadings of the HS 2007: 5805, 6304, 6308.
2715 Sacks and bags, of a kind used for the packing of goods
27150 Sacks and bags, of a kind used for the packing of goods
      This subclass is defined through the following headings/subheadings of the HS 2007: 6305.
2716 Tarpaulins, sails for boats etc., awnings, sunblinds, tents and camping goods (including pneumatic mattresses)
27160 Tarpaulins, sails for boats etc., awnings, sunblinds, tents and camping goods (including pneumatic mattresses)
      This subclass is defined through the following headings/subheadings of the HS 2007: 6306.
2717 Parachutes
27170 Parachutes
      This subclass is defined through the following headings/subheadings of the HS 2007: 8804.
2718 Quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags and the like, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics

27180 Quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags and the like, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics

This subclass is defined through the following headings/subheadings of the HS 2007: 9404.30, .90.

2719 Other made-up textile articles (including floor-cloths, dish-cloths, dusters and similar cleaning cloths, life-jackets and life-belts)

27190 Other made-up textile articles (including floor-cloths, dish-cloths, dusters and similar cleaning cloths, life-jackets and life-belts)

This subclass is defined through the following headings/subheadings of the HS 2007: 6307.

272 Carpets and other textile floor coverings

2721 Carpets and other textile floor coverings, knotted

27210 Carpets and other textile floor coverings, knotted

This subclass is defined through the following headings/subheadings of the HS 2007: 5701.

2722 Carpets and other textile floor coverings, woven, not tufted or flocked

27220 Carpets and other textile floor coverings, woven, not tufted or flocked

This subclass is defined through the following headings/subheadings of the HS 2007: 5702.

2723 Carpets and other textile floor coverings, tufted

27230 Carpets and other textile floor coverings, tufted

This subclass is defined through the following headings/subheadings of the HS 2007: 5703.

2729 Other carpets and textile floor coverings (including those of felt)

27290 Other carpets and textile floor coverings (including those of felt)

This subclass is defined through the following headings/subheadings of the HS 2007: 5704, 5705.

273 Twine, cordage, ropes and cables and articles thereof (including netting)

2731 Twine, cordage, rope and cables

27310 Twine, cordage, rope and cables

This subclass is defined through the following headings/subheadings of the HS 2007: 5607.
2732 Knotted netting of twine, cordage or rope; made up nets of textile materials; articles of yarn, strip, twine, cordage, rope or cables n.e.c.

27320 Knotted netting of twine, cordage or rope; made up nets of textile materials; articles of yarn, strip, twine, cordage, rope or cables n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 5608, 5609.

279 Textiles n.e.c.

2791 Tulles, lace, narrow woven fabrics, trimmings and embroidery

27911 Narrow woven fabrics; narrow fabrics of warp without weft assembled by adhesive (bolduc): labels, badges and similar articles of textile materials, not embroidered; braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles

This subclass is defined through the following headings/subheadings of the HS 2007: 5806 - 5808.

27912 Tulles and other net fabrics, except woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs

This subclass is defined through the following headings/subheadings of the HS 2007: 5804.

27913 Embroidery in the piece, in strips or in motifs

This subclass is defined through the following headings/subheadings of the HS 2007: 5810.

2792 Felt and nonwovens

27921 Felt

This subclass is defined through the following headings/subheadings of the HS 2007: 5602.

27922 Nonwovens

This subclass is defined through the following headings/subheadings of the HS 2007: 5603.

2799 Other textile articles

27991 Wadding of textile materials and articles thereof; textile fibres not exceeding 5 mm in length (flock), textile dust and mill neps

This subclass is defined through the following headings/subheadings of the HS 2007: 5601.

27992 Rubber thread and cord, textile covered; textile yarn and strip, impregnated or covered with rubber or plastics

This subclass is defined through the following headings/subheadings of the HS 2007: 5604.

27993 Metallized yarn

This subclass is defined through the following headings/subheadings of the HS 2007: 5605.
27994  Woven fabrics of metal thread or metallized yarn n.e.c.
This subclass is defined through the following headings/subheadings of the HS 2007: 5809.

27995  Gimped yarn and strip; chenille yarn; loop wale-yarn
This subclass is defined through the following headings/subheadings of the HS 2007: 5606.

27996  Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
This subclass is defined through the following headings/subheadings of the HS 2007: 5902.

27997  Textile fabrics, impregnated, coated or covered n.e.c.
This subclass is defined through the following headings/subheadings of the HS 2007: 5901, 5903, 5907.

27998  Textile products and articles for technical uses (including wicks, gas mantles, hosepiping, transmission or conveyor belts, bolting cloth and straining cloth)
This subclass is defined through the following headings/subheadings of the HS 2007: 5908 - 5911.

27999  Quilted textile products in the piece n.e.c.
This subclass is defined through the following headings/subheadings of the HS 2007: 5811.

28  Knitted or crocheted fabrics; wearing apparel

281  Knitted or crocheted fabrics

2811  Pile fabrics and terry fabrics, knitted or crocheted

28110  Pile fabrics and terry fabrics, knitted or crocheted
This subclass is defined through the following headings/subheadings of the HS 2007: 6001.

2819  Other knitted or crocheted fabrics

28190  Other knitted or crocheted fabrics
This subclass is defined through the following headings/subheadings of the HS 2007: 6002, 6003, 6004, 6005, 6006.

282  Wearing apparel, except fur apparel

2821  Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted

28210  Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted
This subclass is defined through the following headings/subheadings of the HS 2007: 6115.
2822 Wearing apparel, knitted or crocheted

28221 Men's or boys' suits, coats, jackets, trousers, shorts and the like, knitted or crocheted

This subclass is defined through the following headings/subheadings of the HS 2007: 6101, 6103.

28222 Men's or boys' shirts, underpants, pyjamas, dressing gowns and similar articles, knitted or crocheted

This subclass is defined through the following headings/subheadings of the HS 2007: 6105, 6107.

28223 Women's or girls' suits, coats, jackets, dresses, skirts, trousers, shorts and the like, knitted or crocheted

This subclass is defined through the following headings/subheadings of the HS 2007: 6102, 6104.

28224 Women's or girls' blouses, shirts, petticoats, panties, nightdresses, dressing gowns and similar articles, knitted or crocheted

This subclass is defined through the following headings/subheadings of the HS 2007: 6106, 6108.

28225 T-shirts, singlets and other vests, knitted or crocheted

This subclass is defined through the following headings/subheadings of the HS 2007: 6109.

28226 Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted

This subclass is defined through the following headings/subheadings of the HS 2007: 6110.

28227 Babies' garments and clothing accessories, knitted or crocheted

This subclass is defined through the following headings/subheadings of the HS 2007: 6111.

28228 Track suits, ski suits, swimwear and other garments, knitted or crocheted n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 6112, 6114.

28229 Gloves, shawls, scarves, veils, ties, cravats and other made-up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories

This subclass is defined through the following headings/subheadings of the HS 2007: 6116, 6117.

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

28231 Men's or boys' suits, coats, jackets, trousers, shorts and the like, of textile fabric, not knitted or crocheted

This subclass is defined through the following headings/subheadings of the HS 2007: 6201, 6203.

28232 Men's or boys' shirts, singlets, underpants, pyjamas, dressing gowns and similar articles, of textile fabric, not knitted or crocheted

This subclass is defined through the following headings/subheadings of the HS 2007: 6205, 6207.
28233 **Women's or girls' suits, coats, jackets, dresses, skirts, trousers, shorts and the like, of textile fabric, not knitted or crocheted**

This subclass is defined through the following headings/subheadings of the HS 2007: 6202, 6204.

28234 **Women's or girls' blouses, shirts, singlets, petticoats, panties, nightdresses, dressing gowns and similar articles, of textile fabric, not knitted or crocheted**

This subclass is defined through the following headings/subheadings of the HS 2007: 6206, 6208.

28235 **Babies' garments and clothing accessories, of textile fabric, not knitted or crocheted**

This subclass is defined through the following headings/subheadings of the HS 2007: 6209.

28236 **Track suits, ski suits, swimwear and other garments, of textile fabric, not knitted or crocheted n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 6211.

28237 **Bras, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted**

This subclass is defined through the following headings/subheadings of the HS 2007: 6212.

28238 **Handkerchiefs, shawls, scarves, veils, ties, cravats, gloves and other made-up clothing accessories, of textile fabric, not knitted or crocheted; parts of garments or of clothing accessories, of textile fabric, not knitted or crocheted n.e.c.**

This subclass is defined through the following headings/subheadings of the HS 2007: 6213 - 6217.

2824 **Apparel and clothing accessories, of leather, composition leather or plastics**

28241 **Apparel of leather or of composition leather**

This subclass is defined through the following headings/subheadings of the HS 2007: 4203.10.

28242 **Clothing accessories of leather or of composition leather, except sports gloves**

This subclass is defined through the following headings/subheadings of the HS 2007: 4203.29 - .40.

28243 **Apparel and clothing accessories of plastics (incl. gloves)**

This subclass is defined through the following headings/subheadings of the HS 2007: 3926.20.

2825 **Garments made up of felt or nonwovens; garments made up of textile fabrics impregnated or coated with plastics, rubber or other materials**

28250 **Garments made up of felt or nonwovens; garments made up of textile fabrics impregnated or coated with plastics, rubber or other materials**

This subclass is defined through the following headings/subheadings of the HS 2007: 6113, 6210.
2826 Hats and headgear

28261 Hat-forms, hat bodies and hoods of felt; plateaux and manchons of felt; hat-shapes, plaited or made by assembling strips of any material

This subclass is defined through the following headings/subheadings of the HS 2007: 6501, 6502.

28262 Hats and other headgear, of felt, or plaited or made by assembling strips of any material, or knitted or crocheted or made up from lace or other textile fabric in the piece; hair-nets

This subclass is defined through the following headings/subheadings of the HS 2007: 6504, 6505.

28269 Other headgear except headgear of rubber or of plastics, safety headgear and asbestos headgear; head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear

This subclass is defined through the following headings/subheadings of the HS 2007: 6506.99, 6507.

283 Tanned or dressed furskins and artificial fur; articles thereof (except headgear)

2831 Tanned or dressed furskins

28310 Tanned or dressed furskins

This subclass is defined through the following headings/subheadings of the HS 2007: 4302.

2832 Articles of apparel, clothing accessories and other articles of furskin (except headgear)

28320 Articles of apparel, clothing accessories and other articles of furskin (except headgear)

This subclass is defined through the following headings/subheadings of the HS 2007: 4303.

2833 Artificial fur and articles thereof (except headgear)

28330 Artificial fur and articles thereof (except headgear)

This subclass is defined through the following headings/subheadings of the HS 2007: 4304.

29 Leather and leather products; footwear

291 Tanned or dressed leather; composition leather

2911 Chamois leather; patent leather and patent laminated leather; metallized leather

29110 Chamois leather; patent leather and patent laminated leather; metallized leather

This subclass is defined through the following headings/subheadings of the HS 2007: 4114.

2912 Other leather, of bovine or equine animals, without hair on

29120 Other leather, of bovine or equine animals, without hair on

This subclass is defined through the following headings/subheadings of the HS 2007: 4104, 4107.
2913 Other leather, without hair on (including sheep, lamb, goat or kid skin leather); composition leather with a basis of leather or leather fibre

This subclass is defined through the following headings/subheadings of the HS 2007: 4105, 4106, 4112, 4113, 4115.10.

292 Luggage, handbags and the like; saddlery and harness; other articles of leather

2921 Saddlery and harness, for any animal, of any material

This subclass is defined through the following headings/subheadings of the HS 2007: 4201.

2922 Luggage, handbags and the like, of leather, composition leather, plastic sheeting, textile materials, vulcanized fibre or paperboard; travel sets for personal toilet, sewing or shoe or clothes cleaning

This subclass is defined through the following headings/subheadings of the HS 2007: 4202, 9605.

2923 Watch straps, except of metal

This subclass is defined through the following headings/subheadings of the HS 2007: 9113.90.

2929 Other articles of leather or composition leather (including articles of a kind used in machinery or mechanical appliances or for other technical uses) n.e.c.

29290 Other articles of leather or composition leather (including articles of a kind used in machinery or mechanical appliances or for other technical uses) n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 4205.

293 Footwear, with outer soles and uppers of rubber or plastics, or with uppers of leather or textile materials, other than sports footwear, footwear incorporating a protective metal toe-cap and miscellaneous special footwear

2931 Waterproof footwear, with outer soles and uppers of rubber or plastics, other than footwear incorporating a protective metal toe-cap

This subclass is defined through the following headings/subheadings of the HS 2007: 6401.92 - .99.
Footwear with outer soles and uppers of rubber or plastics, other than waterproof footwear or sports footwear

This subclass is defined through the following headings/subheadings of the HS 2007: 6402.20 - .99.

Footwear with uppers of leather, other than sports footwear, footwear incorporating a protective metal toe-cap and miscellaneous special footwear

This subclass is defined through the following headings/subheadings of the HS 2007: 6403.51 - .99, 6405.10.

Footwear with uppers of textile materials, other than sports footwear

This subclass is defined through the following headings/subheadings of the HS 2007: 6404.19, .20, 6405.20.

Sports footwear, except skating boots

Ski-boots, snowboard boots and cross-country ski footwear

This subclass is defined through the following headings/subheadings of the HS 2007: 6402.12, 6403.12.

Tennis shoes, basketball shoes, gym shoes, training shoes and the like

This subclass is defined through the following headings/subheadings of the HS 2007: 6404.11.

Other sports footwear, except skating boots

This subclass is defined through the following headings/subheadings of the HS 2007: 6402.19, 6403.19.

Other footwear, except asbestos footwear, orthopaedic footwear and skating boots

Footwear incorporating a protective metal toe-cap, except those covered in subclass 29320

This subclass is defined through the following headings/subheadings of the HS 2007: 6401.10, 6403.40.
2952 Wooden footwear, miscellaneous special footwear and other footwear n.e.c.

29520 Wooden footwear, miscellaneous special footwear and other footwear n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 6403.20, 6405.90.

296 Parts of footwear; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof

2960 Parts of footwear; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof

29600 Parts of footwear; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof

This subclass is defined through the following headings/subheadings of the HS 2007: 6406.
Section 3
Other transportable goods, except metal products, machinery and equipment

31 Products of wood, cork, straw and plaiting materials

311 Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm; railway or tramway sleepers (cross-ties) of wood, not impregnated

3110 Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm; railway or tramway sleepers (cross-ties) of wood, not impregnated

31101 Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, of coniferous wood

This subclass is defined through the following headings/subheadings of the HS 2007: 4407.10.

31102 Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, of non-coniferous wood

This subclass is defined through the following headings/subheadings of the HS 2007: 4407.21 - 99.

31109 Railway or tramway sleepers (cross-ties) of wood, not impregnated

This subclass is defined through the following headings/subheadings of the HS 2007: 4406.10.

312 Wood continuously shaped along any of its edges or faces; wood wool; wood flour; wood in chips or particles

3121 Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings)

31211 Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings) of coniferous wood

This subclass is defined through the following headings/subheadings of the HS 2007: 4409.10.

31212 Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings) of bamboo

This subclass is defined through the following headings/subheadings of the HS 2007: 4409.21.

31219 Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings) of other wood

This subclass is defined through the following headings/subheadings of the HS 2007: 4409.29.

3122 Wood wool; wood flour

31220 Wood wool; wood flour

This subclass is defined through the following headings/subheadings of the HS 2007: 4405.
3123 Wood in chips or particles

31230 Wood in chips or particles

This subclass is defined through the following headings/subheadings of the HS 2007: 4401.21, .22.

313 Wood in the rough, treated with paint, stains, creosote or other preservatives; railway or tramway sleepers (cross-ties) of wood, impregnated; hoopwood, split poles, wooden sticks and the like

3131 Wood in the rough, weather or not stripped of bark or sapwood, or roughly squared treated with paint, stains, creosote or other preservatives

31310 Wood in the rough, weather or not stripped of bark or sapwood, or roughly squared treated with paint, stains, creosote or other preservatives

This subclass is defined through the following headings/subheadings of the HS 2007: 4403.10.

3132 Railway or tramway sleepers (cross-ties) of wood, impregnated

31320 Railway or tramway sleepers (cross-ties) of wood, impregnated

This subclass is defined through the following headings/subheadings of the HS 2007: 4406.90.

3133 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like

31330 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like

This subclass is defined through the following headings/subheadings of the HS 2007: 4404.

314 Boards and panels

3141 Plywood consisting solely of sheets of wood, except of bamboo

31411 Plywood consisting solely of sheets, of coniferous wood

This subclass is defined through the following headings/subheadings of the HS 2007: 4412.39.

31412 Plywood consisting solely of sheets, of non-coniferous wood

This subclass is defined through the following headings/subheadings of the HS 2007: 4412.31, .32.

3142 Other plywood, veneered panels and similar laminated wood, except of bamboo

31421 Other plywood, veneered panels and similar laminated wood, of coniferous wood

This subclass includes:
- plywood, veneered panels and similar laminated wood of coniferous wood

This subclass does not include:
- plywood consisting solely of sheets, of coniferous wood, cf. 31411
31422 Other plywood, veneered panels and similar laminated wood, of non-coniferous wood

This subclass includes:
- plywood, veneered panels and similar laminated wood of non-coniferous wood

This subclass does not include:
- plywood consisting solely of sheets, of non-coniferous wood, cf. 31412

3143 Particle board and similar board of wood or other ligneous materials

31431 Particle board

This subclass is defined through the following headings/subheadings of the HS 2007: 4410.11.

31432 Oriented strand board (OSB)

This subclass is defined through the following headings/subheadings of the HS 2007: 4410.12.

31439 Other board of wood or other ligneous materials

This subclass is defined through the following headings/subheadings of the HS 2007: 4410.19, .90.

3144 Fibreboard of wood or other ligneous materials

31441 Medium density fibreboard (MDF)

This subclass is defined through the following headings/subheadings of the HS 2007: 4411.12 - .14.

31442 Hardboard

This subclass is defined through the following headings/subheadings of the HS 2007: 4411.92.

31449 Other fibreboard

This subclass is defined through the following headings/subheadings of the HS 2007: 4411.93, .94.

3145 Plywood, veneer panels and similar laminated wood of bamboo

31450 Plywood, veneer panels and similar laminated wood of bamboo

This subclass is defined through the following headings/subheadings of the HS 2007: 4412.10.

315 Veneer sheets; sheets for plywood; densified wood

3151 Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm

31511 Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, of coniferous wood

This subclass is defined through the following headings/subheadings of the HS 2007: 4408.10.

31512 Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, of non-coniferous wood

This subclass is defined through the following headings/subheadings of the HS 2007: 4408.31 - .90.
3152 Densified wood
31520 Densified wood

This subclass is defined through the following headings/subheadings of the HS 2007: 4413.

316 Builders' joinery and carpentry of wood (including cellular wood panels, assembled parquet panels, shingles and shakes)
3160 Builders' joinery and carpentry of wood (including cellular wood panels, assembled parquet panels, shingles and shakes)
31600 Builders' joinery and carpentry of wood (including cellular wood panels, assembled parquet panels, shingles and shakes)

This subclass is defined through the following headings/subheadings of the HS 2007: 4418.

317 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood (including staves)
3170 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood (including staves)
31700 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood (including staves)

This subclass is defined through the following headings/subheadings of the HS 2007: 4415, 4416.

319 Other products of wood; articles of cork, plaiting materials and straw
3191 Other products of wood
31911 Tools, tool bodies, tool handles, broom or brush bodies and handles, boot or shoe lasts and trees, of wood

This subclass is defined through the following headings/subheadings of the HS 2007: 4417.

31912 Tableware and kitchenware, of wood

This subclass is defined through the following headings/subheadings of the HS 2007: 4419.

31913 Wood marquetry and inlaid wood; cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood

This subclass is defined through the following headings/subheadings of the HS 2007: 4420.

31914 Wooden frames for paintings, photographs, mirrors or similar objects, and other articles of wood

This subclass is defined through the following headings/subheadings of the HS 2007: 4414, 4421.
3192   Articles of cork and straw or other plaiting materials; basketware and wickerwork

31921  Natural cork, debarked or roughly squared, or in blocks, plates, sheets or strip; crushed, granulated or ground cork; waste cork

   This subclass is defined through the following headings/subheadings of the HS 2007: 4501.90, 4502.

31922  Articles of natural cork; agglomerated cork and articles thereof

   This subclass is defined through the following headings/subheadings of the HS 2007: 4503, 4504.

31923  Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

   This subclass is defined through the following headings/subheadings of the HS 2007: 4601, 4602.

32    Pulp, paper and paper products; printed matter and related articles

321   Pulp, paper and paperboard

3211  Pulps of wood or other fibrous cellulosic material

32111 Chemical wood pulp, dissolving grades

   This subclass is defined through the following headings/subheadings of the HS 2007: 4702.

32112 Chemical wood pulp, other than dissolving grades

   This subclass is defined through the following headings/subheadings of the HS 2007: 4703, 4704.

32113 Mechanical wood pulp; semi-chemical wood pulp; pulps of fibrous cellulosic material other than wood

   This subclass is defined through the following headings/subheadings of the HS 2007: 4701, 4705, 4706.

3212  Newsprint, hand-made paper and other uncoated paper and paperboard of a kind used for graphic purposes, and punch card stock and punch tape paper

32121 Newsprint

   This subclass is defined through the following headings/subheadings of the HS 2007: 4801.

32122 Hand-made paper and paperboard

   This subclass is defined through the following headings/subheadings of the HS 2007: 4802.10.

32129 Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper

   This subclass is defined through the following headings/subheadings of the HS 2007: 4802.20 - .69.
3213 Toilet tissue stock, uncoated kraftliner and other uncoated paper and paperboard; miscellaneous other papers

32131 Toilet or facial tissue stock, towel or napkin stock and similar paper, cellulose wadding and webs of cellulose fibres

This subclass is defined through the following headings/subheadings of the HS 2007: 4803.

32132 Kraftliner, uncoated

This subclass is defined through the following headings/subheadings of the HS 2007: 4804.11, .19.

32133 Other uncoated kraft paper and paperboard; sack kraft paper, creped or crinkled

This subclass is defined through the following headings/subheadings of the HS 2007: 4804.21 -.59, 4808.40.

32134 Fluting paper, including straw and semi-chemical

This subclass is defined through the following headings/subheadings of the HS 2007: 4805.11 -.19.

32135 Testliner (recycled liner board)

This subclass is defined through the following headings/subheadings of the HS 2007: 4805.24, .25.

32136 Sulphite wrapping paper, filter paper and paperboard, felt paper and other paper and paperboard; cigarette paper not cut to size or in the form of booklets or tubes

This subclass is defined through the following headings/subheadings of the HS 2007: 4805.30 -.93, 4813.90.

32137 Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers

This subclass is defined through the following headings/subheadings of the HS 2007: 4806.

3214 Processed paper and paperboard

32141 Composite paper and paperboard, not surface-coated or impregnated

This subclass is defined through the following headings/subheadings of the HS 2007: 4807.

32142 Paper and paperboard, creped, crinkled, embossed or perforated n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 4808.90.

32143 Paper and paperboard coated with kaolin or with other inorganic substances

This subclass is defined through the following headings/subheadings of the HS 2007: 4810.

32149 Other paper and paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, gummed or adhesive, covered, surface-coloured, surface-decorated or printed, in rolls or sheets

This subclass is defined through the following headings/subheadings of the HS 2007: 4809, 4811.
<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3215</td>
<td>Corrugated paper and paperboard and containers of paper and paperboard</td>
</tr>
<tr>
<td>32151</td>
<td>Corrugated paper and paperboard</td>
</tr>
<tr>
<td></td>
<td>This subclass is defined through the following headings/subheadings of the HS 2007: 4808.10.</td>
</tr>
<tr>
<td>32152</td>
<td>Sacks and bags of paper</td>
</tr>
<tr>
<td></td>
<td>This subclass is defined through the following headings/subheadings of the HS 2007: 4819.30, .40.</td>
</tr>
<tr>
<td>32153</td>
<td>Cartons, boxes, cases, record sleeves and other packing containers (except bags) of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like</td>
</tr>
<tr>
<td></td>
<td>This subclass is defined through the following headings/subheadings of the HS 2007: 4819.10, .20, .50, .60.</td>
</tr>
<tr>
<td>3219</td>
<td>Other paper and paperboard products</td>
</tr>
<tr>
<td>32191</td>
<td>Carbon paper, self-copy paper and other copying or transfer papers, not in bulk sizes; duplicator stencils and offset plates, of paper</td>
</tr>
<tr>
<td></td>
<td>This subclass is defined through the following headings/subheadings of the HS 2007: 4816.</td>
</tr>
<tr>
<td>32192</td>
<td>Envelopes, letter cards, plain postcards and correspondence cards of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing paper stationery</td>
</tr>
<tr>
<td></td>
<td>This subclass is defined through the following headings/subheadings of the HS 2007: 4817.</td>
</tr>
<tr>
<td>32193</td>
<td>Toilet paper, handkerchiefs, towels, serviettes, napkins for babies, tampons, and similar household, sanitary or hospital articles, and articles of apparel, of paper pulp, paper, cellulose wadding or webs of cellulose fibres</td>
</tr>
<tr>
<td></td>
<td>This subclass is defined through the following headings/subheadings of the HS 2007: 4818.</td>
</tr>
<tr>
<td>32194</td>
<td>Wallpaper and similar wall coverings; window transparencies of paper</td>
</tr>
<tr>
<td></td>
<td>This subclass is defined through the following headings/subheadings of the HS 2007: 4814.</td>
</tr>
<tr>
<td>32195</td>
<td>Textile wall coverings</td>
</tr>
<tr>
<td></td>
<td>This subclass is defined through the following headings/subheadings of the HS 2007: 5905.</td>
</tr>
<tr>
<td>32196</td>
<td>Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material</td>
</tr>
<tr>
<td></td>
<td>This subclass is defined through the following headings/subheadings of the HS 2007: 9619.</td>
</tr>
<tr>
<td>32197</td>
<td>Labels of paper or paperboard</td>
</tr>
<tr>
<td></td>
<td>This subclass is defined through the following headings/subheadings of the HS 2007: 4821.</td>
</tr>
<tr>
<td>32198</td>
<td>Filter blocks, slabs and plates, of paper pulp</td>
</tr>
<tr>
<td></td>
<td>This subclass is defined through the following headings/subheadings of the HS 2007: 4812.</td>
</tr>
</tbody>
</table>
32199 Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; cigarette paper, in booklets or tubes, or in rolls of a width not exceeding 5 cm; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres

This subclass is defined through the following headings/subheadings of the HS 2007: 4813.10, .20, 4822, 4823.20 - .90.

322 Books, in print

3221 Educational textbooks, in print

32210 Educational textbooks, in print

This subclass includes:
- titles published to be primarily used as educational material for students and teachers in formal study programmes. These books generally contain knowledge summaries and/or practice questions with the text. This includes workbooks, teachers' manuals and resource materials, as well as interactive materials.

3222 General reference books, in print

32220 General reference books, in print

This subclass includes:
- titles published primarily for general reference purposes and aimed at the public at large, e.g.:
  - dictionaries
  - encyclopaedias
  - thesauruses
  - atlases and other books of maps or charts
- serial installments of such titles

3223 Directories, in print

32230 Directories, in print

This subclass includes:
- publications of collections of systematically organized contact information. Descriptive information on persons, organizations, publications or other entities is often included. Some examples are:
  - telephone directories
  - business and trade directories
  - municipal and city directories

3229 Other books, in print

32291 Professional, technical and scholarly books, in print

This subclass includes:
- specialized titles containing research, advanced knowledge and/or information aimed at the academic and research community, or used by individuals in the practice of specific occupations or professions, e.g., lawyers, doctors, electricians, accountants, business or computer professionals
32292  Children's books, in print

This subclass includes:
- titles published for children, including picture books and books not intended as text books, such as:
  • fiction and non fiction books
  • reference books
  • talking books
  • colouring books

This subclass does not include:
- sticker books, cf. 32690
- toy books, cf. 38560

32299  Other books n.e.c., in print

This subclass includes:
- books of general interest, published for consumption by the public at large. This includes literary fiction and non-fiction; poetry and drama; religious books, bibles and hymnals; non-fiction books on subjects such as history, politics, biographies, home and garden; how-to books, cook books, travel guides etc.

This subclass does not include:
- audio books, cf. 47691

323  Newspapers and periodicals, daily, in print

3230  Newspapers and periodicals, daily, in print

This subclass includes:
- newspapers, journals and periodicals published at least four times a week

324  Newspapers and periodicals, other than daily, in print

3241  General interest newspapers and periodicals, other than daily, in print

32410  General interest newspapers and periodicals, other than daily, in print

This subclass includes:
- newspapers, journals and periodicals, published less than four times a week, covering general interest topics, such as:
  • arts, culture, leisure and entertainment
  • home and living
  • political, social and business news

This subclass does not include:
- on-line periodicals, cf. 84312
3242 Business, professional or academic newspapers and periodicals, other than daily, in print

This subclass includes:
- business, professional and academic newspapers, journals and periodicals, published less than four times a week, such as:
  - scientific journals
  - medical journals

This subclass does not include:
- on-line periodicals, cf. 84312

3249 Other newspapers and periodicals, other than daily, in print

This subclass includes:
- other newspapers, journals and periodicals, published less than four times a week, such as:
  - periodicals covering specific subjects, including "zines"

This subclass does not include:
- on-line periodicals, cf. 84312

325 Printed maps; music, printed or in manuscript; postcards, greeting cards, pictures and plans

3251 Maps and hydrographic or similar charts (including wall maps, topographical plans and globes), printed, other than in book-form

32511 Maps and hydrographic or similar charts (including wall maps, topographical plans and maps for globes), printed, other than in book-form

This subclass is defined through the following headings/subheadings of the HS 2007: 4905.99.

32512 Globes

This subclass is defined through the following headings/subheadings of the HS 2007: 4905.10.

3252 Music, printed or in manuscript

32520 Music, printed or in manuscript

This subclass includes:
- musical compositions in printed form. This includes prints of owned compositions and of those for which the publisher/printer has obtained rights to the composition copyright. Printed compositions are distributed as sheet music, folios or books in printed form or electronic text to wholesalers and retailers for ultimate consumption by consumers.

This subclass does not include:
- retailing of print music produced by others, cf. 62351
- licensing services of the right to print or copy a musical composition, cf. 73320
3253  Printed or illustrated postcards; printed cards bearing personal greetings or messages, with or without envelopes or trimmings

32530  Printed or illustrated postcards; printed cards bearing personal greetings or messages, with or without envelopes or trimmings

This subclass is defined through the following headings/subheadings of the HS 2007: 4909.

3254  Printed pictures, designs and photographs

32540  Printed pictures, designs and photographs

This subclass is defined through the following headings/subheadings of the HS 2007: 4911.91.

3255  Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions and carbon copies of the foregoing

32550  Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions and carbon copies of the foregoing

This subclass is defined through the following headings/subheadings of the HS 2007: 4906.

326  Stamps, cheque forms, banknotes, stock certificates, brochures and leaflets, advertising material and other printed matter

3261  Unused postage, revenue or similar stamps; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and similar documents of title

32610  Unused postage, revenue or similar stamps; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and similar documents of title

This subclass is defined through the following headings/subheadings of the HS 2007: 4907.

3262  Trade advertising material, commercial catalogues and the like

32620  Trade advertising material, commercial catalogues and the like

This subclass is defined through the following headings/subheadings of the HS 2007: 4911.10.

3263  Transfers (decalcomanias) and printed calendars

32630  Transfers (decalcomanias) and printed calendars

This subclass is defined through the following headings/subheadings of the HS 2007: 4908, 4910.

3269  Other printed matter

32690  Other printed matter

This subclass is defined through the following headings/subheadings of the HS 2007: 4911.99.
327 Registers, account books, notebooks, letter pads, diaries and similar articles, blotting-pads, binders, file covers, forms and other articles of stationery, of paper or paperboard

3270 Registers, account books, notebooks, letter pads, diaries and similar articles, blotting-pads, binders, file covers, forms and other articles of stationery, of paper or paperboard

32700 Registers, account books, notebooks, letter pads, diaries and similar articles, blotting-pads, binders, file covers, forms and other articles of stationery, of paper or paperboard

This subclass is defined through the following headings/subheadings of the HS 2007: 4820.

328 Composed type, prepared printing plates or cylinders, impressed lithographic stones or other impressed media for use in printing

3280 Composed type, prepared printing plates or cylinders, impressed lithographic stones or other impressed media for use in printing

32800 Composed type, prepared printing plates or cylinders, impressed lithographic stones or other impressed media for use in printing

This subclass is defined through the following headings/subheadings of the HS 2007: 8442.50.

33 Coke oven products; refined petroleum products; nuclear fuel

331 Coke and semi-coke of coal, of lignite or of peat; retort carbon

3310 Coke and semi-coke of coal, of lignite or of peat; retort carbon

33100 Coke and semi-coke of coal, of lignite or of peat; retort carbon

This subclass is defined through the following headings/subheadings of the HS 2007: 2704.

332 Tar distilled from coal, from lignite or from peat, and other mineral tars

3320 Tar distilled from coal, from lignite or from peat, and other mineral tars

33200 Tar distilled from coal, from lignite or from peat, and other mineral tars

This subclass is defined through the following headings/subheadings of the HS 2007: 2706.

333 Petroleum oils and oils obtained from bituminous materials, other than crude; preparations n.e.c. containing by weight 70% or more of these oils, such oils being the basic constituents of the preparations

3331 Motor gasoline and aviation gasoline

33311 Motor gasoline

This subclass includes:
- motor gasoline, i.e. a mixture of some aromatics (e.g., benzene and toluene) and aliphatic hydrocarbons in the C5 to C12 range, with a distillation range of 25°C to 220°C.
33312 Aviation gasoline

This subclass includes:
- gasoline prepared especially for aviation piston engines with additives which assure performance under flight conditions. Aviation gasolines are predominantly alkylates (obtained by combining C4 and C5 isoparaffins with C3, C4 and C5 olefins) with the possible addition of more aromatic components including toluene. The distillation range is 25ºC to 170ºC.

3332 Gasolene-type jet fuel

33320 Gasolene-type jet fuel

This subclass includes:
- light hydrocarbons for use in aviation turbine power units, distilling between 100ºC and 250ºC, obtained by blending kerosene and gasoline or naphtha in such a way that the aromatic content does not exceed 25 per cent in volume, and the vapour pressure is between 13.7 kPa and 20.6 kPa

3333 Naphtha

33330 Naphtha

This subclass includes:
- light or medium oils distilling between 30ºC and 210ºC which do not meet the specifications for motor gasoline.

3334 Kerosenes

This class includes:
- kerosenes, i.e. a mixtures of hydrocarbons in the range C9 to C16 and distilling over the temperature interval 145ºC to 300ºC (but not usually above 250ºC) and with a flash point above 38ºC

33342 Kerosene-type jet fuel

This subclass includes:
- kerosene-type jet fuel, i.e. a blend of kerosenes suited to flight conditions with particular specifications, such as freezing point

33349 Other kerosene

This subclass includes:
- kerosene which is used for heating, cooking, lighting, solvents and internal combustion engines

3335 White spirit and special boiling point industrial spirits

33350 White spirit and special boiling point industrial spirits

This subclass includes:
- white spirit and special boiling point industrial spirits (SBP), i.e. refined distillate intermediates with a distillation in the naphtha/kerosene range. They are mainly used for non-fuel purposes and sub-divided as:
  • white spirit, i.e. an industrial spirit with a flash point above 30ºC and a distillation range of 135ºC to 200ºC
  • industrial spirit (SBP), i.e. light oils distilling between 30ºC and 200ºC
3336 Gas oil

33360 Gas oil

This subclass includes:
- gas oil / diesel oil, i.e. middle distillates, predominantly of carbon number range C11 to C25 and with a distillation range of 160°C to 420°C

This subclass also includes:
- diesel oil mixed with biodiesel

This subclass does not include:
- biodiesel, cf. 35491

3337 Fuel oils n.e.c.

33370 Fuel oils n.e.c.

This subclass includes:
- fuel oil,
- residual fuel oils, i.e. oils having a distillation range of 350°C to 650°C and a kinematic viscosity in the range 6 to 55 cSt at 100°C
- heavy fuel oil, i.e. a blended product based on the residues from various refinery processes
- heavy gas oil, i.e. a mixture of predominantly gas oil and fuel oil which distils in the range of approximately 380°C to 540°C

3338 Lubricants

33380 Lubricants

This subclass includes:
- lubricants, i.e. oils produced from crude oil, for which the principal use is to reduce friction between sliding surfaces and during metal cutting operations

3339 Other petroleum oils n.e.c.

33390 Other petroleum oils n.e.c.

This subclass includes:
- light, medium and heavy petroleum oils not covered in classes 3331-3338

334 Petroleum gases and other gaseous hydrocarbons, except natural gas

3341 Propane and butanes, liquefied

33410 Propane and butanes, liquefied

This subclass is defined through the following headings/subheadings of the HS 2007: 2711.12, .13.

3342 Ethylene, propylene, butylene, butadiene and other petroleum gases or gaseous hydrocarbons, except natural gas

33421 Ethylene, propylene, butylene, butadiene

This subclass is defined through the following headings/subheadings of the HS 2007: 2711.14.
Other petroleum gases or gaseous hydrocarbons, except natural gas

This subclass is defined through the following headings/subheadings of the HS 2007: 2711.19, .29.

Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products; petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials

This subclass is defined through the following headings/subheadings of the HS 2007: 2712, 2713.

Radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues

Natural uranium and its compounds; alloys, dispersions, ceramic products and mixtures containing natural uranium and its compounds

This subclass is defined through the following headings/subheadings of the HS 2007: 2844.10.

Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions, ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products

This subclass is defined through the following headings/subheadings of the HS 2007: 2844.20.

Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions, ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products

This subclass is defined through the following headings/subheadings of the HS 2007: 2844.30.

Other radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues

This subclass is defined through the following headings/subheadings of the HS 2007: 2844.40.
337 Fuel elements (cartridges), for or of nuclear reactors
3371 Fuel elements (cartridges), non-irradiated, for nuclear reactors
33710 Fuel elements (cartridges), non-irradiated, for nuclear reactors
   This subclass is defined through the following headings/subheadings of the HS 2007: 8401.30.
3372 Spent (irradiated) fuel elements (cartridges) of nuclear reactors
33720 Spent (irradiated) fuel elements (cartridges) of nuclear reactors
   This subclass is defined through the following headings/subheadings of the HS 2007: 2844.50.

34 Basic chemicals
341 Basic organic chemicals
3411 Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives
34110 Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives
   This subclass is defined through the following headings/subheadings of the HS 2007: 2901 - 2904.
3412 Industrial monocarboxylic fatty acids; acid oils from refining
34120 Industrial monocarboxylic fatty acids; acid oils from refining
   This subclass is defined through the following headings/subheadings of the HS 2007: 3823.11 - .19.
3413 Alcohols, phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives; industrial fatty alcohols
34131 Ethyl alcohol and other spirits, denatured, of any strength
   This subclass is defined through the following headings/subheadings of the HS 2007: 2207.20.
34139 Other alcohols, phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives; industrial fatty alcohols
   This subclass is defined through the following headings/subheadings of the HS 2007: 2905.11 - .44, 2905.49 - .59, 2906 - 2908, 3823.70.
3414 Carboxylic acids and their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives, except salicylic acid and its salts and esters and their salts
34140 Carboxylic acids and their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives, except salicylic acid and its salts and esters and their salts
   This subclass is defined through the following headings/subheadings of the HS 2007: 2915 - 2917, 2918.11 - .19, .29 - .99.
3415  Amine-function compounds; oxygen-function amino-compounds, except lysine and its esters and salts thereof and glutamic acid and its salts; ureines and their derivatives and salts thereof; carboxymide-function compounds and imine-compounds; nitrile-function compounds; diazo-, azo- or azoxy-compounds; organic derivatives of hydrazine or of hydroxylamine; compounds with other nitrogen function

This subclass is defined through the following headings/subheadings of the HS 2007: 2921, 2922.11 - .39, .43, .44, .49, .50, 2924.21, 2925 - 2929, 3102.50.

3416  Organo-sulphur compounds and other organo-inorganic compounds; heterocyclic compounds n.e.c.; nucleic acids and their salts

This subclass is defined through the following headings/subheadings of the HS 2007: 2930, 2931, 2932.11 - .19, .91 - .99, 2933.29 - .49, .61, .71 - .99, 2934.10, .20, .91 - .99.

3417  Ethers, alcohol peroxides, ether peroxides, epoxides, acetal and hemiacetal, and their halogenated, sulphonated, nitrated or nitrosated derivatives; aldehyde-function compounds; ketone-function compounds and quinone-function compounds; enzymes; prepared enzymes n.e.c.; organic compounds n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 2909 - 2914, 2942, 3507.

3418  Phosphoric esters and their salts or esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; and their halogenated, sulphonated, nitrated or nitrosated derivatives

This subclass is defined through the following headings/subheadings of the HS 2007: 2919, 2920.

342  Basic inorganic chemicals n.e.c.

3421  Hydrogen, nitrogen, oxygen, carbon dioxide and rare gases; inorganic oxygen compounds of non-metals n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 2804.10 - .40, 2811.21, .29.
3422 Zinc oxide; zinc peroxide; chromium oxides and hydroxides; manganese oxides; iron oxides and hydroxides; earth colours; cobalt oxides and hydroxides; titanium oxides; lead oxides; red lead and orange lead; inorganic bases n.e.c.; metal oxides, hydroxides and peroxides n.e.c., except of mercury

This subclass is defined through the following headings/subheadings of the HS 2007: 2817, 2819 - 2824, 2825.20 - .90.

3420 Zinc oxide; zinc peroxide; chromium oxides and hydroxides; manganese oxides; iron oxides and hydroxides; earth colours; cobalt oxides and hydroxides; titanium oxides; lead oxides; red lead and orange lead; inorganic bases n.e.c.; metal oxides, hydroxides and peroxides n.e.c., except of mercury

This subclass is defined through the following headings/subheadings of the HS 2007: 2817, 2819 - 2824, 2825.20 - .90.

3423 Chemical elements n.e.c.; inorganic acids; inorganic oxygen compounds of boron, silicon and carbon; halogen or sulphur compounds of non-metals; sodium hydroxide; hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium; aluminium hydroxide; hydrozine and hydroxylamine and their inorganic salts

This subclass is defined through the following headings/subheadings of the HS 2007: 2801 - 2803, 2804.50 - .90, 2805 - 2807, 2809.10, 2810, 2811.11, .19, .22, 2812, 2813, 2815, 2816, 2818.30, 2825.10.

34231 Chemical elements n.e.c.; inorganic acids except phosphoric, nitric and sulphonitric; inorganic oxygen compounds of boron, silicon and carbon; halogen or sulphur compounds of non-metals; sodium hydroxide; hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium; aluminium hydroxide; hydrozine and hydroxylamine and their inorganic salts

This subclass is defined through the following headings/subheadings of the HS 2007: 2801 - 2803, 2804.50 - .90, 2805 - 2807, 2809.10, 2810, 2811.11, .19, .22, 2812, 2813, 2815, 2816, 2818.30, 2825.10.

34232 Phosphoric acid

This subclass is defined through the following headings/subheadings of the HS 2007: 2809.20.

34233 Nitric acid, sulphonitric acids

This subclass is defined through the following headings/subheadings of the HS 2007: 2808.

3424 Phosphates of triammonium; salts and peroxysalts of inorganic acids and metals n.e.c.

34240 Phosphates of triammonium; salts and peroxysalts of inorganic acids and metals n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 2826, 2827.20 - .60, 2828 - 2833, 2834.29, 2835.10, .22 - .39, 2836.

3425 Salts of oxometallic or peroxometallic acids; colloidal precious metals and compounds thereof; inorganic and organic compounds of mercury; other inorganic chemicals n.e.c.; compressed air; amalgams

34250 Salts of oxometallic or peroxometallic acids; colloidal precious metals and compounds thereof; inorganic and organic compounds of mercury; other inorganic chemicals n.e.c.; compressed air; amalgams

This subclass is defined through the following headings/subheadings of the HS 2007: 2841, 2843, 2852, 2853.
3426 Isotopes n.e.c. and compounds thereof (including heavy water)

This subclass is defined through the following headings/subheadings of the HS 2007: 2845.

3427 Cyanides, cyanide oxides and complex cyanides; fulminates, cyanates and thiocyanates; silicates; borates; perborates

This subclass is defined through the following headings/subheadings of the HS 2007: 2837 - 2840, 2842.

3428 Hydrogen peroxide; phosphides; carbides; hydrides, nitrides, azides, silicides and borides

This subclass is defined through the following headings/subheadings of the HS 2007: 2847 - 2850.

3429 Compounds of rare earth metals, of yttrium or of scandium

This subclass is defined through the following headings/subheadings of the HS 2007: 2846.

343 Tanning or dyeing extracts; tannins and their derivatives; colouring matter n.e.c.

3431 Synthetic organic colouring matter and preparations based thereon; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores; colour lakes and preparations based thereon

This subclass is defined through the following headings/subheadings of the HS 2007: 3204, 3205.

3432 Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives; colouring matter of vegetable or animal origin, except animal black; preparations based on colouring matter of vegetable or animal origin

This subclass is defined through the following headings/subheadings of the HS 2007: 3201, 3203.

3433 Synthetic organic tanning substances; inorganic tanning substances; tanning preparations; enzymatic preparations for pre-tanning

This subclass is defined through the following headings/subheadings of the HS 2007: 3202.
3434 Colouring matter n.e.c.; inorganic products of a kind used as luminophores

34340 Colouring matter n.e.c.; inorganic products of a kind used as luminophores

This subclass is defined through the following headings/subheadings of the HS 2007: 3206.

344 Activated natural mineral products; animal black; tall oil; terpenic oils produced by the treatment of coniferous woods; crude dipentene; crude para-cymene; pine oil; rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; rum gums; wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch

3440 Activated natural mineral products; animal black; tall oil; terpenic oils produced by the treatment of coniferous woods; crude dipentene; crude para-cymene; pine oil; rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; rum gums; wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch

34400 Activated natural mineral products; animal black; tall oil; terpenic oils produced by the treatment of coniferous woods; crude dipentene; crude para-cymene; pine oil; rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; rum gums; wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch

This subclass is defined through the following headings/subheadings of the HS 2007: 3802.90, 3803, 3805 - 3807.

345 Miscellaneous basic chemical products

3451 Wood charcoal

34510 Wood charcoal

This subclass is defined through the following headings/subheadings of the HS 2007: 4402.

3452 Sulphur, except sublimed sulphur, precipitated sulphur and colloidal sulphur

34520 Sulphur, except sublimed sulphur, precipitated sulphur and colloidal sulphur

This subclass is defined through the following headings/subheadings of the HS 2007: 2503.00.

3453 Roasted iron pyrites

34530 Roasted iron pyrites

This subclass is defined through the following headings/subheadings of the HS 2007: 2601.20.

3454 Oils and other products of the distillation of high temperature coal tar, and similar products; pitch and pitch coke, obtained from mineral tars

34540 Oils and other products of the distillation of high temperature coal tar, and similar products; pitch and pitch coke, obtained from mineral tars

This subclass is defined through the following headings/subheadings of the HS 2007: 2707, 2708.
3455 Animal or vegetable fats and oils and their fractions, chemically modified, except those hydrogenated, inter-esterified, re-esterified or elaidinized; inedible mixtures or preparations of animal or vegetable fats or oils

34550 Animal or vegetable fats and oils and their fractions, chemically modified, except those hydrogenated, inter-esterified, re-esterified or elaidinized; inedible mixtures or preparations of animal or vegetable fats or oils

This subclass is defined through the following headings/subheadings of the HS 2007: 1518.

3456 Synthetic or reconstructed precious or semi-precious stones, unworked

34560 Synthetic or reconstructed precious or semi-precious stones, unworked

This subclass is defined through the following headings/subheadings of the HS 2007: 7104.10, 7104.20.

3457 Glycerol

34570 Glycerol

This subclass is defined through the following headings/subheadings of the HS 2007: 1520, 2905.45.

346 Fertilizers and pesticides

3461 Mineral or chemical fertilizers, nitrogenous

34611 Urea

This subclass is defined through the following headings/subheadings of the HS 2007: 3102.10.

34612 Ammonium sulphate

This subclass is defined through the following headings/subheadings of the HS 2007: 3102.21.

34613 Ammonium nitrate

This subclass is defined through the following headings/subheadings of the HS 2007: 3102.30.

34614 Double salts and mixtures of calcium nitrate and ammonium nitrate

This subclass is defined through the following headings/subheadings of the HS 2007: 3102.60.

34615 Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances

This subclass is defined through the following headings/subheadings of the HS 2007: 3102.40.

34616 Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution

This subclass is defined through the following headings/subheadings of the HS 2007: 3102.80.

34619 Other nitrogenous fertilizers and mixtures, n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 3102.29, 3102.90.
3462 Mineral or chemical fertilizers, phosphatic

34621 Superphosphate
This subclass is defined through the following headings/subheadings of the HS 2007: 3103.10.

34629 Other phosphatic fertilizers, n.e.c.
This subclass is defined through the following headings/subheadings of the HS 2007: 3103.90.

3463 Mineral or chemical fertilizers, potassic

34631 Potassium chloride (muriate of potash)
This subclass is defined through the following headings/subheadings of the HS 2007: 3104.20.

34632 Potassium sulphate (sulphate of potash)
This subclass is defined through the following headings/subheadings of the HS 2007: 3104.30.

34639 Carnallite, sylvite and other potassic fertilizers, n.e.c.
This subclass is defined through the following headings/subheadings of the HS 2007: 3104.90.

3464 Mineral or chemical fertilizers containing at least two nutrients of nitrogen, phosphate and potash

34641 Fertilizers containing three nutrients: nitrogen, phosphorus and potassium
This subclass is defined through the following headings/subheadings of the HS 2007: 3105.20.

34642 Diammonium hydrogenorthophosphate (diammonium phosphate)
This subclass is defined through the following headings/subheadings of the HS 2007: 3105.30.

34643 Monoammonium phosphate
This subclass is defined through the following headings/subheadings of the HS 2007: 3105.40.

34644 Fertilizers containing two nutrients: nitrogen and phosphorus
This subclass is defined through the following headings/subheadings of the HS 2007: 3105.51, .59.

34645 Fertilizers containing two nutrients: phosphorus and potassium
This subclass is defined through the following headings/subheadings of the HS 2007: 3105.60.

34646 Potassium nitrate
This subclass is defined through the following headings/subheadings of the HS 2007: 2834.21.

34649 Other mineral or chemical fertilizers containing at least two nutrients (nitrogen, phosphate, potash), n.e.c.
This subclass is defined through the following headings/subheadings of the HS 2007: 3105.90.
3465 Other fertilizers

34651 Ammonia, anhydrous
This subclass is defined through the following headings/subheadings of the HS 2007: 2814.10.

34652 Ammonia, in aqueous solution
This subclass is defined through the following headings/subheadings of the HS 2007: 2814.20.

34653 Ammonium chloride; nitrites
This subclass is defined through the following headings/subheadings of the HS 2007: 2827.10, 2834.10.

34654 Excreta of animals useful for manure/fertilizer and fuel preparation
This subclass is defined through the following headings/subheadings of the HS 2007: 3101.

34659 Fertilizers n.e.c.
This subclass is defined through the following headings/subheadings of the HS 2007: 3105.10.

3466 Insecticides, fungicides, herbicides and disinfectants

34661 Insecticides
This subclass is defined through the following headings/subheadings of the HS 2007: 3808.91.

34662 Fungicides
This subclass is defined through the following headings/subheadings of the HS 2007: 3808.92.

34663 Herbicides, anti-sprouting products and plant-growth regulators
This subclass is defined through the following headings/subheadings of the HS 2007: 3808.93.

34664 Disinfectants
This subclass is defined through the following headings/subheadings of the HS 2007: 3808.94.

34666 Hazardous pesticides
This subclass is defined through the following headings/subheadings of the HS 2007: 3808.50.

34669 Other insecticides, fungicides, herbicides and disinfectants
This subclass is defined through the following headings/subheadings of the HS 2007: 3808.99.

347 Plastics in primary forms

3471 Polymers of ethylene, in primary forms

34710 Polymers of ethylene, in primary forms
This subclass is defined through the following headings/subheadings of the HS 2007: 3901.
3472 Polymers of styrene, in primary forms

34720 Polymers of styrene, in primary forms

This subclass is defined through the following headings/subheadings of the HS 2007: 3903.

3473 Polymers of vinyl chloride or other halogenated olefins, in primary forms

34730 Polymers of vinyl chloride or other halogenated olefins, in primary forms

This subclass is defined through the following headings/subheadings of the HS 2007: 3904.

3474 Polycetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms

34740 Polycetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms

This subclass is defined through the following headings/subheadings of the HS 2007: 3907.

3479 Other plastics in primary forms; ion exchangers

34790 Other plastics in primary forms; ion exchangers

This subclass is defined through the following headings/subheadings of the HS 2007: 3902, 3905, 3906, 3908 - 3914.

348 Synthetic rubber and factice derived from oils, and mixtures thereof with natural rubber and similar natural gums, in primary forms or in plates, sheets or strip

3480 Synthetic rubber and factice derived from oils, and mixtures thereof with natural rubber and similar natural gums, in primary forms or in plates, sheets or strip

34800 Synthetic rubber and factice derived from oils, and mixtures thereof with natural rubber and similar natural gums, in primary forms or in plates, sheets or strip

This subclass is defined through the following headings/subheadings of the HS 2007: 4002.

35 Other chemical products; man-made fibres

351 Paints and varnishes and related products; artists' colours; ink

3511 Paints and varnishes and related products

35110 Paints and varnishes and related products

This subclass includes:
- paints and varnishes (including enamels and lacquers)
- prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes, liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry
- glass frit and other glass in the form of powder, granules or flakes
- prepared water pigments of a kind used for finishing leather
- prepared driers
- pigments dispersed in non-aqueous media, of a kind used in the manufacture of paints
- stamping foils
- dyes and other colouring matter, put up for retail sale
- glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics
- painters' fillings
- non-refractory surfacing preparations for walls, floors and ceilings
- prepared paint or varnish removers
- organic composite solvents and thinners n.e.c.

3512 Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like

35120 Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like

This subclass is defined through the following headings/subheadings of the HS 2007: 3213.

3513 Printing ink

35130 Printing ink

This subclass is defined through the following headings/subheadings of the HS 2007: 3215.11, .19.

3514 Writing or drawing ink and other inks

35140 Writing or drawing ink and other inks

This subclass is defined through the following headings/subheadings of the HS 2007: 3215.90.

352 Pharmaceutical products

3521 Salicylic acid and its salts and esters

35210 Salicylic acid and its salts and esters

This subclass is defined through the following headings/subheadings of the HS 2007: 2918.21 - .23.

3522 Lysine and its esters and salts thereof; glutamic acid and its salts; quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids; acyclic amides and their derivatives and salts thereof; cyclic amides (except ureines) and their derivatives and salts

35220 Lysine and its esters and salts thereof; glutamic acid and its salts; quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids; acyclic amides and their derivatives and salts thereof; cyclic amides (except ureines) and their derivatives and salts

This subclass is defined through the following headings/subheadings of the HS 2007: 2922.41, .42, 2923, 2924.11 - .19, .23 - .29.

3523 Lactones n.e.c., heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring, a pyrimidine ring, a piperazine ring or a phenothiazine ring system not further fused; hydantoin and its derivatives; sulphonamides

35230 Lactones n.e.c., heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring, a pyrimidine ring, a piperazine ring or a phenothiazine ring system not further fused; hydantoin and its derivatives; sulphonamides

This subclass is defined through the following headings/subheadings of the HS 2007: 2932.20, 2933.11, .19, .21, .52 - .59, .69, 2934.30, 2935.
3524 Sugars, chemically pure n.e.c.; sugar ethers and sugar esters and their salts n.e.c.
35240 Sugars, chemically pure n.e.c.; sugar ethers and sugar esters and their salts n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 2940.

3525 Provitamins, vitamins and hormones; glycosides and vegetable alkaloids and their salts, ethers, esters and other derivatives; antibiotics
35250 Provitamins, vitamins and hormones; glycosides and vegetable alkaloids and their salts, ethers, esters and other derivatives; antibiotics

This subclass is defined through the following headings/subheadings of the HS 2007: 2936 - 2939, 2941.

3526 Medicaments, for therapeutic or prophylactic uses
35260 Medicaments, for therapeutic or prophylactic uses

This subclass is defined through the following headings/subheadings of the HS 2007: 3003, 3004.

3527 Other pharmaceutical products
35270 Other pharmaceutical products

This subclass is defined through the following headings/subheadings of the HS 2007: 3001, 3002, 3005, 3006.20, .30, .60.

3529 Other articles for medical or surgical purposes
35290 Other articles for medical or surgical purposes

This subclass is defined through the following headings/subheadings of the HS 2007: 3006.10, .40, .50, .70.

353 Soap, cleaning preparations, perfumes and toilet preparations
3531 Organic surface active agents, except soap
35310 Organic surface active agents, except soap

This subclass is defined through the following headings/subheadings of the HS 2007: 3402.11 - .19.

3532 Soap and detergents, perfume and toilet preparations
35321 Soap; organic surface-active products and preparations for use as soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent

This subclass is defined through the following headings/subheadings of the HS 2007: 3401.

35322 Detergents and washing preparations

This subclass is defined through the following headings/subheadings of the HS 2007: 3402.20, .90.
35323 Perfume and toilet preparations

This subclass is defined through the following headings/subheadings of the HS 2007: 3303 - 3306, 3307.10 - .30, .90.

3533 Cleaning and polishing preparations

35331 Preparations for perfuming or deodorizing rooms

This subclass is defined through the following headings/subheadings of the HS 2007: 3307.41, .49.

35332 Artificial waxes and prepared waxes

This subclass is defined through the following headings/subheadings of the HS 2007: 3404.

35333 Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal

This subclass is defined through the following headings/subheadings of the HS 2007: 3405.10 - .30, .90.

35334 Scouring pastes and powders and other scouring preparations

This subclass is defined through the following headings/subheadings of the HS 2007: 3405.40.

354 Chemical products n.e.c.

3541 Essential oils and concentrates, aqueous distillates and aqueous solutions thereof; resinoids; terpenic by-products of the deterpenation of essential oils; mixtures of odoriferous substances of a kind used as raw materials in industry

35410 Essential oils and concentrates, aqueous distillates and aqueous solutions thereof; resinoids; terpenic by-products of the deterpenation of essential oils; mixtures of odoriferous substances of a kind used as raw materials in industry

This subclass is defined through the following headings/subheadings of the HS 2007: 3301, 3302.

3542 Glues and gelatine, peptones and their derivatives, and related products; caseinates and other casein derivatives; albuminates and other albumin derivatives

35420 Glues and gelatine, peptones and their derivatives, and related products; caseinates and other casein derivatives; albuminates and other albumin derivatives

This subclass is defined through the following headings/subheadings of the HS 2007: 3501.90, 3502.20, .90, 3503, 3504, 3505.20, 3506.

3543 Lubricating preparations and preparations of a kind used for the oil or grease treatment of materials, except of petroleum; prepared additives for mineral oils; prepared liquids for hydraulic transmission, except of petroleum; anti-freezing preparations and prepared de-icing fluids

35430 Lubricating preparations and preparations of a kind used for the oil or grease treatment of materials, except of petroleum; prepared additives for mineral oils; prepared liquids for hydraulic transmission, except of petroleum; anti-freezing preparations and prepared de-icing fluids

This subclass is defined through the following headings/subheadings of the HS 2007: 3403, 3811, 3819, 3820.
3544  Modelling pastes; "dental wax" or "dental impression compounds"; other preparations for use in dentistry with a basis of plaster; preparations and charges for fire-extinguishers; charged fire-extinguishing grenades; prepared culture media for development and maintenance of micro-organisms and plant, human or animal cells; composite diagnostic or laboratory reagents n.e.c.

35440  Modelling pastes; "dental wax" or "dental impression compounds"; other preparations for use in dentistry with a basis of plaster; preparations and charges for fire-extinguishers; charged fire-extinguishing grenades; prepared culture media for development and maintenance of micro-organisms and plant, human or animal cells; composite diagnostic or laboratory reagents n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 3407, 3813, 3821, 3822.

3545  Prepared explosives; safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators

35450  Prepared explosives; safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators

This subclass is defined through the following headings/subheadings of the HS 2007: 3601 - 3603.

3546  Pyrotechnic articles

35460  Pyrotechnic articles

This subclass is defined through the following headings/subheadings of the HS 2007: 3604.

3547  Chemical elements and compounds doped for use in electronics

35470  Chemical elements and compounds doped for use in electronics

This subclass is defined through the following headings/subheadings of the HS 2007: 3818.

3549  Other chemical products

35491  Biodiesel

This subclass includes:
- liquid biofuels derived from biomass and used in diesel engines

These biofuels can be produced by:
- chemical modification: producing a linear alkyl ester through transesterification of vegetable oils or animal fats with methanol
- thermal processes, such as:
  - gasification followed by Fischer-Tropsch synthesis
  - pyrolysis followed by hydrogenation
  - conversion of sugar to hydrocarbons using microorganisms (e.g. yeast)

This subclass does not include:
- mixtures of biodiesel with diesel oil, cf. 33360
35499  Other chemical products n.e.c.
This subclass is defined through the following headings/subheadings of the HS 2007: 3802.10, 3809, 3810, 3812, 3815, 3817, 3824.10 - .40, .60 - .90.

355  Man-made fibres

3551  Synthetic filament tow and staple fibres, not carded or combed

35510  Synthetic filament tow and staple fibres, not carded or combed
This subclass is defined through the following headings/subheadings of the HS 2007: 5501, 5503.

3552  Synthetic filament yarn (except sewing thread and multiple or cabled yarn), not put up for retail sale

35520  Synthetic filament yarn (except sewing thread and multiple or cabled yarn), not put up for retail sale
This subclass is defined through the following headings/subheadings of the HS 2007: 5402.11 - .59.

3553  Synthetic monofilament and strip

35530  Synthetic monofilament and strip
This subclass is defined through the following headings/subheadings of the HS 2007: 5404.

3554  Artificial filament tow and staple fibres, not carded or combed

35540  Artificial filament tow and staple fibres, not carded or combed
This subclass is defined through the following headings/subheadings of the HS 2007: 5502, 5504.

3555  Artificial filament yarn (except sewing thread and multiple or cabled yarn), not put up for retail sale

35550  Artificial filament yarn (except sewing thread and multiple or cabled yarn), not put up for retail sale
This subclass is defined through the following headings/subheadings of the HS 2007: 5403.10 - .39.

3556  Artificial monofilament and strip

35560  Artificial monofilament and strip
This subclass is defined through the following headings/subheadings of the HS 2007: 5405.

36  Rubber and plastics products

361  Rubber tyres and tubes

3611  New pneumatic tyres, inner tubes, solid or cushion tyres, interchangeable tyre treads, tyre flaps and "camel-back", of rubber

36111  New pneumatic tyres, of rubber, of a kind used on motor cars
This subclass is defined through the following headings/subheadings of the HS 2007: 4011.10.
36112 New pneumatic tyres, of rubber, of a kind used on motorcycles or bicycles
This subclass is defined through the following headings/subheadings of the HS 2007: 4011.40, .50.

36113 Other new pneumatic tyres, of rubber
This subclass is defined through the following headings/subheadings of the HS 2007: 4011.20, .30, .61 - .99.

36114 Inner tubes, solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber
This subclass is defined through the following headings/subheadings of the HS 2007: 4012.90, 4013.

36115 "Camel-back" strips for retreading rubber tyres
This subclass is defined through the following headings/subheadings of the HS 2007: 4006.10.

3612 Retreaded pneumatic tyres, of rubber

36120 Retreaded pneumatic tyres, of rubber
This subclass is defined through the following headings/subheadings of the HS 2007: 4012.11 - .19.

362 Other rubber products

3621 Reclaimed rubber

36210 Reclaimed rubber
This subclass is defined through the following headings/subheadings of the HS 2007: 4003.

3622 Unvulcanized compounded rubber, in primary forms or in plates, sheets or strip; unvulcanized rubber in forms other than primary forms or plates, sheets or strip (except "camel-back" strips for retreading rubber tyres); articles of unvulcanized rubber; thread, cord, plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber

36220 Unvulcanized compounded rubber, in primary forms or in plates, sheets or strip; unvulcanized rubber in forms other than primary forms or plates, sheets or strip (except "camel-back" strips for retreading rubber tyres); articles of unvulcanized rubber; thread, cord, plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber
This subclass is defined through the following headings/subheadings of the HS 2007: 4005, 4006.90, 4007, 4008.

3623 Tubes, pipes and hoses of vulcanized rubber other than hard rubber

36230 Tubes, pipes and hoses of vulcanized rubber other than hard rubber
This subclass is defined through the following headings/subheadings of the HS 2007: 4009.

3624 Conveyor or transmission belts or belting, of vulcanized rubber

36240 Conveyor or transmission belts or belting, of vulcanized rubber
This subclass is defined through the following headings/subheadings of the HS 2007: 4010.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>3625</td>
<td>Rubberized textile fabrics, except tyre cord fabric</td>
<td></td>
</tr>
<tr>
<td>36250</td>
<td>Rubberized textile fabrics, except tyre cord fabric</td>
<td>This subclass is defined through the following headings/subheadings of the HS 2007: 5906.</td>
</tr>
<tr>
<td>3626</td>
<td>Articles of apparel and clothing accessories (including gloves) of vulcanized rubber other than hard rubber</td>
<td></td>
</tr>
<tr>
<td>36260</td>
<td>Articles of apparel and clothing accessories (including gloves) of vulcanized rubber other than hard rubber</td>
<td>This subclass is defined through the following headings/subheadings of the HS 2007: 4015.</td>
</tr>
<tr>
<td>3627</td>
<td>Articles of vulcanized rubber n.e.c.; hard rubber; articles of hard rubber</td>
<td></td>
</tr>
<tr>
<td>36270</td>
<td>Articles of vulcanized rubber n.e.c.; hard rubber; articles of hard rubber</td>
<td>This subclass is defined through the following headings/subheadings of the HS 2007: 4014, 4016, 4017.</td>
</tr>
<tr>
<td>363</td>
<td>Semi Manufactures of Plastics</td>
<td></td>
</tr>
<tr>
<td>3631</td>
<td>Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, of plastics</td>
<td></td>
</tr>
<tr>
<td>36310</td>
<td>Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, of plastics</td>
<td>This subclass is defined through the following headings/subheadings of the HS 2007: 3916.</td>
</tr>
<tr>
<td>3632</td>
<td>Tubes, pipes and hoses, and fittings therefor, of plastics</td>
<td></td>
</tr>
<tr>
<td>36320</td>
<td>Tubes, pipes and hoses, and fittings therefor, of plastics</td>
<td>This subclass is defined through the following headings/subheadings of the HS 2007: 3917.</td>
</tr>
<tr>
<td>3633</td>
<td>Plates, sheets, film, foil and strip, of plastics, not self-adhesive, non-cellular and not reinforced, laminated, supported or similarly combined with other materials</td>
<td></td>
</tr>
<tr>
<td>36330</td>
<td>Plates, sheets, film, foil and strip, of plastics, not self-adhesive, non-cellular and not reinforced, laminated, supported or similarly combined with other materials</td>
<td>This subclass is defined through the following headings/subheadings of the HS 2007: 3920.</td>
</tr>
<tr>
<td>3639</td>
<td>Other plates, sheets, film, foil and strip, of plastics</td>
<td></td>
</tr>
<tr>
<td>36390</td>
<td>Other plates, sheets, film, foil and strip, of plastics</td>
<td>This subclass is defined through the following headings/subheadings of the HS 2007: 3921.</td>
</tr>
</tbody>
</table>
364 Packaging products of plastics
3641 Sacks and bags, of plastics
36410 Sacks and bags, of plastics
   This subclass is defined through the following headings/subheadings of the HS 2007: 3923.21, .29.
3649 Other articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other
   closures, of plastics
36490 Other articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other
   closures, of plastics
   This subclass is defined through the following headings/subheadings of the HS 2007: 3923.10, .30 -.90.
369 Other plastics products
3691 Floor coverings of plastics, in rolls or in the form of tiles; wall or ceiling coverings of plastics
36910 Floor coverings of plastics, in rolls or in the form of tiles; wall or ceiling coverings of plastics
   This subclass is defined through the following headings/subheadings of the HS 2007: 3918.
3692 Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics
36920 Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics
   This subclass is defined through the following headings/subheadings of the HS 2007: 3919.
3693 Baths, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary ware, of
   plastics
36930 Baths, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary ware, of
   plastics
   This subclass is defined through the following headings/subheadings of the HS 2007: 3922.
3694 Tableware, kitchenware, other household articles and toilet articles, of plastics
36940 Tableware, kitchenware, other household articles and toilet articles, of plastics
   This subclass is defined through the following headings/subheadings of the HS 2007: 3924.
3695 Builders' ware of plastics n.e.c.
36950 Builders' ware of plastics n.e.c.
   This subclass is defined through the following headings/subheadings of the HS 2007: 3925.
3696 Parts n.e.c. of lamps, lighting fittings, illuminated signs, illuminated name-plates and the like, of plastics

36960 Parts n.e.c. of lamps, lighting fittings, illuminated signs, illuminated name-plates and the like, of plastics

This subclass is defined through the following headings/subheadings of the HS 2007: 9405.92.

3697 Safety headgear; other headgear of rubber or plastics

36971 Safety headgear

This subclass is defined through the following headings/subheadings of the HS 2007: 6506.10.

36972 Other headgear of rubber or plastics

This subclass is defined through the following headings/subheadings of the HS 2007: 6506.91.

3698 Electrical insulating fittings of plastics

36980 Electrical insulating fittings of plastics

This subclass is defined through the following headings/subheadings of the HS 2007: 8547.20.

3699 Articles of plastics n.e.c.

36990 Articles of plastics n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 3006.91, 3926.10, .30 -.90.

37 Glass and glass products and other non-metallic products n.e.c.

371 Glass and glass products

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

37111 Glass in the mass, in balls (except microspheres), rods or tubes, unworked; waste and scrap of glass

This subclass is defined through the following headings/subheadings of the HS 2007: 7001, 7002.

37112 Unworked cast, rolled, drawn or blown glass, in sheets

This subclass is defined through the following headings/subheadings of the HS 2007: 7003, 7004.

37113 Float glass and surface ground or polished glass, in sheets

This subclass is defined through the following headings/subheadings of the HS 2007: 7005.

37114 Glass in sheets, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed, etc.

This subclass is defined through the following headings/subheadings of the HS 2007: 7006.
37115 Safety glass
This subclass is defined through the following headings/subheadings of the HS 2007: 7007.

37116 Glass mirrors; multiple walled insulating units of glass
This subclass is defined through the following headings/subheadings of the HS 2007: 7008, 7009.

37117 Paving blocks, bricks, tiles and other articles of pressed or moulded glass, of a kind used for building or construction purposes; leaded lights and the like; multicellular or foam glass in blocks, plates or similar forms
This subclass is defined through the following headings/subheadings of the HS 2007: 7016.90.

3712 Glass fibres and articles thereof, except woven fabrics
37121 Slivers, rovings, yarn and chopped strands, of glass
This subclass is defined through the following headings/subheadings of the HS 2007: 7019.11 - .19.

37129 Voiles, webs, mats, mattresses, boards and other articles of glass fibres, except woven fabrics
This subclass is defined through the following headings/subheadings of the HS 2007: 7019.31 - .39, .90.

3719 Other glass articles
37191 Bottles, jars, phials and other containers, of glass, of a kind used for the conveyance or packing of goods, except ampoules; stoppers, lids and other closures, of glass
This subclass is defined through the following headings/subheadings of the HS 2007: 7010.20, .90.

37192 Glass envelopes, open, and glass parts thereof, for electric lamps, cathode-ray tubes or the like
This subclass is defined through the following headings/subheadings of the HS 2007: 7011.

37193 Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (except bottles, jars and the like, of glass, and ornaments of lamp-worked glass)
This subclass is defined through the following headings/subheadings of the HS 2007: 7013.

37194 Clock or watch glasses and similar glasses; glasses for spectacles, not optically worked; hollow glass spheres and their segments for the manufacture of such glasses
This subclass is defined through the following headings/subheadings of the HS 2007: 7015.

37195 Laboratory, hygienic or pharmaceutical glassware; ampoules of glass
This subclass is defined through the following headings/subheadings of the HS 2007: 7010.10, 7017.

37196 Parts n.e.c. of lamps, lighting fittings, illuminated signs, illuminated name-plates and the like, of glass
This subclass is defined through the following headings/subheadings of the HS 2007: 9405.91.
37197 Electrical insulators of glass

This subclass is defined through the following headings/subheadings of the HS 2007: 8546.10.

37199 Articles of glass n.e.c. (including glass inners for vacuum flasks, signalling glassware, glass cubes for mosaics, glass beads, glass microspheres and ornaments of lamp-worked glass)

This subclass is defined through the following headings/subheadings of the HS 2007: 7014, 7016.10, 7018, 7020.

372 Non-structural ceramic ware

3721 Ceramic sinks, baths, water closet pans, flushing cisterns and similar sanitary fixtures

37210 Ceramic sinks, baths, water closet pans, flushing cisterns and similar sanitary fixtures

This subclass is defined through the following headings/subheadings of the HS 2007: 6910.

3722 Ceramic household and ornamental articles

37221 Ceramic tableware, kitchenware, other household articles and toilet articles

This subclass is defined through the following headings/subheadings of the HS 2007: 6911, 6912.

37222 Statuettes and other ornamental ceramic articles

This subclass is defined through the following headings/subheadings of the HS 2007: 6913.

3729 Other non-structural ceramic wares

37291 Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods

This subclass is defined through the following headings/subheadings of the HS 2007: 6909.

37292 Electrical insulators of ceramics; insulating fittings, for electrical machines, appliances or equipment, of ceramics

This subclass is defined through the following headings/subheadings of the HS 2007: 8546.20, 8547.10.

37299 Other non-structural ceramic articles n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 6914.

373 Refractory products and structural non-refractory clay products

3731 Bricks, blocks, tiles and other ceramic goods of siliceous earths

37310 Bricks, blocks, tiles and other ceramic goods of siliceous earths

This subclass is defined through the following headings/subheadings of the HS 2007: 6901.
3732  Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous earths

37320 Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous earths

This subclass is defined through the following headings/subheadings of the HS 2007: 6902.

3733  Refractory cements, mortars, concretes and similar compositions n.e.c.

37330 Refractory cements, mortars, concretes and similar compositions n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 3816.

3734  Unfired refractory products; other refractory ceramic goods

37340 Unfired refractory products; other refractory ceramic goods

This subclass is defined through the following headings/subheadings of the HS 2007: 6815.91, 6903.

3735  Non-refractory ceramic building bricks, flooring blocks, support or filler tiles, roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic construction goods

37350 Non-refractory ceramic building bricks, flooring blocks, support or filler tiles, roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic construction goods

This subclass is defined through the following headings/subheadings of the HS 2007: 6904, 6905.

3736  Non-refractory ceramic pipes, conduits, guttering and pipe fittings

37360 Non-refractory ceramic pipes, conduits, guttering and pipe fittings

This subclass is defined through the following headings/subheadings of the HS 2007: 6906.

3737  Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like

37370 Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like

This subclass is defined through the following headings/subheadings of the HS 2007: 6907, 6908.

374  Plaster, lime and cement

3741  Plasters

37410 Plasters

This subclass is defined through the following headings/subheadings of the HS 2007: 2520.20.

3742  Quicklime, slaked lime and hydraulic lime

37420 Quicklime, slaked lime and hydraulic lime

This subclass is defined through the following headings/subheadings of the HS 2007: 2522.
3743  Cement clinkers

37430  Cement clinkers

This subclass is defined through the following headings/subheadings of the HS 2007: 2523.10.

3744  Portland cement, aluminous cement, slag cement and similar hydraulic cements, except in the form of clinkers

37440  Portland cement, aluminous cement, slag cement and similar hydraulic cements, except in the form of clinkers

This subclass is defined through the following headings/subheadings of the HS 2007: 2523.21-.90.

3745  Calcinated or agglomerated dolomite

37450  Calcinated or agglomerated dolomite

This subclass is defined through the following headings/subheadings of the HS 2007: 2518.20, .30.

375  Articles of concrete, cement and plaster

3751  Non-refractory mortars and concretes

37510  Non-refractory mortars and concretes

This subclass is defined through the following headings/subheadings of the HS 2007: 3824.50.

3752  Boards, blocks and similar articles of vegetable fibre, straw or wood waste agglomerated with mineral binders

37520  Boards, blocks and similar articles of vegetable fibre, straw or wood waste agglomerated with mineral binders

This subclass is defined through the following headings/subheadings of the HS 2007: 6808.

3753  Articles of plaster or of compositions based on plaster

37530  Articles of plaster or of compositions based on plaster

This subclass is defined through the following headings/subheadings of the HS 2007: 6809.

3754  Tiles, flagstones, bricks and similar articles, of cement, concrete or artificial stone

37540  Tiles, flagstones, bricks and similar articles, of cement, concrete or artificial stone

This subclass is defined through the following headings/subheadings of the HS 2007: 6810.11, .19.

3755  Prefabricated structural components for building or civil engineering, of cement, concrete or artificial stone

37550  Prefabricated structural components for building or civil engineering, of cement, concrete or artificial stone

This subclass is defined through the following headings/subheadings of the HS 2007: 6810.91.
3756 Other articles of cement, concrete or artificial stone

37560 Other articles of cement, concrete or artificial stone

This subclass is defined through the following headings/subheadings of the HS 2007: 6810.99.

3757 Articles of asbestos-cement, cellulose fibre-cement or the like

37570 Articles of asbestos-cement, cellulose fibre-cement or the like

This subclass is defined through the following headings/subheadings of the HS 2007: 6811.

376 Monumental or building stone and articles thereof

3761 Marble, travertine and alabaster, worked, and articles thereof (except setts, curbstones, flagstones, tiles, cubes and similar articles); artificially coloured granules, chippings and powder of marble, travertine and alabaster

37610 Marble, travertine and alabaster, worked, and articles thereof (except setts, curbstones, flagstones, tiles, cubes and similar articles); artificially coloured granules, chippings and powder of marble, travertine and alabaster

This subclass is defined through the following headings/subheadings of the HS 2007: 6802.21, .91.

3769 Other worked monumental or building stone and articles thereof; other artificially coloured granules, chippings and powder of natural stone; articles of agglomerated slate

37690 Other worked monumental or building stone and articles thereof; other artificially coloured granules, chippings and powder of natural stone; articles of agglomerated slate

This subclass is defined through the following headings/subheadings of the HS 2007: 6801, 6802.10, .23 - .29, .92 - .99, 6803.

379 Other non-metallic mineral products n.e.c.

3791 Millstones, grindstones, grinding wheels and the like, without frameworks, for working stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics; natural or artificial abrasive powder or grain, on a base of textile, paper or other material

37910 Millstones, grindstones, grinding wheels and the like, without frameworks, for working stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics; natural or artificial abrasive powder or grain, on a base of textile, paper or other material

This subclass is defined through the following headings/subheadings of the HS 2007: 6804, 6805.

3792 Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures, or of asbestos

37920 Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures, or of asbestos

This subclass is defined through the following headings/subheadings of the HS 2007: 6812, 6813.
3793 Articles of asphalt or of similar material

37930 Articles of asphalt or of similar material

This subclass is defined through the following headings/subheadings of the HS 2007: 6807.

3794 Bituminous mixtures based on natural and artificial stone materials and bitumen, natural asphalt or related substances as a binder

37940 Bituminous mixtures based on natural and artificial stone materials and bitumen, natural asphalt or related substances as a binder

This subclass is defined through the following headings/subheadings of the HS 2007: 2517.30, 2715.

3795 Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of semi-manufactures

37950 Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of semi-manufactures

This subclass is defined through the following headings/subheadings of the HS 2007: 3801.

3796 Artificial corundum

37960 Artificial corundum

This subclass is defined through the following headings/subheadings of the HS 2007: 2818.10.

3799 Non-metallic mineral products n.e.c. (including mineral wool, expanded mineral materials, worked mica, articles of mica, non-electrical articles of graphite or other carbon and articles of peat)

37990 Non-metallic mineral products n.e.c. (including mineral wool, expanded mineral materials, worked mica, articles of mica, non-electrical articles of graphite or other carbon and articles of peat)

This subclass is defined through the following headings/subheadings of the HS 2007: 6806, 6814, 6815.10, .20, .99.

38 Furniture; other transportable goods n.e.c.

381 Furniture

3811 Seats

38111 Seats, primarily with metal frames

This subclass is defined through the following headings/subheadings of the HS 2007: 9401.10, .20, .30, .71, .79.

38112 Seats, primarily with wooden frames

This subclass is defined through the following headings/subheadings of the HS 2007: 9401.40 - .69.
38119  Other seats

This subclass is defined through the following headings/subheadings of the HS 2007: 9401.80.

3812  Other furniture, of a kind used in offices

38121  Other metal furniture, of a kind used in offices

This subclass is defined through the following headings/subheadings of the HS 2007: 9403.10.

38122  Other wooden furniture, of a kind used in offices

This subclass is defined through the following headings/subheadings of the HS 2007: 9403.30.

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

38130  Other wooden furniture, of a kind used in the kitchen

This subclass is defined through the following headings/subheadings of the HS 2007: 9403.40.

3814  Other furniture n.e.c.

38140  Other furniture n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 9403.20, .50 - .89, 9610.

3815  Mattress supports; mattresses, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered

38150  Mattress supports; mattresses, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered

This subclass is defined through the following headings/subheadings of the HS 2007: 9404.10 - .29.

3816  Parts of furniture

38160  Parts of furniture

This subclass is defined through the following headings/subheadings of the HS 2007: 9401.90, 9403.90.

382  Jewellery and related articles

3821  Pearls, natural or cultured and unworked

38210  Pearls, natural or cultured and unworked

This subclass is defined through the following headings/subheadings of the HS 2007: 7101.10, .21.
3822 Cultured pearls, precious or semi-precious stones, and synthetic or reconstructed precious or semi-precious stones (except industrial diamonds and piezo-electric quartz), worked (except simply sawn, cleaved, bruted or roughly shaped), but not strung, mounted or set

38220 Cultured pearls, precious or semi-precious stones, and synthetic or reconstructed precious or semi-precious stones (except industrial diamonds and piezo-electric quartz), worked (except simply sawn, cleaved, bruted or roughly shaped), but not strung, mounted or set

This subclass is defined through the following headings/subheadings of the HS 2007: 7101.22, 7102.39, 7103.91, .99, 7104.90.

3823 Industrial diamonds, worked; dust and powder of natural or synthetic precious or semi-precious stones

38230 Industrial diamonds, worked; dust and powder of natural or synthetic precious or semi-precious stones

This subclass is defined through the following headings/subheadings of the HS 2007: 7102.29, 7105.

3824 Jewellery and other articles of precious metal or of metal clad with precious metal; articles of natural or cultured pearls or precious or semi-precious stones (natural, synthetic or reconstructed)

38240 Jewellery and other articles of precious metal or of metal clad with precious metal; articles of natural or cultured pearls or precious or semi-precious stones (natural, synthetic or reconstructed)

This subclass is defined through the following headings/subheadings of the HS 2007: 7113, 7114, 7115.90, 7116.

3825 Coin

38250 Coin

This subclass is defined through the following headings/subheadings of the HS 2007: 7118.

383 Musical instruments

3831 Pianos and other keyboard stringed musical instruments

38310 Pianos and other keyboard stringed musical instruments

This subclass is defined through the following headings/subheadings of the HS 2007: 9201.

3832 Other string musical instruments

38320 Other string musical instruments

This subclass is defined through the following headings/subheadings of the HS 2007: 9202.

3833 Wind musical instruments (including pipe organs, accordians and brass-wind instruments)

38330 Wind musical instruments (including pipe organs, accordians and brass-wind instruments)

This subclass is defined through the following headings/subheadings of the HS 2007: 9205.
3834  Musical instruments, the sound of which is produced, or must be amplified, electrically
38340 Musical instruments, the sound of which is produced, or must be amplified, electrically
   This subclass is defined through the following headings/subheadings of the HS 2007: 9207.
3835  Other musical instruments (including percussion instruments, musical boxes and fairground organs); decoy calls; whistles, call horns and other mouth-blown sound signalling instruments
38350 Other musical instruments (including percussion instruments, musical boxes and fairground organs); decoy calls; whistles, call horns and other mouth-blown sound signalling instruments
   This subclass is defined through the following headings/subheadings of the HS 2007: 9206, 9208.
3836  Parts and accessories of musical instruments; metronomes, tuning forks and pitch pipes
38360 Parts and accessories of musical instruments; metronomes, tuning forks and pitch pipes
   This subclass is defined through the following headings/subheadings of the HS 2007: 9209.
384  Sports goods
3841  Snow-skis and other snow-ski equipment; ice-skates and roller-skates
38410 Snow-skis and other snow-ski equipment; ice-skates and roller-skates
   This subclass is defined through the following headings/subheadings of the HS 2007: 9506.11 -.19, .70.
3842  Water-skis, surf-boards, sailboards and other water-sport equipment
38420 Water-skis, surf-boards, sailboards and other water-sport equipment
   This subclass is defined through the following headings/subheadings of the HS 2007: 9506.21, .29.
3843  Gymnasium or athletics articles and equipment
38430 Gymnasium or athletics articles and equipment
   This subclass is defined through the following headings/subheadings of the HS 2007: 9506.91.
3844  Other articles and equipment for sports or outdoor games
38440 Other articles and equipment for sports or outdoor games
   This subclass includes:
   - sports gloves
   - balls
   - golf clubs
   - equipment for table-tennis, tennis racquets etc.
   - swimming pools and paddling pools
3845 Fishing rods and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" and similar hunting or shooting requisites

38450 Fishing rods and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" and similar hunting or shooting requisites

This subclass is defined through the following headings/subheadings of the HS 2007: 9507.

385 Games and toys

3851 Dolls' carriages; wheeled toys designed to be ridden by children

38510 Dolls' carriages; wheeled toys designed to be ridden by children

This subclass includes:
- dolls' carriages, including folding types
- wheeled toys designed to be ridden by children:
  - children's tricycles and the like
  - scooters
  - pedal- or hand-propelled wheeled toys in the form of animals
  - pedal cars, frequently in the form of miniature sports cars, jeeps, lorries, etc.
  - wheeled toys, propelled by hand levers
  - other wheeled toys (with no mechanical transmission system) which are designed to be drawn or pushed and are large enough for children to ride in
  - children's cars powered by a motor

This subclass does not include:
- bicycles, cf. 49921

3852 Dolls representing human beings; toys representing animals or non-human creatures

38520 Dolls representing human beings; toys representing animals or non-human creatures

This subclass includes:
- dolls representing human beings:
  - dolls designed for the amusement of children
  - dolls intended for decorative purposes (e.g., boudoir dolls, mascot dolls)
  - dolls for use in Punch and Judy or marionette shows
  - dolls of a caricature type
- toys representing animals or non-human creatures even if possessing predominantly human physical characteristics (e.g., angels, robots, devils, monsters), including those for use in marionette shows, whether stuffed or not

The dolls and toys may be made of any material, may contain mechanisms to permit movements or voice reproduction and may be dressed.

3853 Parts and accessories of dolls representing human beings

38530 Parts and accessories of dolls representing human beings

This subclass includes:
- parts and accessories of dolls, such as:
  - heads, bodies, limbs
  - eyes (except of glass) and moving mechanisms for eyes
  - voice-producing or other mechanisms
- wigs
- dolls' clothing shoes and hats

This subclass does not include:
- glass eyes for dolls and stuffed animals, cf. 37199

3854 Toy electric trains and tracks, signals and other accessories therefor; reduced-size ("scale") model assembly kits and other construction sets and constructional toys

38540 Toy electric trains and tracks, signals and other accessories therefor; reduced-size ("scale") model assembly kits and other construction sets and constructional toys

This subclass includes:
- toy vehicles, whether electric or not, such as:
  - trains, aircraft, boats, etc.
- accessories for toy vehicles, such as:
  - railway tracks, signals, etc.
- non-electric toy motors, toy steam engines etc.
- reduced-size ("scale") models and similar recreational models, such as:
  - working or scale models of boats, aircraft, trains, vehicles, etc.
- kits of materials and parts for making such models
- life-size or enlarged reproductions of articles, as long as they are for recreational purposes
- constructional toys, i.e. construction sets, building blocks, etc.

This subclass does not include:
- electric toy motors, cf. 46111

3855 Puzzles

38550 Puzzles

This subclass includes:
- puzzles of all kinds

3856 Other toys (including toy musical instruments)

38560 Other toys (including toy musical instruments)

This subclass includes:
- toy musical instruments:
  - pianos, trumpets, drums, gramophones, mouth organs, accordions, xylophones, musical boxes, etc.
  - dolls' houses and furniture, including bedding
  - toy shops and the like, farmyard sets, etc.
  - dolls' tea and coffee sets
- toy sports equipment, such as:
  - golf sets, tennis sets, archery sets, billiard sets, baseball bats, cricket bats, hockey sticks
  - toy pistols and guns
  - tin soldiers and the like, and toy armaments
  - toy tools and implements; children's wheelbarrows
  - toy cinematographs, magic lanterns, etc.; toy spectacles
  - toy counting frames (abaci)
  - toy sewing machines
  - toy clocks and watches
- educational toys:
  - toy chemistry, printing, sewing and knitting sets
- hoops, skipping ropes, diabolo spools and sticks, spinning and humming tops, balls
- toy balloons and toy kites
- books or sheets consisting essentially of pictures, toys or models, for cutting out and assembly
- also books containing "stand-up" or movable figures, as long as they have the essential character of toys
- toy marbles
- toy money boxes; babies' rattles, jack-in-the-boxes; toy theatres with or without figures, etc.
- play tents for use by children indoors or outdoors

3857 Playing cards

38570 Playing cards

This subclass is defined through the following headings/subheadings of the HS 2007: 9504.40.

3858 Video games of a kind used with a television receiver

38581 Video game consoles

This subclass includes:
- video game consoles of a kind used with a television receiver
- hand-held video game consoles

38582 Software cartridges for video game consoles

This subclass includes:
- software for cartridges for video games

This subclass does not include:
- video game software provided on media other than cartridges, like CDs or DVDs, cf. 47822

3859 Other articles for funfair, table or parlour games (including articles for billiards, pintables, special tables for casino games and automatic bowling alley equipment), except video games of a kind used with a television receiver

38590 Other articles for funfair, table or parlour games (including articles for billiards, pintables, special tables for casino games and automatic bowling alley equipment), except video games of a kind used with a television receiver

This subclass is defined through the following headings/subheadings of the HS 2007: 9504.20, .30, .90.

386 Roundabouts, swings, shooting galleries and other fairground amusements

3860 Roundabouts, swings, shooting galleries and other fairground amusements

38600 Roundabouts, swings, shooting galleries and other fairground amusements

This subclass is defined through the following headings/subheadings of the HS 2007: 9508.
387  Prefabricated buildings

3870  Prefabricated buildings

This class includes:
- prefabricated buildings, either unassembled or fully assembled and ready to use
- incomplete buildings, whether or not assembled, having the essential character of prefabricated buildings

Note: The buildings can be designed for housing, worksite accommodation, shops, sheds, garages, greenhouses and other purposes and can be made of different materials.

38701  Prefabricated buildings, of wood

This subclass includes:
- prefabricated buildings, predominantly made of wood

38702  Prefabricated buildings, of metal

This subclass includes:
- prefabricated buildings, predominantly made of metal

38703  Prefabricated buildings, of plastics

This subclass includes:
- prefabricated buildings, predominantly made of plastics

38704  Prefabricated buildings, of concrete

This subclass includes:
- prefabricated buildings, predominantly made of concrete

389  Other manufactured articles n.e.c.

3891  Pens, pencils, stamps, typewriter or similar ribbons, ink-pads and similar articles

38911  Pens, duplicating stylos, pencils, pen-holders, pencil-holders and similar holders, and parts thereof; crayons, pencil leads, pastels, drawing charcoals and chalks

This subclass is defined through the following headings/subheadings of the HS 2007: 9608, 9609.

38912  Date, sealing or numbering stamps, and the like, designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such sticks; typewriter or similar ribbons, prepared for giving impressions; ink-pads

This subclass is defined through the following headings/subheadings of the HS 2007: 9611 - 9612.

3892  Umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops, buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners and parts thereof; button blanks

38921  Umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops and the like

This subclass is defined through the following headings/subheadings of the HS 2007: 6601, 6602.
38922 **Parts, trimmings and accessories of umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops and the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 6603.

38923 **Press-fasteners, snap-fasteners, press-studs and parts therefor; buttons; slide fasteners**

This subclass is defined through the following headings/subheadings of the HS 2007: 9606.10 - .29, 9607.11, .19.

38924 **Button moulds and other parts of buttons; button blanks; parts of slide fasteners**

This subclass is defined through the following headings/subheadings of the HS 2007: 9606.30, 9607.20.

3893 **Linoleum**

38930 **Linoleum**

This subclass is defined through the following headings/subheadings of the HS 2007: 5904.

3894 **Photographic plates, film, paper, paperboard and textiles, exposed**

38941 **Photographic plates, film, paper, paperboard and textiles, exposed but not developed**

This subclass is defined through the following headings/subheadings of the HS 2007: 3704.

38942 **Photographic plates and film, exposed and developed, other than cinematographic film**

This subclass is defined through the following headings/subheadings of the HS 2007: 3705.

3895 **Motion picture film, exposed and developed, whether or not incorporating sound track or consisting only of sound track**

38950 **Motion picture film, exposed and developed, whether or not incorporating sound track or consisting only of sound track**

This subclass is defined through the following headings/subheadings of the HS 2007: 3706.

3896 **Paintings, drawings and pastels; original engravings, prints and lithographs; original sculptures and statuary, in any material; postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like; collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, ethnographic or numismatic interest; antiques**

38961 **Paintings, drawings and pastels; original engravings, prints and lithographs; original sculptures and statuary, in any material**

This subclass is defined through the following headings/subheadings of the HS 2007: 9701 - 9703.

38962 **Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like**

This subclass is defined through the following headings/subheadings of the HS 2007: 9704.
38963 Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, ethnographic or numismatic interest; antiques

This subclass is defined through the following headings/subheadings of the HS 2007: 9705 - 9706.

3897 Human hair; wool or other animal hair or other textile materials; wigs, false beards, eyebrows and eyelashes, switches and the like; articles of human hair n.e.c.; horsehair

38971 Human hair, unworked, whether or not washed or scoured; waste of human hair

This subclass is defined through the following headings/subheadings of the HS 2007: 0501.

38972 Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like; wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 6703, 6704.

3899 Other articles

38991 Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes

This subclass is defined through the following headings/subheadings of the HS 2007: 9505.

38992 Baby carriages and parts thereof

This subclass is defined through the following headings/subheadings of the HS 2007: 8715.

38993 Brooms, brushes, hand-operated mechanical floor sweepers (not motorized), mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)

This subclass is defined through the following headings/subheadings of the HS 2007: 9603.

38994 Cigarette lighters and other lighters; smoking pipes and cigar or cigarette holders, and parts thereof; combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like (except electro-thermic apparatus), and parts thereof; scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations

This subclass is defined through the following headings/subheadings of the HS 2007: 9613.10 - .80, 9614 - 9616.

38995 Parts of cigarette lighters and other lighters (except flints and wicks); pyrophoric alloys; articles of combustible materials n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 3606.90, 9613.90.

38996 Instruments, apparatus and models, designed for demonstrational purposes, unsuitable for other uses

This subclass is defined through the following headings/subheadings of the HS 2007: 9023.
38997 **Imitation jewellery**

This subclass is defined through the following headings/subheadings of the HS 2007: 7117.

38998 **Matches**

This subclass is defined through the following headings/subheadings of the HS 2007: 3605.

38999 **Articles n.e.c. (including candles, tapers, skins of birds with their feathers, artificial flowers, entertainment articles, hand sieves, hand riddles, vacuum flasks, tailors dummies, animated displays used for shop window dressing, and parts n.e.c.)**

This subclass is defined through the following headings/subheadings of the HS 2007: 3406, 3606.10, 4206, 6701, 6702, 9601, 9602, 9604, 9617, 9618.

39 **Wastes or scraps**

391 **Wastes from food and tobacco industry**

3911 **Raw offal, inedible (including pigs' bristles, horse hair, animal guts, bird skins, feathers, bones and ivory)**

39110 **Raw offal, inedible (including pigs' bristles, horse hair, animal guts, bird skins, feathers, bones and ivory)**

This subclass includes:
- pigs', hogs' and boars bristles and hairs (including waste), whether or not dyed or bleached
- bristles and hairs of horses and other animals
- guts, bladders and stomachs of animals other than fish, whole or in pieces
- tripes, inedible
- skins and other parts of birds, with their feathers and down, not further worked than cleaned, disinfected or treated for preservation
- feather powder and waste
- bones, horns, hooves, teeth, turtle shells, ivory and the like, unworked or simply prepared (but not cut to shape), including powder and waste
- dead animals, unfit for human consumption
- other animal products used in the preparation of pharmaceutical products
- other animal products, unfit for human consumption, such as:
  - blood (dried, liquid, meal or powder)
  - sinews and tendons
  - insect eggs
  - larvae, chrysalides
  - dried worms
  - furskin waste

This subclass does not include:
- semen:
  - bovine, cf. 02411
  - other, cf. 02419
- embryos, cf. 02420
- natural sponges of aquatic animal origin, cf. 04920
- tripes, edible, cf. 2115
- guts, bladders and stomachs of fish, cf. 21299
3912  Bran and other residues from the working of cereals or legumes; vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding n.e.c.

39120 Bran and other residues from the working of cereals or legumes; vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 2302, 2308.

3913  Residues of starch manufacture and similar residues

39130 Residues of starch manufacture and similar residues

This subclass is defined through the following headings/subheadings of the HS 2007: 2303.10.

3914  Beet-pulp, bagasse and other waste of sugar manufacture

39141 Bagasse

This subclass includes:
- bagasse, i.e. the fibrous matter that remains after juice extraction in sugar cane processing

39149 Beet-pulp and other waste of sugar manufacture

This subclass includes:
- beet-pulp and other waste of sugar manufacture

This subclass does not include:
- bagasse, cf. 39141

3915  Cocoa shells, husks, skins and other cocoa waste; coffee husks and skins

39150 Cocoa shells, husks, skins and other cocoa waste; coffee husks and skins

This subclass includes:
- cocoa shells, husks, skins and other cocoa waste
- coffee husks and skins

This subclass does not include:
- coffee substitutes containing coffee in any proportion, cf. 23912

3916  Brewing or distilling dregs and waste

39160 Brewing or distilling dregs and waste

This subclass is defined through the following headings/subheadings of the HS 2007: 2303.30.

3917  Wine lees; argol

39170 Wine lees; argol

This subclass is defined through the following headings/subheadings of the HS 2007: 2307.
3918 Tobacco refuse

39180 Tobacco refuse

This subclass is defined through the following headings/subheadings of the HS 2007: 2401.30.

392 Non-metal wastes or scraps

3921 Miscellaneous textile wastes

39211 Silk waste

This subclass is defined through the following headings/subheadings of the HS 2007: 5003.

39212 Waste of wool or of fine or coarse animal hair

This subclass is defined through the following headings/subheadings of the HS 2007: 5103.20, .30.

39213 Garnetted stock of wool or of fine or coarse animal hair

This subclass is defined through the following headings/subheadings of the HS 2007: 5104.

39214 Cotton waste, except garnetted stock

This subclass is defined through the following headings/subheadings of the HS 2007: 5202.10.

39215 Other cotton waste; garnetted stock

This subclass is defined through the following headings/subheadings of the HS 2007: 5202.91, .99.

39216 Waste of man-made fibres

This subclass is defined through the following headings/subheadings of the HS 2007: 5505.

39217 Worn clothing and other worn textile articles

This subclass is defined through the following headings/subheadings of the HS 2007: 6309.

39218 Rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials

This subclass is defined through the following headings/subheadings of the HS 2007: 6310.

3922 Waste of leather, leather dust, powder and flour

39220 Waste of leather, leather dust, powder and flour

This subclass is defined through the following headings/subheadings of the HS 2007: 4115.20.

3923 Residual lyes from the manufacture of wood pulp, including lignin sulphonates, but excluding tall oil

39230 Residual lyes from the manufacture of wood pulp, including lignin sulphonates, but excluding tall oil

This subclass is defined through the following headings/subheadings of the HS 2007: 3804.
3924 Waste and scrap of paper or paperboard

39240 Waste and scrap of paper or paperboard

This subclass is defined through the following headings/subheadings of the HS 2007: 4707.

3925 Waste, parings and scrap of rubber (except hard rubber) and powders and granules obtained therefrom

39250 Waste, parings and scrap of rubber (except hard rubber) and powders and granules obtained therefrom

This subclass is defined through the following headings/subheadings of the HS 2007: 4004.

3926 Used pneumatic tyres of rubber

39260 Used pneumatic tyres of rubber

This subclass is defined through the following headings/subheadings of the HS 2007: 4012.20.

3927 Waste, parings and scrap of plastics

39270 Waste, parings and scrap of plastics

This subclass is defined through the following headings/subheadings of the HS 2007: 3915.

3928 Sawdust and wood waste and scrap

39281 Wood pellets

This subclass includes:
- sawdust and wood waste and scrap in the form of pellets

39282 Agglomerated wood waste and scrap in forms other than pellets

This subclass includes:
- agglomerated wood waste and scrap in the form of briquettes, logs and other similar forms

This subclass does not include:
- wood pellets, cf. 39281

39283 Non-agglomerated wood waste and scrap

This subclass includes:
- non-agglomerated wood waste and scrap

3929 Other non-metal waste or scrap

39290 Other non-metal waste or scrap

This subclass is defined through the following headings/subheadings of the HS 2007: 2525.30, 2621.
393  Metal wastes or scraps

3931  Slag, dross, scalings and other waste from the manufacture of iron or steel

39310  Slag, dross, scalings and other waste from the manufacture of iron or steel

This subclass is defined through the following headings/subheadings of the HS 2007: 2618, 2619.

3932  Ash and residue (except from the manufacture of iron or steel), containing metals or metallic compounds, except precious metals

39320  Ash and residue (except from the manufacture of iron or steel), containing metals or metallic compounds, except precious metals

This subclass is defined through the following headings/subheadings of the HS 2007: 2620.

3933  Waste and scrap of precious metal

39331  Waste and scrap of gold or of metal clad with gold

This subclass is defined through the following headings/subheadings of the HS 2007: 7112.91.

39332  Waste and scrap of precious metal (except gold) or of metal clad with precious metal (except gold)

This subclass is defined through the following headings/subheadings of the HS 2007: 7112.92, .99.

39333  Ash containing precious metal or precious metal compounds

This subclass is defined through the following headings/subheadings of the HS 2007: 7112.30.

3934  Ferrous waste and scrap

39340  Ferrous waste and scrap

This subclass is defined through the following headings/subheadings of the HS 2007: 7204.10 - .49.

3935  Remelting scrap ingots of iron or steel

39350  Remelting scrap ingots of iron or steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7204.50.

3936  Waste and scrap of other metals

39361  Waste and scrap of copper

This subclass is defined through the following headings/subheadings of the HS 2007: 7404.

39362  Waste and scrap of nickel

This subclass is defined through the following headings/subheadings of the HS 2007: 7503.

39363  Waste and scrap of aluminium

This subclass is defined through the following headings/subheadings of the HS 2007: 7602.
39364 Waste and scrap of lead
This subclass is defined through the following headings/subheadings of the HS 2007: 7802.

39365 Waste and scrap of zinc
This subclass is defined through the following headings/subheadings of the HS 2007: 7902.

39366 Waste and scrap of tin
This subclass is defined through the following headings/subheadings of the HS 2007: 8002.

39367 Waste and scrap of tungsten, molybdenum, tantalum, magnesium, cobalt, cadmium, titanium, zirconium, beryllium and thallium
This subclass is defined through the following headings/subheadings of the HS 2007: 8101.97, 8102.97, 8103.30, 8104.20, 8105.30, 8107.30, 8108.30, 8109.30, 8112.13, .52.

39368 Waste and scrap of antimony and chromium
This subclass is defined through the following headings/subheadings of the HS 2007: 8110.20, 8112.22.

3937 Vessels and other floating structures for breaking up

39370 Vessels and other floating structures for breaking up
This subclass is defined through the following headings/subheadings of the HS 2007: 8908.

3938 Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, primary batteries and electric accumulators

39380 Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, primary batteries and electric accumulators
This subclass is defined through the following headings/subheadings of the HS 2007: 8548.10.

399 Other wastes and scraps

3991 Municipal waste

39910 Municipal waste
This subclass is defined through the following headings/subheadings of the HS 2007: 3825.10.

3992 Sewage sludge

39920 Sewage sludge
This subclass is defined through the following headings/subheadings of the HS 2007: 3825.20.

3993 Clinical waste, including pharmaceutical waste

39931 Pharmaceutical waste
This subclass is defined through the following headings/subheadings of the HS 2007: 3006.92.
39939  Other clinical waste

This subclass is defined through the following headings/subheadings of the HS 2007: 3825.30.

3994  Waste organic solvents

39940  Waste organic solvents

This subclass is defined through the following headings/subheadings of the HS 2007: 3825.41, .49.

3995  Wastes from chemical or allied industries

39950  Wastes from chemical or allied industries

This subclass is defined through the following headings/subheadings of the HS 2007: 2710.91, .99, 3825.50 - .69.

3999  Other wastes n.e.c.

39990  Other wastes n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 3825.90.
Section 4  
Metal products, machinery and equipment

41  Basic metals

411  Basic iron and steel

4111  Primary materials of the iron and steel industry

41111  Pig iron and spiegeleisen in pigs, blocks or other primary forms
        This subclass is defined through the following headings/subheadings of the HS 2007: 7201.

41112  Ferro-manganese
        This subclass is defined through the following headings/subheadings of the HS 2007: 7202.11, .19.

41113  Ferro-chromium
        This subclass is defined through the following headings/subheadings of the HS 2007: 7202.41, .49.

41114  Ferro-nickel
        This subclass is defined through the following headings/subheadings of the HS 2007: 7202.60.

41115  Other ferro-alloys
        This subclass is defined through the following headings/subheadings of the HS 2007: 7202.21 - .30, .50, .70 - .99.

41116  Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in
        lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in
        lumps, pellets or similar forms
        This subclass is defined through the following headings/subheadings of the HS 2007: 7203.

41117  Granules and powders, of pig iron and spiegeleisen, or steel
        This subclass is defined through the following headings/subheadings of the HS 2007: 7205.

4112  Crude steel

41121  Non-alloy steel in ingots or other primary forms, and semi-finished products of non-alloy steel
        This subclass is defined through the following headings/subheadings of the HS 2007: 7206, 7207.

41122  Alloy steel in ingots or other primary forms and semi-finished products of alloy steel
        This subclass is defined through the following headings/subheadings of the HS 2007: 7218, 7224.
412 Products of iron or steel

4121 Flat-rolled products of steel, not further worked than hot-rolled

41211 Flat-rolled products of non-alloy steel, not further worked than hot-rolled, of a width of 600 mm or more

This subclass is defined through the following headings/subheadings of the HS 2007: 7208.10 - .54.

41212 Flat-rolled products of non-alloy steel, not further worked than hot-rolled, of a width of less than 600 mm

This subclass is defined through the following headings/subheadings of the HS 2007: 7211.13 - .19.

41213 Flat-rolled products of alloy steel (except of silicon-electrical steel), not further worked than hot-rolled, of a width of 600 mm or more

This subclass is defined through the following headings/subheadings of the HS 2007: 7219.11 - .24, 7225.30, .40.

41214 Flat-rolled products of alloy steel (except of silicon-electrical or high-speed steel), not further worked than hot-rolled, of a width of less than 600 mm

This subclass is defined through the following headings/subheadings of the HS 2007: 7220.11, .12, 7226.91.

4122 Flat-rolled products of steel, not further worked than cold-rolled

41221 Flat-rolled products of non-alloy steel, not further worked than cold-rolled, of a width of 600 mm or more

This subclass is defined through the following headings/subheadings of the HS 2007: 7209.15 - .28.

41222 Flat-rolled products of non-alloy steel, not further worked than cold-rolled, of a width of less than 600 mm

This subclass is defined through the following headings/subheadings of the HS 2007: 7211.23 - .29.

41223 Flat-rolled products of alloy steel (except of silicon-electrical steel), not further worked than cold-rolled, of a width of 600 mm or more

This subclass is defined through the following headings/subheadings of the HS 2007: 7219.31 - .35, 7225.50.

41224 Flat-rolled products of alloy steel (except of silicon-electrical or high-speed steel), not further worked than cold-rolled, of a width of less than 600 mm

This subclass is defined through the following headings/subheadings of the HS 2007: 7220.20, 7226.92.
4123 Flat-rolled products of steel, further worked than hot-rolled or cold-rolled; flat-rolled products of silicon-electrical and high-speed steel, whether or not further worked

This class does not include:
- flat-rolled products of high-speed steel, with a width of 600 mm or more:
  - hot-rolled, cf. 4123
  - cold-rolled, cf. 4123
  - other (i.e. further worked), cf. 4123

41231 Flat-rolled products of non-alloy steel, clad, plated, coated or otherwise further worked

This subclass is defined through the following headings/subheadings of the HS 2007: 7208.90, 7209.90, 7210, 7211.90, 7212.

41232 Flat-rolled products of stainless steel, further worked

This subclass is defined through the following headings/subheadings of the HS 2007: 7219.90, 7220.90.

41233 Flat-rolled products of silicon-electrical steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7225.11, .19, 7226.11, .19.

41234 Flat-rolled products of high-speed steel of a width of less than 600 mm, not further worked than hot- or cold-rolled

This subclass is defined through the following headings/subheadings of the HS 2007: 7226.20.

41239 Flat-rolled products of alloy steel, n.e.c., further worked

This subclass is defined through the following headings/subheadings of the HS 2007: 7225.91, .92, .99, 7226.99.

4124 Bars and rods, hot-rolled, of iron or steel

41241 Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7213.

41242 Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or extruded, but including those twisted after rolling

This subclass is defined through the following headings/subheadings of the HS 2007: 7214.

41243 Bars and rods, hot-rolled, in irregularly wound coils, of alloy steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7221, 7227.

41244 Bars and rods of alloy steel, not further worked than forged, hot-rolled, hot-drawn or extruded (except bars or rods of high-speed steel or silico-manganese steel)

This subclass is defined through the following headings/subheadings of the HS 2007: 7222.11, .19, 7228.30, .40.
4125 Angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded, of iron or non-alloy steel; sheet piling of steel; welded angles, shapes and sections, of steel; railway or tramway track construction material of steel

41251 Angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded, of iron or non-alloy steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7216.10 - .50.

41252 Sheet piling of iron or steel and welded angles, shapes and sections of iron or steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7301.

41253 Railway or tramway track construction material of iron or steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7302.

4126 Bars, rods, angles, shapes and sections, cold-processed or further worked, of iron or steel; angles, shapes and sections, hot-rolled, hot-drawn or extruded, of alloy steel; steel wire

This class does not include:
- bars and rods of high-speed steel, cf. 41271
- bars and rods of silico-manganese steel, cf. 41272

41261 Bars and rods, cold-formed, cold-finished or further worked, of iron or non-alloy steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7215.

41262 Angles, shapes and sections, cold-formed, cold-finished or further worked, of iron or non-alloy steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7216.61 - .99.

41263 Wire of iron or non-alloy steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7217.

41264 Bars and rods, cold-formed or cold-finished, of alloy steel (except bars or rods of high-speed steel or silico-manganese steel)

This subclass is defined through the following headings/subheadings of the HS 2007: 7222.20, 7228.50.

41265 Bars and rods of alloy steel, further worked than hot- or cold-processed

This subclass is defined through the following headings/subheadings of the HS 2007: 7222.30, 7228.60.

41266 Angles, shapes and sections, of alloy steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7222.40, 7228.70.

41267 Wire of alloy steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7223, 7229.
4127 Bars and rods of high-speed steel and silico-manganese steel; hollow drill bars and rods of steel

41271 Bars and rods of high-speed steel
This subclass is defined through the following headings/subheadings of the HS 2007: 7228.10.

41272 Bars and rods of silico-manganese steel
This subclass is defined through the following headings/subheadings of the HS 2007: 7228.20.

41273 Hollow drill bars and rods, of steel
This subclass is defined through the following headings/subheadings of the HS 2007: 7228.80.

4128 Tubes, pipes and hollow profiles, of steel

41281 Line pipe of a kind used for oil or gas pipelines, seamless, of steel
This subclass is defined through the following headings/subheadings of the HS 2007: 7304.11 - .19.

41282 Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas, seamless, of steel
This subclass is defined through the following headings/subheadings of the HS 2007: 7304.22 - .29.

41283 Other tubes and pipes, of circular cross-section, seamless
This subclass is defined through the following headings/subheadings of the HS 2007: 7304.31 - .59.

41284 Tubes and pipes, of non-circular cross-section and hollow profiles, seamless, of steel
This subclass is defined through the following headings/subheadings of the HS 2007: 7304.90.

41285 Line pipe of a kind used for oil or gas pipelines, welded, of steel
This subclass is defined through the following headings/subheadings of the HS 2007: 7305.11 - .19, 7306.11 - .19.

41286 Casing and tubing, of a kind used in the drilling for oil or gas, welded, of steel
This subclass is defined through the following headings/subheadings of the HS 2007: 7305.20, 7306.21 - .29.

41287 Other tubes and pipes, of circular cross-section, welded, of steel
This subclass is defined through the following headings/subheadings of the HS 2007: 7305.31 - .39, 7306.30 - .50.

41288 Tubes and pipes, of non-circular cross-section, welded, of steel
This subclass is defined through the following headings/subheadings of the HS 2007: 7306.61, .69.

41289 Other tubes and pipes, such as open seam, riveted or similarly closed
This subclass is defined through the following headings/subheadings of the HS 2007: 7305.90, 7306.90.
4129 Tubes, pipes and hollow profiles of cast-iron and cast-steel and related fittings; tube or pipe fittings of steel other than cast

41291 Tubes, pipes and hollow profiles of cast-iron; tubes and pipes of centrifugally cast-steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7303.

41292 Tube or pipe fittings, of cast-iron or of cast-steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7307.11, .19.

41293 Tube or pipe fittings, of steel other than cast-steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7307.21 - .99.

413 Basic precious metals and metals clad with precious metals

4131 Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form

41310 Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form

This subclass is defined through the following headings/subheadings of the HS 2007: 7106.

4132 Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form

41320 Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form

This subclass is defined through the following headings/subheadings of the HS 2007: 7108.

4133 Platinum, unwrought or in semi-manufactured forms, or in powder form

41330 Platinum, unwrought or in semi-manufactured forms, or in powder form

This subclass is defined through the following headings/subheadings of the HS 2007: 7110, 7115.10.

4134 Base metals or silver, clad with gold, not further worked than semi-manufactured

41340 Base metals or silver, clad with gold, not further worked than semi-manufactured

This subclass is defined through the following headings/subheadings of the HS 2007: 7109.

4135 Base metals clad with silver, and base metals, silver or gold clad with platinum, not further worked than semi-manufactured

41350 Base metals clad with silver, and base metals, silver or gold clad with platinum, not further worked than semi-manufactured

This subclass is defined through the following headings/subheadings of the HS 2007: 7107, 7111.
414 Copper, nickel, aluminium, alumina, lead, zinc and tin, unwrought

4141 Copper, unwrought; copper mattes; cement copper

41411 Copper mattes; cement copper

This subclass is defined through the following headings/subheadings of the HS 2007: 7401.

41412 Unrefined copper; copper anodes for electrolytic refining

This subclass is defined through the following headings/subheadings of the HS 2007: 7402.

41413 Refined copper and copper alloys, unwrought; master alloys of copper

This subclass is defined through the following headings/subheadings of the HS 2007: 7403, 7405.

4142 Nickel, unwrought; intermediate products of nickel metallurgy

41421 Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy

This subclass is defined through the following headings/subheadings of the HS 2007: 7501.

41422 Unwrought nickel

This subclass is defined through the following headings/subheadings of the HS 2007: 7502.

4143 Aluminium, unwrought; alumina

41431 Unwrought aluminium

This subclass is defined through the following headings/subheadings of the HS 2007: 7601.

41432 Alumina (aluminium oxide), except artificial corundum

This subclass is defined through the following headings/subheadings of the HS 2007: 2818.20.

4144 Lead, zinc and tin, unwrought

41441 Lead, unwrought

This subclass is defined through the following headings/subheadings of the HS 2007: 7801.

41442 Zinc, unwrought

This subclass is defined through the following headings/subheadings of the HS 2007: 7901.

41443 Tin, unwrought

This subclass is defined through the following headings/subheadings of the HS 2007: 8001.
415  Semi-finished products of copper, nickel, aluminium, lead, zinc and tin or their alloys

4151  Semi-finished products of copper or copper alloys

41511  Powders and flakes of copper
   This subclass is defined through the following headings/subheadings of the HS 2007: 7406.

41512  Bars, rods and profiles, of copper
   This subclass is defined through the following headings/subheadings of the HS 2007: 7407.

41513  Wire of copper
   This subclass is defined through the following headings/subheadings of the HS 2007: 7408.

41514  Plates, sheets and strip, of copper, of a thickness exceeding 0.15 mm
   This subclass is defined through the following headings/subheadings of the HS 2007: 7409.

41515  Foil, of copper, of a thickness not exceeding 0.15 mm
   This subclass is defined through the following headings/subheadings of the HS 2007: 7410.

41516  Tubes, pipes and tube or pipe fittings, of copper
   This subclass is defined through the following headings/subheadings of the HS 2007: 7411, 7412.

4152  Semi-finished products of nickel or nickel alloys

41521  Powders and flakes of nickel
   This subclass is defined through the following headings/subheadings of the HS 2007: 7504.

41522  Bars, rods, profiles and wire, of nickel
   This subclass is defined through the following headings/subheadings of the HS 2007: 7505.

41523  Plates, sheet, strip and foil, of nickel
   This subclass is defined through the following headings/subheadings of the HS 2007: 7506.

41524  Tubes, pipes and tube or pipe fittings, of nickel
   This subclass is defined through the following headings/subheadings of the HS 2007: 7507.

4153  Semi-finished products of aluminium or aluminium alloys

41531  Powders and flakes of aluminium
   This subclass is defined through the following headings/subheadings of the HS 2007: 7603.

41532  Bars, rods and profiles, of aluminium
   This subclass is defined through the following headings/subheadings of the HS 2007: 7604.
41533  Wire of aluminium
This subclass is defined through the following headings/subheadings of the HS 2007: 7605.

41534  Plates, sheets and strip, of aluminium, of a thickness exceeding 0.2 mm
This subclass is defined through the following headings/subheadings of the HS 2007: 7606.

41535  Foil, of aluminium, of a thickness not exceeding 0.2 mm
This subclass is defined through the following headings/subheadings of the HS 2007: 7607.

41536  Tubes, pipes and tube or pipe fittings, of aluminium
This subclass is defined through the following headings/subheadings of the HS 2007: 7608, 7609.

4154  Semi-finished products of lead, zinc and tin or their alloys

41542  Lead plates, sheets, strip and foil; lead powders and flakes
This subclass is defined through the following headings/subheadings of the HS 2007: 7804.

41544  Zinc dust, powders and flakes
This subclass is defined through the following headings/subheadings of the HS 2007: 7903.

41545  Zinc bars, rods, profiles and wire; zinc plates, sheets, strip and foil
This subclass is defined through the following headings/subheadings of the HS 2007: 7904, 7905.

41547  Tin bars, rods, profiles and wire
This subclass is defined through the following headings/subheadings of the HS 2007: 8003.

416  Other non-ferrous metals and articles thereof (including waste and scrap of some metals); cerments and articles thereof

4160  Other non-ferrous metals and articles thereof (including waste and scrap of some metals); cerments and articles thereof

41601  Tungsten, molybdenum, tantalum, magnesium, cobalt, cadmium, titanium, zirconium, beryllium, gallium, hafnium, indium, niobium, rhenium and thallium, germanium and vanadium, unwrought, and powders thereof, except powders of magnesium; waste and scrap of gallium, hafnium, indium, niobium, rhenium, germanium and vanadium; cobalt mattes and other intermediate products of cobalt metallurgy
This subclass is defined through the following headings/subheadings of the HS 2007: 8101.10, .94, 8102.10, .94, 8103.20, 8104.11 - .19, 8105.20, 8107.20, 8108.20, 8109.20, 8112.12, .51, .92.

41602  Tungsten, molybdenum, tantalum, magnesium, cobalt, cadmium, titanium, zirconium, beryllium, gallium, hafnium, indium, niobium, rhenium and thallium, germanium and vanadium, wrought, and articles thereof; powders of magnesium
This subclass is defined through the following headings/subheadings of the HS 2007: 8101.96, .99, 8102.95, .96, .99, 8103.90, 8104.30, .90, 8105.90, 8107.90, 8108.90, 8109.90, 8112.19, .59, .99.
41603  Bismuth, antimony, manganese, chromium and articles thereof; including waste and scrap of bismuth or manganese

This subclass is defined through the following headings/subheadings of the HS 2007: 8106, 8110.10, .90, 8111, 8112.21, .29.

41604  Cermets and articles thereof

This subclass is defined through the following headings/subheadings of the HS 2007: 8113.

42  Fabricated metal products, except machinery and equipment

421  Structural metal products and parts thereof

4211  Bridges, bridge sections, towers and lattice masts, of iron or steel

42110  Bridges, bridge sections, towers and lattice masts, of iron or steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7308.10, .20.

4212  Doors, windows and their frames and thresholds for doors, of iron, steel or aluminium

42120  Doors, windows and their frames and thresholds for doors, of iron, steel or aluminium

This subclass is defined through the following headings/subheadings of the HS 2007: 7308.30, 7610.10.

4219  Other structures (except prefabricated buildings) and parts of structures, of iron, steel or aluminium; plates, rods, angles, shapes, sections, profiles, tubes and the like, prepared for use in structures, of iron, steel or aluminium; props and similar equipment for scaffolding, shuttering or pitpropping

42190  Other structures (except prefabricated buildings) and parts of structures, of iron, steel or aluminium; plates, rods, angles, shapes, sections, profiles, tubes and the like, prepared for use in structures, of iron, steel or aluminium; props and similar equipment for scaffolding, shuttering or pitpropping

This subclass is defined through the following headings/subheadings of the HS 2007: 7308.40, .90, 7610.90.

422  Tanks, reservoirs and containers of iron, steel or aluminium

4221  Reservoirs, tanks, vats and similar containers (other than for compressed or liquefied gas), of iron, steel or aluminium, of a capacity exceeding 300 litres, not fitted with mechanical or thermal equipment

42210  Reservoirs, tanks, vats and similar containers (other than for compressed or liquefied gas), of iron, steel or aluminium, of a capacity exceeding 300 litres, not fitted with mechanical or thermal equipment

This subclass is defined through the following headings/subheadings of the HS 2007: 7309, 7611.
4222 Containers for compressed or liquefied gas, of iron, steel or aluminium

42220 Containers for compressed or liquefied gas, of iron, steel or aluminium

This subclass is defined through the following headings/subheadings of the HS 2007: 7311, 7613.

423 Steam generators, (except central heating boilers) and parts thereof

4231 Nuclear reactors

42310 Nuclear reactors

This subclass is defined through the following headings/subheadings of the HS 2007: 8401.10.

4232 Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers

42320 Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers

This subclass is defined through the following headings/subheadings of the HS 2007: 8402.11 - 20.

4233 Auxiliary plant for use with boilers; condensers for steam or other vapour power units

42330 Auxiliary plant for use with boilers; condensers for steam or other vapour power units

This subclass is defined through the following headings/subheadings of the HS 2007: 8404.10, 20.

4234 Parts for the goods of classes 4231 to 4233

42341 Parts of the goods of subclass 42310

This subclass is defined through the following headings/subheadings of the HS 2007: 8401.40.

42342 Parts of the goods of subclasses 42320 and 42330

This subclass is defined through the following headings/subheadings of the HS 2007: 8402.90, 8404.90.

429 Other fabricated metal products

4291 Domestic metal products

42911 Sinks, wash-basins, baths and other sanitary ware and parts thereof, of iron, steel, copper or aluminium

This subclass is defined through the following headings/subheadings of the HS 2007: 7324, 7418.20, 7615.20.

42912 Table, kitchen or other household articles and parts thereof, of iron, steel, copper or aluminium; cooking or heating apparatus of a kind used for domestic purposes, non-electric, of copper; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel, copper or aluminium; iron or steel wool; hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink

This subclass is defined through the following headings/subheadings of the HS 2007: 7323, 7418.10, 7615.10, 8210.
42913 Knives (except for machines) and scissors, and blades therefor
This subclass is defined through the following headings/subheadings of the HS 2007: 8211, 8213.

42914 Razors and razor blades (including razor blade blanks in strips)
This subclass is defined through the following headings/subheadings of the HS 2007: 8212.

42915 Other articles of cutlery; manicure or pedicure sets and instruments
This subclass is defined through the following headings/subheadings of the HS 2007: 8214.

42916 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or table ware
This subclass is defined through the following headings/subheadings of the HS 2007: 8215.

4292 Hand tools (including hand tools of a kind used in agriculture, horticulture or forestry, hand saws, files, pliers and metal cutting shears, hand-operated spanners, blow-lamps and clamps); interchangeable tools for hand tools or for machine tools, including dies for drawing or extruding metal, and rock drilling or earth boring tools; knives for machines; plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets

42921 Hand tools (including hand tools of a kind used in agriculture, horticulture or forestry, hand saws, files, pliers and metal cutting shears, hand-operated spanners, blow-lamps and clamps)
This subclass is defined through the following headings/subheadings of the HS 2007: 8201 - 8206.

42922 Interchangeable tools for hand tools or for machine tools, including dies for drawing or extruding metal, and rock drilling or earth boring tools; knives for machines; plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets
This subclass is defined through the following headings/subheadings of the HS 2007: 8207 - 8209.

4293 Tanks, casks, drums, cans, boxes and similar containers (other than for compressed or liquefied gas) of iron, steel or aluminium, of a capacity not exceeding 300 litres, not fitted with mechanical or thermal equipment; stoppers, caps and lids (including crown corks), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal

42931 Tanks, casks, drums, cans, boxes and similar containers (other than for compressed or liquefied gas) of iron, steel or aluminium, of a capacity not exceeding 300 litres, not fitted with mechanical or thermal equipment
This subclass is defined through the following headings/subheadings of the HS 2007: 7310, 7612.

42932 Stoppers, caps and lids (including crown corks), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal
This subclass is defined through the following headings/subheadings of the HS 2007: 8309.

4294 Metal fasteners, springs and miscellaneous articles made from metal wire

42941 Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated
This subclass is defined through the following headings/subheadings of the HS 2007: 7312.
42942 Stranded wire, cables, plaited bands and the like, of copper or aluminium, not electrically insulated

This subclass is defined through the following headings/subheadings of the HS 2007: 7413, 7614.

42943 Cloth, grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7314.

42944 Nails, tacks, staples (except staples in strips), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles, of iron, steel, copper or aluminium

This subclass is defined through the following headings/subheadings of the HS 2007: 7317, 7318, 7415, 7616.10.

42945 Springs and leaves for springs, of iron or steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7320.

42946 Barbed wire of iron or steel; twisted hoop or single flat wire, and loosely twisted double wire, of a kind used for fencing, of iron or steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7313.

4295 Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying

42950 Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying

This subclass is defined through the following headings/subheadings of the HS 2007: 8311.

4299 Other metal goods

42991 Chain (except articulated link chain) and parts thereof, of iron or steel; chain and parts thereof, of copper

This subclass is defined through the following headings/subheadings of the HS 2007: 7315.20 - .90, 7419.10.

42992 Padlocks and locks, of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys and parts thereof, of base metal; base metal fittings for furniture, doors, saddlery and the like

This subclass is defined through the following headings/subheadings of the HS 2007: 8301, 8302.

42993 Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal

This subclass is defined through the following headings/subheadings of the HS 2007: 8303.
42994  Paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture

This subclass is defined through the following headings/subheadings of the HS 2007: 8304.

42995  Fittings for loose-leaf binders or files; letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips, of base metal

This subclass is defined through the following headings/subheadings of the HS 2007: 8305.

42996  Statuettes and other ornaments of base metal; photograph, picture or similar frames of base metal; mirrors of base metal

This subclass is defined through the following headings/subheadings of the HS 2007: 8306.21 - .30.

42997  Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel n.e.c.; clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made-up articles; tubular or bifurcated rivets, of base metal; beads and spangles of base metal

This subclass is defined through the following headings/subheadings of the HS 2007: 7319, 8308.

42998  Ships' propellers and blades therefor

This subclass is defined through the following headings/subheadings of the HS 2007: 8487.10.

42999  Metal goods n.e.c.

This subclass includes:
- anchors, grapnels and parts thereof, of iron or steel
- grinding balls and similar articles for mills, of iron or steel
- cloth, grill, netting and fencing of copper wire
- expanded metal of copper wire
- copper springs
- gutters, roof capping, skylight frames and other fabricated building components, of zinc
- base metal hat-racks, brackets, etc.
- automatic door closers of base metal
- flexible tubing of base metal
- sign-plates of base metal
- bells, gongs, statuettes and other ornaments, picture frames of metal
- other cast, forged or stamped, but not further worked, articles of iron or steel, copper
- tubes, pipes and fittings of lead, zinc or tin; lead wire
- other articles of nickel, aluminium, lead, zinc or tin

43  General-purpose machinery

431  Engines and turbines and parts thereof

4311  Internal combustion piston engines, other than for motor vehicles and aircraft

43110  Internal combustion piston engines, other than for motor vehicles and aircraft

This subclass is defined through the following headings/subheadings of the HS 2007: 8407.21, .29, .90, 8408.10, .90.
4312  Internal combustion engines of a kind used for motor vehicles

43121  Spark-ignition reciprocating internal combustion piston engines, of a cylinder capacity not exceeding 1000 cc

This subclass is defined through the following headings/subheadings of the HS 2007: 8407.31 - .33.

43122  Spark-ignition reciprocating internal combustion piston engines, of a cylinder capacity exceeding 1000 cc

This subclass is defined through the following headings/subheadings of the HS 2007: 8407.34.

43123  Compression-ignition internal combustion piston engines, of a kind used for the propulsion of vehicles other than railway or tramway rolling stock

This subclass is defined through the following headings/subheadings of the HS 2007: 8408.20.

4313  Motors and engines for aircraft and spacecraft; aircraft launching gear, deck-arrestor or similar gear, and ground flying trainers

43131  Spark-ignition reciprocating or rotary internal combustion piston engines for aircraft

This subclass is defined through the following headings/subheadings of the HS 2007: 8407.10.

43132  Turbo-jets and turbo-propellers

This subclass is defined through the following headings/subheadings of the HS 2007: 8411.11 - .22.

43133  Reaction engines other than turbo-jets

This subclass is defined through the following headings/subheadings of the HS 2007: 8412.10.

43134  Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers

This subclass is defined through the following headings/subheadings of the HS 2007: 8805.

4314  Steam turbines and other vapour turbines; hydraulic turbines and water wheels; gas turbines other than turbo-jets and turbo-propellers

43141  Steam turbines and other vapour turbines

This subclass is defined through the following headings/subheadings of the HS 2007: 8406.10, .81, .82.

43142  Hydraulic turbines and water wheels

This subclass is defined through the following headings/subheadings of the HS 2007: 8410.11 - .13.

43143  Gas turbines other than turbo-jets and turbo-propellers

This subclass is defined through the following headings/subheadings of the HS 2007: 8411.81, .82.
4315  Parts for the goods of classes 4311 to 4314

43151  Parts of spark-ignition reciprocating, compression ignition or rotary internal combustion piston engines

This subclass is defined through the following headings/subheadings of the HS 2007: 8409.91, .99.

43152  Parts of spark-ignition reciprocating or rotary internal combustion piston engines for aircraft

This subclass is defined through the following headings/subheadings of the HS 2007: 8409.10.

43153  Parts for the goods of subclass 43141

This subclass is defined through the following headings/subheadings of the HS 2007: 8406.90.

43154  Parts for the goods of subclass 43142, including regulators

This subclass is defined through the following headings/subheadings of the HS 2007: 8410.90.

43155  Parts of turbo-jets and turbo-propellers

This subclass is defined through the following headings/subheadings of the HS 2007: 8411.91.

43156  Parts for the goods of subclass 43143

This subclass is defined through the following headings/subheadings of the HS 2007: 8411.99.

432  Pumps, compressors, hydraulic and pneumatic power engines, and valves, and parts thereof

4321  Hydraulic and pneumatic power engines and motors

43211  Linear acting (cylinders) hydraulic and pneumatic power engines and motors

This subclass is defined through the following headings/subheadings of the HS 2007: 8412.21, .31.

43219  Other hydraulic and pneumatic power engines and motors

This subclass is defined through the following headings/subheadings of the HS 2007: 8412.29, .39, .80.

4322  Pumps for liquids; liquid elevators

43220  Pumps for liquids; liquid elevators

This subclass is defined through the following headings/subheadings of the HS 2007: 8413.11 - .82.

4323  Air or vacuum pumps; air or other gas compressors

43230  Air or vacuum pumps; air or other gas compressors

This subclass is defined through the following headings/subheadings of the HS 2007: 8414.10 - .40, .80.

4324  Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like

43240  Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like

This subclass is defined through the following headings/subheadings of the HS 2007: 8481.10 - .80.
4325 Parts for the goods of classes 4321 to 4324

43251 Parts for the goods of subclasses 43211 and 43219; parts of reaction engines other than turbo-jets

This subclass is defined through the following headings/subheadings of the HS 2007: 8412.90.

43252 Parts for the goods of subclass 43220

This subclass is defined through the following headings/subheadings of the HS 2007: 8413.91, .92.

43253 Parts for the goods of subclass 43230; parts of fans and ventilating or recycling hoods incorporating a fan

This subclass is defined through the following headings/subheadings of the HS 2007: 8414.90.

43254 Parts for the goods of subclass 43240

This subclass is defined through the following headings/subheadings of the HS 2007: 8481.90.

433 Bearings, gears, gearing and driving elements, and parts thereof

4331 Ball or roller bearings

43310 Ball or roller bearings

This subclass is defined through the following headings/subheadings of the HS 2007: 8482.10 -.80.

4332 Transmission shafts and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws, gear boxes and other speed changers; flywheels and pulleys; clutches and shaft couplings; articulated link chain

43320 Transmission shafts and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws, gear boxes and other speed changers; flywheels and pulleys; clutches and shaft couplings; articulated link chain

This subclass is defined through the following headings/subheadings of the HS 2007: 7315.11, .12, 8483.10 -.60.

4333 Parts for the goods of classes 4331 and 4332

43331 Parts for the goods of subclass 43310

This subclass is defined through the following headings/subheadings of the HS 2007: 8482.91, .99.

43332 Parts for the goods of subclass 43320

This subclass is defined through the following headings/subheadings of the HS 2007: 7315.19, 8483.90.

434 Ovens and furnace burners and parts thereof

4341 Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances
43410 Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances

This subclass is defined through the following headings/subheadings of the HS 2007: 8416.10 - .30.

4342 Industrial or laboratory furnaces and ovens, except non-electric bakery ovens; other industrial or laboratory induction or dielectric heating equipment

43420 Industrial or laboratory furnaces and ovens, except non-electric bakery ovens; other industrial or laboratory induction or dielectric heating equipment

This subclass is defined through the following headings/subheadings of the HS 2007: 8417.10, .80, 8514.10 - .40.

4343 Parts for the goods of subclasses 43410 and 43420; parts of non-electric bakery ovens

43430 Parts for the goods of subclasses 43410 and 43420; parts of non-electric bakery ovens

This subclass is defined through the following headings/subheadings of the HS 2007: 8416.90, 8417.90, 8514.90.

435 Lifting and handling equipment and parts thereof

4351 Pulley tackle and hoists other than skip hoists; winches and capstans; jacks

43510 Pulley tackle and hoists other than skip hoists; winches and capstans; jacks

This subclass is defined through the following headings/subheadings of the HS 2007: 8425.

4352 Derricks; cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane

43520 Derricks; cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane

This subclass is defined through the following headings/subheadings of the HS 2007: 8426.

4353 Fork-lift trucks; other works trucks whether or not fitted with lifting or handling equipment; tractors of the type used on railway station platforms

43530 Fork-lift trucks; other works trucks whether or not fitted with lifting or handling equipment; tractors of the type used on railway station platforms

This subclass is defined through the following headings/subheadings of the HS 2007: 8427, 8709.11, .19.

4354 Lifts, skip hoists, escalators and moving walkways

43540 Lifts, skip hoists, escalators and moving walkways

This subclass is defined through the following headings/subheadings of the HS 2007: 8428.10, .40.

4355 Pneumatic and other continuous action elevators and conveyors, for goods or materials

43550 Pneumatic and other continuous action elevators and conveyors, for goods or materials

This subclass is defined through the following headings/subheadings of the HS 2007: 8428.20, .32 - .39.
4356 Other lifting, handling, loading or unloading machinery

43560 Other lifting, handling, loading or unloading machinery

This subclass is defined through the following headings/subheadings of the HS 2007: 8428.60 -.90.

4357 Parts for the goods of subclasses 43510 to 43560

43570 Parts for the goods of subclasses 43510 to 43560

This subclass is defined through the following headings/subheadings of the HS 2007: 8431.10 -.39, 8709.90.

4358 Buckets, shovels, grabs and grips for cranes, excavators and the like

43580 Buckets, shovels, grabs and grips for cranes, excavators and the like

This subclass is defined through the following headings/subheadings of the HS 2007: 8431.41.

439 Other general-purpose machinery and parts thereof

4391 Gas generators; distilling plant; air-conditioning and refrigerating equipment; filtering machinery

43911 Producer gas or water gas generators; acetylene gas generators and similar water process gas generators; distilling or rectifying plant; heat exchange units; machinery for liquefying air or gas

This subclass is defined through the following headings/subheadings of the HS 2007: 8405.10, 8419.40 -.60.

43912 Air-conditioning machines

This subclass is defined through the following headings/subheadings of the HS 2007: 8415.10 -.83.

43913 Refrigerating and freezing equipment and heat pumps, except household type equipment

This subclass is defined through the following headings/subheadings of the HS 2007: 8418.50 -.69.

43914 Filtering or purifying machinery and apparatus, for liquids or gases, except oil filters, petrol filters and air intake filters for internal combustion engines

This subclass is defined through the following headings/subheadings of the HS 2007: 8421.21, .22, .29, .39.

43915 Oil filters, petrol filters and air intake filters for internal combustion engines

This subclass is defined through the following headings/subheadings of the HS 2007: 8421.23, .31.

4392 Machinery for cleaning bottles, packing, and weighing; spraying machinery

43921 Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages; other packing or wrapping machinery

This subclass is defined through the following headings/subheadings of the HS 2007: 8422.20 -.40.
43922  Weighing machinery (excluding balances of a sensitivity of 5 cg or better)
This subclass is defined through the following headings/subheadings of the HS 2007: 8423.10 - .89.

43923  Fire extinguishers; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines; mechanical appliances for projecting, dispersing or spraying liquids or powders, except agricultural or horticultural appliances
This subclass is defined through the following headings/subheadings of the HS 2007: 8424.10 - .30, .89.

43924  Gaskets of metal sheeting
This subclass is defined through the following headings/subheadings of the HS 2007: 8484.

4393  General-purpose machinery n.e.c.

43931  Fans, except domestic type; centrifuges, except cream separators and clothes dryers
This subclass is defined through the following headings/subheadings of the HS 2007: 8414.59, 8421.19.

43932  Machinery n.e.c. for the treatment of materials by a process involving a change of temperature
This subclass is defined through the following headings/subheadings of the HS 2007: 8419.89.

43933  Calandering or other rolling machines, except for metals or glass
This subclass is defined through the following headings/subheadings of the HS 2007: 8420.10.

43934  Automatic goods vending machines
This subclass is defined through the following headings/subheadings of the HS 2007: 8476.21, .29, .81, .89.

43935  Dishwashing machines, except household type
This subclass is defined through the following headings/subheadings of the HS 2007: 8422.19.

4394  Parts for the goods of classes 4391 to 4393

43941  Parts of producer gas or water gas generators; parts of acetylene gas generators and similar water process gas generators; parts for the goods of subclass 43912; parts of refrigerating and freezing equipment and heat pumps; parts of machinery for the treatment of materials by a process involving a change of temperature
This subclass is defined through the following headings/subheadings of the HS 2007: 8405.90, 8415.90, 8418.91, .99, 8419.90.

43942  Parts of centrifuges, including centrifugal dryers; parts of filtering or purifying machinery and apparatus for liquids or gases
This subclass is defined through the following headings/subheadings of the HS 2007: 8421.91, .99.
43943 Parts for the goods of subclasses 43922, 43923 and 43933; weighing machine weights; parts of agricultural or horticultural mechanical appliances for projecting, dispersing or spraying liquids or powders

This subclass is defined through the following headings/subheadings of the HS 2007: 8420.91, .99, 8423.90, 8424.90, 8476.90.

43944 Parts n.e.c. of dish washing machines; parts of machinery for cleaning or drying bottles or other containers; parts of machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers and of machinery for aerating beverages; parts of other packing or wrapping machinery

This subclass is defined through the following headings/subheadings of the HS 2007: 8422.90.

43949 Machinery parts, non-electrical n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 8487.90.

44 Special-purpose machinery

441 Agricultural or forestry machinery and parts thereof

4411 Soil machinery (Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers)

44111 Ploughs

This subclass is defined through the following headings/subheadings of the HS 2007: 8432.10.

44112 Harrows, scarifies, cultivators, weeder and hoes

This subclass is defined through the following headings/subheadings of the HS 2007: 8432.21, .29.

44113 Seeders, planters and transplanters

This subclass is defined through the following headings/subheadings of the HS 2007: 8432.30.

44114 Manure spreaders and fertilizer distributors

This subclass is defined through the following headings/subheadings of the HS 2007: 8432.40.

44115 Parts of soil machinery

This subclass is defined through the following headings/subheadings of the HS 2007: 8432.90.

44119 Other soil machinery, n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 8432.80.

4412 Harvester and threshers; machines for cleaning, sorting or grading agricultural products

44121 Mowers for lawns, parks or sportsgrounds

This subclass is defined through the following headings/subheadings of the HS 2007: 8433.11, .19.
44122 Combine harvester / threshers
   This subclass is defined through the following headings/subheadings of the HS 2007: 8433.51.

44123 Other mowers, including cutter bars for tractor mounting
   This subclass is defined through the following headings/subheadings of the HS 2007: 8433.20.

44124 Other haymaking machinery
   This subclass is defined through the following headings/subheadings of the HS 2007: 8433.30.

44125 Straw or fodder balers, including pickup balers
   This subclass is defined through the following headings/subheadings of the HS 2007: 8433.40.

44126 Root or tuber harvesting machines
   This subclass is defined through the following headings/subheadings of the HS 2007: 8433.53.

44127 Machines for cleaning, sorting or grading eggs, fruits or other agricultural produce
   This subclass is defined through the following headings/subheadings of the HS 2007: 8433.60.

44128 Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables
   This subclass is defined through the following headings/subheadings of the HS 2007: 8437.10.

44129 Other harvesting and threshing machinery, n.e.c.; parts for harvesting, threshing and grading machinery
   This subclass is defined through the following headings/subheadings of the HS 2007: 8433.52, 8433.59, 8433.90.

4413 Milking and dairy machines

44131 Milking machines
   This subclass is defined through the following headings/subheadings of the HS 2007: 8434.10.

44132 Dairy machinery
   This subclass is defined through the following headings/subheadings of the HS 2007: 8434.20.

44139 Parts of milking and dairy machines, n.e.c.
   This subclass is defined through the following headings/subheadings of the HS 2007: 8434.90.

4414 Agricultural tractors

44141 Pedestrian controlled tractors
   This subclass is defined through the following headings/subheadings of the HS 2007: 8701.10.
44142  **Track-laying tractors**
This subclass is defined through the following headings/subheadings of the HS 2007: 8701.30.

44149  **Other agricultural tractors**
This subclass is defined through the following headings/subheadings of the HS 2007: 8701.90.

4415  **Mechanical appliances for projecting, dispersing or spraying liquids or powders for agriculture or horticulture**

44150  **Mechanical appliances for projecting, dispersing or spraying liquids or powders for agriculture or horticulture**
This subclass is defined through the following headings/subheadings of the HS 2007: 8424.81.

4416  **Self-loading or self-unloading trailers and semi-trailers for agricultural purposes**

44160  **Self-loading or self-unloading trailers and semi-trailers for agricultural purposes**
This subclass is defined through the following headings/subheadings of the HS 2007: 8716.20.

4419  **Other agricultural machinery**

44191  **Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages**
This subclass is defined through the following headings/subheadings of the HS 2007: 8435.10.

44192  **Machinery for preparing animal feeding stuffs**
This subclass is defined through the following headings/subheadings of the HS 2007: 8436.10.

44193  **Poultry incubators and brooders**
This subclass is defined through the following headings/subheadings of the HS 2007: 8436.21.

44194  **Poultry-keeping machinery**
This subclass is defined through the following headings/subheadings of the HS 2007: 8436.29.

44198  **Other agricultural machinery n.e.c.**
This subclass is defined through the following headings/subheadings of the HS 2007: 8436.80.

44199  **Parts of agricultural machinery**
This subclass is defined through the following headings/subheadings of the HS 2007: 8435.90, 8436.91, 8436.99.
442  Machine-tools and parts and accessories thereof

4421  Machine-tools for working metal; machine-tools for working any material by laser or similar process

44211  Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultra-sonic, electro-discharge, electro-chemical, electron beam, ionic beam or plasma arc processes, water-jet cutting machines

This subclass is defined through the following headings/subheadings of the HS 2007: 8456.

44212  Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal

This subclass is defined through the following headings/subheadings of the HS 2007: 8457.

44213  Lathes for removing metal

This subclass is defined through the following headings/subheadings of the HS 2007: 8458.

44214  Machine-tools for drilling, boring or milling metal

This subclass is defined through the following headings/subheadings of the HS 2007: 8459.10 - .69.

44215  Machine-tools for threading or tapping by removing metal, except lathes and way-type unit head machines

This subclass is defined through the following headings/subheadings of the HS 2007: 8459.70.

44216  Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products; machine-tools for planing, shaping, slottting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 8460, 8461.

44217  Machine-tools for working metal by forging, hammering or die-stamping; machine-tools for working metal by bending, folding, straightening, flattening, shearing, punching or notching; other presses for working metal or metal carbides

This subclass is defined through the following headings/subheadings of the HS 2007: 8462.

44218  Machine-tools n.e.c. for working metal, sintered metal carbides or cermets, without removing material

This subclass is defined through the following headings/subheadings of the HS 2007: 8463.

4422  Machine-tools for working stone, ceramics and the like, and for working wood, bone, hard plastics and the like; presses for the manufacture of particle board and the like

44221  Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass

This subclass is defined through the following headings/subheadings of the HS 2007: 8464.
4422  Machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork

This subclass is defined through the following headings/subheadings of the HS 2007: 8465, 8479.30.

4423  Tools for working in the hand, powered

44231  Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor

This subclass is defined through the following headings/subheadings of the HS 2007: 8467.11, .19, .81, .89.

44232  Electromechanical tools for working in the hand, with self-contained electric motor

This subclass is defined through the following headings/subheadings of the HS 2007: 8467.21, .22, .29.

4424  Machinery and apparatus for soldering, brazing or welding; gas-operated surface tempering machines and appliances; electric machines and apparatus for hot spraying of metals or sintered metal carbides

44241  Electrical machinery and apparatus for soldering, brazing or welding; electric machines and apparatus for hot spraying of metals or sintered metal carbides

This subclass is defined through the following headings/subheadings of the HS 2007: 8515.11 - .80.

44242  Non-electrical machinery and apparatus for soldering, brazing or welding; gas-operated surface tempering machines and appliances

This subclass is defined through the following headings/subheadings of the HS 2007: 8468.10 - .80.

4425  Tool holders; parts and accessories for the goods of classes 4421 to 4424

44251  Tool holders, self-opening dieheads, work holders, dividing heads and other special attachments for machine-tools; tool-holders for any type of tool for working in the hand; other parts and accessories for the goods of class 4421

This subclass is defined through the following headings/subheadings of the HS 2007: 8466.10 - .30, .93, .94.

44252  Parts and accessories for the goods of subclass 44221; parts and accessories of machine tools for working wood, bone, hard plastics and the like

This subclass is defined through the following headings/subheadings of the HS 2007: 8466.91, .92.

44253  Parts for the goods of subclasses 44231 and 44232

This subclass is defined through the following headings/subheadings of the HS 2007: 8467.91, .92, .99.

44255  Parts for the goods of subclass 44241

This subclass is defined through the following headings/subheadings of the HS 2007: 8515.90.
44256 Parts for the goods of subclass 44242

This subclass is defined through the following headings/subheadings of the HS 2007: 8468.90.

443 Machinery for metallurgy and parts thereof

4431 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries; metal-rolling mills

44310 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries; metal-rolling mills

This subclass is defined through the following headings/subheadings of the HS 2007: 8454.10 - .30, 8455.10 - .22.

4432 Parts for the goods of subclass 44310 (including rolls for rolling mills)

44320 Parts for the goods of subclass 44310 (including rolls for rolling mills)

This subclass is defined through the following headings/subheadings of the HS 2007: 8454.90, 8455.30, .90.

444 Machinery for mining, quarrying and construction, and parts thereof

4441 Continuous-action elevators and conveyors, for goods or materials, specially designed for underground use; coal or rock cutters and tunnelling machinery; other boring and sinking machinery

44411 Continuous-action elevators and conveyors, for goods or materials, specially designed for underground use

This subclass is defined through the following headings/subheadings of the HS 2007: 8428.31.

44412 Coal or rock cutters and tunnelling machinery; other boring and sinking machinery

This subclass is defined through the following headings/subheadings of the HS 2007: 8430.31 - .49.

4442 Other moving, grading, levelling, scraping, excavating, tamping, compacting or extracting machinery, self-propelled, for earth, minerals or ores (including bulldozers, mechanical shovels and road rollers)

44421 Bulldozers and angledozers, self-propelled

This subclass is defined through the following headings/subheadings of the HS 2007: 8429.11, .19.

44422 Graders and levellers, self-propelled

This subclass is defined through the following headings/subheadings of the HS 2007: 8429.20.

44423 Scrapers, self-propelled

This subclass is defined through the following headings/subheadings of the HS 2007: 8429.30.

44424 Tamping machines and road rollers, self-propelled

This subclass is defined through the following headings/subheadings of the HS 2007: 8429.40.
44425 Front-end shovel loaders, self-propelled

This subclass is defined through the following headings/subheadings of the HS 2007: 8429.51.

44426 Mechanical shovels, excavators and shovel loaders, self-propelled, with a 360-degree revolving superstructure, except front-end shovel loaders

This subclass is defined through the following headings/subheadings of the HS 2007: 8429.52.

44427 Mechanical shovels, excavators and shovel loaders, except front-end shovel loaders and machinery with a 360-degree revolving superstructure; moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery n.e.c., self-propelled, for earth, minerals or ores

This subclass is defined through the following headings/subheadings of the HS 2007: 8429.59, 8430.50.

44428 Dumpers designed for off-highway use

This subclass is defined through the following headings/subheadings of the HS 2007: 8704.10.

44429 Bulldozer or angledozer blades

This subclass is defined through the following headings/subheadings of the HS 2007: 8431.42.

4443 Pile-drivers and pile-extractors; snow-ploughs and snow-blowers; other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, not self-propelled, for earth, minerals or ores; machinery n.e.c. for public works, building or the like

This subclass is defined through the following headings/subheadings of the HS 2007: 8430.10, .20, .61, .69, 8479.10.

4444 Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand

44440 Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand

This subclass is defined through the following headings/subheadings of the HS 2007: 8474.10 - .80.
4446  Parts for the goods of classes 4441 to 4444

44461  Parts n.e.c. of boring or sinking machinery and of derricks, cranes, mobile lifting frames, straddle carriers and works trucks fitted with a crane; parts n.e.c. of moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery for earth, minerals or ores; parts of pile-drivers and pile-extractors; parts of snow-ploughs and snow-blowers

This subclass is defined through the following headings/subheadings of the HS 2007: 8431.43, .49.

44462  Parts for the goods of subclass 44440

This subclass is defined through the following headings/subheadings of the HS 2007: 8474.90.

445  Machinery for food, beverage and tobacco processing, and parts thereof

4451  Machinery for the food, beverage and tobacco industries

44511  Cream separators

This subclass is defined through the following headings/subheadings of the HS 2007: 8421.11.

44513  Machinery used in the milling industry or for the working of cereals or dried leguminous vegetables other than farm-type machinery

This subclass is defined through the following headings/subheadings of the HS 2007: 8437.80.

44515  Bakery ovens, non-electric; machinery for making hot drinks or for cooking or heating food, except domestic type machines

This subclass is defined through the following headings/subheadings of the HS 2007: 8417.20, 8419.81.

44516  Machinery n.e.c. for the industrial preparation or manufacture of food or drink (including fats or oils)

This subclass is defined through the following headings/subheadings of the HS 2007: 8438.10 -.80, 8479.20.

44517  Machinery n.e.c. for processing tobacco

This subclass is defined through the following headings/subheadings of the HS 2007: 8478.10.

44518  Dryers for agricultural products

This subclass is defined through the following headings/subheadings of the HS 2007: 8419.31.

4452  Parts for the goods of class 4451

44522  Parts of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; parts n.e.c. for the goods of subclasses 44513 and 44516

This subclass is defined through the following headings/subheadings of the HS 2007: 8437.90, 8438.90.
44523 Parts n.e.c. of machinery for processing tobacco

This subclass is defined through the following headings/subheadings of the HS 2007: 8478.90.

446 Machinery for textile, apparel and leather production, and parts thereof

4461 Machinery for preparing, spinning, weaving and knitting textiles

44611 Machines for extruding, drawing, texturing or cutting man-made textile materials; machines for preparing textile fibres or producing textile yarns; textile reeling or winding machines and machines for preparing textile yarns for use on machines for weaving, knitting and the like

This subclass is defined through the following headings/subheadings of the HS 2007: 8444, 8445.

44612 Weaving machines (looms)

This subclass is defined through the following headings/subheadings of the HS 2007: 8446.

44613 Knitting machines, stitch-bonding machines, machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting

This subclass is defined through the following headings/subheadings of the HS 2007: 8447.

44614 Auxiliary machinery for use with machines for textile extruding, preparing, spinning, weaving, knitting or the like

This subclass is defined through the following headings/subheadings of the HS 2007: 8448.11, .19.

4462 Other machinery for textile and apparel production (including sewing machines)

44621 Sewing machines, except book sewing machines and household sewing machines

This subclass is defined through the following headings/subheadings of the HS 2007: 8452.21, .29.

44622 Laundry-type washing machines, each of a dry linen capacity exceeding 10 kg; dry-cleaning machines; drying machines for textile fabrics or articles, each of a dry linen capacity exceeding 10 kg

This subclass is defined through the following headings/subheadings of the HS 2007: 8450.20, 8451.10, .29.

44629 Other machinery for textile and apparel production n.e.c.

This subclass includes:
- textile printing machinery
- yarn printing machines
- machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes
- machinery for making felt hats
- blocks for making hats
- ironing machines and presses (including fusing presses)
- steam dummies for steam ironing
- washing, bleaching or dyeing machines for textiles or textile yarns
- machines for reeling, unreeling, folding, cutting or pinking textile fabrics
- machines for impregnating textile yarns, fabrics or made-up textile articles
- machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum
This subclass does not include:
- dry-cleaning machines, cf. 44622
- drying machines:
  - with a dry linen capacity of less than 10 kg, cf. 44812
  - other, cf. 44622
- washing machines, including machines which both wash and dry:
  - with a dry linen capacity of less than 10 kg, cf.44812
  - other, cf. 44622

4463 Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines

44630 Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines

This subclass is defined through the following headings/subheadings of the HS 2007: 8453.10 - .80.

4464 Parts for the goods of class 4461; parts for the goods of subclass 44621 (including sewing machine needles and furniture, bases and covers for sewing machines); parts for the goods of subclass 44622; parts for the goods of subclass 44629, except parts of machinery for the manufacture or finishing of felt or nonwovens and blocks for making hats; parts for the goods of subclass 44630; parts of household or laundry-type washing machines and textile drying machines, each of a dry linen capacity not exceeding 10 kg

44640 Parts for the goods of class 4461; parts for the goods of subclass 44621 (including sewing machine needles and furniture, bases and covers for sewing machines); parts for the goods of subclass 44622; parts for the goods of subclass 44629, except parts of machinery for the manufacture or finishing of felt or nonwovens and blocks for making hats; parts for the goods of subclass 44630; parts of household or laundry-type washing machines and textile drying machines, each of a dry linen capacity not exceeding 10 kg

This subclass is defined through the following headings/subheadings of the HS 2007: 8448.20 - .59, 8450.90, 8451.90, 8452.30 - .90, 8453.90.

447 Weapons and ammunition and parts thereof

4471 Tanks and other armoured fighting vehicles, motorized, and parts thereof

44710 Tanks and other armoured fighting vehicles, motorized, and parts thereof

This subclass is defined through the following headings/subheadings of the HS 2007: 8710.

4472 Military weapons, other than revolvers, pistols and swords and the like

44720 Military weapons, other than revolvers, pistols and swords and the like

This subclass is defined through the following headings/subheadings of the HS 2007: 9301.

4473 Revolvers, pistols, other firearms and similar devices; other arms

44730 Revolvers, pistols, other firearms and similar devices; other arms

This subclass is defined through the following headings/subheadings of the HS 2007: 9302 - 9304.
4474 Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads

44740 Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads

This subclass is defined through the following headings/subheadings of the HS 2007: 9306.

4475 Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor

44750 Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor

This subclass is defined through the following headings/subheadings of the HS 2007: 9307.

4476 Parts of military weapons and other arms

44760 Parts of military weapons and other arms

This subclass is defined through the following headings/subheadings of the HS 2007: 9305.

448 Domestic appliances and parts thereof

4481 Domestic electric appliances; non-electric refrigerators and clothes drying machines

44811 Refrigerators and freezers, household type, electric or non-electric

This subclass is defined through the following headings/subheadings of the HS 2007: 8418.10 - .40.

44812 Dishwashing machines and clothes or linen washing or drying machines, household type, electric or non-electric

This subclass is defined through the following headings/subheadings of the HS 2007: 8422.11, 8450.11 - .19, 8451.21.

44813 Electric blankets

This subclass is defined through the following headings/subheadings of the HS 2007: 6301.10.

44814 Household sewing machines

This subclass is defined through the following headings/subheadings of the HS 2007: 8452.10.

44815 Fans and ventilating or recycling hoods of the domestic type

This subclass is defined through the following headings/subheadings of the HS 2007: 8414.51, .60.

44816 Other small electric domestic appliances (including vacuum cleaners, kitchen waste disposers, food mixers, shavers, hair dryers, smoothing irons, coffee makers and toasters)

This subclass is defined through the following headings/subheadings of the HS 2007: 8508.11, 8509.40 - .80, 8510.10, .20, .30, 8516.31 - .40, .71 - .79.
44817 Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; ovens; cookers, cooking plates, boiling rings, grillers and roasters

This subclass is defined through the following headings/subheadings of the HS 2007: 8516.10 - .29, .50, .60.

44818 Electric heating resistors, except of carbon

This subclass is defined through the following headings/subheadings of the HS 2007: 8516.80.

4482 Domestic cooking and heating equipment, non-electric

44821 Cooking appliances and plate warmers, non-electric, domestic, of iron or steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7321.11 - .19.

44822 Stoves, grates, braziers and similar non-electric domestic appliances (other than cooking appliances and plate warmers) of iron or steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7321.81 - .89.

44823 Radiators for central heating, not electrically heated, of iron or steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7322.11, .19.

44824 Air heaters and hot air distributors, not electrically heated, incorporating a motor-driven fan or blower, of iron or steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7322.90.

44825 Central heating boilers, for producing hot water or low pressure steam

This subclass is defined through the following headings/subheadings of the HS 2007: 8403.10.

44826 Water heaters, instantaneous or storage, non-electric

This subclass is defined through the following headings/subheadings of the HS 2007: 8419.11, .19.

4483 Parts for the goods of classes 4481 and 4482 (except subclass 44814)

44831 Parts of the following appliances: electromechanical domestic appliances, shavers and hairclippers, with self-contained electric motor; electric instantaneous or storage water heaters, immersion heaters, space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes

This subclass also includes:
- parts for industrial vacuum cleaners

44832 Parts of stoves, ranges, grates, cookers, barbecues, braziers, gas-rings, plate-warmers and similar non-electric domestic appliances, of iron or steel

This subclass is defined through the following headings/subheadings of the HS 2007: 7321.90.
44833  Parts of central heating boilers for producing hot water or low pressure steam

This subclass is defined through the following headings/subheadings of the HS 2007: 8403.90.

449  Other special-purpose machinery and parts thereof

4491  Other special-purpose machinery

44911  Centrifugal clothes driers

This subclass is defined through the following headings/subheadings of the HS 2007: 8421.12.

44912  Dryers for wood, paper pulp, paper or paperboard and for other materials except agriculture products

This subclass is defined through the following headings/subheadings of the HS 2007: 8419.32, .39.

44913  Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard; machinery (except bookbinding machinery) for making up paper pulp, paper or paperboard

This subclass is defined through the following headings/subheadings of the HS 2007: 8439.10 - .30, 8441.10 - .80.

44914  Bookbinding machinery; machinery for type-setting and the like; printing machinery and machines for uses ancillary to printing (except office type sheet-fed offset printing machinery)

This subclass includes:
- bookbinding machinery, including booksewing machines
- machinery, apparatus and equipment for preparing or making plates, cylinders or other printing components
- offset printing machinery, reel-fed
- other offset printing machinery, except office type sheet-fed machinery
- letter press printing machinery, whether or not reel-fed
- flexographic printing machinery
- gravure printing machinery
- other printing machinery, excluding textile printing machinery:
  - clock or watch dial-printing machines
  - container-printing machines
  - electrostatic printing machines
  - label-printing machines
  - machines for printing on corks, tubes or candles
  - machines for printing tin foil boxes
  - printing machinery for numbering
  - rotary presses
  - screen printing machines
  - warp printing machines for repetitive printing

This subclass does not include:
- textile printing and yarn printing machinery, cf. 44629
- office type sheet-fed offset printing machinery, cf. 45150

44915  Machinery n.e.c. for working rubber or plastics or for the manufacture of products from these materials

This subclass is defined through the following headings/subheadings of the HS 2007: 8477.10 - .80.
44916  Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (except ingot moulds), metal carbides, glass, mineral materials, rubber or plastics

This subclass is defined through the following headings/subheadings of the HS 2007: 8480.

44917  Stand-alone photocopiers, printers and facsimile machines

This subclass includes:
- stand-alone photocopiers, printers and facsimile machines that are not connectable to an automatic data processing machine:
  - photocopiers
  - label printing machines, bar code printing machines and similar printers
  - blueprinters
  - facsimile machines

This subclass does not include:
- printers used with an automatic data processing machine:
  - inkjet printers, cf. 45263
  - laser printers, cf. 45264
  - other printers, cf. 45265
- units performing two or more of the following functions: printing, scanning, copying, faxing (multifunction printers), cf. 45266

44918  Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays

This subclass is defined through the following headings/subheadings of the HS 2007: 8486.10 - .40.

44919  Special-purpose machinery n.e.c. (including machinery for isotopic separation, machines for assembling electric lamps in glass envelopes, machines for manufacturing glassware and rope making machines)

This subclass is defined through the following headings/subheadings of the HS 2007: 8401.20, 8475.10, .21, .29, 8479.40 - .89, 8508.19, .60.

4492  Parts n.e.c. for special-purpose machinery

44921  Parts for the goods of subclass 44913

This subclass is defined through the following headings/subheadings of the HS 2007: 8439.91, .99, 8441.90.

44922  Parts for the goods of subclasses 44914, 44917 and 45150

This subclass is defined through the following headings/subheadings of the HS 2007: 8440.90, 8442.40, 8443.91 - .99.

44923  Parts for the goods of subclass 44918

This subclass is defined through the following headings/subheadings of the HS 2007: 8486.90.

44929  Parts for the goods of subclass 44915; other parts n.e.c. of special-purpose machinery

This subclass is defined through the following headings/subheadings of the HS 2007: 8475.90, 8477.90, 8479.90.
45 Office, accounting and computing machinery

451 Office and accounting machinery, and parts and accessories thereof

4511 Typewriters and word-processing machines

45110 Typewriters and word-processing machines

This subclass is defined through the following headings/subheadings of the HS 2007: 8469.

4513 Electronic calculators and pocket-size data recording, reproducing and displaying machines with calculating functions

45130 Electronic calculators and pocket-size data recording, reproducing and displaying machines with calculating functions

This subclass is defined through the following headings/subheadings of the HS 2007: 8470.10 - .29.

4514 Accounting machines, cash registers, automated teller machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device

45141 Accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device (except point-of-sale terminals, ATMs and similar machines)

This subclass includes:
- calculating machines, not electronic
- cash registers, incorporating a calculating device, not capable of being connected to an automatic data processing machine or a network
- accounting machines
- bookkeeping machines
- invoicing machines
- postage franking machines, incorporating a calculating device
- ticket issuing machines, incorporating a calculating device
- totalisator machines for racing courses
- systems for validation and control of magnetic cards

This subclass does not include:
- electronic calculators, cf. 45130
- cash registers:
  - connectable to an automatic data processing machine or a network, cf. 45142
  - not incorporating a calculating device, cf. 45160
- point-of-sale terminals, ATMs and similar machines capable of being connected to an automatic data processing machine or network, cf. 45142

45142 Point-of-sale terminals, ATMs and similar machines

This subclass includes:
- point-of-sale terminals, cash registers capable of being connected to an automatic data processing machine or network
- automated teller machines (ATMs)

This subclass does not include:
- ticket issuing machines:
  - incorporating a calculating device, cf. 45141
  - not incorporating a calculating device, cf. 45160
- cash registers, not capable of being connected to an automatic data processing machine or a network:
  - incorporating a calculating device, cf. 45141
  - not incorporating a calculating device, cf. 45160
- postage franking machines, incorporating a calculating device, cf. 45141
- totalisator machines for race courses, cf. 45141
- systems for validation and control of magnetic cards, cf. 45141

4515 Office type sheet-fed offset printing machinery

45150 Office type sheet-fed offset printing machinery

This subclass is defined through the following headings/subheadings of the HS 2007: 8443.12.

4516 Other office machines

45160 Other office machines

This subclass includes:
- hectograph and stencil duplicating machines
- letter closing, opening, folding, sealing and sorting machines
- addressing machines
- machines for affixing or cancelling postage stamps
- cash registers, not incorporating a calculating device
- coin counting machines
- pencil-sharpening machines
- perforating or stapling machines
- paper shredders
- ticket issuing machines, not incorporating a calculating device

This subclass does not include:
- ticket issuing machines, incorporating a calculating device, cf. 45141
- cash registers, incorporating a calculating device, cf. 45141
- ATMs, capable of being connected to an automatic data processing machine or network, cf. 45142
- cash registers, capable of being connected to an automatic data processing machine or a network, cf. 45142

4517 Parts and accessories for the goods of subclasses 45110 and 45130 (except covers, carrying cases and the like)

45170 Parts and accessories for the goods of subclasses 45110 and 45130 (except covers, carrying cases and the like)

This subclass is defined through the following headings/subheadings of the HS 2007: 8473.10, .21.

4518 Parts and accessories for the goods of subclasses 45141, 45142 and 45160 (except covers, carrying cases and the like)

45180 Parts and accessories for the goods of subclasses 45141, 45142 and 45160 (except covers, carrying cases and the like)

This subclass is defined through the following headings/subheadings of the HS 2007: 8473.29, .40.
452 Computing machinery and parts and accessories thereof

4522 Portable automatic data processing machines weighing not more than 10 kg, such as laptops, notebooks and sub-notebooks

45220 Portable automatic data processing machines weighing not more than 10 kg, such as laptops, notebooks and sub-notebooks

This subclass is defined through the following headings/subheadings of the HS 2007: 8471.30.

4523 Automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined

45230 Automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined

This subclass is defined through the following headings/subheadings of the HS 2007: 8471.41.

4524 Automatic data processing machines presented in the form of systems

45240 Automatic data processing machines presented in the form of systems

This subclass is defined through the following headings/subheadings of the HS 2007: 8471.49.

4525 Other automatic data processing machines whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units

45250 Other automatic data processing machines whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units

This subclass is defined through the following headings/subheadings of the HS 2007: 8471.50.

4526 Input or output units, whether or not containing storage units in the same housing, except monitors or projectors

45261 Input peripherals (keyboard, joystick, mouse etc.)

This subclass includes:
- manual input peripherals for computing machinery:
  - keyboards
  - joysticks
  - computer mice

This subclass does not include:
- badge readers and card readers, cf. 45269
- paper tape readers, cf. 45269
- magnetic ink recognition devices, cf. 45269
- magnetic and optical readers, cf. 45269
- magnetic or optical disk drives and tape storage units:
  - fixed media, cf. 45271
  - removable media, cf. 45272
- flash card readers, cf. 45272
45262 Scanners (except combination of printer, scanner, copier and/or fax)

This subclass includes:
- optical scanners for automatic processing machines

This subclass does not include:
- units performing printing, copying or faxing in addition to scanning, cf. 45266

45263 Inkjet printers used with data processing machines

This subclass includes:
- inkjet printers (i.e. printers that fire droplets of ink onto a page to form characters and pictures), capable of connecting to an automatic data processing machine or to a network

This subclass does not include:
- printers, not connectable to an automatic data processing machine, cf. 44917

45264 Laser printers used with data processing machines

This subclass includes:
- laser printers (i.e. printers that employ beams of light to draw images on a drum that picks up fine particles (toner), which is then fused to a page to produce an image), capable of connecting to an automatic data processing machine or to a network

This subclass does not include:
- printers, not connectable to an automatic data processing machine, cf. 44917

45265 Other printers used with data processing machines

This subclass includes:
- other printers (e.g., dot-matrix printers that use tiny wires to impact upon an inked ribbon to form characters), capable of connecting to an automatic data processing machine or to a network

This subclass does not include:
- printers, not connectable to an automatic data processing machine, cf. 44917

45266 Units performing two or more of the following functions: printing, scanning, copying, faxing

This subclass includes:
- units used with data processing machines and performing two or more of the following functions: printing, scanning, copying, faxing

This subclass does not include:
- printers, not connectable to an automatic data processing machine, cf. 44917
- facsimile machines, not connectable to an automatic data processing machine, cf. 44917

45269 Other input or output peripheral devices

This subclass includes:
- badge readers
- card readers:
  - magnetic card readers
  - punched card readers
  - smart card readers
- paper tape readers
- magnetic ink recognition devices
- magnetic and optical readers

This subclass does not include:
- keyboards, joysticks and computer mice, cf. 45261
- magnetic or optical disk drives and tape storage units:
  • fixed media, cf. 45271
  • removable media, cf. 45272
- flash card readers, cf. 45272

4527  Storage units

45271  Fixed media storage units

This subclass includes:
- hard disk drives and other storage units where the storage media is physically inseparable from its reading or writing device

This subclass does not include:
- disk storage units, removable, cf. 45272
- magnetic tape storage units, removable, cf. 45272
- compact disk drives and DVD drives, cf. 45272
- solid-state, non-volatile data storage devices, "flash memory cards" or "flash electronic storage cards", cf. 47550

45272  Removable media storage units

This subclass includes:
- storage units designed for removable media:
  • disk storage units
  • magnetic tape storage units
  • compact disk (CD) drives
  • DVD drives
  • flash card readers

This subclass does not include:
- hard disk drives and other storage units where the storage media is physically inseparable from its reading or writing device, cf. 45271

4528  Other units of automatic data processing machines n.e.c.

45281  Sound, video, network and similar cards for automatic data processing machines

This subclass includes:
- expansion cards for automatic data processing machines, such as network, sound or video cards

This subclass does not include:
- network communications equipment (e.g., hubs, routers, gateways) for LANS and WANS, cf. 47223
45289 Other units of automatic data processing machines

This subclass includes:
- arithmetic units
- accelerators, other than graphics accelerators
- print processors
- control and adaptor units
- disk-to-tape or tape-to-disk converters
- machines for decoding data and giving the result in clear
- programmers (machines for introducing fixed programs into integrated circuits)
- transcribing machines (machines for transcribing data onto media in coded form)

This subclass does not include:
- video cards and graphic accelerators, cf. 45281
- sound cards, cf. 45281
- network cards, cf. 45281
- integrated circuits, cf. 47160

4529 Parts and accessories of computing machines

45290 Parts and accessories of computing machines

This subclass is defined through the following headings/subheadings of the HS 2007: 8473.30, .50.

46 Electrical machinery and apparatus

461 Electric motors, generators and transformers, and parts thereof

4611 Electric motors, generators and the like

46111 Motors of an output not exceeding 37.5 W; other DC motors; DC generators

This subclass is defined through the following headings/subheadings of the HS 2007: 8501.10, .31 - .34.

46112 Universal AC/DC motors of an output exceeding 37.5 W; other AC motors; AC generators (alternators)

This subclass is defined through the following headings/subheadings of the HS 2007: 8501.20, .40 - .53, .61 - .64.

46113 Electric generating sets and rotary converters

This subclass is defined through the following headings/subheadings of the HS 2007: 8502.

4612 Electrical transformers, static converters and inductors

46121 Electrical transformers

This subclass is defined through the following headings/subheadings of the HS 2007: 8504.21 - .34.

46122 Ballasts for discharge lamps or tubes; static converters; other inductors

This subclass is defined through the following headings/subheadings of the HS 2007: 8504.10, .40, .50.
4613 Parts for the goods of classes 4611 and 4612

46131 Parts of electric motors, generators and the like

This subclass is defined through the following headings/subheadings of the HS 2007: 8503.

46132 Parts of electrical transformers, static converters and inductors

This subclass is defined through the following headings/subheadings of the HS 2007: 8504.90.

462 Electricity distribution and control apparatus, and parts thereof

4621 Electric distribution or control apparatus

46211 Electrical apparatus for switching or protecting electrical circuits, or for making connexions to or in electrical circuits, for a voltage exceeding 1000 V

This subclass is defined through the following headings/subheadings of the HS 2007: 8535.

46212 Electrical apparatus for switching or protecting electrical circuits, for making connexions to or in electrical circuits, for a voltage not exceeding 1000 V

This subclass is defined through the following headings/subheadings of the HS 2007: 8536.10 - .69, .90.

46213 Boards, consoles, cabinets and other bases, equipped with electrical switching etc. apparatus, for electric control or the distribution of electricity, for a voltage not exceeding 1000 V

This subclass is defined through the following headings/subheadings of the HS 2007: 8537.10.

46214 Boards, consoles, cabinets and other bases, equipped with electrical switching etc. apparatus, for electric control or the distribution of electricity, for a voltage exceeding 1000 V

This subclass is defined through the following headings/subheadings of the HS 2007: 8537.20.

46215 Connectors for optical fibres, optical fibre bundles or cables

This subclass is defined through the following headings/subheadings of the HS 2007: 8536.70.

4622 Parts of electricity distribution or control apparatus

46220 Parts of electricity distribution or control apparatus

This subclass is defined through the following headings/subheadings of the HS 2007: 8538.

463 Insulated wire and cable; optical fibre cables

4631 Insulated winding wire

46310 Insulated winding wire

This subclass is defined through the following headings/subheadings of the HS 2007: 8544.11, .19.
4632  Coaxial cable and other coaxial electric conductors
46320  Coaxial cable and other coaxial electric conductors

This subclass is defined through the following headings/subheadings of the HS 2007: 8544.20.

4633  Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships
46330  Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships

This subclass is defined through the following headings/subheadings of the HS 2007: 8544.30.

4634  Other electric conductors, for a voltage not exceeding 1000 V
46340  Other electric conductors, for a voltage not exceeding 1000 V

This subclass is defined through the following headings/subheadings of the HS 2007: 8544.42 - .49.

4635  Other electric conductors, for a voltage exceeding 1000 V
46350  Other electric conductors, for a voltage exceeding 1000 V

This subclass is defined through the following headings/subheadings of the HS 2007: 8544.60.

4636  Optical fibre cables made up of individually sheathed fibres
46360  Optical fibre cables made up of individually sheathed fibres

This subclass is defined through the following headings/subheadings of the HS 2007: 8544.70.

464  Accumulators, primary cells and primary batteries, and parts thereof
4641  Primary cells and primary batteries
46410  Primary cells and primary batteries

This subclass is defined through the following headings/subheadings of the HS 2007: 8506.10 - .80.

4642  Electric accumulators
46420  Electric accumulators

This subclass is defined through the following headings/subheadings of the HS 2007: 8507.10 - .80.

4643  Parts of primary cells, primary batteries and electric accumulators (including separators)
46430  Parts of primary cells, primary batteries and electric accumulators (including separators)

This subclass is defined through the following headings/subheadings of the HS 2007: 8506.90, 8507.90.
465 Electric filament or discharge lamps; arc lamps; lighting equipment; parts thereof
4651 Electric filament or discharge lamps; arc lamps
46510 Electric filament or discharge lamps; arc lamps
This subclass is defined through the following headings/subheadings of the HS 2007: 8539.10 - .49.

4653 Lighting equipment
46531 Portable electric lamps designed to function by their own source of energy (except those for cycles or motor vehicles); electric ceiling or wall lighting fittings (except those for lighting public open spaces or thorough-fares); electric table, desk, bedside or floor-standing lamps; non-electrical lamps and lighting fittings; illuminated signs, illuminated name-plates and the like
This subclass is defined through the following headings/subheadings of the HS 2007: 8513.10, 9405.10, .20, .50, .60.

46532 Lighting sets of a kind used for Christmas trees
This subclass is defined through the following headings/subheadings of the HS 2007: 9405.30.

46539 Other electric lamps and lighting fittings (including lamps and lighting fittings of a kind used for lighting public open spaces or thorough-fares)
This subclass is defined through the following headings/subheadings of the HS 2007: 9405.40.

4654 Parts for the goods of classes 4651 and 4653
46541 Parts of electric filament or discharge lamps; parts of arc lamps
This subclass is defined through the following headings/subheadings of the HS 2007: 8539.90.

46542 Parts of portable electric lamps designed to function by their own source of energy (except those of cycles or motor vehicles); parts n.e.c. of lamps and lighting fittings; parts n.e.c. of illuminated signs, illuminated name-plates and the like
This subclass is defined through the following headings/subheadings of the HS 2007: 8513.90, 9405.99.

469 Other electrical equipment and parts thereof
4691 Electrical ignition or starting equipment of a kind used for internal combustion engines; generators and cut-outs of a kind used in conjunction with internal combustion engines; electrical lighting or signalling equipment (except filament or discharge lamps), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles

46910 Electrical ignition or starting equipment of a kind used for internal combustion engines; generators and cut-outs of a kind used in conjunction with internal combustion engines; electrical lighting or signalling equipment (except filament or discharge lamps), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles
This subclass is defined through the following headings/subheadings of the HS 2007: 8511.10 - .80, 8512.10 - .40.
4692 Electric sound or visual signalling apparatus, except for cycles or motor vehicles, and except electromechanical traffic control equipment for transport facilities

46921 Burglar or fire alarms and similar apparatus

This subclass is defined through the following headings/subheadings of the HS 2007: 8531.10.

46929 Other electric sound or visual signalling apparatus, except for cycles or motor vehicles, and except electromechanical traffic control equipment for transport facilities

This subclass is defined through the following headings/subheadings of the HS 2007: 8530.10, .80, 8531.20 -.80.

4693 Electrical equipment n.e.c. (including electro-magnets; permanent magnets; electro-magnetic couplings; clutches and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators; and apparatus for electro-plating, electrolysis or electrophoresis)

46931 Permanent metallic magnets

This subclass is defined through the following headings/subheadings of the HS 2007: 8505.11.

46932 Permanent ceramic or ferrite magnets

This subclass is defined through the following headings/subheadings of the HS 2007: 8505.19.

46939 Other electrical equipment n.e.c. (including electro-magnets; electro-magnetic couplings; clutches and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators and apparatus for electro-plating, electrolysis or electrophoresis)

This subclass is defined through the following headings/subheadings of the HS 2007: 8505.20 - .90, 8543.10 - .70.

4694 Electrical insulators, except of glass or ceramics; insulating fittings for electrical machines or equipment, except of ceramics or plastics; electrical conduit tubing and joints therefor, of base metal lined with insulating material

46940 Electrical insulators, except of glass or ceramics; insulating fittings for electrical machines or equipment, except of ceramics or plastics; electrical conduit tubing and joints therefor, of base metal lined with insulating material

This subclass is defined through the following headings/subheadings of the HS 2007: 8546.90, 8547.90.

4695 Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon of a kind used for electrical purposes

46950 Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon of a kind used for electrical purposes

This subclass is defined through the following headings/subheadings of the HS 2007: 8545.
4696 Parts for the goods of subclasses 46910, 46921 and 46929; electrical parts n.e.c. of machinery or apparatus

46960 Parts for the goods of subclasses 46910, 46921 and 46929; electrical parts n.e.c. of machinery or apparatus

This subclass is defined through the following headings/subheadings of the HS 2007: 8511.90, 8512.90, 8530.90, 8531.90, 8543.90, 8548.90.

47 Radio, television and communication equipment and apparatus

471 Electronic valves and tubes; electronic components; parts thereof

4711 Electrical capacitors

47110 Electrical capacitors

This subclass is defined through the following headings/subheadings of the HS 2007: 8532.10 - .30.

4712 Electrical resistors (except heating resistors)

47120 Electrical resistors (except heating resistors)

This subclass is defined through the following headings/subheadings of the HS 2007: 8533.10 - .40.

4713 Printed circuits

47130 Printed circuits

This subclass is defined through the following headings/subheadings of the HS 2007: 8534.

4714 Thermionic, cold cathode or photo-cathode valves and tubes (including cathode ray tubes)

47140 Thermionic, cold cathode or photo-cathode valves and tubes (including cathode ray tubes)

This subclass is defined through the following headings/subheadings of the HS 2007: 8540.11 - .89.

4715 Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light emitting diodes; mounted piezo-electric crystals

47150 Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light emitting diodes; mounted piezo-electric crystals

This subclass is defined through the following headings/subheadings of the HS 2007: 8541.10 - .60.

4716 Electronic integrated circuits

47160 Electronic integrated circuits

This subclass is defined through the following headings/subheadings of the HS 2007: 8542.31 - .39.
4717 Parts for the goods of classes 4711, 4712 and 4714 to 4716

47171 Parts for the goods of subclass 47110

This subclass is defined through the following headings/subheadings of the HS 2007: 8532.90.

47172 Parts for the goods of subclass 47120

This subclass is defined through the following headings/subheadings of the HS 2007: 8533.90.

47173 Parts for the goods of subclasses 47140 to 47160

This subclass is defined through the following headings/subheadings of the HS 2007: 8540.91, .99, 8541.90, 8542.90.

472 Television and radio transmitters; television, video and digital cameras; telephone sets

4721 Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders

47211 Transmission apparatus incorporating reception apparatus

This subclass is defined through the following headings/subheadings of the HS 2007: 8525.60.

47212 Transmission apparatus not incorporating reception apparatus

This subclass is defined through the following headings/subheadings of the HS 2007: 8525.50.

47213 Television cameras

This subclass includes:
- television cameras, professional video cameras

This subclass does not include:
- camcorders, whether or not digital, cf. 47214
- web cameras, cf. 47214
- digital cameras, optimized mainly for still images, cf. 47215

47214 Video camera recorders

This subclass includes:
- camcorders, whether or not digital
- web cameras

This subclass does not include:
- television cameras, professional video cameras, cf. 47213
- digital cameras, optimized mainly for still images, cf. 47215
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47215 Digital cameras

This subclass includes:
- digital cameras, optimized mainly for still images

This subclass does not include:
- television cameras, professional video cameras, cf. 47213
- camcorders, whether or not digital, cf. 47214
- web cameras, cf. 47214

4722 Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)

47221 Line telephone sets with cordless handsets

This subclass is defined through the following headings/subheadings of the HS 2007: 8517.11.

47222 Telephones for cellular networks or for other wireless networks

This subclass is defined through the following headings/subheadings of the HS 2007: 8517.12.

47223 Other telephone sets and apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)

This subclass includes:
- line telephone sets, except those with cordless handsets
- parlophones for buildings
- portable radio telephones
- base stations
- switching and routing apparatus for transmission of data, such as:
  - network communications equipment (e.g., hubs, routers, gateways) for LANS and WANS
  - channel-to-channel adaptors for connecting two digital computer systems
  - modems
  - radiotelegraphic transmission apparatus
  - telephone switchboards
- telemetric signal receivers, radio-telephonic or radio-telegraphic

This subclass does not include:
- network cards for automatic data processing machines, cf. 45281
- line telephone sets with cordless handsets, cf. 47221

473 Radio broadcast and television receivers; apparatus for sound and video recording and reproducing; microphones, loudspeakers, amplifiers, etc.

4731 Radio broadcast and television receivers

47311 Radio broadcast receivers (except of a kind used in motor vehicles), whether or not combined with sound recording or reproducing apparatus or a clock

This subclass is defined through the following headings/subheadings of the HS 2007: 8527.12 - .19, .91 - .99.
47312 Radio broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles

This subclass is defined through the following headings/subheadings of the HS 2007: 8527.21, .29.

47313 Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproducing apparatus

This subclass is defined through the following headings/subheadings of the HS 2007: 8528.71 -.73.

47314 Monitors and projectors, not incorporating television reception apparatus and not principally used in an automatic data processing system

This subclass is defined through the following headings/subheadings of the HS 2007: 8528.49, .59, .69.

47315 Monitors and projectors, principally used in an automatic data processing system

This subclass is defined through the following headings/subheadings of the HS 2007: 8528.41, .51, .61.

4732 Apparatus for sound and video recording and reproducing

47321 Sound recording or reproducing apparatus

This subclass is defined through the following headings/subheadings of the HS 2007: 8519.

47323 Video recording or reproducing apparatus

This subclass is defined through the following headings/subheadings of the HS 2007: 8521.

4733 Microphones and stands therefor; loudspeakers; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets

47330 Microphones and stands therefor; loudspeakers; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets

This subclass is defined through the following headings/subheadings of the HS 2007: 8518.10 -.50.

474 Parts for the goods of classes 4721 to 4733 and 4822

4740 Parts for the goods of classes 4721 to 4733 and 4822

47401 Parts for the goods of subclasses 47221 to 47223

This subclass is defined through the following headings/subheadings of the HS 2007: 8517.70.

47402 Parts for the goods of subclasses 47321, 47323 and 47330

This subclass is defined through the following headings/subheadings of the HS 2007: 8518.90, 8522.

47403 Parts for the goods of subclasses 47211 to 47213, 47311 to 47315 and 48220

This subclass is defined through the following headings/subheadings of the HS 2007: 8529.
475  Disks, tapes, solid-state non-volatile storage devices and other media, not recorded

4753  Magnetic media, not recorded, except cards with a magnetic stripe

47530  Magnetic media, not recorded, except cards with a magnetic stripe

This subclass includes:
- magnetic tapes, unrecorded:
  • for recording sound
  • for recording video
  • for other recordings
- magnetic tape cartridges, unrecorded
- cassettes, unrecorded:
  • for recording video
  • for recording sound
  • for other recordings
- magnetic floppy disks, unrecorded

This subclass does not include:
- hard disks, cf. 45271
- recorded magnetic media:
  • audio, video or text-based, cf. 476
  • packaged software, cf. 478
- cards with a magnetic stripe, cf. 47910

4754  Optical media, not recorded

47540  Optical media, not recorded

This subclass includes:
- unrecorded disks prepared for laser-beam recording:
  • compact disks (CDs)
  • DVDs
  • other optical media

This subclass does not include:
- recorded optical media:
  • audio, video or text-based, cf. 476
  • packaged software, cf. 478

4755  Solid-state non-volatile storage devices

47550  Solid-state non-volatile storage devices

This subclass is defined through the following headings/subheadings of the HS 2007: 8523.51.

4759  Other recording media, including matrices and masters for the production of disks

47590  Other recording media, including matrices and masters for the production of disks

This subclass includes:
- matrices and masters for the production of records, not recorded
- wax blanks for sound recording, not recorded

This subclass does not include:
- matrices and masters, recorded, cf. 47610
- wax blanks for sound recording, recorded, cf. 47610
- gramophone records, cf. 47610

476 Audio, video and other disks, tapes and other physical media, recorded

4761 Musical audio disks, tapes or other physical media

47610 Musical audio disks, tapes or other physical media

This subclass includes:
- physical media (CDs, cassette tapes, vinyl records, etc.) containing recordings of musical sound material

This subclass does not include:
- music videos and DVDs, cf. 47620
- retailing of phonorecords (including electronic sound files) produced by others, cf. 62142, 62242, 62342, 62442, 62542
- reproduction services of recorded media, cf. 89123
- contract technical recording services, cf. 96111, 96112
- master original recordings produced for outright sale (i.e., with all property rights), cf. 96113

4762 Films and other video content on disks, tape or other physical media

47620 Films and other video content on disks, tape or other physical media

This subclass includes:
- physical media (CDs, DVDs, cassette tapes, vinyl records, etc.) containing video recordings

This subclass does not include:
- audio disks and tapes, cf. 47610
- retailing of DVDs produced by others, cf. 62142, 62242, 62342, 62442, 62542
- reproduction services of recorded media, cf. 89123
- original recordings produced for outright sale (i.e. with all property rights), cf. 96123

4769 Other recorded disks, tapes or other physical media

47691 Audio books on disk, tape or other physical media

This subclass includes:
- physical media (CD-ROM, tape etc.) containing audio books, i.e. audio recordings of someone reading the text of a book

47692 Text-based disks, tapes or other physical media

This subclass includes:
- physical media (CD-ROM, diskette, microfilm, microfiche etc.) containing non-audio recordings of text material, such as:
  - from periodicals, textbooks, reference books and other sources
  - directories and mailing lists
  - databases and similar compilations
47699  Other non-musical audio disks and tapes

This subclass includes:
- physical media (CD-ROM, cassette tapes etc.) containing non-musical audio recordings, such as:
  - recordings of speeches
  - recordings of sound samples
  - recordings of natural sounds or other phenomena, to generate a certain ambience or mood

478  Packaged software

4781  Systems software, packaged

This class includes:
- published low-level software required to manage computer resources and support the production or execution of application programs, but which is not specific to any particular application

47811  Operating systems, packaged

This subclass includes:
- published low-level software which handles the interface to peripheral hardware, schedules tasks, allocates storage, and presents a default interface to the user when no application program is running. This includes all client and network operating systems.

47812  Network software, packaged

This subclass includes:
- published software that is used to control, monitor, manage and communicate with operating systems, networks, network services, databases, storage and networked applications in an integrated and cooperative fashion across a network from a central location. This includes all network management software, server software, security and encryption software, middleware, etc.

47813  Database management software, packaged

This subclass includes:
- published collections/suites of software programs that enable storage, modification and extraction of information from a database. There are many different types of DBMSs ranging from small systems that run on personal computers to large systems that run on mainframes.

47814  Development tools and programming languages software, packaged

This subclass includes:
- published software used to assist in the development and/or authoring of computer programs, including software products that support the professional developer in the design, development, and implementation of a variety of software systems and solutions

4782  Application software, packaged

This class includes:
- published software programmes that perform a specific function directly for the end user

47821  General business productivity and home use applications, packaged

This subclass includes:
- published software used for general business purposes to improve productivity, or in the home for entertainment, reference or educational purposes. This includes office suite applications such as
word processors, spreadsheets, simple databases; graphics applications; project management software, computer-based training software, reference and home education software, etc.

47822 Computer game software, packaged

This subclass includes:
- published computer game software, packaged:
  • presented on physical media of magnetic nature
  • presented on physical media of optical nature

This subclass does not include:
- software cartridges, for use with video game consoles, cf. 38582
- computer game software downloads, cf. 84342
- on-line games, cf. 84391

47829 Other application software, packaged

This subclass includes:
- cross-industry application software, i.e. software that is designed to perform and/or manage a specific business function or process that is not unique to a particular industry. (This includes professional accounting software, human resource management software, customer relations management software, Geographic Information System software, web page/website design software, etc.)
- vertical market application software, i.e. software that performs a wide range of business functions for a specific industry such as manufacturing, retail, health care, engineering, restaurants, etc.
- utilities software, i.e. computer programs that perform a very specific task, such as compression software, anti-virus software, search engines, font or file viewers, voice recognition software etc. (Utilities differ from other applications software in terms of size, cost and complexity.)
- application software not elsewhere classified

479 Cards with magnetic strips or chip

4791 Cards with a magnetic stripe

47910 Cards with a magnetic stripe

This subclass is defined through the following headings/subheadings of the HS 2007: 8523.21.

4792 "Smart cards"

47920 "Smart cards"

This subclass is defined through the following headings/subheadings of the HS 2007: 8523.52.

48 Medical appliances, precision and optical instruments, watches and clocks

481 Medical and surgical equipment and orthopaedic appliances

4811 Apparatus based on the use of X-rays or of alpha, beta or gamma radiations

48110 Apparatus based on the use of X-rays or of alpha, beta or gamma radiations

This subclass is defined through the following headings/subheadings of the HS 2007: 9022.
4812 Electro-diagnostic apparatus, and ultra-violet or infra-red ray apparatus, used in medical, surgical, dental or veterinary sciences

48121 Electro-diagnostic apparatus, used in medical, surgical, dental or veterinary sciences
This subclass is defined through the following headings/subheadings of the HS 2007: 9018.11 - .19.

48122 Ultra-violet or infra-red ray apparatus, used in medical, surgical, dental or veterinary sciences
This subclass is defined through the following headings/subheadings of the HS 2007: 9018.20.

4813 Other instruments and appliances (except syringes, needles and the like), used in dental sciences

48130 Other instruments and appliances (except syringes, needles and the like), used in dental sciences
This subclass is defined through the following headings/subheadings of the HS 2007: 9018.41, .49.

4814 Medical, surgical or laboratory sterilizers

48140 Medical, surgical or laboratory sterilizers
This subclass is defined through the following headings/subheadings of the HS 2007: 8419.20.

4815 Other instruments and appliances used in medical, surgical or veterinary sciences (including syringes, needles, catheters, cannulae, ophthalmic instruments and appliances n.e.c. and electro-medical apparatus n.e.c.)

48150 Other instruments and appliances used in medical, surgical or veterinary sciences (including syringes, needles, catheters, cannulae, ophthalmic instruments and appliances n.e.c. and electro-medical apparatus n.e.c.)
This subclass is defined through the following headings/subheadings of the HS 2007: 9018.31 - .39, .50, .90.

4816 Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus; other breathing appliances and gas masks (excluding protective masks having neither mechanical parts nor replaceable filters)

48160 Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus; other breathing appliances and gas masks (excluding protective masks having neither mechanical parts nor replaceable filters)
This subclass is defined through the following headings/subheadings of the HS 2007: 9019, 9020.

4817 Orthopaedic appliances; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability

48171 Orthopaedic appliances; splints and other fracture appliances; artificial parts of the body
This subclass is defined through the following headings/subheadings of the HS 2007: 9021.10 - .39.
48172  Hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability

This subclass is defined through the following headings/subheadings of the HS 2007: 9021.40 -.90.

4818  Medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements

48180  Medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements

This subclass is defined through the following headings/subheadings of the HS 2007: 9402.

482  Instruments and appliances for measuring, checking, testing, navigating and other purposes, except optical instruments; industrial process control equipment; parts and accessories thereof

4821  Navigational, meteorological, geophysical and similar instruments and appliances

48211  Direction finding compasses; other navigational instruments and appliances

This subclass is defined through the following headings/subheadings of the HS 2007: 9014.10 -.80.

48212  Rangefinders, theodolites and tachymeters (tacheometers) and levels

This subclass is defined through the following headings/subheadings of the HS 2007: 9015.10 -.30.

48219  Other surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances

This subclass is defined through the following headings/subheadings of the HS 2007: 9015.40,.80.

4822  Radar apparatus, radio navigational aid apparatus and radio remote control apparatus

48220  Radar apparatus, radio navigational aid apparatus and radio remote control apparatus

This subclass is defined through the following headings/subheadings of the HS 2007: 8526.

4823  Precision balances; instruments for drawing, calculating, measuring length, etc.

48231  Balances with a sensitivity of 5 cg or better

This subclass is defined through the following headings/subheadings of the HS 2007: 9016.

48232  Drafting tables and machines, and other drawing, marking-out or mathematical calculating instruments

This subclass is defined through the following headings/subheadings of the HS 2007: 9017.10,.20.

48233  Instruments for measuring length, for use in the hand (including measuring rods and tapes, micrometers and callipers) n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 9017.30,.80.
4824  Instruments and apparatus for measuring or checking electrical quantities, except electricity production or supply meters; instruments and apparatus for measuring or detecting ionizing radiations

48241  Instruments and apparatus for measuring or detecting ionizing radiations

This subclass is defined through the following headings/subheadings of the HS 2007: 9030.10.

48242  Cathode-ray oscilloscopes and cathode-ray oscillographs

This subclass is defined through the following headings/subheadings of the HS 2007: 9030.20.

48243  Instruments and apparatus (except cathode-ray oscilloscopes and oscillographs) for measuring or checking voltage, current, resistance or power, without a recording device (except electricity production or supply meters)

This subclass is defined through the following headings/subheadings of the HS 2007: 9030.31, .33.

48244  Instruments and apparatus (except cathode-ray oscilloscopes and oscillographs) for telecommunications

This subclass is defined through the following headings/subheadings of the HS 2007: 9030.40.

48249  Instruments and apparatus for measuring or checking electrical quantities n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 9030.32, .39, .82 - .89.

4825  Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases except navigational, hydrological or meteorological instruments and appliances, gas or liquid supply meters, and automatic regulating or controlling instruments and apparatus for physical or chemical analysis, for measuring or checking viscosity, porosity, expansion, surface tension or the like, or for measuring or checking quantities of heat, sound or light

48251  Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers

This subclass is defined through the following headings/subheadings of the HS 2007: 9025.11 - .80.

48252  Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases, except navigational, hydrological or meteorological instruments and appliances, gas or liquid supply meters and automatic regulating or controlling instruments and apparatus

This subclass is defined through the following headings/subheadings of the HS 2007: 9026.10 - .80.

48253  Instruments and apparatus for physical or chemical analysis, for measuring or checking viscosity, porosity, expansion, surface tension or the like, or for measuring or checking quantities of heat, sound or light

This subclass is defined through the following headings/subheadings of the HS 2007: 9027.10 - .80.
4826  Other measuring, checking and testing instruments and appliances

48261  Microscopes (except optical microscopes) and diffraction apparatus

This subclass is defined through the following headings/subheadings of the HS 2007: 9012.10.

48262  Machines and appliances for testing the mechanical properties of materials

This subclass is defined through the following headings/subheadings of the HS 2007: 9024.10, .80.

48263  Gas, liquid or electricity supply or production meters

This subclass is defined through the following headings/subheadings of the HS 2007: 9028.10 - .30.

48264  Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, except hydrographic and meteorological instruments; stroboscopes

This subclass is defined through the following headings/subheadings of the HS 2007: 9029.10, .20.

48266  Automatic regulating or controlling instruments and apparatus, hydraulic or pneumatic

This subclass is defined through the following headings/subheadings of the HS 2007: 9032.81.

48269  Measuring, checking, regulating or controlling instruments, appliances and machines n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 9031.10 - .80, 9032.10 - .20, .89.

4828  Parts and accessories for the goods of classes 4821 and 4823 to 4826

48281  Parts and accessories for the goods of subclasses 48211, 48212, 48232 and 48233, 48241 to 48249, 48251 to 48253; microtomes; parts and accessories n.e.c., for optical, photographic, cinematographic, precision, medical or surgical machines, instruments, apparatus and appliances

This subclass is defined through the following headings/subheadings of the HS 2007: 9014.90, 9015.90, 9017.90, 9025.90, 9026.90, 9027.90, 9030.90, 9033.

48282  Parts and accessories for the goods of subclass 48261

This subclass is defined through the following headings/subheadings of the HS 2007: 9012.90.

48283  Parts and accessories for the goods of subclasses 48263 and 48264

This subclass is defined through the following headings/subheadings of the HS 2007: 9028.90, 9029.90.

48284  Parts and accessories for the goods of subclasses 48266 and 48269

This subclass is defined through the following headings/subheadings of the HS 2007: 9031.90, 9032.90.

48285  Parts and accessories for the goods of subclass 48262

This subclass is defined through the following headings/subheadings of the HS 2007: 9024.90.
483 Optical instruments and photographic equipment, and parts and accessories thereof

4831 Optical instruments

48311 Optical fibres and optical fibre bundles; optical fibre cables (except those made up of individually sheathed fibres); sheets and plates of polarizing material; lenses, prisms, mirrors and other optical elements (except of glass not optically worked), whether or not mounted, other than for cameras, projectors or photographic enlargers or reducers

This subclass is defined through the following headings/subheadings of the HS 2007: 9001, 9002.19, .20, .90.

48312 Spectacles, goggles and the like, corrective, protective or other

This subclass is defined through the following headings/subheadings of the HS 2007: 9004.

48313 Frames and mountings for spectacles, goggles or the like

This subclass is defined through the following headings/subheadings of the HS 2007: 9003.11, .19.

48314 Binoculars, monoculars and other optical telescopes; other astronomical instruments, except instruments for radio-astronomy; compound optical microscopes

This subclass is defined through the following headings/subheadings of the HS 2007: 9005.10, .80, 9011.10 - .80.

48315 Liquid crystal devices n.e.c.; lasers, except laser diodes; other optical appliances and instruments n.e.c.

This subclass is defined through the following headings/subheadings of the HS 2007: 9013.10 - .80.

4832 Photographic equipment

48321 Objective lenses for cameras, projectors or photographic enlargers or reducers

This subclass is defined through the following headings/subheadings of the HS 2007: 9002.11.

48322 Photographic (including cinematographic) cameras

This subclass is defined through the following headings/subheadings of the HS 2007: 9006.10 - .59, 9007.10.

48323 Cinematographic projectors

This subclass is defined through the following headings/subheadings of the HS 2007: 9007.20.

48329 Other photographic equipment

This subclass is defined through the following headings/subheadings of the HS 2007: 9006.61, .69, 9008.50, 9010.10 - .60.
4834 Photographic plates and film and instant print film, sensitized, unexposed; chemical products for photographic uses, except varnishes, adhesives and the like

48341 Photographic plates and film and instant print film, sensitized, unexposed

This subclass is defined through the following headings/subheadings of the HS 2007: 3701 - 3703.

48342 Chemical preparations for photographic uses, except varnishes, adhesives and the like; unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use

This subclass is defined through the following headings/subheadings of the HS 2007: 3707.

4835 Parts for the goods of classes 4831 to 4833

48351 Parts and accessories for the goods of subclass 48314

This subclass is defined through the following headings/subheadings of the HS 2007: 9005.90, 9011.90.

48352 Parts of goods of subclass 48313

This subclass is defined through the following headings/subheadings of the HS 2007: 9003.90.

48353 Parts and accessories for the goods of subclass 48322; parts and accessories of cinematographic projectors; parts and accessories of photographic flashlight apparatus; parts and accessories of image projectors (except cinematographic) and photographic (except cinematographic) enlargers and reducers; parts and accessories n.e.c. of apparatus and equipment for photographic laboratories; parts and accessories of negatoscopes and projection screens

This subclass is defined through the following headings/subheadings of the HS 2007: 9006.91, .99, 9007.91, .92, 9008.90, 9010.90.

48354 Parts and accessories for the goods of subclass 48315

This subclass is defined through the following headings/subheadings of the HS 2007: 9013.90.

484 Watches and clocks, and parts thereof

4841 Watches

48410 Watches

This subclass is defined through the following headings/subheadings of the HS 2007: 9101, 9102.

4842 Clocks

48420 Clocks

This subclass is defined through the following headings/subheadings of the HS 2007: 9103 - 9105.
4843 Time of day recording apparatus, apparatus for measuring, recording or otherwise indicating intervals of time, and time switches, with clock or watch movement or with synchronous motor

48430 Time of day recording apparatus, apparatus for measuring, recording or otherwise indicating intervals of time, and time switches, with clock or watch movement or with synchronous motor

This subclass is defined through the following headings/subheadings of the HS 2007: 9106, 9107.

4844 Watch or clock movements

48440 Watch or clock movements

This subclass is defined through the following headings/subheadings of the HS 2007: 9108 - 9110.

4849 Other watch or clock parts (including jewels, cases and metal watch bands)

48490 Other watch or clock parts (including jewels, cases and metal watch bands)

This subclass is defined through the following headings/subheadings of the HS 2007: 9111, 9112, 9113.10, .20, 9114.

49 Transport equipment

491 Motor vehicles, trailers and semi-trailers; parts and accessories thereof

4911 Motor vehicles

49111 Road tractors for semi-trailers

This subclass is defined through the following headings/subheadings of the HS 2007: 8701.20.

49112 Public-transport type passenger motor vehicles

This subclass is defined through the following headings/subheadings of the HS 2007: 8702.

49113 Motor cars and other motor vehicles principally designed for the transport of persons (except public-transport type vehicles, vehicles specially designed for travelling on snow, and golf cars and similar vehicles)

This subclass is defined through the following headings/subheadings of the HS 2007: 8703.21 - .90.

49114 Motor vehicles n.e.c. for the transport of goods

This subclass is defined through the following headings/subheadings of the HS 2007: 8704.21 - .90.

49115 Crane lorries

This subclass is defined through the following headings/subheadings of the HS 2007: 8705.10.

49116 Motor vehicles, for the transport of persons, specially designed for travelling on snow; golf cars and similar vehicles

This subclass is defined through the following headings/subheadings of the HS 2007: 8703.10.
49119 Special-purpose motor vehicles n.e.c.
This subclass is defined through the following headings/subheadings of the HS 2007: 8705.20 - .90.

4912 Parts and accessories n.e.c. of motor vehicles

49121 Chassis fitted with engines, for motor vehicles
This subclass is defined through the following headings/subheadings of the HS 2007: 8706.

49129 Other parts and accessories n.e.c. of motor vehicles (including brakes, gear boxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, clutches, steering wheels, steering columns, steering boxes, and parts thereof)
This subclass is defined through the following headings/subheadings of the HS 2007: 8708.10, .30 - .99.

492 Bodies (coachwork) for motor vehicles; trailers and semi-trailers; parts and accessories thereof

4921 Bodies for motor vehicles

49210 Bodies for motor vehicles
This subclass is defined through the following headings/subheadings of the HS 2007: 8707.

4922 Trailers and semi-trailers; containers

49221 Containers specially designed and equipped for carriage by one or more modes of transport
This subclass is defined through the following headings/subheadings of the HS 2007: 8609.

49222 Trailers and semi-trailers of the caravan type, for housing or camping
This subclass is defined through the following headings/subheadings of the HS 2007: 8716.10.

49229 Other trailers and semi-trailers (including trailers and semi-trailers for the transport of goods), except self-loading or self-unloading trailers or semi-trailers for agricultural purposes
This subclass is defined through the following headings/subheadings of the HS 2007: 8716.31 - .40.

4923 Parts for the goods of classes 4921 and 4922

49231 Parts and accessories for the goods of subclass 49210
This subclass is defined through the following headings/subheadings of the HS 2007: 8708.21, .29.

49232 Parts of trailers and semi-trailers; parts of other vehicles, not mechanically propelled
This subclass is defined through the following headings/subheadings of the HS 2007: 8716.90.
493 Ships

4931 Commercial ships and warships

49311 Cruise ships, excursion boats and similar vessels, principally designed for the transport of persons; ferry boats of all kinds

This subclass is defined through the following headings/subheadings of the HS 2007: 8901.10.

49312 Tankers (ships)

This subclass is defined through the following headings/subheadings of the HS 2007: 8901.20.

49313 Refrigerator vessels (ships), except tankers

This subclass is defined through the following headings/subheadings of the HS 2007: 8901.30.

49314 Other vessels for the transport of goods and other vessels for the transport of both persons and goods

This subclass is defined through the following headings/subheadings of the HS 2007: 8901.90.

49315 Fishing vessels; factory ships and other vessels for processing or preserving fishery products

This subclass is defined through the following headings/subheadings of the HS 2007: 8902.

49316 Tugs and pusher craft

This subclass is defined through the following headings/subheadings of the HS 2007: 8904.

49319 Other vessels (including light-vessels, fire-floats, dredgers, floating cranes, floating docks, warships and lifeboats other than rowing boats), except floating or submersible drilling or production platforms

This subclass is defined through the following headings/subheadings of the HS 2007: 8905.10, .90, 8906.

4932 Floating or submersible drilling or production platforms

49320 Floating or submersible drilling or production platforms

This subclass is defined through the following headings/subheadings of the HS 2007: 8905.20.

4939 Other floating structures

49390 Other floating structures

This subclass is defined through the following headings/subheadings of the HS 2007: 8907.

494 Pleasure and sporting boats

4941 Sailboats (except inflatable), with or without auxiliary motor

49410 Sailboats (except inflatable), with or without auxiliary motor

This subclass is defined through the following headings/subheadings of the HS 2007: 8903.91.
4949 Other vessels for pleasure or sports; rowing boats and canoes

49490 Other vessels for pleasure or sports; rowing boats and canoes

This subclass is defined through the following headings/subheadings of the HS 2007: 8903.10, .92, .99.

495 Railway and tramway locomotives and rolling stock, and parts thereof

4951 Rail locomotives and locomotive tenders

49511 Rail locomotives powered from an external source of electricity

This subclass is defined through the following headings/subheadings of the HS 2007: 8601.10.

49512 Diesel-electric locomotives

This subclass is defined through the following headings/subheadings of the HS 2007: 8602.10.

49519 Other rail locomotives; locomotive tenders

This subclass is defined through the following headings/subheadings of the HS 2007: 8601.20, 8602.90.

4952 Self-propelled railway or tramway coaches, vans and trucks (except maintenance or service vehicles)

49520 Self-propelled railway or tramway coaches, vans and trucks (except maintenance or service vehicles)

This subclass is defined through the following headings/subheadings of the HS 2007: 8603.

4953 Other rolling stock; railway or tramway track fixtures and fittings; mechanical traffic control equipment for transport facilities

49531 Railway or tramway maintenance or service vehicles, whether or not self-propelled

This subclass is defined through the following headings/subheadings of the HS 2007: 8604.

49532 Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special-purpose railway or tramway coaches, not self-propelled (except maintenance or service vehicles)

This subclass is defined through the following headings/subheadings of the HS 2007: 8605.

49533 Railway or tramway goods vans and wagons, not self-propelled

This subclass is defined through the following headings/subheadings of the HS 2007: 8606.
4954 Parts of railway or tramway locomotives or rolling stock; railway or tramway track fixtures and fittings, and parts thereof; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields, and parts thereof

This subclass is defined through the following headings/subheadings of the HS 2007: 8607, 8608.

496 Aircraft and spacecraft, and parts thereof

4961 Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft

49610 Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft

This subclass is defined through the following headings/subheadings of the HS 2007: 8801.

4962 Aeroplanes and helicopters

49621 Helicopters

This subclass is defined through the following headings/subheadings of the HS 2007: 8802.11, .12.

49622 Aeroplanes and other powered aircraft of an unladen weight not exceeding 2000 kg

This subclass is defined through the following headings/subheadings of the HS 2007: 8802.20.

49623 Aeroplanes and other powered aircraft of an unladen weight exceeding 2000 kg

This subclass is defined through the following headings/subheadings of the HS 2007: 8802.30, .40.

4963 Spacecraft and spacecraft launch vehicles

49630 Spacecraft and spacecraft launch vehicles

This subclass is defined through the following headings/subheadings of the HS 2007: 8802.60.

4964 Parts of aircraft and spacecraft

49640 Parts of aircraft and spacecraft

This subclass is defined through the following headings/subheadings of the HS 2007: 8803.

499 Other transport equipment and parts thereof

4991 Motorcycles and side-cars

49911 Motorcycles and cycles fitted with an auxiliary motor, with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc

This subclass is defined through the following headings/subheadings of the HS 2007: 8711.10.
49912  Motorcycle and cycles fitted with an auxiliary motor, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc

This subclass is defined through the following headings/subheadings of the HS 2007: 8711.20 - .50.

49913  Motorcycle and cycles fitted with an auxiliary motor, other than those with reciprocating internal combustion piston engines; side-cars

This subclass is defined through the following headings/subheadings of the HS 2007: 8711.90.

4992  Bicycles and invalid carriages

49921  Bicycles and other cycles, not motorized

This subclass is defined through the following headings/subheadings of the HS 2007: 8712.

49922  Invalid carriages

This subclass is defined through the following headings/subheadings of the HS 2007: 8713.

4993  Vehicles n.e.c., not mechanically propelled

49930  Vehicles n.e.c., not mechanically propelled

This subclass is defined through the following headings/subheadings of the HS 2007: 8716.80.

4994  Parts for the goods of classes 4991 and 4992

49941  Parts and accessories of motorcycles and side-cars

This subclass is defined through the following headings/subheadings of the HS 2007: 8714.10.

49942  Parts and accessories of bicycles and other cycles, not motorized, and of invalid carriages

This subclass is defined through the following headings/subheadings of the HS 2007: 8714.20 - .99.
Section 5
Constructions and construction services

This section includes constructions and construction services. The former, in division 53, cover the physical outputs of construction activities (e.g., buildings or civil engineering works), while the latter, in division 54, cover the services provided in constructing these objects. A given unit produces just one of the two forms of output in a given production process (in division 53 if on own account, in division 54 if provided as a service). The valuation of the output will be different, according to the type of output produced.

The categories in division 54 that relate to the construction of complete objects follow the same structure as categories in division 53. Division 54 also covers additional outputs that are only produced on a service basis (special trades).

53 Constructions

531 Buildings

5311 Residential buildings

53111 One- and two-dwelling residential buildings

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

53112 Multi-dwelling residential buildings

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.

5312 Non-residential buildings

53121 Industrial buildings

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 **Commercial buildings**

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 **Other non-residential buildings**

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

532 **Civil engineering works**

5321 **Highways (except elevated highways), streets, roads, railways and airfield runways**

53211 **Highways (except elevated highways), streets and roads**

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 Railways

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 Airfield runways

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

5322 Bridges, elevated highways and tunnels

53221 Bridges and elevated highways

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 Tunnels

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, cf. 53212
- tunnels associated with mining operations, cf. 53261

5323 Harbours, waterways, dams, irrigation and other waterworks

53231 Aqueducts and other water supply conduits, except pipelines

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 Harbours, waterways and related facilities

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 Dams

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

53234 Irrigation and flood control waterworks

This subclass includes:
- irrigation and flood control waterworks

This subclass does not include:
- waterways for the purpose of water supply, cf. 5323

5324 Long-distance pipelines, communication and power lines (cables)

53241 Long-distance pipelines

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 mains, cf. 5325

53242 Long-distance communication and power lines (cables)

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. 5325

5325 Local pipelines and cables and related works

53251 Local pipelines

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

53252 Local cables and related works

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 Sewage and water treatment plants

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

This subclass does not include:
- long-distance water pipelines, cf. 53241
- local water and sewer mains, cf. 53251

5326 Mines and industrial plants

53261 Mining constructions

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 Power plants

This subclass includes:
- heavy electrical generating plants and equipment, including plants and equipment for nuclear-powered generating stations

53269 Other constructions for manufacturing

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

5327 Outdoor sport and recreation facilities

53270 Outdoor sport and recreation facilities

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
5329 Other civil engineering works

53290 Other civil engineering works

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.

54 Construction services

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 construction object

541 General construction services of buildings

5411 General construction services of residential buildings

54111 General construction services of one- and two-dwelling residential buildings

This subclass includes:
- construction, repair, alteration and restoration services for one- and two-dwelling buildings

54112 General construction services of multi-dwelling residential buildings

This subclass includes:
- construction, repair, alteration and restoration services for:
  - multi-dwelling buildings
  - 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.

This subclass does not include:
- construction of special concrete frameworks for very high buildings, cf. 54540

5412 General construction services of non-residential buildings

54121 General construction services of industrial buildings

This subclass includes:
- construction, repair, alteration and restoration services for:
  - 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:
- construction services of mining facilities, cf. 54261
- construction services of power plants, cf. 54262
- construction services of chemical and related facilities, cf. 54269
- construction services of specialized facilities for manufacturing (e.g., iron foundries), cf. 54269
54122 General construction services of commercial buildings

This subclass includes:
- construction, repair, alteration and restoration services for commercial or administrative buildings such as:
  - 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 and bank buildings
  - air, rail or road transport terminals, parking garages and petrol and service stations

54129 General construction services of other non-residential buildings

This subclass includes:
- public entertainment buildings such as cinemas, theatres, concert halls, dance halls and nightclubs
- hotels, motels, inns, hostels and similar buildings
- 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, gymnasia, 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:
- construction services for:
  - mines, power plants, chemical plants and other specialized facilities for manufacturing, cf. 5426
  - outdoor sports and recreation facilities, cf. 54270

542 General construction services of civil engineering works

5421 General construction services of highways (except elevated highways), streets, roads, railways and airfield runways

54211 General construction services of highways (except elevated highways), streets and roads

This subclass includes:
- formations for highways (except elevated highways), roads, streets, other vehicular and pedestrian ways and open car parks
- footpaths, traffic-calming structures, cycle tracks, etc.
- vehicular and pedestrian underpasses and overpasses
- construction or restoration of road surface and parking lots with asphalt, concrete, etc.
- installation services of crash barriers, low separating walls, traffic signs, etc.
- creation, maintenance and signposting of tracks and paths
- painting services of markings on roads, parking lots and similar surfaces
This subclass does not include:
- construction services of elevated highways, tunnels and bridges, cf. 5422

5422 General construction services of bridges, elevated highways and tunnels

This subclass includes:
- construction, repair, alteration and restoration services for:
  - highway, road and railway tunnels
  - tunnels for underground railway traffic

This subclass does not include:
- construction services of water-associated work, cf. 5423
- erection services of structural steel components, cf. 54550
This subclass does not include:
- construction services of waterworks for irrigation or flood control, cf. 54234
- construction services of long-distance pipelines, cf. 54241
- construction services of local water mains, cf. 54251

54232 General construction services of harbours and similar waterworks

This subclass includes:
- construction, repair, alteration and restoration services for:
  - 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
- dredging services, rock and silt removal and other water-associated construction services
- underwater work (by divers, frogmen or other techniques) and various hydraulic engineering services

This subclass does not include:
- laying of submarine cables, cf. 54242
- pile driving services, cf. 54511

54233 General construction services of dams

This subclass includes:
- construction, repair, alteration and restoration services for:
  - dams and similar water-retaining structures
  - embankments for coastal and other waterside areas

54234 General construction services of irrigation and flood control waterworks

This subclass includes:
- construction, repair, alteration and restoration services for irrigation and flood control waterworks

This subclass does not include:
- construction services for waterways for the purpose of water supply, cf. 54231

5424 General construction services of long-distance pipelines, communication and power lines (cables)

54241 General construction services of long-distance pipelines

This subclass includes:
- construction, repair, alteration and restoration services for:
  - 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:
- construction services for urban gas or water distribution mains, cf. 54251
- trenching services, cf. 54330
54242 General construction services of long-distance communication and power lines (cables)

This subclass includes:
- construction, repair and alteration services for:
  • 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:
- construction services of local cables, cf. 54252
- trenching services, cf. 54330

5425 General construction services of local pipelines and cables and related works

54251 General construction services of local pipelines

This subclass includes:
- construction, repair and alteration services for:
  • local gas pipelines and water and sewer mains
  • local hot-water and steam pipelines

This subclass does not include:
- trenching services, cf. 54330

54252 General construction services of local cables and related works

This subclass includes:
- construction, repair and alteration services for:
  • 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

This subclass does not include:
- trenching services, cf. 54330
- installation of cable television lines within a building, cf. 54614

54253 General construction services of sewage and water treatment plants

This subclass includes:
- construction, repair, alteration and restoration services for:
  • sewage disposal plants
  • water treatment and purification plants

This subclass does not include:
- construction services of long-distance water pipelines, cf. 54241
- construction services of local water and sewer mains, cf. 54251
5426 General construction services of mines and industrial plants

54261 General construction services of mines

This subclass includes:
- construction, repair and alteration services for 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

54262 General construction services of power plants

This subclass includes:
- construction, repair and alteration services for heavy electrical generating plants and equipment, including plants and equipment for nuclear-powered generating stations

54269 General construction services of other industrial plants

This subclass includes:
- construction, repair and alteration services for:
  - 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:
- construction services of industrial buildings, cf. 54121

5427 General construction services of outdoor sport and recreation facilities

54270 General construction services of outdoor sport and recreation facilities

This subclass includes:
- construction, repair, alteration and restoration services for:
  - 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:
- construction services for indoor sport installations, cf. 54129

5429 General construction services of other civil engineering works

54290 General construction services of other civil engineering works

This subclass includes:
- construction, repair, alteration and restoration services for:
  - 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 subclass does not include:
- general construction services of buildings, cf. 541
543 Site preparation services

5431 Demolition services

54310 Demolition services

This subclass includes:
- wrecking and demolition services of buildings and other structures
- wrecking and demolition services of streets and highways

5432 Site formation and clearance services

54320 Site formation and clearance services

This subclass includes:
- preparation services of agricultural land, including draining
- preparation services to make sites ready for subsequent construction work, including blasting and rock removal work services
- site clearance, including clearance of undergrowth
- soil stabilization
- test drilling and boring and core extraction services for construction, geophysical, geological or similar purposes
- horizontal drilling for the passage of cables or drainpipes
- digging of trenches for site drainage

This subclass does not include:
- demolition services, cf. 54310
- excavating and earthmoving services, cf. 54330
- water well drilling, cf. 54341
- tilling of fields preparatory to planting, cf. 86119
- test drilling services incidental to oil and gas extraction, cf. 86211
- test drilling services incidental to mining (except oil and gas extraction), cf. 86219

5433 Excavating and earthmoving services

54330 Excavating and earthmoving services

This subclass includes:
- large-scale earthwork, excavation, sloping and earthmoving services involving making of embankments or cuttings, prior to highway construction (roads, motorways, railways, etc.)
- digging of trenches, for utilities, urban drainage, various roadworks, etc.
- digging of conventional ditches for various constructions
- land recreation work services
- contaminated top soil stripping work services
- other excavating and earthmoving work services

This subclass does not include:
- site formation and clearance services, cf. 54320
- foundation services, cf. 54512
5434 Water well drilling and septic system installation services

54341 Water well drilling services

This subclass includes:
- special trade construction services involving drilling or digging water wells
- installation services of water well pumps and well piping systems

54342 Septic system installation services

This subclass includes:
- installation services of septic systems, including:
  • aerobic septic systems
  • evaporation-transpiration (ET) septic systems
  • greywater systems
  • holding tank septic systems
  • pressure dosing septic systems
  • septic disinfection systems
  • chemical, composting, incinerating and waterless toilets

This subclass also includes:
- construction services of leach fields or drainfields

544 Assembly and erection of prefabricated constructions

5440 Assembly and erection of prefabricated constructions

54400 Assembly and erection of prefabricated constructions

This subclass includes:
- installation, assembly and erection services of prefabricated buildings
- installation, assembly and erection services of other prefabricated structures and constructions
- installation services of all types of street furniture (e.g., bus shelters, benches, telephone booths, public toilets, etc.)

This subclass does not include:
- erection services of prefabricated steel parts for buildings and other structures, cf. 54550

545 Special trade construction services

5451 Pile driving and foundation services

54511 Pile driving services

This subclass includes:
- services of installing of piles of natural or manufactured materials by impact hammering, vibrating or pushing into the earth

54512 Foundation services

This subclass includes:
- special trade foundation services

This subclass does not include:
- excavation work services, cf. 54330
- concrete work services, cf. 54540
5452  Construction framing services

54521  Building framing services

This subclass includes:
- services of erecting frames for buildings, made from wood or metal:
  - platform framing
  - balloon framing

This subclass also includes:
- services of erecting wall frames
- services of erecting floor and ceiling frames

54522  Roof framing services

This subclass includes:
- construction services involving the installation of roof frames:
  - stick framing
  - truss framing

5453  Roofing and waterproofing services

54530  Roofing and waterproofing services

This subclass includes:
- construction services involving the installation of any kind of roof coverings
- construction services of guttering and spouting, roof shingling and metal roofing
- waterproofing services on flat roofs and roof terraces
- waterproofing services on the outside of constructions and other subterranean structures
- damp proofing

This subclass does not include:
- insulation work services, cf. 54650

5454  Concrete services

54540  Concrete services

This subclass includes:
- services of erection of reinforced concrete frame, requiring specialized skills or equipment because of its size or the method used
- construction services of domes and thin shells in concrete
- special trade construction services involving steel bending and welding for reinforced concreting on construction projects
- casting of concrete in formwork and other services generally making use of concrete (general foundations, base courses, raft foundations, stanchions, floors, etc.)
- services involving the construction of formwork and reinforcement
- consolidation of foundations

This subclass does not include:
- prefabrication of concrete structural components for construction, cf. 37550
- production of ready-mixed concrete, cf. 37510
- construction services involving the paving of streets, highways and public sidewalks, cf. 54211
- construction services of bridges, elevated highways and tunnels, cf. 5422
- foundation services, cf. 54512
5455 Structural steel erection services

54550 Structural steel erection services

This subclass includes:
- special trade construction services of steel frameworks
- erection services of prefabricated (but not self-manufactured), structural steel components for buildings and other structures such as bridges, overhead cranes or electricity transmission towers
- erection of curtain walls
- associated welding work services

This subclass does not include:
- erection of self-manufactured steel framework, cf. 421

5456 Masonry services

54560 Masonry services

This subclass includes:
- bricklaying, block laying, stone setting and other masonry work services

This subclass does not include:
- concrete work services, cf. 54540
- interior fitting decoration work services, cf. 547

5457 Scaffolding services

54570 Scaffolding services

This subclass includes:
- scaffold and work-platform erecting and dismantling work, including renting of scaffolding and work platforms

This subclass does not include:
- rental services of scaffolding without erection and dismantling, cf. 73122

5459 Other special trade construction services

54590 Other special trade construction services

This subclass includes:
- construction services of factory chimneys
- construction services of refractory linings for furnaces, etc.
- construction services of ornamental fire places
- other special trade construction services not elsewhere classified, e.g., moving of buildings

546 Installation services

5461 Electrical installation services

54611 Electrical wiring and fitting services

This subclass includes:
- special trade installation services involving the installation of basic electrical wiring circuits or fittings in buildings and other construction projects
- electrical wiring and fitting services for emergency power supply systems
- electrical services arising from the installation of appliances
- installation services of meters

This subclass does not include:
- installation services of fire alarm systems, cf. 54612
- installation services of burglar alarm systems, cf. 54613
- installation of telecommunications wiring, cf. 54619
- installation services of electric motors, generators and transformers, cf. 87360

54612 Fire alarm installation services

This subclass includes:
- installation services of fire alarm systems

This subclass does not include:
- sprinkler installation work services, cf. 54621
- fireproofing work services, cf. 54650

54613 Burglar alarm system installation services

This subclass includes:
- installation services of burglar alarm systems at the construction site

This subclass does not include:
- monitoring and maintaining burglar and fire alarms, cf. 85230

54614 Residential antenna installation services

This subclass includes:
- installation services of all types of residential antenna including satellite antenna
- installation services of cable television lines within a building

This subclass also includes:
- installation services of lightning conductors

54619 Other electrical installation services

This subclass includes:
- electrical installation services of telecommunications equipment
- electrical installation services of illumination and signalling systems for roads, railways, airports, harbours and similar premises
- installation services of heavy electrical equipment
- installation services of telecommunications wiring, including of fibre optic cables
- other electrical installation services n.e.c.

This subclass does not include:
- installation services of control and safety systems for railway tracks, cf. 54212
- installation services of cable television, cf. 54614
- installation services of heating equipment, cf. 54631
5462 Water plumbing and drain laying services

54621 Water plumbing services

This subclass includes:
- installation services involving primary hot- and cold-water piping systems (i.e. plumbing), including sprinkler installation
- installation services of fixed sanitary ware
- associated plumbing work services
- installation services of pressurized water supplies for firefighting (including fire plugs with hose and spout)

This subclass does not include:
- installation services of space heating apparatus, including associated pipe work, cf. 54631

54622 Drain laying services

This subclass includes:
- construction services of connection to main sewers in streets or alleys
- placing of materials, construction and alteration of drains, beginning outside of a building, to its connection with the main sewer in the street, alley or other disposal terminal

This subclass does not include:
- construction and alteration of pipes etc. within a building, cf. 54621

5463 Heating, ventilation and air-conditioning equipment installation services

54631 Heating equipment installation services

This subclass includes:
- installation services of heating equipment, including related pipe work, duct work and sheet metal services
- installation and maintenance of central heating control systems
- connection to the district heating system
- maintenance and repair services of domestic boilers and burners

This subclass does not include:
- chimney cleaning services, cf. 85340
- maintenance and repair services of industrial boilers, cf. 87110

54632 Ventilation and air-conditioning equipment installation services

This subclass includes:
- installation services of ventilation, refrigeration or air-conditioning equipment for dwellings, computer centres, offices and shops, including related pipe work, duct work and sheet metal services

This subclass does not include:
- repair and maintenance services of industrial air-conditioning and refrigeration equipment, such as heat exchangers, cf. 87156
5464  Gas fitting installation services

54640  Gas fitting installation services

This subclass includes:
- installation services of parts and equipment for the supply or conduct of oxygen and other gases used in hospitals, homes etc.
- connection of other gas-operated equipment

This subclass does not include:
- space heating installation work services, cf. 54631
- ventilating and air-conditioning work services, cf. 54632

5465  Insulation services

54650  Insulation services

This subclass includes:
- installation services of weather-proofing thermal insulation in exterior wall cavities
- thermal insulation services of hot and chilled water pipes, boilers and duct runs
- sound insulation services
- fireproofing work services

This subclass does not include:
- waterproofing work services, cf. 54530
- acoustical services, cf. 54790

5469  Other installation services

54691  Lift and escalator installation services

This subclass includes:
- special trade installation services of lifts, escalators, travelators (moving sidewalks)

This subclass does not include:
- repair and maintenance services of lifts and escalators, cf. 87157

54699  Other installation services n.e.c.

This subclass includes:
- installation services of draperies and curtains
- installation services of blinds and awnings
- installation services of signs (luminous or not)
- installation services, n.e.c., involving goods not regarded as part of the basic building structure
- other installation services n.e.c.

547  Building completion and finishing services

5471  Glazing services

54710  Glazing services

This subclass includes:
- installation services of glass cladding, mirror walls and other glass products
- closed-in work, such as window glass installation work services
This subclass does not include:
- installation of prefabricated window units, cf. 54760

5472 Plastering services

54720 Plastering services

This subclass includes:
- construction services of interior and exterior plaster or stucco and of lathing materials
- dry walling services involving the installation of wallboard, generally of gypsum

This subclass does not include:
- sound insulation work services, cf. 54650

5473 Painting services

54730 Painting services

This subclass includes:
- painting services (principally decorative) of building interiors and similar services (e.g., application of coatings, lacquer, etc.)
- painting services of building exteriors (principally for protection)
- painting services of railings, gratings, doors and window frames of buildings, etc.
- painting services of other engineering structures
- paint removal services

This subclass does not include:
- painting services of markings on road surfaces, parking lots and similar surfaces, cf. 54211
- waterproofing services, cf. 54530

5474 Floor and wall tiling services

54740 Floor and wall tiling services

This subclass includes:
- construction services involving the laying or setting of ceramic, concrete or stone wall tiles, floor tiles and flagstones inside and outside of buildings and other structures
- decorative covering of exterior walls of buildings with ceramic materials, stone, brick, etc.

5475 Other floor laying, wall covering and wall papering services

54750 Other floor laying, wall covering and wall papering services

This subclass includes:
- laying of carpeting, linoleum and other flexible floor coverings. Related finishing services are included.
- laying services of wood floors and floor coverings, including parquet and other wood flooring. Related finishing services such as sanding, wax polishing, sealing, etc. are included.
- hanging services of paper and other flexible wall coverings
- wall paper removal services

This subclass does not include:
- installation services of concrete floors (except concrete tiles), cf. 54540
- installation services of stone, concrete and ceramic floor tiles, cf. 54740
5476 Joinery and carpentry services

This subclass includes:
- installation services of door and window frames and of doors, windows, shutters, slatted shutters, garage doors, etc., made of any kind of material
- armouring of outside doors and installation services of armoured doors
- installation services of fire doors
- installation services of movable partitions and false ceilings on metallic structures
- installation services of verandas and conservatories for private houses
- installation services involving carpentry and joinery work with materials other than metals
- installation services of interior staircases, construction of wall cupboards, installation services of fitted kitchen units
- installation services of clapboard, panelling, etc.
- installation services of standard or custom fabricated sheet metal components
- installation services of decorative iron or steel work or of ornamental or architectural metal work
- installation services of grilles covering radiators

This subclass does not include:
- installation services of fencing and railings, cf. 54770

5477 Fencing and railing services

This subclass includes:
- installation services of fences, railings and similar enclosures. The fences may be of different materials (wire, wood, steel, fibreglass) and may be used at various sites (courts, playgrounds, residential properties or industrial premises).
- installation services of (metal) fire escape staircases

5479 Other building completion and finishing services

This subclass includes:
- cleaning of outer walls by steam cleaning or sandblasting
- acoustic services involving the application of acoustic panels, tiles and other materials to interior walls and ceilings
- construction services of poured-in-place terrazzo and interior marble, granite or slate work
- general repair and maintenance services
- building completion and finishing services n.e.c.

This subclass does not include:
- sound insulation services, cf. 54650
- floor and wall tiling services using ceramic, concrete, stone or brick, cf. 54740

54760 Joinery and carpentry services

This subclass includes:
- installation services of door and window frames and of doors, windows, shutters, slatted shutters, garage doors, etc., made of any kind of material
- installation services of fire doors
- installation services of movable partitions and false ceilings on metallic structures
- installation services of verandas and conservatories for private houses
- installation services involving carpentry and joinery work with materials other than metals
- installation services of interior staircases, construction of wall cupboards, installation services of fitted kitchen units
- installation services of clapboard, panelling, etc.
- installation services of standard or custom fabricated sheet metal components
- installation services of decorative iron or steel work or of ornamental or architectural metal work
- installation services of grilles covering radiators

This subclass does not include:
- installation services of fencing and railings, cf. 54770
Section 6
Distributive trade services; accommodation, food and beverage serving services; transport services; and electricity, gas and water distribution services

61 Wholesale trade services

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

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 agents and brokers
- services of wholesale auctioning houses

62 Retail trade services

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 carry up to the cashier to make payment
- services of retail auctioning houses

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 person-to-person manner/way from a fixed retail location primarily through independent salespeople and distributors who are compensated for their sales and for their marketing and promotional services, based on the actual use or consumption of such products or services
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

Note: In the following codes ***1 to ***99, the symbol *** may stand for 610 and 620 or 611, 612, 621, 622, 623, 624 and 625, depending on the user’s needs. However, not all combinations may be applicable.

***1 Wholesale trade services, except on a fee or contract basis, of raw agricultural products and live animals

***11 Wholesale trade services, except on a fee or contract basis, of grains and oilseeds and oleaginous fruits, seeds and animal feed

This subclass includes:
- trade services related to:
  - goods of group 011 (Cereals)
  - goods of group 014 (Oilseeds and oleaginous fruits)
  - goods of group 015 (Edible roots and tubers with high starch or inulin content)
  - goods of group 016 (Stimulant, spice and aromatic crops)
  - goods of group 017 (Pulses (dried leguminous vegetables))
  - goods of group 018 (Sugar crops)
  - goods of class 0191 (Forage products)
  - goods of class 0192 (Fibre crops)
  - goods of class 0194 (Beet seeds (excluding sugar beet seeds) and seeds of forage plants)
  - goods of group 233 (Preparations used in animal feeding; lucerne (alfalfa) meal and pellets)

***12 Wholesale trade services, except on a fee or contract basis, of flowers and plants

This subclass includes:
- trade services related to:
  - goods of class 0193 (Plants and parts of plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes)
  - goods of class 0196 (Living plants; cut flowers and flower buds; flower seeds)

***13 Wholesale trade services, except on a fee or contract basis, of unmanufactured tobacco

This subclass includes:
- trade services related to:
  - goods of class 0197 (Unmanufactured tobacco)

***14 Wholesale trade services, except on a fee or contract basis, of live animals, including pet animals

This subclass includes:
- trade services related to:
  - goods of group 021 (Live animals)
  - goods of group 041 (Fish, live, not for human consumption)

***15 Wholesale trade services, except on a fee or contract basis, of hides, skins and leather

This subclass includes:
- trade services related to:
  - goods of class 0295 (Hides, skins and furskins, raw)
***19 Wholesale trade services, except on a fee or contract basis, of agricultural raw materials n.e.c.

This subclass includes:
- trade services related to:
  - goods of class 0195 (Natural rubber in primary forms or in plates, sheets or strip)
  - goods of class 0199 (Other raw vegetable materials, n.e.c.)
  - goods of group 022 (Raw milk)
  - goods of group 023 (Eggs of hens or other birds in shell, fresh)
  - goods of group 024 (Reproductive materials of animals)
  - goods of class 0291 (Natural honey)
  - goods of class 0292 (Snails, fresh, chilled, frozen, dried, salted or in brine, except sea snails)
  - goods of class 0293 (Edible products of animal origin n.e.c.)
  - goods of class 0294 (Raw animal materials used in textile)
  - goods of class 0296 (Insect waxes and spermaceti, whether or not refined or coloured)
  - goods of group 032 (Non-wood forest products)

***2 Wholesale trade services, except on a fee or contract basis, of food, beverages and tobacco

***21 Wholesale trade services, except on a fee or contract basis, of fruits and vegetables

This subclass includes:
- trade services related to:
  - goods of group 012 (Vegetables)
  - goods of group 013 (Fruits and nuts)
  - goods of group 213 (Prepared and preserved vegetables, pulses, and potatoes)
  - goods of group 214 (Prepared and preserved fruits and nuts)

***22 Wholesale trade services, except on a fee or contract basis, of dairy products, eggs and edible oils and fats

This subclass includes:
- trade services related to:
  - goods of group 215 (Animal fats)
  - goods of group 216 (Vegetable oils)
  - goods of group 217 (Margarine and similar preparations)
  - goods of group 219 (Oil-cake and other residues resulting from the extraction of vegetable fats or oils; flours and meals of oil seeds or oleaginous fruits, except those of mustard; vegetable waxes, except triglycerides; degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes)
  - goods of group 221 (Processed liquid milk, cream and whey)
  - goods of group 222 (Other dairy products)
  - goods of group 223 (Eggs, preserved or cooked)

***23 Wholesale trade services, except on a fee or contract basis, of meat, poultry and game

This subclass includes:
- trade services related to:
  - goods of group 211 (Meat and meat products)
***24 Wholesale trade services, except on a fee or contract basis, of fish and other seafood

This subclass includes:
- trade services related to:
  - goods of group 042 (Fish live, fresh or chilled for human consumption)
  - goods of group 043 (Crustaceans, live, fresh or chilled)
  - goods of group 044 (Molluscs live, fresh or chilled)
  - goods of group 045 (Other aquatic invertebrates, live, fresh or chilled)
  - goods of group 049 (Other aquatic plants and animals)
  - goods of group 212 (Prepared and preserved fish, crustaceans, molluscs and other aquatic invertebrates)

***25 Wholesale trade services, except on a fee or contract basis, of sugar confectionery and bakery products

This subclass includes:
- trade services related to:
  - goods of group 234 (Bakery products)
  - goods of group 235 (Sugar and molasses)
  - goods of group 236 (Cocoa, chocolate and sugar confectionery)

***26 Wholesale trade services, except on a fee or contract basis, of beverages

This subclass includes:
- trade services related to:
  - goods of group 241 (Ethyl alcohol; spirits, liqueurs and other spirituous beverages)
  - goods of group 242 (Wines)
  - goods of group 243 (Malt liquors and malt)
  - goods of group 244 (Soft drinks; bottled mineral waters)

***27 Wholesale trade services, except on a fee or contract basis, of coffee, tea and spices

This subclass includes:
- trade services related to:
  - goods of class 2391 (Coffee and tea)
  - goods of class 2392 (Spices and aromatics, processed)

***28 Wholesale trade services, except on a fee or contract basis, of tobacco products

This subclass includes:
- trade services related to:
  - goods of group 250 (Tobacco products)

***29 Wholesale trade services, except on a fee or contract basis, of food products n.e.c.

This subclass includes:
- trade services related to:
  - goods of group 231 (Grain mill products)
  - goods of group 232 (Starches and starch products; sugars and sugar syrups n.e.c.)
  - goods of group 237 (Macaroni, noodles, couscous and similar farinaceous products)
  - goods of class 2399 (Other food products)
***3 Wholesale trade services, except on a fee or contract basis, of textiles, clothing and footwear

This subclass includes:
- trade services related to:
  • goods of group 261 (Natural textile fibres prepared for spinning)
  • goods of group 262 (Man-made textile staple fibres processed for spinning)
  • goods of group 263 (Textile yarn and thread of natural fibres)
  • goods of group 264 (Textile yarn and thread of man-made filaments or staple fibres)
  • goods of group 265 (Woven fabrics (except special fabrics) of natural fibres other than cotton)
  • goods of group 266 (Woven fabrics (except special fabrics) of cotton)
  • goods of group 267 (Woven fabrics (except special fabrics) of man-made filaments and staple fibres)
  • goods of group 268 (Special fabrics)
  • goods of group 281 (Knitted or crocheted fabrics)

***31 Wholesale trade services, except on a fee or contract basis, of yarn and fabrics

This subclass includes:
- trade services related to:
  • goods of group 271 (Made-up textile articles)
  • goods of group 273 (Twine, cordage, ropes and cables and articles thereof (including netting))
  • goods of group 279 (Textiles n.e.c.)

***32 Wholesale trade services, except on a fee or contract basis, of household linens, curtains, net curtains and diverse household articles of textile materials

This subclass includes:
- trade services related to:
  • goods of group 271 (Made-up textile articles)
  • goods of group 273 (Twine, cordage, ropes and cables and articles thereof (including netting))
  • goods of group 279 (Textiles n.e.c.)

***33 Wholesale trade services, except on a fee or contract basis, of articles of clothing, articles of fur and clothing accessories

This subclass includes:
- trade services related to:
  • goods of group 282 (Wearing apparel, except fur apparel)
  • goods of class 2832 (Articles of apparel, clothing accessories and other articles of furskin (except headgear))
  • goods of class 2833 (Artificial fur and articles thereof (except headgear))

***34 Wholesale trade services, except on a fee or contract basis, of footwear

This subclass includes:
- trade services related to:
  • goods of group 293 (Footwear, with outer soles and uppers of rubber or plastics, or with uppers of leather or textile materials, other than sports footwear, footwear incorporating a protective metal toe-cap and miscellaneous special footwear)
  • goods of group 294 (Sports footwear, except skating boots)
  • goods of group 295 (Other footwear, except asbestos footwear, orthopaedic footwear and skating boots)
  • goods of group 296 (Parts of footwear; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof)

***4 Wholesale trade services, except on a fee or contract basis, of household appliances, articles and equipment

***41 Wholesale trade services, except on a fee or contract basis, of household furniture

This subclass includes:
- trade services related to:
  • goods of group 381 (Furniture), except of subclass 38111 and class 3812
42 Wholesale trade services, except on a fee or contract basis, of radio and television equipment and recorded audio and video disks and tapes

This subclass includes:
- trade services related to:
  - goods of class 4721 (Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders)
  - goods of group 473 (Radio broadcast and television receivers; apparatus for sound and video recording and reproducing; microphones, loudspeakers, amplifiers, etc.)
  - goods of group 474 (Parts for the goods of classes 4721 to 4733 and 4822)
  - goods of group 476 (Audio and video disks, tapes and other media, recorded)

43 Wholesale trade services, except on a fee or contract basis, of articles for lighting

This subclass includes:
- trade services related to:
  - goods of group 465 (Electric filament or discharge lamps; arc lamps; lighting equipment; parts thereof)

44 Wholesale trade services, except on a fee or contract basis, of household appliances

This subclass includes:
- trade services related to:
  - goods of group 448 (Domestic appliances and parts thereof)

45 Wholesale trade services, except on a fee or contract basis, of miscellaneous household utensils, cutlery, crockery, glassware, china and pottery

This subclass includes:
- trade services related to:
  - goods of class 3694 (Tableware, kitchenware, other household articles and toilet articles, of plastics)
  - goods of class 3719 (Other glass articles)
  - goods of class 3722 (Ceramic household and ornamental articles)
  - goods of class 4291 (Domestic metal products)

46 Wholesale trade services, except on a fee or contract basis, of wickerwork, cork goods, cooper's ware and other wooden ware

This subclass includes:
- trade services related to:
  - goods of group 319 (Other products of wood; articles of cork, plaiting materials and straw)

5 Wholesale trade services, except on a fee or contract basis, of miscellaneous consumer goods

51 Wholesale trade services, except on a fee or contract basis, of books, newspapers, magazines and stationery

This subclass includes:
- trade services related to:
  - goods of group 322 (Books, in print)
  - goods of group 323 (Newspapers and periodicals, daily, in print)
  - goods of group 324 (Newspapers and periodicals, other than daily, in print)
  - goods of group 325 (Printed maps; music, printed or in manuscript; postcards, greeting cards, pictures and plans)
• goods of group 326 (Stamps, cheque forms, banknotes, stock certificates, brochures and leaflets, advertising material and other printed matter)
• goods of group 327 (Registers, account books, notebooks, letter pads, diaries and similar articles, blotting-pads, binders, file covers, forms and other articles of stationery, of paper or paperboard)

***52 Wholesale trade services, except on a fee or contract basis, of photographic, optical and precision equipment

This subclass includes:
- trade services related to:
  • goods of group 482 (Instruments and appliances for measuring, checking, testing, navigating and other purposes, except optical instruments; industrial process control equipment; parts and accessories thereof)
  • goods of group 483 (Optical instruments and photographic equipment, and parts and accessories thereof)

***53 Wholesale trade services, except on a fee or contract basis, of games and toys

This subclass includes:
- trade services related to:
  • goods of group 385 (Games and toys)

***54 Wholesale trade services, except on a fee or contract basis, of watches, clocks and jewellery

This subclass includes:
- trade services related to:
  • goods of group 382 (Jewellery and related articles)
  • goods of group 484 (Watches and clocks, and parts thereof)

***55 Wholesale trade services, except on a fee or contract basis, of sports goods (incl. bicycles)

This subclass includes:
- trade services related to:
  • goods of group 384 (Sports goods)
  • goods of group 494 (Pleasure and sporting boats)
  • goods of subclass 49921 (Bicycles and other cycles, not motorized)

***56 Wholesale trade services, except on a fee or contract basis, of leather goods and travel accessories

This subclass includes:
- trade services related to:
  • goods of class 2831 (Tanned or dressed furskins)
  • goods of group 291 (Tanned or dressed leather; composition leather)
  • goods of group 292 (Luggage, handbags and the like; saddlery and harness; other articles of leather)

***59 Wholesale trade services, except on a fee or contract basis, of miscellaneous consumer goods n.e.c.

This subclass includes:
- trade services related to:
  • goods of group 361 (Rubber tyres and tubes)
  • goods of group 383 (Musical instruments)
  • goods of group 464 (Accumulators, primary cells and primary batteries, and parts thereof)
***6 Wholesale trade services, except on a fee or contract basis, of construction materials and hardware

***61 Wholesale trade services, except on a fee or contract basis, of construction materials and flat glass

This subclass includes:
- trade services related to:
  - goods of group 314 (Boards and panels)
  - goods of group 315 (Veneer sheets; sheets for plywood; densified wood)
  - goods of group 316 (Builders' joinery and carpentry of wood (including cellular wood panels, assembled parquet panels, shingles and shakes))
  - goods of class 3695 (Builders' ware of plastics n.e.c.)
  - goods of class 3696 (Parts n.e.c. of lamps, lighting fittings, illuminated signs, illuminated nameplates and the like, of plastics)
  - goods of class 3711 (Unworked glass, flat glass and pressed or moulded glass for construction; glass mirrors)
  - goods of class 3712 (Glass fibres and articles thereof, except woven fabrics)
  - goods of class 3731 (Bricks, blocks, tiles and other ceramic goods of siliceous earths)
  - goods of class 3732 (Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous earths)
  - goods of class 3733 (Refractory cements, mortars, concretes and similar compositions n.e.c.)
  - goods of class 3734 (Unfired refractory products; other refractory ceramic goods)
  - goods of class 3735 (Non-refractory ceramic building bricks, flooring blocks, support or filler tiles, roofing tiles, chimney-pots, cowl, chimney liners, architectural ornaments and other ceramic construction goods)
  - goods of class 3737 (Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like)
  - goods of group 374 (Cement, lime and plaster)
  - goods of group 375 (Articles of concrete, cement and plaster)
  - goods of group 376 (Monumental or building stone and articles thereof)

***62 Wholesale trade services, except on a fee or contract basis, of fittings, fixtures and ceramic sanitary fixtures

This subclass includes:
- trade services related to:
  - goods of class 3693 (Baths, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary ware, of plastics)
  - goods of class 3721 (Ceramic sinks, baths, water closet pans, flushing cisterns and similar sanitary fixtures)
  - goods of class 3736 (Non-refractory ceramic pipes, conduits, guttering and pipe fittings)

***63 Wholesale trade services, except on a fee or contract basis, of wallpaper and floor coverings

This subclass includes:
- trade services related to:
  - goods of group 272 (Carpets and other textile floor coverings)
  - goods of subclass 32194 (Wallpaper and similar wall coverings; window transparencies of paper)
  - goods of class 3691 (Floor coverings of plastics, in rolls or in the form of tiles; wall or ceiling coverings of plastics)
***64 Wholesale trade services, except on a fee or contract basis, of paints, varnishes and lacquers

This subclass includes:
- trade services related to:
  - goods of group 351 (Paints and varnishes and related products; artists’ colours; ink)

***65 Wholesale trade services, except on a fee or contract basis, of hardware and hand tools

This subclass includes:
- trade services related to:
  - goods of class 4292 (Hand tools (including hand tools of a kind used in agriculture, horticulture or forestry, hand saws, files, pliers and metal cutting shears, hand-operated spanners, blow-lamps and clamps); interchangeable tools for hand tools or for machine tools, including dies for drawing or extruding metal, and rock drilling or earth boring tools; knives for machines; plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets)
  - goods of group 442 (Machine-tools and parts and accessories thereof)

***7 Wholesale trade services, except on a fee or contract basis, of chemical and pharmaceutical products

***71 Wholesale trade services, except on a fee or contract basis, of basic industrial chemicals and synthetic resins

This subclass includes:
- trade services related to:
  - goods of group 341 (Basic organic chemicals)
  - goods of group 342 (Basic inorganic chemicals n.e.c.)
  - goods of group 343 (Tanning or dyeing extracts; tannins and their derivatives; colouring matter n.e.c.)
  - goods of group 344 (Activated natural mineral products; animal black; tall oil; terpenic oils produced by the treatment of coniferous woods; crude dipentene; crude para-cymene; pine oil; rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; rum gums; wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch)
  - goods of group 345 (Miscellaneous basic chemical products)
  - goods of group 347 (Plastics in primary forms)
  - goods of group 348 (Synthetic rubber and factice derived from oils, and mixtures thereof with natural rubber and similar natural gums, in primary forms or in plates, sheets or strip)
  - goods of group 354 (Chemical products n.e.c.)
  - goods of group 355 (Man-made fibres)

***72 Wholesale trade services, except on a fee or contract basis, of fertilizers and agrochemical products

This subclass includes:
- trade services related to:
  - goods of group 346 (Fertilizers and pesticides)

***73 Wholesale trade services, except on a fee or contract basis, of pharmaceutical products

This subclass includes:
- trade services related to:
  - goods of group 352 (Pharmaceutical products)
Wholesale trade services, except on a fee or contract basis, of medical and orthopaedic goods

This subclass includes:
- trade services related to:
  - goods of group 481 (Medical and surgical equipment and orthopaedic appliances)

Wholesale trade services, except on a fee or contract basis, of perfumery articles, cosmetic articles and toilet soaps

This subclass includes:
- trade services related to:
  - goods of class 3532 (Soap and detergents, perfume and toilet preparations)

Wholesale trade services, except on a fee or contract basis, of cleaning materials

This subclass includes:
- trade services related to:
  - goods of class 3531 (Organic surface active agents, except soap)
  - goods of class 3533 (Cleaning and polishing preparations)

Wholesale trade services, except on a fee or contract basis, of machinery, equipment and supplies

Wholesale trade services, except on a fee or contract basis, of motor vehicles, motorcycles, snowmobiles and related parts and accessories

This subclass includes:
- trade services related to:
  - goods of group 491 (Motor vehicles, trailers and semi-trailers; parts and accessories thereof)
  - goods of group 492 (Bodies (coachwork) for motor vehicles; trailers and semi-trailers; parts and accessories thereof)

Wholesale trade services, except on a fee or contract basis, of other transport equipment, except bicycles

This subclass includes:
- trade services related to:
  - goods of group 493 (Ships)
  - goods of group 495 (Railway and tramway locomotives and rolling stock, and parts thereof)
  - goods of group 496 (Aircraft and spacecraft, and parts thereof)
  - goods of group 499 (Other transport equipment and parts thereof), except of subclass 49921

Wholesale trade services, except on a fee or contract basis, of office machinery and equipment including office furniture

This subclass includes:
- trade services related to:
  - goods of subclass 38111 (Seats, primarily with metal frames)
  - goods of class 3812 (Other furniture, of a kind used in offices)
  - goods of group 451 (Office and accounting machinery, and parts and accessories thereof)
***84 Wholesale trade services, except on a fee or contract basis, of computers and packaged software

This subclass includes:
- trade services related to:
  - goods of group 452 (Computing machinery and parts and accessories thereof)
  - goods of group 478 (Packaged software)

***85 Wholesale trade services, except on a fee or contract basis, of electronic and telecommunications equipment and parts

This subclass includes:
- trade services related to:
  - goods of group 471 (Electronic valves and tubes; electronic components; parts thereof)
  - goods of class 4722 (Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network))
  - goods of group 475 (Discs, tapes, solid-state non-volatile storage devices and other media, not recorded)
  - goods of group 479 (Cards with magnetic strips or chip)

***86 Wholesale trade services, except on a fee or contract basis, of agricultural lawn and garden machinery and equipment, including tractors

This subclass includes:
- trade services related to:
  - goods of group 441 (Agricultural or forestry machinery and parts thereof)

***87 Wholesale trade services, except on a fee or contract basis, of mining, construction and civil engineering machinery and equipment

This subclass includes:
- trade services related to:
  - goods of group 444 (Machinery for mining, quarrying and construction, and parts thereof)

***88 Wholesale trade services, except on a fee or contract basis, of other industry-specific machinery and equipment and related operating supplies

This subclass includes:
- trade services related to:
  - goods of group 328 (Composed type, prepared printing plates or cylinders, impressed lithographic stones or other impressed media for use in printing)
  - goods of group 443 (Machinery for metallurgy and parts thereof)
  - goods of group 445 (Machinery for food, beverage and tobacco processing, and parts thereof)
  - goods of group 446 (Machinery for textile, apparel and leather production, and parts thereof)
  - goods of group 449 (Other special-purpose machinery and parts thereof)

***89 Wholesale trade services, except on a fee or contract basis, of other machinery and equipment n.e.c.

This subclass includes:
- trade services related to:
  - goods of group 431 (Engines and turbines and parts thereof)
  - goods of group 432 (Pumps, compressors, hydraulic and pneumatic power engines, and valves, and parts thereof)
• goods of group 433 (Bearings, gears, gearing and driving elements, and parts thereof)
• goods of group 434 (Ovens and furnace burners and parts thereof)
• goods of group 435 (Lifting and handling equipment and parts thereof)
• goods of group 439 (Other general-purpose machinery and parts thereof)
• goods of group 447 (Weapons and ammunition and parts thereof)
• goods of group 461 (Electric motors, generators and transformers, and parts thereof)
• goods of group 462 (Electricity distribution and control apparatus, and parts thereof)
• goods of group 469 (Other electrical equipment and parts thereof)

***9 Wholesale trade services, except on a fee or contract basis, of other products

***91 Wholesale trade services, except on a fee or contract basis, of solid, liquid and gaseous fuels and related products

This subclass includes:
- trade services related to:
  • goods of group 110 (Coal and peat)
  • goods of group 120 (Crude petroleum and natural gas)
  • goods of group 172 (Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons)
  • goods of group 311 (Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm; railway or tramway sleepers (cross-ties) of wood, not impregnated)
  • goods of group 312 (Wood continuously shaped along any of its edges or faces; wood wool; wood flour; wood in chips or particles)
  • goods of group 331 (Coke and semi-coke of coal, of lignite or of peat; retort carbon)
  • goods of group 337 (Fuel elements (cartridges), for or of nuclear reactors)

***92 Wholesale trade services, except on a fee or contract basis, of metal ores and metal in primary forms

This subclass includes:
- trade services related to:
  • goods of group 130 (Uranium and thorium ores and concentrates)
  • goods of group 141 (Iron ores and concentrates, other than roasted iron pyrites)
  • goods of group 142 (Non-ferrous metal ores and concentrates (other than uranium or thorium ores and concentrates))
  • goods of group 411 (Basic iron and steel)
  • goods of group 412 (Products of steel)
  • goods of group 413 (Basic precious metals and metals clad with precious metals)
  • goods of group 414 (Copper, nickel, aluminium, alumina, lead, zinc and tin, unwrought)
  • goods of group 415 (Semi-finished products of copper, nickel, aluminium, lead, zinc and tin or their alloys)
  • goods of group 416 (Other non-ferrous metals and articles thereof (including waste and scrap of some metals); cermets and articles thereof)

***93 Wholesale trade services, except on a fee or contract basis, of wood in the rough

This subclass includes:
- trade services related to:
  • goods of group 031 (Wood in the rough)
  • goods of group 313 (Wood in the rough, treated with paint, stains, creosote or other preservatives; railway or tramway sleepers (cross-ties) of wood, impregnated; hoopwood, split poles, wooden sticks and the like)
### Wholesale trade services, except on a fee or contract basis, of paper and paperboard

This subclass includes:
- trade services related to:
  - goods of group 321 (Pulp, paper and paperboard), except of subclass 32194

### Wholesale trade services, except on a fee or contract basis, of waste and scrap and materials for recycling

This subclass includes:
- trade services related to:
  - goods of group 391 (Wastes from food and tobacco industry)
  - goods of group 392 (Non-metal wastes or scraps)
  - goods of group 393 (Metal wastes or scraps)
  - goods of group 399 (Other wastes and scraps)

### Wholesale trade services, except on a fee or contract basis, of electricity

This subclass includes:
- trade services related to:
  - goods of group 171 (Electrical energy)

### Wholesale trade services, except on a fee or contract basis, of water

This subclass includes:
- trade services related to:
  - goods of group 173 (Steam and hot water)
  - goods of group 174 (Ice and snow)
  - goods of group 180 (Natural water)

### Wholesale trade services, except on a fee or contract basis, of non-metallic minerals and other products n.e.c.

This subclass includes:
- trade services related to:
  - goods of group 151 (Monumental or building stone)
  - goods of group 152 (Gypsum; anhydrite; limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement)
  - goods of group 153 (Sands, pebbles, gravel, broken or crushed stone, natural bitumen and asphalt)
  - goods of group 154 (Clays)
  - goods of group 161 (Chemical and fertilizer minerals)
  - goods of group 162 (Salt and pure sodium chloride; sea water)
  - goods of group 163 (Precious and semi-precious stones; pumice stone; emery; natural abrasives; other minerals)
  - goods of group 218 (Cotton linters)
  - goods of group 317 (Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood (including staves))
  - goods of group 332 (Tar distilled from coal, from lignite or from peat, and other mineral tars)
  - goods of group 333 (Petroleum oils and oils obtained from bituminous materials, other than crude; preparations n.e.c. containing by weight 70% or more of these oils, such oils being the basic constituents of the preparations)
  - goods of group 334 (Petroleum gases and other gaseous hydrocarbons, except natural gas)
  - goods of group 335 (Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products; petroleum coke,
Explanatory notes

- petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials
- goods of group 336 (Radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues)
- goods of group 362 (Other rubber products)
- goods of group 363 (Semi-manufactures of plastics)
- goods of group 364 (Packaging products of plastics)
- goods of class 3692 (Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics)
- goods of class 3697 (Safety headgear; other headgear of rubber or plastics)
- goods of class 3698 (Electrical insulating fittings of plastics)
- goods of class 3699 (Articles of plastics n.e.c.)
- goods of class 3729 (Other non-structural ceramic wares)
- goods of group 379 (Other non-metallic mineral products n.e.c.)
- goods of group 386 (Roundabouts, swings, shooting galleries and other fairground amusements)
- goods of group 387 (Prefabricated buildings)
- goods of group 389 (Other manufactured articles n.e.c.)
- goods of group 421 (Structural metal products and parts thereof)
- goods of group 422 (Tanks, reservoirs and containers of iron, steel or aluminium)
- goods of group 423 (Steam generators, (except central heating boilers) and parts thereof)
- goods of class 4293 (Tanks, casks, drums, cans, boxes and similar containers (other than for compressed or liquefied gas) of iron, steel or aluminium, of a capacity not exceeding 300 litres, not fitted with mechanical or thermal equipment; stoppers, caps and lids (including crown corks), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal)
- goods of class 4294 (Metal fasteners, springs and miscellaneous articles made from metal wire)
- goods of class 4295 (Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying)
- goods of class 4299 (Other metal goods)
- goods of group 463 (Insulated wire and cable; optical fibre cables)

63 Accommodation, food and beverage services

631 Accommodation services for visitors

This group includes:
- accommodation services for persons away from their place of residence (i.e. from their permanent principal or secondary residence), for purposes of leisure or business, typically provided on a daily or weekly basis

6311 Room or unit accommodation services for visitors

This class includes:
- accommodation services consisting of rooms or units, with or without kitchens, for persons away from their place of residence, for purposes of leisure or business, typically provided on a daily or weekly basis
63111 Room or unit accommodation services for visitors, with daily housekeeping services

This subclass includes:
- accommodation services, typically provided on a daily or weekly basis, consisting of rooms or units with daily housekeeping services, for persons away from their place of residence

This subclass does not include:
- accommodation services in time-share properties, cf. 63113

63112 Room or unit accommodation services for visitors, without daily housekeeping services

This subclass includes:
- accommodation services, typically provided on a daily or weekly basis, consisting of rooms or units with housekeeping services provided less than daily, for persons away from their place of residence

This subclass does not include:
- accommodation services in time-share properties, cf. 63113
- accommodation services for semi-permanent residents in rooming or boarding houses, cf. 63290

63113 Room or unit accommodation services for visitors, in time-share properties

This subclass includes:
- accommodation services in time-share properties, for visitors away from their place of residence

63114 Accommodation services for visitors, in rooms for multiple occupancy

This subclass includes:
- accommodation services for persons away from their place of residence, in rooms for multiple occupancy typically provided on a daily or weekly basis, such as for example in youth hostels, mountain refuges or cabins

This subclass does not include:
- accommodation services at recreational and vacation camps, cf. 63130
- accommodation services for students in student residences, cf. 63210
- accommodation services in workers hostels or camps, cf. 63220

6312 Camp site services

63120 Camp site services

This subclass includes:
- provision of space for a recreational vehicle or tent, for persons away from their place of residence, typically provided on a daily or weekly basis
- provision of space under protective shelters or plain bivouac facilities for placing tents and/or sleeping bags

6313 Recreational and vacation camp services

63130 Recreational and vacation camp services

This subclass includes:
- provision of overnight accommodation, combined with food and recreational or training services in a combined package at a camp for adults, youth or children for which an all-inclusive fee is charged

This subclass does not include:
- services by sports instruction camps, cf. 92912
632 Other accommodation services for visitors and others

This group includes:
- accommodation services for persons away from their place of residence for a longer period of time

This group also includes:
- semi-permanent residence in boarding houses and residential clubs

6321 Room or unit accommodation services for students in student residences

63210 Room or unit accommodation services for students in student residences

This subclass includes:
- room or unit accommodation services for students in student residences attached to schools and universities

This subclass does not include:
- provision of rooms or units to visitors in student residences during the summer holidays, cf. 6311
- provision of rooms and units in student residences to conference participants, cf. 6311

6322 Room or unit accommodation services for workers in workers hostels or camps

63220 Room or unit accommodation services for workers in workers hostels or camps

This subclass includes:
- accommodation services for workers in worker's hostels or camps, usually on a short term or seasonal basis

6329 Other room or unit accommodation services n.e.c.

63290 Other room or unit accommodation services n.e.c.

This subclass includes:
- room or unit accommodation services for semi-permanent residents in rooming or boarding houses and residential clubs
- sleeping car services

633 Food serving services

6331 Meal serving services with full restaurant services

63310 Meal serving services with full restaurant services

This subclass includes:
- food preparation and related beverage services furnished by restaurants, cafes and similar eating facilities providing full service consisting of waiter service to individual customers seated at tables (including counters or booths) with or without entertainment
- food preparation and related beverage services furnished in hotels or other lodging places or in transport facilities, e.g., in trains or aboard ships. Normally a full service consisting of waiter service to individual customers seated at tables (including counters or booths) is provided.
- dining car services

This subclass does not include:
- serving services of beverages without prepared foods, cf. 63400
6332 Meal serving services with limited services

63320 Meal serving services with limited services

This subclass includes:
- meal serving services in limited- and self-service establishments, i.e. provision of seating but not waiter service, such as:
  - meal serving services in fast-food outlets with seating

This subclass does not include:
- operation of canteens on a concession basis, cf. 63393
- provision of food by facilities without waiter service and not normally offering seating, cf. 63399
- serving services of beverages without prepared foods, cf. 63400

6339 Event catering and other food serving services

63391 Event catering services

This subclass includes:
- food preparation and supply services based on contractual arrangements with the customer, at institutional, governmental, commercial, industrial or residential premises or location/s specified by the customer, for a specific event

This subclass does not include:
- food preparation and supply services, on an ongoing basis, cf. 63392, 63393

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

63393 Other contract food services

This subclass includes:
- food preparation and supply services based on contractual arrangements with the customer, at institutional, governmental, commercial or industrial location/s specified by the customer other than for transportation companies, on an ongoing basis
- food service concession services, i.e. the provision of operating services by operators of eating facilities such as canteens and cafeterias

This subclass does not include:
- food preparation and supply services, for a specific event, cf. 63391

63399 Other food serving services

This subclass includes:
- other food preparation and related beverages services provided by refreshment stands, fish-and-chips stands, fast-food outlets without seating, take-away facilities, etc.
- services of ice-cream parlours and cake serving places
- provision of meals and snacks prepared on the premises dispensed through vending machines
- mobile food services, i.e. preparing and serving food and beverages for immediate consumption from motorized vehicle or non-motorized carts

Note: These services are provided without seating or waiter services.
This subclass does not include:
- provision of meals and snacks not prepared on the premises dispensed through vending machines, cf. 6242

634 Beverage serving services

6340 Beverage serving services

This subclass includes:
- beverage-serving services, of alcoholic or non-alcoholic beverages, such as provided in bars, beer halls, nightclubs, discotheques and similar facilities, with or without entertainment

This subclass also includes:
- such services provided by bars operated in hotels or other lodging places or in transport facilities, e.g., in trains or aboard ships

This subclass does not include:
- sale of meals, snacks and beverages through vending machines, cf. 62426
- meals services for food and related beverages, cf. 6331, 6332
- provision of meals and snacks prepared on the premises dispensed through vending machines, cf. 63399

64 Passenger transport services

641 Local transport and sightseeing transportation services of passengers

6411 Urban and suburban land transport services of passengers

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 provided by urban mass transit railways (underground or elevated railway)
- transport of accompanying vehicles, luggage, animals and other items

This subclass does not include:
- urban and suburban transportation services provided by tramways, cf. 64112

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 being available to all users
- transport of accompanying luggage, animals and other items that may be carried at no extra cost

This subclass does not include:
- urban and suburban passenger transportation services by railway, cf. 64111
- urban and suburban passenger road transportation services available to a specific segment of users, cf. 64114
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
- scheduled urban and suburban shuttle services, e.g., airport shuttles
- transportation services of pupils by school bus between their homes and school and between schools, including in rural areas

This subclass does not include:
- urban and suburban scheduled passenger transportation services available to all users, cf. 64112
- taxi services, cf. 64115
- non-scheduled airport shuttle services, cf. 64115
- chauffeur-driven hire car services, cf. 64116
- sightseeing road transportation, e.g., sightseeing-bus services, cf. 64132

64115 Taxi services

This subclass includes:
- passenger transportation services by motorized taxi within or between urban and suburban areas
- non-scheduled airport shuttle services

Note: These services are generally rendered on a distance-travelled basis and to a specific destination. Connected reservation services are also included

This subclass does not include:
- scheduled airport shuttle services, cf. 64114
- chauffeur-driven car-hire services, cf. 64116
- man or animal-drawn taxi services, cf. 64117
- water taxi services, cf. 64129
- air taxi services, cf. 64242
- ambulance services, cf. 93194

64116 Rental services of passenger cars with operator

This subclass includes:
- chauffeur-driven car-hire services, wherever delivered, except taxi services

Note: 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

This subclass does not include:
- man- or animal-drawn passenger vehicle rental services without the services of a driver, cf. 73114

64118  **Local bus and coach charter services**

This subclass includes:
- non-scheduled chauffeur-driven hired bus and motor coach services within urban and suburban areas, generally rendered on a time and distance basis and frequently involving transportation to more than one destination

Note: Unlike renting of a bus, which gives the client full control, this service is typically provided on a pre-determined route and time-table.

This subclass does not include:
- sightseeing-bus services, cf. 64132
- renting of buses with driver, except chartering, cf. 66011

64119  **Other land transportation services of passengers, n.e.c.**

This subclass includes:
- cable-operated passenger transportation services, e.g., by funiculars, teleferics, ski lifts and similar services rendered on a scheduled basis
- other scheduled passenger land transportation services by mechanized land vehicle, not elsewhere classified
- passenger transportation services by non-scheduled vehicles with driver, not elsewhere classified
- transport of accompanying luggage, animals and other items that may be carried at no extra cost

Note: Incidental services not charged for separately (guides, provision of food, etc.) are included.

This subclass does not include:
- sightseeing-bus services, cf. 64132

6412  **Local water transport services of passengers**

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, luggage, animals and other items

64122  **Inland water transport services of passengers on cruises**

This subclass includes:
- inland water cruises that include transportation, accommodation, food services and other incidental services in an all-inclusive fare

This subclass does not include:
- sightseeing and excursion boat services, cf. 64133
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-scheduled basis by vessels other than ferries, cruise ships, sightseeing and excursion boats
- water taxis

This subclass does not include:
- passenger transportation services by ferries, cf. 64121
- sightseeing boat services, cf. 64133

6413 Sightseeing transportation services

64131 Sightseeing services by rail

This subclass includes:
- sightseeing passenger rail transportation services

64132 Sightseeing services by land, except rail

This subclass includes:
- sightseeing passenger land transportation services, except by rail:
  - sightseeing transportation services by buses

64133 Sightseeing services by water

This subclass includes:
- sightseeing passenger water transportation services

64134 Sightseeing services by air

This subclass includes:
- sightseeing passenger air transportation services

642 Long-distance transport services of passengers

6421 Interurban railway transport services of passengers

64210 Interurban railway transport services of passengers

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
6422 Interurban road transport services of passengers

64221 Interurban scheduled road transport services of passengers

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 Interurban special-purpose scheduled road transport services of passengers

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 Long-distance bus and coach charter services

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

Note: Unlike renting of a bus, which gives the client full control, this service is typically provided on a pre-determined route and time-table.

This subclass does not include:
- renting of buses and coaches with operator, except chartering, cf. 66011

6423 Long-distance water transport services of passengers

64231 Coastal and transoceanic water transport services of passengers by ferries

This subclass includes:
- coastal and transoceanic passenger transportation by ferries, including hydrofoils and hovercraft, on a scheduled or non-scheduled basis
- transport of accompanying luggage, animals and other items that may be carried at no extra cost

64232 Coastal and transoceanic water transport services of passengers on cruise ships

This subclass includes:
- services provided by sea cruises that include transportation, accommodation, food services, recreational and other entertainment services in an all-inclusive fare

64239 Other coastal and transoceanic water transport services of passengers

This subclass includes:
- coastal and transoceanic water transportation of passengers on scheduled or non-scheduled basis, regardless of the class of service, except by ferries and cruise ships
- transportation of passengers from port to port, including on freight ships
- transport of accompanying luggage, animals and other items that may be carried at no additional cost
6424   Air transport services of passengers

64241  Domestic scheduled air transport services of passengers

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  Domestic non-scheduled air transport services of passengers

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  International scheduled air transport services of passengers

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  International non-scheduled air transport services of passengers

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

6425   Space transport services of passengers

64250  Space transport services of passengers

This subclass includes:
- transportation of passengers to, from and in outer space by any means
65 Freight transport services
651 Land transport services of freight
6511 Road transport services of freight
65111 Road transport services of freight by refrigerator vehicles
   This subclass includes:
   - transportation by road of frozen or refrigerated goods in specially refrigerated trucks and cars
65112 Road transport services of freight by tank trucks or semi-trailers
   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 Road transport services of intermodal containers
   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 Road transport services of freight by man- or animal-drawn vehicles
   This subclass includes:
   - transportation by road of freight in man- or animal-drawn vehicles
65115 Moving services of household furniture and household goods
   This subclass includes:
   - household goods and furniture removal services
   - ancillary services, such as packing and carrying and in-house moving
   This subclass does not include:
   - office furniture and equipment removal services, cf. 65119
65116 Road transport services of letters and parcels
   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. 68021
   - courier delivery services, cf. 68021, 68022
   - local delivery services, cf. 68030
65117 Road transport services of dry bulk
   This subclass includes:
   - transportation by road of dry bulk goods such as cereals, flours, cement, sand, coal, etc.
65118  Road transport services of live animals

This subclass includes:
- transportation by road of live animals

65119  Other road transport services of freight

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
- office equipment, machinery and furniture removal services
- transportation by road of other freight not elsewhere classified, in non-specialized vehicles

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

6512  Railway transport services of freight

65121  Railway transport services of freight by refrigerator cars

This subclass includes:
- transportation by railway of frozen or refrigerated goods, in specially refrigerated cars

65122  Railway transport services of freight by tanker cars

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  Railway transport services of intermodal containers

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  Railway transport services of letters and parcels

This subclass includes:
- transportation of letters and parcels by railway on behalf of postal and courier services

65125  Railway transport services of dry bulk goods

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

65126  Railway transport services of live animals

This subclass includes:
- transportation by railway of live animals
65129  Other railway transport services of freight

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

6513  Transport services via pipeline

65131  Transport services via pipeline of petroleum and natural gas

This subclass includes:
- transportation via pipeline of crude or refined petroleum and petroleum products
- transportation via pipeline of natural gas

This subclass does not include:
- distribution services of natural gas through mains, cf. 69120, 86320
- liquefaction and regasification services of natural gas, cf. 67990

65139  Transport services via pipeline of other goods

This subclass includes:
- transportation via pipeline of other chemical products, of coal slurry and of other products, not elsewhere classified

This subclass does not include:
- distribution services of steam and of water through mains, cf. 69210, 69220, 86330, 86340

652  Water transport services of freight

6521  Coastal and transoceanic water transport services of freight

65211  Coastal and transoceanic water transport services of freight by refrigerator vessels

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  Coastal and transoceanic water transport services of freight by tankers

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  Coastal and transoceanic water transport services of intermodal containers by container ships

This subclass includes:
- coastal and transoceanic water transportation of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport
65219 Other coastal and transoceanic water transport services of other freight

This subclass includes:
- coastal and transoceanic water transportation of letters and parcels on behalf of postal and courier services
- coastal and transoceanic water transportation of dry bulk goods such as cereals, flours, cement, sand, coal, etc.
- towing and pushing services on the high seas and on coastal waters
- 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
- coastal and transoceanic water transportation of freight not elsewhere classified

6522 Inland water transport services of freight

65221 Inland water transport services of freight by refrigerator vessels

This subclass includes:
- inland water transportation of frozen or refrigerated goods in specially refrigerated compartments

65222 Inland water transport services of freight by tankers

This subclass includes:
- 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 Other inland water transport services of freight

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

653 Air and space transport services of freight

6531 Air transport services of freight

65311 Air transport services of letters and parcels

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

65319 Air transport services of other freight

This subclass includes:
- air transportation of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport
- air transportation of freight not elsewhere classified
6532 Space transport services of freight

65320 Space transport services of freight

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

66 Rental services of transport vehicles with operators

660 Rental services of transport vehicles with operators

6601 Rental services of road vehicles with operators

66011 Rental services of buses and coaches with operator

This subclass includes:
- rental of buses or coaches with operators for a period of time, not generally dependent on distance. The renter defines how and when the vehicles will be operated, determining schedules, routes, and other operational considerations.

This subclass does not include:
- local, urban and suburban bus or coach charter services, cf. 64118
- long-distance bus or coach charter services, cf. 64223

66012 Rental services of trucks with operator

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

6602 Rental services of water vessels with operator

66021 Rental services of passenger vessels for coastal and transoceanic water transport with operator

This subclass includes:
- rental services of all types of self-propelled passenger vessels for coastal and transoceanic water transport with crew

This subclass does not include:
- rental and leasing services of vessels without crew, cf. 73115
- rental and leasing services of pleasure boats without crew, cf. 73240

66022 Rental services of freight vessels for coastal and transoceanic water transport with operator

This subclass includes:
- 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

This subclass does not include:
- rental and leasing services of vessels without crew, cf. 73115
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

This subclass does not include:
- rental and leasing of vessels without crew, cf. 73115
- rental and leasing of inland water pleasure boats without crew, cf. 73240

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

This subclass does not include:
- rental and leasing of vessels without crew, cf. 73115

6603 **Rental services of aircraft with operator**

66031 **Rental services of passenger aircraft with operator**

This subclass includes:
- rental services of passenger aircraft or aircraft suitable for passenger and freight (including helicopters) with crew

Note: These services are generally supplied on a time basis and several different destinations are frequently involved.

66032 **Rental services of freight aircraft with operator**

This subclass includes:
- rental services of freight-carrying aircraft (including helicopters) with crew

Note: These services are generally supplied on a time basis and several different destinations are frequently involved.

67 **Supporting transport services**

671 **Cargo handling services**

6711 **Container handling services**

67110 **Container handling services**

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)
6719 Other cargo and baggage handling services

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

6721 Refrigerated storage services

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

6722 Bulk liquid or gas storage services

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

6729 Other storage and warehousing services

67290 Other storage and warehousing services

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

673 Supporting services for railway transport

6731 Railway pushing or towing services

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
6739 Other supporting services for railway transport

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

674 Supporting services for road transport

6741 Bus station services

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

6742 Highway, bridge and tunnel operation services

67420 Highway, bridge and tunnel operation services

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

6743 Parking lot services

67430 Parking lot services

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
6744  Towing services for commercial and private vehicles

67440  Towing services for commercial and private vehicles

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

6749  Other supporting services for road transport

67490  Other supporting services for road transport

This subclass includes:
- other supporting services for road transport n.e.c.

This subclass does not include:
- cleaning services for buses and other land transport vehicles, cf. 85340

675  Supporting services for water transport

6751  Port and waterway operation services (excl. cargo handling)

67511  Port and waterway operation services (excl. cargo handling), on coastal and transoceanic waters

This subclass includes:
- 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
- services to coastal and transoceanic shipping, provided by locks, boat lifts, weirs, sluices
- services to coastal and transoceanic shipping, provided by lighthouses, lightships and light vessels, buoys, channel markers and similar aids to navigation

This subclass does not include:
- stevedoring services:
  • for containerized freight, cf. 67110
  • for non-containerized freight, cf. 67190
- port storage and warehousing services, cf. 672
- pilotage services in connection with docking and undocking of vessels, on coastal and transoceanic waters, cf. 67521
- tugboat-assisted docking and undocking services on coastal and transoceanic waters, cf. 67521

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 canals other than by tugboat, e.g., by tractors or locomotives on the tow-path
- services to inland shipping provided by lightships and light vessels, buoys, channel markers and similar aids to navigation

This subclass does not include:
- stevedoring services:
  • for containerized freight, cf. 67110
  • for non-containerized freight, cf. 67190
- port storage and warehousing services, cf. 672
- pilotage services in connection with docking and undocking of vessels, on inland waters, cf. 67522
- tugboat-assisted docking and undocking services, on inland waters, cf. 67522

6752 Pilotage and berthing services

67521 Pilotage and berthing services on coastal and transoceanic waters

This subclass includes:
- 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
- tugboat services in connection with the docking and undocking of vessels of all types, on coastal and transoceanic waters

This subclass does not include:
- towing and pushing services on coastal waters or on open sea, cf. 65219

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 of vessels of all types, in inland waters

This subclass does not include:
- towing and pushing services on inland waters, cf. 65229

6753 Vessel salvage and refloating services

67531 Vessel salvage and refloating services on coastal and transoceanic waters

This subclass includes:
- vessel salvage services, provided on coastal and transoceanic 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 refloating of stranded vessels
- towing services for distressed vessels on coastal and transoceanic waters

This subclass does not include:
- towing services provided to distressed vessels on coastal waters or on the open sea, cf. 65219
- 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

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 refloating of stranded vessels
- towing services for distressed vessels on inland waters
This subclass does not include:
- towing services provided to distressed vessels on inland waters, cf. 65229
- 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

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

676 Supporting services for air or space transport

6761 Airport operation services (excl. cargo handling)

67610 Airport operation services (excl. cargo handling)

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 Air traffic control services

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 Other supporting services for air transport

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. 91260
- general flying school services, cf. 92919
- runway cleaning and snow removal services, cf. 94510

6764 Supporting services for space transport

67640 Supporting services for space transport

This subclass includes:
- specialized support services for space transportation

679 Other supporting transport services

6791 Freight transport agency services and other freight transport services

67910 Freight transport agency services and other freight transport services

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

6799 Other supporting transport services n.e.c.

67990 Other supporting transport services n.e.c.

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
68 Postal and courier services

680 Postal and courier services

6801 Postal services

68011 Postal services related to letters

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

68012 Postal services related to parcels

This subclass includes:
- collection, transport and delivery services for parcels and packages, whether for domestic or foreign destinations, rendered under a universal service obligation

68013 Post office counter services

This subclass includes:
- sales of postage stamps, handling of certified or registered letters and packets, and other post office counter services

68019 Other postal services

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

6802 Courier services

68021 Domestic courier services

This subclass includes:
- collection, transport and delivery services for domestic destinations of 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, parcels and packages for international destinations, cf. 68022
- collection, transport and delivery of letters, rendered under a universal service obligation, cf. 68011
- collection, transport and delivery of parcels and packages, rendered under a universal service obligation, cf. 68012
- local freight delivery services, cf. 68030
68022  **International courier services**

This subclass includes:
- collection, transport and delivery services for international destinations of letters, parcels, and packages, as rendered by courier using one or more modes of transport, other than those rendered under a universal service obligation

This subclass does not include:
- collection, transport and delivery of letters, parcels and packages for domestic destinations, cf. 68021
- collection, transport and delivery of letters, rendered under a universal service obligation, cf. 68011
- collection, transport and delivery of parcels and packages, rendered under a universal service obligation, cf. 68012

6803  **Local delivery services**

68030  **Local delivery services**

This subclass includes:
- local delivery services of items such as food and other purchases

This subclass does not include:
- moving services of household furniture and goods, cf. 65115
- moving services of office furniture and other goods, cf. 65119
- courier and messenger services by bicycle, cf. 68021

69  **Electricity, gas and water distribution (on own account)**

691  **Electricity and gas distribution (on own account)**

6911  **Electricity transmission and distribution (on own account)**

69111  **Transmission of electricity (on own account)**

This subclass includes:
- own-account transmission of electricity

This subclass does not include:
- installation of electric meters, cf. 54611
- distribution of electricity, cf. 69112, 86312
- electricity transmission services (on a fee or contract basis), cf. 86311

69112  **Distribution of electricity (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, cf. 85999
- electricity distribution services (on a fee or contract basis), cf. 86312
Gas distribution through mains (on own account)

This subclass includes:
- own-account distribution of gaseous fuels through mains
- maintenance of gas meters

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

Water distribution (on own account)

Water distribution through mains, except steam and hot water (on own account)

This subclass includes:
- own-account distribution of water through mains
- maintenance of water meters

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

Distribution of steam, hot water and air-conditioning supply through mains (on own account)

This subclass includes:
- own-account distribution of steam and hot water for heating, power and other purposes
- own-account distribution of cooled air
- own-account distribution of chilled water for cooling purposes

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

Water distribution, except through mains (on own account)

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
Section 7
Financial and related services; real estate services; and rental and leasing services

71  Financial and related services

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

7111  Central banking services

71110  Central banking services

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.

7112  Deposit services

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

71121  Deposit services to corporate and institutional depositors

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 Deposit services to other depositors

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

7113 Credit-granting services

This class includes:
- issuing and physical management of loans

Note: These services may be provided by a number of different types of lenders, including, for example, banks and insurance companies.

71131 Residential mortgage loan services

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 Non-residential mortgage loan services

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:
- real estate appraisal services, cf. 72240

71133 Personal non-mortgage loan services for non-business purposes

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 Credit card loan services

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  **Non-mortgage loan services for business purposes**

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  **Other credit-granting services**

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

7114  **Financial leasing services**

71140  **Financial leasing services**

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

7119  **Other financial services, except investment banking, insurance services and pension services**

71190  **Other financial services, except investment banking, insurance services and pension services**

This subclass includes:
- factoring services

712  **Investment banking services**

7120  **Investment banking services**

71200  **Investment banking services**

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
713 Insurance and pension services (excluding reinsurance services), except compulsory social security services

7131 Life insurance and pension services (excluding reinsurance services)

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 may also contain a savings component. Policies may cover individuals or members of groups.

This subclass does not include:
- accidental death insurance services, cf. 71321

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 benefits determined in advance or dependent on the market value of aspects supporting the plan; and, if related to employment, may or may not be portable with a change in employment. The duration of the period during which benefits are paid may be fixed in terms of a minimum or maximum; there may or may not be survivors' benefits.

This subclass does not include:
- portfolio management services (except pension funds), cf. 71530
- trust services, cf. 71541
- pension fund management services, cf. 71640
- pension fund administration, cf. 71690

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 benefits determined in advance or dependent on the market value of assets supporting the plan; and, if related to employment, may or may not be portable with a change in employment. The duration of the period during which benefits are paid may be fixed in terms of a minimum or maximum; there may or may not be survivors' benefits.

This subclass does not include:
- portfolio management services (except pension funds), cf. 71530
- trust services, cf. 71541
- pension fund management services, cf. 71640
- pension fund administration, cf. 71690
7132 Accident and health insurance services

71321 Accidental death and dismemberment insurance services

This subclass includes:
- underwriting services of insurance 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 Health insurance services

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 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

7133 Other non-life insurance services (excluding reinsurance services)

71331 Motor vehicle insurance services

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.
- freight motor vehicle insurance services.

71332 Marine, aviation, and other transport insurance services

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 rolling stock
- satellite launching insurance services

Note: Risks covered include liability, hull damage or loss of the vessel, and loss of or damage to aircraft or railway rolling stock.

This subclass does not include:
- underwriting services of insurance policies for non-commercial vessels and aircraft, cf. 71334
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

71334  Other property insurance services

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), 71332 (Marine, aviation, and other transport insurance services) and 71333 (Freight insurance services). Risks covered may include fire, theft, explosion, storm, hail, frost, natural forces, radioactive contamination and land subsidence
- underwriting services of insurance policies for non-commercial vessels and aircraft
- underwriting services of insurance policies for boilers and machinery, which covers property spoilage from lack of power, light, heat, steam or refrigeration

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 subclass 71331 (Motor vehicle insurance services), 71332 (Marine, aviation and other transport insurance services) and 71334 (Other property insurance services)

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 contractual financial obligation by a party to a contract or agreement

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 and health medical expenses
  - repatriation of remains

This subclass does not include:
- motor vehicle insurance, cf. 71331

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, expenses arising from the following risks: loss of employment, insufficiency of income (general), bad weather, loss of benefits, continuing general expenses, unforeseen trading expenses,
loss of market value, loss of rent or revenue, indirect trading losses (other than those mentioned above), other financial loss (non-trading) and other forms of loss
- underwriting services of insurance policies which cover other non-life risks n.e.c.

714 **Reinsurance services**

This group includes:
- services of assuming all or part of insurance policies originally underwritten by other insurance carriers

7141 **Life reinsurance services**

71410 Life reinsurance services

This subclass includes:
- reinsurance services for life insurance
- reinsurance of annuities

7142 **Accident and health reinsurance services**

71420 Accident and health reinsurance services

This subclass includes:
- reinsurance services for accident and health insurance
- reinsurance of annuities

7143 **Other non-life reinsurance services**

71431 **Motor vehicle reinsurance services**

This subclass includes:
- reinsurance services for motor vehicle insurance policies

71432 **Marine, aviation and other transport reinsurance services**

This subclass includes:
- reinsurance services for marine, aviation and other transport insurance policies

71433 **Freight reinsurance services**

This subclass includes:
- reinsurance services for freight insurance policies

71434 **Other property reinsurance services**

This subclass includes:
- property reinsurance services, other than for motor vehicles and freight

71435 **General liability reinsurance services**

This subclass includes:
- liability reinsurance services
71436 **Credit and surety reinsurance services**

This subclass includes:
- reinsurance services for surety bonds

71439 **Other non-life reinsurance services, n.e.c.**

This subclass includes:
- non-life reinsurance services, not elsewhere specified

715 **Services auxiliary to financial services other than to insurance and pensions**

7151 **Services related to investment banking**

71511 **Mergers and acquisition services**

This subclass includes:
- services of counsellors and negotiators in arranging mergers and acquisitions

71512 **Corporate finance and venture capital services**

This subclass includes:
- services of arranging corporate financing, including:
  - debt financing
  - equity financing
  - venture capital financing

71519 **Other services related to investment banking**

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

7152 **Brokerage and related securities and commodities services**

71521 **Securities brokerage services**

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 Commodity brokerage services

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 Processing and clearing services of securities transactions

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

7153 Portfolio management services except pension funds

71530 Portfolio management services except pension funds

This subclass includes:
- managing portfolio assets of others, on a fee or commission basis, except for pension funds

Note: 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

7154 Trust and custody services

71541 Trust services

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 Custody services

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
7155 Services related to the administration of financial markets

71551 Financial market operational services

This subclass includes:
- administrative services of furnishing space and other facilities necessary for the operation of security and commodity exchanges

71552 Financial market regulatory services

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

71559 Other financial market administration services

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

7159 Other services auxiliary to financial services

71591 Financial consultancy services

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 Foreign exchange services

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

71593 Financial transactions processing and clearinghouse services

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
- services of clearing cheques, drafts and other payment orders
- debit card and credit card merchant services
This subclass does not include:
- services of processing securities transactions, cf. 71523

71599 Other services auxiliary to financial services n.e.c.

This subclass includes:
- mortgage and loan brokerage services

This subclass does not include:
- coin and currency packing services, cf. 85400

716 Services auxiliary to insurance and pensions

7161 Insurance brokerage and agency services

71610 Insurance brokerage and agency services

This subclass includes:
- services of selling insurance and pension products

7162 Insurance claims adjustment services

71620 Insurance claims adjustment services

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

71630 Actuarial services

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

7164 Pension fund management services

71640 Pension fund management services

This subclass includes:
- pension fund management services

7169 Other services auxiliary to insurance and pensions

71690 Other services auxiliary to insurance and pensions

This subclass includes:
- administration of insurance and pension funds
- salvage administration services
- insurance and pension consultancy services
717 Services of holding financial assets

7170 Services of holding financial assets

71701 Services of holding equity of subsidiary companies

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 Services of holding securities and other assets of trusts and funds and similar financial entities

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

72 Real estate services

721 Real estate services involving own or leased property

7211 Rental or leasing services involving own or leased property

72111 Rental or leasing services involving own or leased residential property

This subclass includes:
- rental or leasing services concerning residential properties by owners or leaseholders:
  - houses, flats, apartment buildings
  - multiple-use buildings that are primarily residential
  - residential mobile home sites

This subclass does not include:
- accommodation services provided by operating hotels, motels, rooming houses, school dormitories, camp sites and other lodging places, cf. 631

72112 Rental or leasing services involving own or leased non-residential property

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

7212 Trade services of buildings

72121 Trade services of residential buildings

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 **Trade services of non-residential buildings**

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 **Trade services of time-share properties**

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

7213 **Trade services of vacant and subdivided land**

72130 **Trade services of vacant and subdivided land**

This subclass includes:
- sales on own account of vacant residential or non-residential land in cases where the sales are treated as sales of trading stock by the seller. Such vacant land can include subdivided vacant land.

722 **Real estate services on a fee or contract basis**

7221 **Property management services on a fee or contract basis**

72211 **Residential property management services on a fee or contract basis except of time-share ownership properties**

This subclass includes:
- 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  Non-residential property management services on a fee or contract basis

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  Time-share property management services on a fee or contract basis

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

7222  Building sales on a fee or contract basis

72221  Residential building sales on a fee or contract basis, except of time-share ownership properties

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  Non-residential building sales on a fee or contract basis

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  Sale of time-share properties on a fee or contract basis

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

7223  Land sales on a fee or contract basis

72230  Land sales on a fee or contract basis

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
7224 Real estate appraisal services on a fee or contract basis

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

72240 Real estate appraisal services on a fee or contract basis

73 Leasing or rental services without operator

This division includes:
- rental or operational leasing of machinery and equipment and personal and household goods, without operator

Note: The duration of the rental service is irrelevant for its classification.

This division does not include:
- leasing services of machinery and equipment of personal and household goods on a purely financial service basis (i.e. financial leasing), cf. 71140

731 Leasing or rental services concerning machinery and equipment without operator

7311 Leasing or rental services concerning transport equipment without operator

73111 Leasing or rental services concerning cars and light vans without operator

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

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

73112 Leasing or rental services concerning goods transport motor vehicles without operator

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 Leasing or rental services concerning railroad vehicles without operator

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

Note: 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 **Leasing or rental services concerning other land transport equipment without operator**

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 **Leasing or rental services concerning vessels without operator**

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 **Leasing or rental services concerning aircraft without operator**

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 **Leasing or rental services concerning containers**

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

This subclass does not include:
- financial leasing of container, cf. 71140
- leasing and rental of accommodation and office containers, cf. 73129
7312 Leasing or rental services concerning other machinery and equipment without operator

73121 Leasing or rental services concerning agricultural machinery and equipment without operator

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 Leasing or rental services concerning construction machinery and equipment without operator

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 Leasing or rental services concerning office machinery and equipment (except computers) without operator

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 Leasing or rental services concerning computers without operator

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 Leasing or rental services concerning telecommunications equipment without operator

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 Leasing or rental services concerning other machinery and equipment without operator n.e.c.

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
  • accommodation and office containers
  • 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

732 Leasing or rental services concerning other goods

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

73210 Leasing or rental services concerning televisions, radios, video cassette recorders and related equipment and accessories

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
7322 Leasing or rental services concerning videotapes and disks

73220 Leasing or rental services concerning videotapes and disks

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

7323 Leasing or rental services concerning furniture and other household appliances

73230 Leasing or rental services concerning furniture and other household appliances

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 Leasing or rental services concerning pleasure and leisure equipment

This subclass includes:
- leasing, renting or hiring services concerning pleasure and leisure equipment, such as:
  - 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 Leasing or rental services concerning household linen

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

7326 Leasing or rental services concerning textiles, clothing and footwear

73260 Leasing or rental services concerning textiles, clothing and footwear

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

This subclass includes:
- rental, leasing or hiring services concerning machinery and equipment for home and garden use, including lawnmowers
- 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 Leasing or rental services concerning other goods n.e.c.

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

733 Licensing services for the right to use intellectual property and similar products

This group includes:
- permitting, granting or otherwise authorizing the use of intellectual property products and similar products

Note: This covers rights to exploit these products, such as licensing to third parties; reproducing and publishing software, books, etc.; using patented designs in production processes to produce new goods and so on.

Limited end user licences, which are sold as part of a product (e.g., packaged software, books) are not included here.

This group does not include:
- licence fees as integral part of consumer goods (e.g., end-user licenses for books, records, software), cf. corresponding subclass in sections 0-4
- preparation, drafting and certification services concerning patents, trademarks, copyrights and other intellectual property rights, cf. 82130
- legal services related to drawing up or certification of patents, trademarks, copyrights and other intellectual property rights, cf. 82130
- management services for copyrights and their revenues (except from motion pictures), cf. 85999
- management services for rights to industrial property (e.g., patents, licences, trademarks, franchises etc.), cf. 85999
- management services for motion picture rights, cf. 96140
- management services for artistic rights, cf. 96290
7331 Licensing services for the right to use computer software and databases

73311 Licensing services for the right to use computer software

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 Licensing services for the right to use databases

This subclass includes:
- licensing services for the right to reproduce, distribute or incorporate databases (i.e. compilations of facts/information) in other databases or applications. This applies to various levels of licensing rights:
  - rights to reproduce and distribute the database
  - rights to use database components for the creation of and inclusion in other databases and applications

This subclass does not include:
- packaged (non-customized) databases, cf. 478
- licensing services for the right to use database software, cf. 73311

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

73320 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

7333 Licensing services for the right to use R&D products

73330 Licensing services for the right to use R&D products

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

7334 Licensing services for the right to use trademarks and franchises

73340 Licensing services for the right to use trademarks and franchises

This subclass includes:
- licensing services for the right to use trademarks and to operate franchises in respect of other non-produced assets
7335 Licensing services for the right to use mineral exploration and evaluation

73350 Licensing services for the right to use mineral exploration and evaluation

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 Licensing services for the right to use other intellectual property products

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.
Section 8
Business and production services

81 Research and development services

811 Research and experimental development services in natural sciences and engineering

8111 Basic research services in natural sciences and engineering

This class includes:
- basic research services in natural sciences and engineering, experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without any particular application of use in view

81111 Basic research services in physical sciences

This subclass includes:
- basic research services related to heat, light, electromagnetism, astronomy, etc.

81112 Basic research services in chemistry and biology

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

81113 Basic research services in biotechnology

This subclass includes:
- basic research services related to knowledge requiring one or more of the following techniques:
  - DNA/RNA:
    - Genomics, pharmacogenomics, gene probes, genetic engineering, DNA/RNA sequencing/synthesis/amplification, gene expression profiling, and the use of antisense technology
    - proteins and other molecules:
      - sequencing/synthesis/engineering of proteins and peptides (including large molecule hormones); proteomics, protein isolation and purification, signaling, identification of cell receptors
      - cell and tissue culture and engineering:
        - cell/tissue culture, tissue engineering (including disuse scaffolds and biomedical engineering), cellular fusion, vaccine/immune stimulants, embryo manipulation
    - process biotechnology techniques:
      - bioreactor fermentation, bioprocessing, bioleaching, biopulping, biosulphurization, bioremediation, biofiltration, and phytoremediation
  - gene and RNA vectors:
    - gene therapy, viral vectors
  - bioinformatics
  - nanobiotechnology

81114 Basic research services in engineering and technology

This subclass includes:
- basic research services related to science and technology for casting, metal, machinery, electricity, communications, vessels, aircraft, civil engineering, construction, information, etc.
81115  **Basic research services in medical sciences and pharmacy**

   This subclass includes:
   - basic research services related to treatment of diseases, preventive hygiene, pharmacy, etc.

81116  **Basic research services in agricultural sciences**

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

81119  **Basic research services in other natural sciences**

   This subclass includes:
   - basic research services related to the environment and other natural sciences not elsewhere classified

8112   **Applied research services in natural sciences and engineering**

   This class includes:
   - applied research services in the natural sciences and engineering involving original investigation undertaken in order to acquire new knowledge. It is, however, directed primarily towards a specific practical aim or objective.

81121  **Applied research services in physical sciences**

   This subclass includes:
   - applied research services related to heat, light, electromagnetism, astronomy, etc.

81122  **Applied research services in chemistry and biology**

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

81123  **Applied research services in biotechnology**

   This subclass includes:
   - applied research services related to knowledge and general applications requiring one or more of the following techniques:
     - DNA/RNA:
       - Genomics, pharmacogenomics, gene probes, genetic engineering, DNA/RNA sequencing/synthesis/amplification, gene expression profiling, and the use of antisense technology
     - proteins and other molecules:
       - sequencing/synthesis/engineering of proteins and peptides (including large molecule hormones); proteomics, protein isolation and purification, signaling, identification of cell receptors
     - cell and tissue culture and engineering:
       - cell/tissue culture, tissue engineering (including disuse scaffolds and biomedical engineering), cellular fusion, vaccine/immune stimulants, embryo manipulation
     - process biotechnology techniques:
       - bioreactor fermentation, bioprocessing, bioleaching, biopulping, biosulphurization, bioremediation, biofiltration, and phytoremediation
     - gene and RNA vectors:
       - gene therapy, viral vectors
     - bioinformatics
     - nanobiotechnology
81124  Applied research services in engineering and technology

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

81125  Applied research services in medical sciences and pharmacy

This subclass includes:
- applied research services related to treatment of diseases, preventive hygiene, pharmacy, etc.

81126  Applied research services in agricultural sciences

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

81129  Applied research services in other natural sciences

This subclass includes:
- applied research services related to the environment and other natural sciences not elsewhere classified

8113  Experimental development services in natural sciences and engineering

This class includes:
- experimental development services in natural sciences and engineering involving systematic work, drawing on knowledge gained from research and practical experience, that is directed to producing new materials, products, and devices; to installing new processes, systems and services; or to improving substantially those already produced or installed

81131  Experimental development services in physical sciences

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

81132  Experimental development services in chemistry and biology

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

81133  Experimental development services in biotechnology

This subclass includes:
- experimental development services related to specific goods and services requiring one or more of the following techniques:
  - DNA/RNA:
    - Genomics, pharmacogenomics, gene probes, genetic engineering, DNA/RNA sequencing/synthesis/amplification, gene expression profiling, and the use of antisense technology
  - proteins and other molecules:
    - sequencing/synthesis/engineering of proteins and peptides (including large molecule hormones); proteomics, protein isolation and purification, signaling, identification of cell receptors
  - cell and tissue culture and engineering:
    - cell/tissue culture, tissue engineering (including disuse scaffolds and biomedical engineering), cellular fusion, vaccine/immune stimulants, embryo manipulation
• process biotechnology techniques:
  • bioreactor fermentation, bioprocessing, bioleaching, biopulping, biosulphurization,
    bioremediation, biofiltration, and phytoremediation
• gene and RNA vectors:
  • gene therapy, viral vectors
• bioinformatics
• nanobiotechnology

81134 Experimental development services in engineering and technology

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

81135 Experimental development services in medical sciences and pharmacy

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

81136 Experimental development services in agricultural sciences

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

81139 Experimental development services in other natural sciences

This subclass includes:
- experimental development research services related to the environment and other natural sciences
  not elsewhere classified

812 Research and experimental development services in social sciences and humanities

8121 Basic research services in social sciences and humanities

This class includes:
- basic research services in social sciences and humanities, experimental or theoretical work
  undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and
  observable facts, without any particular application of use in view

81211 Basic research services in psychology

This subclass includes:
- basic research services related to psychology

81212 Basic research services in economics

This subclass includes:
- basic research services related to theories of economies, business management, finance, etc.

This subclass does not include:
- market research services, cf. 83700
81213 Basic research services in law

This subclass includes:
- basic research services related to public law, civil law, etc.

81214 Basic research services in languages and literature

This subclass includes:
- basic research services related to ancient and modern languages and literature

81219 Basic research services in other social sciences and humanities

This subclass includes:
- basic research services related to social and cultural anthropology, demography, geography (human, economic and social), linguistics, political sciences and other social sciences not elsewhere classified
- basic research services related to history, philosophy, arts, religion, theology, and other humanities not elsewhere classified

8122 Applied research services in social sciences and humanities

This class includes:
- applied research services in social sciences and humanities involving original investigation undertaken in order to acquire new knowledge. It is, however, directed primarily towards a specific practical aim or objective.

81221 Applied research services in psychology

This subclass includes:
- applied research services related to psychology

81222 Applied research services in economics

This subclass includes:
- applied research services related to theories of economies, business management, finance, etc.

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

81223 Applied research services in law

This subclass includes:
- applied research services related to public law, civil law, etc.

81224 Applied research services in language and literature

This subclass includes:
- applied research services related to ancient and modern languages and literature

81229 Applied research services on other social sciences and humanities

This subclass includes:
- applied research services related to social and cultural anthropology, demography, geography (human, economic and social), linguistics, political sciences and other social sciences not elsewhere classified
- applied research services related to history, philosophy, arts, religion, theology, and other humanities not elsewhere classified
8123  **Experimental development services in social sciences and humanities**

This class includes:
- experimental development services in social sciences and humanities involving systematic work, drawing on knowledge gained from research and practical experience, that is directed to producing new materials, products, and devices; to installing new processes, systems and services; or to improving substantially those already produced or installed.

81231  **Experimental development services in psychology**

This subclass includes:
- experimental development services related to psychology.

81232  **Experimental development services in economics**

This subclass includes:
- experimental development services related to economics, business management, finance, etc.

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

81233  **Experimental development services in law**

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

81234  **Experimental development services in languages and literature**

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

81239  **Experimental development services in other social sciences and humanities**

This subclass includes:
- experimental development services related to social and cultural anthropology, demography, geography (human, economic and social), linguistics, political sciences and other social sciences not elsewhere classified.
- experimental development services related to history, philosophy, arts, religion, theology, and other humanities not elsewhere classified.

813  **Interdisciplinary research and experimental development services**

8130  **Interdisciplinary research and experimental development services**

81301  **Interdisciplinary basic research services**

This subclass includes:
- basic research services related to both natural sciences/engineering and social sciences/humanities.

81302  **Interdisciplinary applied research services**

This subclass includes:
- applied research services related to both natural sciences/engineering and social sciences/humanities.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>81303</td>
<td><strong>Interdisciplinary experimental development services</strong></td>
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<tr>
<td></td>
<td>This subclass includes:</td>
</tr>
<tr>
<td></td>
<td>- experimental development services related to both natural sciences/engineering and social sciences/humanities</td>
</tr>
<tr>
<td>814</td>
<td><strong>Research and development originals</strong></td>
</tr>
<tr>
<td>8140</td>
<td><strong>Research and development originals</strong></td>
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<tr>
<td>81400</td>
<td>This subclass includes:</td>
</tr>
<tr>
<td></td>
<td>- 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.</td>
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<tr>
<td></td>
<td>Note: The creation of these original works is done on own account, i.e. their production is intended for sale that is undertaken without a contract or known buyer</td>
</tr>
<tr>
<td>82</td>
<td><strong>Legal and accounting services</strong></td>
</tr>
<tr>
<td>821</td>
<td><strong>Legal services</strong></td>
</tr>
<tr>
<td>8211</td>
<td><strong>Legal advisory and representation services concerning criminal law</strong></td>
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<tr>
<td>82110</td>
<td>This subclass includes:</td>
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<tr>
<td></td>
<td>- advice, representation and related services (defence, search for evidence, witnesses, experts, etc.) concerning criminal law</td>
</tr>
<tr>
<td>8212</td>
<td><strong>Legal advisory and representation services concerning other fields of law</strong></td>
</tr>
<tr>
<td>82120</td>
<td>This subclass includes:</td>
</tr>
<tr>
<td></td>
<td>- 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</td>
</tr>
<tr>
<td>8213</td>
<td><strong>Legal documentation and certification services</strong></td>
</tr>
<tr>
<td>82130</td>
<td>This subclass includes:</td>
</tr>
<tr>
<td></td>
<td>- drafting and certification of documents and other related legal services concerning patents, copyrights and other intellectual property rights</td>
</tr>
<tr>
<td></td>
<td>- drafting and certification of documents and other related legal services concerning other legal documents, such as wills, marriage contracts, commercial contracts, business charters, etc.</td>
</tr>
</tbody>
</table>
8219 Other legal services

82191 Arbitration and conciliation services

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 Other legal services n.e.c.

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

822 Accounting, auditing and bookkeeping services

8221 Financial auditing services

82210 Financial auditing services

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

8222 Accounting and bookkeeping services

82221 Accounting services

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  **Bookkeeping services**

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  **Payroll services**

This subclass includes:
- payroll processing, including on-line
- 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**

8231  **Corporate tax consulting and preparation services**

82310  **Corporate tax consulting and preparation services**

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)

8232  **Individual tax preparation and planning services**

82320  **Individual tax preparation and planning services**

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

824  **Insolvency and receivership services**

8240  **Insolvency and receivership services**

82400  **Insolvency and receivership services**

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
83 Professional, technical and business services (except research, development, legal and accounting services)

831 Management consulting and management services; information technology services

8311 Management consulting and management services

83111 Strategic management consulting services

This subclass includes:
- providing advice, guidance and operational assistance concerning business policy and strategy and the overall planning, structuring and control of an organization. More specifically, general management consulting assignments may deal with one or a combination of the following:
  - policy formulation
  - determination of the organizational structure (decision-making system) that will most effectively meet the objectives of the organization
  - legal organization
  - strategic business plans
  - 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 Financial management consulting services

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 Human resources management consulting services

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 Marketing management consulting services

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 Operations management consulting services

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 Supply chain and other management consulting services

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 Business process management services

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 Head office services

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

8312 Business consulting services

83121 Public relations services

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 Other business consulting services

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

8313 Information technology (IT) consulting and support services

83131 IT consulting services

This subclass includes:
- providing advice or expert opinion on technical matters related to the use of information technology, such as:
  - advice on matters such as hardware and software requirements and procurement
  - systems integration
  - systems security
  - provision of expert testimony on IT related issues
This subclass does not include:
- 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
- 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

83132 IT support services

This subclass includes:
- provision of technical expertise to solve problems for the client in using software, hardware, or an entire computer system, such as:
  • provision of customer support in using or troubleshooting the software
  • 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.c.

8314 Information technology (IT) design and development services

This class includes:
- provision of technical expertise to design and/or develop an IT solution such as custom applications, networks, and computer systems

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 necessary to create and implement a web page
  • designing the structure and content of a database and/or writing the computer code necessary to create and implement a database
  • designing the structure and writing the computer code necessary to design and develop a custom software application
  • customization and integration, adapting (modifying, configuring, etc.) and installing an existing application so that it is functional within the clients' information system environment

This subclass does not include:
- service contracts where the design and development of a web page is bundled with the hosting of the web page, cf. 83151
- service contracts where the design and development of the application is bundled with the hosting and management of the application on an ongoing basis, cf. 83152
- service contracts where the design and development of a database is bundled with the ongoing management of the data holdings, cf. 83159

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, hardware and procedures to control access to data and programs and to allow for the safe exchange of information over a network
- combined service of assessing an organization's computer requirements, advising on hardware and software acquisitions, developing system specification and putting the new system in place
- computer systems integration services, i.e. an analysis of the client's current computer system, present and future computing requirements, the purchase of new equipment and software, and the integration of the new and old systems components to create a new integrated system

This subclass does not include:
- services of day-to-day management of the client's network, cf. 83161

83143 Software originals

This subclass includes:
- software originals (i.e. a set of instructions that is to be used in a computing device in order to bring about a specific result), which can be protected and licensed as intellectual property

This subclass does not include:
- software produced under contract for others, cf. 83141
- wholesale and retail sale services of software, cf. 61184, 61284, 62184, 62284, 62384, 62484, 62584

8315 Hosting and information technology (IT) infrastructure provisioning services

This class includes:
- provision of information technology (IT) infrastructure (hardware, software and networks) to process data, host applications and host processes for a client

83151 Website hosting services

This subclass includes:
- provision of the infrastructure to host a customer's website and related files in a location that provides fast, reliable connection to the Internet that may be:
  - limited to storage on a single server, in either shared or dedicated capacity, without the service provider managing or integrating software applications (Software hosted on the server is the client's responsibility and service level guarantees are standardized and limited in scope)
  - a bundled service package that consists of the hosting and management of the website and related applications

Note: An important characteristic of this service is the promise of a secure and reliable site and Internet connections that can be quickly scaled to accommodate variations in traffic use. Frequently, consulting, customization and systems integration are part of the package. Applications are frequently e-commerce-related and enable on-line storefronts, shopping carts and catalogues with advanced and complex features such as order processing, fulfillment, procurement, invoicing, transaction processing, customer relations management and back-end database and data warehouse integration and migration services.
83152 Application service provisioning

This subclass includes:
- provision of leased software applications from a centralized, hosted, and managed computing environment:
  - with integration to the systems and infrastructure of the client (Frequently, consulting, customization and systems integration services are bundled with the hosting and management of the application.)
  - where the leased application is not customized and not integrated with other applications of the client (The application is usually accessed over the Word Wide Web. A common example is office suite software applications.)

83159 Other hosting and IT infrastructure provisioning services

This subclass includes:
- collocation services, i.e. the provision of rack space within a secured facility for the placement of servers and enterprise platforms (The service includes the space for the client's hardware and software, connection to the Internet or other communication networks, and routine monitoring of servers. Clients are responsible for the management of the operating system, hardware, and software.)
- data storage services, i.e. managing or administrating the storage and back-up management of data such as remote back-up services, storage, or hierarchical storage management (migration)
- data management services, i.e. on-going management and administration of data as an organizational resource (Services may include performing data modeling, data mobilization, data mapping/rationalization, data mining and system architecture.)
- video and audio streaming services, i.e. sending audio and video data over the Internet or providing services associated with the storage, production (including encoding), and support of video and audio streaming over the Internet
- other IT hosting or infrastructure provisioning services such as hosting client's application, processing client's data and computer time-share

8316 IT infrastructure and network management services

This class includes:
- managing and monitoring a client's IT infrastructure including hardware, software and networks

83161 Network management services

This subclass includes:
- managing and monitoring communication networks and connected hardware to diagnose networking problems and gather capacity and usage statistics for the administration and fine-tuning of network traffic. These services also remotely manage security systems or provide security-related services

83162 Computer systems management services

This subclass includes:
- provision of day-to-day management and operation of a client's computer system
8319 Other management services, except construction project management services

83190 Other management services, except construction project management services

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.
- project management services that include management and office management services, with or without the provision of their own staff

This subclass does not include:
- construction project management services, cf. 83330

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

8321 Architectural services and advisory services

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

Note: 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.

83211 Architectural advisory services

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 Architectural services for residential building projects

This subclass includes:
- architectural services for:
  - single-family residential projects
  - multi-family residential projects
83213 Architectural services for non-residential building projects

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 Historical restoration architectural services

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

8322 Urban and land planning services

83221 Urban planning services

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 Rural land planning services

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 Project site master planning services

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
8323  Landscape architectural services and advisory services

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

83231  Landscape architectural advisory services

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  Landscape architectural services

This subclass includes:
- landscape architecture services for residential building projects:
  • single-family residential projects
  • multi-family residential projects
  • residential subdivision projects
- landscape architecture services for 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
- landscape architecture services for 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

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 studies related to engineering projects.
8331 Engineering advisory services

83310 Engineering advisory services

This subclass includes:
- provision of advice to clients concerning engineering principles and methods, when performed independently of an engineering project, including policy analysis, regulatory studies and audits
- provision of testimony by a witness who, by virtue of experience, training, skill or knowledge of engineering, is recognized as being qualified to render an informed opinion on such matters
- engineering investigation of a failed engineered system or structure to determine causal factors

This subclass does not include:
- advice, studies, and reports performed in conjunction with a project, cf. based on the project type under 8332

8332 Engineering services for specific projects

83321 Engineering services for building projects

This subclass includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for building projects.

This subclass includes:
- provision of designs, plans, and studies related to residential building projects, such as:
  - new and existing homes
  - row housing, apartments, etc.
  - mixed-use buildings that are predominantly used for residential housing
- provision of designs, plans, and studies related to new and existing commercial, public and institutional building projects, including mixed-use buildings that are predominantly used for commercial, public, or institutional purposes, such as:
  - office buildings
  - shopping centres
  - hotels and restaurants
  - service stations and warehouses
  - bus and truck terminals
  - hospitals, schools, churches
  - prisons, stadiums and arenas
  - libraries and museums

This subclass also includes:
- engineering advisory services that are related to specific residential, commercial, public or institutional building projects

This subclass does not include:
- engineering advisory services not related to a specific project, cf. 83310
83322  Engineering services for industrial and manufacturing projects

This subclass includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for industrial and manufacturing projects.

This subclass includes:
- engineering services related to industrial facilities and processes:
  - mining and metallurgical facilities such as mines, smelters, mills, mineral refineries, including integrated facility and process engineering projects
  - mining and metallurgical processes, such as mineral extraction, smelting, refining, metal forming
  - petroleum and petrochemical facilities such as oil and gas platforms, refineries, petrochemical plants, including integrated facility and process engineering projects
  - processes for the production of petroleum and petrochemicals, such as extraction, refining, formulation, mixing
  - microelectronics facilities and processes, such as those that produce microprocessors, silicon chips and wafers, microcircuits, and semiconductors
  - textile and clothing facilities and processes
  - iron and steel facilities and processes
  - other industrial and manufacturing facilities and processes, n.e.c.
- engineering services related to the design of industrial and manufactured products, such as:
  - industrial machinery such as agricultural, construction, mining, metalworking, commercial and service industry, heating, ventilating and air-conditioning, power transmission machinery
  - electronic equipment such as computers and peripheral equipment, communications equipment, audio and video equipment, semiconductors and other electronic components
  - electrical equipment such as lighting, major and minor appliances and components thereof
  - transportation equipment such as motor vehicles, aircraft, trains, marine vessels, space vehicles
  - industrial and manufactured products not elsewhere classified

This subclass does not include:
- research and development services in engineering, cf. 81124
- industrial design services, cf. 83912

83323  Engineering services for transportation projects

This subclass includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for transportation infrastructure projects.

This subclass includes:
- engineering services (including provision of designs, plans, and studies) related to:
  - highways, roads and streets, including elevated highways used for motor vehicle traffic
  - bridges and tunnels
  - ancillary road transport facilities such as rest stops, weigh stations, toll booths
  - mass transit systems, such as light rail or subway systems
  - railways and related structures
  - railway bridges and tunnels
  - marine and inland ports
  - harbours, locks, canals, and dams primarily used for transportation purposes
  - airports, runways, hangars
  - other aviation facilities
  - space transportation projects
  - oil and gas transportation projects
  - other transportation projects n.e.c.
83324  Engineering services for power projects

This subclass includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for electricity generation, transmission and distribution projects.

This subclass includes:
- engineering services related to facilities that generate electrical power from:
  - coal and other fossil-fuel energy such as oil and gas
  - nuclear energy
  - the energy in falling water
  - other energy, such as solar power, wind power, geothermal power including cogeneration facilities
- engineering services related to overhead or underground electrical power transmission and distribution lines

83325  Engineering services for telecommunications and broadcasting projects

This subclass includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for telecommunications and broadcasting projects.

This subclass includes:
- engineering services related to systems for the transmission of voice and data between network termination points by copper wire, fibre-optic cable, co-axial cable, and hybrid fibre-coax cable
- engineering services related to systems for the transmission of voice, data and programming between network termination points by short-wave or microwave, such as:
  - wireless telephony systems
  - satellite radio systems
  - direct-broadcast satellite systems
- engineering services related to systems for the transmission of radio and television signals
- engineering services related to systems for the transmission or distribution of voice, data or programming, not elsewhere classified

83326  Engineering services for waste management projects (hazardous and non-hazardous)

This subclass includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for waste management projects.

This subclass includes:
- engineering services related to household garbage collection and disposal systems, such as:
  - recycling facilities
  - composting facilities
  - transfer stations
  - resource recovery facilities
  - landfill sites
- engineering services related to programmes for the collection, treatment, recycling, and disposal of industrial air, water and solid wastes, generally to a level such that the remaining waste stream can be safely released to the natural environment or ordinary municipal systems
- engineering services related to programmes for hazardous waste remediation, such as:
  - management of nuclear waste
  - chemical agent destruction
  - brownfield redevelopment
  - groundwater modeling
  - contaminated site remediation
This subclass does not include:
- engineering services for water, sewage treatment and drainage projects, cf. 83327

83327 Engineering services for water, sewerage and drainage projects

This subclass includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for water treatment and distribution systems, sewer systems, sewage treatment plants and drainage projects.

This subclass includes:
- engineering services related to systems for the collection, distribution, treatment, and disposal of water such as:
  - drinking water distribution systems, pumping stations, reservoirs, water storage facilities, water transmission and distribution mains including dams used primarily for local drinking water distribution and desalination plants
  - systems for storm water management, drainage and detention systems including dams used primarily for flood control
  - systems for the collection, treatment, and disposal of waste water, except industrial waste water
  - irrigation systems and water pipelines including dams primarily used for irrigation

83329 Engineering services for other projects

This subclass includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for projects not elsewhere classified.

This subclass includes:
- engineering services related to:
  - outdoor sport and recreation facilities
  - natural gas and steam distribution projects
  - other utility projects n.e.c.
- engineering services related to systems, processes, facilities or products not elsewhere classified including the provision of designs, plans and studies related to them

8333 Project management services for construction projects

83330 Project management services for construction projects

This subclass includes:
- services of assuming overall responsibility for the successful completion of a construction project on behalf of a client, including organizing the financing and the design, requesting tenders, and performing management and control functions
- project management services provided by engineers or architects

This subclass does not include:
- general construction services, cf. 541, 542
834 Scientific and other technical services

8341 Geological, geophysical and other prospecting services

83411 Geological and geophysical consulting services

This subclass includes:
- 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
- provision of advice with regard to exploration and development of mineral, oil and natural gas properties, including:
  • pre-feasibility and feasibility studies
  • project evaluation services
- evaluation of geological, geophysical and geochemical anomalies
- surface geological mapping or surveying

83412 Geophysical services

This subclass includes:
- providing information on subsurface earth formations by different methods:
  • seismographic, gravimetric, magnetometric methods
  • other subsurface surveying methods

This subclass does not include:
- test drilling and boring work, cf. 54320

83413 Mineral exploration and evaluation

This subclass includes:
- mineral exploration and evaluation information, obtained on own account basis

Note: This intellectual property product may be produced with the intent to sell or license the information to others.

8342 Surface surveying and map-making services

83421 Surface surveying services

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

83422 Map-making services

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
8343 Weather forecasting and meteorological services

83430 Weather forecasting and meteorological services

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

8344 Technical testing and analysis services

83441 Composition and purity testing and analysis services

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 Testing and analysis services of physical properties

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 Testing and analysis services of integrated mechanical and electrical systems

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 Technical inspection services of road transport vehicles

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 Other technical testing and analysis services

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

835 Veterinary services

8351 Veterinary services for pet animals

83510 Veterinary services for pet animals

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

8352 Veterinary services for livestock

83520 Veterinary services for livestock

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

8359 Other veterinary services

83590 Other veterinary services

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 animals other than pets or livestock

This subclass does not include:
- services related to animal husbandry such as artificial insemination, cf. 86121
836 Advertising services and provision of advertising space or time

8361 Advertising services

83611 Full service advertising

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 Direct marketing and direct mail services

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 Other advertising services

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

8362 Purchase or sale of advertising space or time, on commission

83620 Purchase or sale of advertising space or time, on commission

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
8363 Sale of advertising space or time (except on commission)

83631 Sale of advertising space in print media (except on commission)

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 Sale of TV/radio advertising time (except on commission)

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

83633 Sale of Internet advertising space (except on commission)

This subclass includes:
- sale of Internet advertising space

83639 Sale of other advertising space or time (except on commission)

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

8370 Market research and public opinion polling services

83700 Market research and public opinion polling services

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

838 Photography services and photographic processing services

8381 Photography services and event videography services

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 customer specifications:
  - passport or identification photographs
  - infant and child portraits
  - family or military portraits
• studio fashion photos
• corporate pictures

83812 Advertising and related photography services

This subclass includes:
- services consisting of photographing:
  • merchandise, industrial products
  • fashion clothes and other apparel
  • machinery, buildings
  • persons and other subjects for use in public relations
- photographic services for:
  • advertising displays, brochures, newspaper advertisements
  • catalogues

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

This subclass does not include:
- TV programme production services, cf. 96121

83814 Specialty photography services

This subclass includes:
- 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 such services are:
  • underwater photography
  • medical and biological photography
  • photomicrography

This subclass does not include:
- photogrammetric recordings and collection of data by satellites, cf. 83421
- services of press photographers and photojournalists, cf. 844
- x-rays, scans and other medical imaging services, cf. 93196

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 Photographic processing services

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

839 Other professional, technical and business services

8391 Specialty design services

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:
- interior architectural services, i.e. involving fundamental alteration of rooms in addition to consideration of colour, material or functionality, cf. 83212, 83213, 83214

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, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal and efficiency in production, distribution, use and maintenance

This subclass does not include:
- engineering services for the design of industrial products, cf. 83322

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
- package design services
- production of three-dimensional models
- graphic design services, including graphic design for advertising purposes
This subclass does not include:
- design as integral component of a full advertising service, cf. 83611

8392 Design originals

83920 Design originals

This subclass includes:
- original design concepts, produced on own account:
  - industrial product designs
  - aesthetic designs
  - graphic designs

Note: This intellectual property product is typically produced with the intent to sell or license the information to others.

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

83931 Environmental consulting services

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 Other scientific and technical consulting services n.e.c.

This subclass includes:
- scientific consulting services from mathematicians, statisticians, etc.
8394 Original compilations of facts/information

This subclass includes:
- original compilations of facts or information (i.e. databases) organized for retrieval and consultation, including mailing lists

Note: 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

8395 Translation and interpretation services

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

8396 Trademarks and franchises

This subclass includes:
- original trademarks and franchises, i.e. the legally registered ownership of a certain brand name

Note: 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

8399 Other professional, technical and business services, n.e.c.

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
84  Telecommunications, broadcasting and information supply services

841  Telephony and other telecommunications services

8411  Carrier services

84110  Carrier services

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

8412  Fixed telephony services

84120  Fixed telephony services

This subclass includes:
- provision of access to and use of the public switched telephone network and IP networks 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)
- provision of call management services (calling features) for use from a fixed customer location, 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

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

8413  Mobile telecommunications services

This class includes:
- provision of access to, and use of, switched or non-switched networks for the transmission of voice, text and data using a portable handset or device, such as cellular and satellite phones, feature phones, smart phones, laptop and tablet computers and similar devices.

Common transmission standards include:
- GSM (Global System for Mobile Communications)
- WCDMA (Wideband Code Division Multiple Access)
- LTE (Long Term Evolution) sometimes known as 4G
84131 Mobile voice services

This subclass includes:
- provision of access to, and use of, switched or non-switched networks for the transmission of voice telephony using portable handsets or devices such as cellular phones, mobile phones, satellite phones, smart phones, and similar devices. Services can be charged inbound, outbound, or both. Fees can be based on actual usage (e.g., per minute of use) based on a pre-purchased limit (e.g., 100 minutes) or temporal access (e.g., unlimited use monthly).
- provision of call management services

This subclass does not include:
- provision of satellite facilities to originate, terminate and transit calls for other telecommunication service provider, cf. 84110
- provision of satellite facilities for the exclusive use of a customer, cf. 84140

84132 Mobile text services

This subclass includes:
- provision of access to SMS (short message service) to send and receive text messages on cellular phones, mobile phones, smart phones and similar devices. Services can be charged inbound, outbound, or both. Fees can be based on actual usage (e.g., per text fee), based on a pre-purchased limit (e.g., 1000 messages), or temporal access (e.g., unlimited use monthly)

84133 Mobile data services, except text services

This subclass includes:
- provision of access to mobile data networks for mobile phones, smart phones, tablets, laptops and similar devices to send and receive data (other than voice or text), including provision of dedicated data services provided through USB cards or dongles. Services can be charged inbound, outbound, or both. Fees can be based on actual usage (e.g., per gigabyte) based on a pre-purchased limit (e.g., 2 gigabytes) or temporal access (e.g., unlimited monthly usage)

This subclass does not include:
- provision of mobile voice communications services, cf. 84131
- provision of SMS text services, cf. 84132
- provision of satellite facilities on a pay-as-you-use basis for the transmission of data from fixed locations, cf. 84150

8414 Private network services

84140 Private network services

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
8415 Data transmission services

84150 Data transmission services

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

8419 Other telecommunications services

84190 Other telecommunications services

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

842 Internet telecommunications 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 normal telecommunications network

8421 Internet backbone services

84210 Internet backbone services

This subclass includes:
- carrier services of Internet traffic by one ISP for another ISP (generally known in the industry as peering and transit charges)

8422 Internet access services

This class includes:
- provision of a direct connection to the Internet, including wired, wireless, satellite and terrestrial fixed wireless Internet services. The Internet Service Provider (ISP) may also provide free services along with Internet access such as e-mail, space for the customer's web page, tools for simple web page design, chat, security software (virus protection, spyware protection, firewall) and technical support. This service may also include remote access or other types of Internet access and package upgrades such as international roaming and extra e-mail boxes, usually for additional costs to customers.

This class does not include:
- provision of mobile data services, cf. 84133
84221  Narrowband Internet access services

This subclass includes:
- provision of a direct narrowband connection (i.e. at downstream speeds of less than 256 kbit/s) to the Internet, including wired, wireless, satellite and terrestrial fixed wireless Internet services. The Internet Service Provider (ISP) may also provide free services along with Internet access such as e-mail, space for the customer's web page, tools for simple web page design, chat, security software (virus protection, spyware protection, firewall) and technical support. This service may also include remote access or other types of Internet access and package upgrades such as international roaming and extra e-mail boxes, usually at additional cost to customers.

This subclass does not include:
- provision of mobile data services, cf. 84133

84222  Broadband Internet access services

This subclass includes:
- provision of a direct broadband connection (i.e. at downstream speeds greater or equal to 256 kbit/s) to the Internet, including wired, wireless, satellite and terrestrial fixed wireless Internet services. The Internet Service Provider (ISP) may also provide free services along with Internet access such as e-mail, space for the customer's web page, tools for simple web page design, chat, security software (virus protection, spyware protection, firewall) and technical support. This service may also include remote access or other types of Internet access and package upgrades such as international roaming and extra e-mail boxes, usually at additional cost to customers.

This subclass does not include:
- provision of mobile data services, cf. 84133

8429  Other Internet telecommunications services

84290  Other Internet telecommunications services

This subclass includes:
- provision of telecommunications services over the Internet other than Internet access, such as:
  - fax, telephony, audio conferencing and video conferencing over the Internet

843  On-line content

8431  On-line text based information

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

84312  On-line newspapers and periodicals

This subclass includes:
- publications issued on the Internet where the main content is updated at fixed intervals, usually on a daily, weekly or monthly basis; whether on subscription or single copy sales
- portions of newspapers such as headlines e-mailed daily or more frequently
- periodic newsletters

This subclass does not include:
- digital archives, cf. 84520
84313 On-line directories and mailing lists

This subclass includes:
- on-line directories and mailing lists, including telephone books
- other on-line collections of facts/information (databases)

This subclass does not include:
- web search portal content, cf. 84394

8432 On-line audio content

84321 Musical audio downloads

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

84322 Streamed audio content

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

8433 On-line video content

84331 Films and other video downloads

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

84332 Streamed video content

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

8434 Software downloads

84341 System software downloads

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

84342 Application software downloads

This subclass includes:
- electronic files containing application software that can be downloaded and stored on a local device for later execution/installation
8439 Other on-line content

84391 On-line games

This subclass includes:
- 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

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

This subclass does not include:
- on-line gambling services, cf. 96921

84392 On-line software

This subclass includes:
- 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

84393 On-line adult content

This subclass includes:
- mature theme, sexually explicit content published or broadcast over the Internet including graphics, live feeds, interactive performances and virtual activities

Note: Payment may be by methods such as subscription, membership fee or pay-per-view.

This subclass does not include:
- adult content in on-line newspapers, periodicals, books, directories, cf. 8431

84394 Web search portal content

This subclass includes:
- content provided on web search portals, i.e. extensive databases of Internet addresses and content in an easily searchable format

84399 Other on-line content n.e.c.

This subclass includes:
- statistics or other information, including streamed news
- other on-line content not included above such as greeting cards, jokes, cartoons, graphics, maps
844 News agency services

8441 News agency services to newspapers and periodicals

84410 News agency services to newspapers and periodicals

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

8442 News agency services to audiovisual media

84420 News agency services to audiovisual media

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

845 Library and archive services

8451 Library services

84510 Library services

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 videotapes, cf. 73220
- rental services of books, cf. 73290

8452 Archive services

84520 Archive services

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

846 Broadcasting, programming and programme distribution services

8461 Radio and television broadcast originals

84611 Radio broadcast originals

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

84612 Television broadcast originals

This subclass includes:
- original television content protectable as intellectual property, produced for transmission over the air
8462  Radio and television channel programmes

84621  Radio channel programmes

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

84622  Television channel programmes

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

8463  Broadcasting services and multi-channel programme distribution services

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

Note: The programming is provided in packages that consist of a set of predefined channels or one time viewing packages.

84631  Broadcasting services

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  Home programme distribution services, basic programming package

This subclass includes:
- providing subscriber access to a basic range of programming services generally for a monthly fee

Note: 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  Home programme distribution services, discretionary programming package

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

Note: This programming service can be provided in bundles determined by the cable, satellite or MDS operator, in bundles determined by the subscriber, or à la carte.
84634 **Home programme distribution services, pay-per-view**

This subclass includes:
- providing subscribers the ability to view a specific programme (movie or event) from his home for a fee separate from, and in addition to, the monthly fee for basic or discretionary programming packages.

85 **Support services**

851 **Employment services**

8511 **Personnel search and referral services**

This class includes:
- provision of intermediation services between prospective employees and employers

85111 **Executive/retained search services**

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

Note: 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 **Permanent placement services, other than executive search services**

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
- booking and casting services
- motion picture, television and other theatrical casting services

Note: 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.
8512 Labour supply services

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

85121 Contract staffing services

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

Note: 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 Temporary staffing services

This subclass includes:
- supplying personnel for temporary work assignments

Note: 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 Long-term staffing (payrolling) services

This subclass includes:
- supplying personnel for extended work assignments

Note: 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 Temporary staffing-to-permanent placement services

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

Note: 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  Co-employment staffing services

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

Note: 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

8521  Investigation services

85210  Investigation services

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

8522  Security consulting services

85220  Security consulting services

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

8523  Security systems services

85230  Security systems services

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

8524  Armoured car services

85240  Armoured car services

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
8525  Guard services

85250  Guard services

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

8529  Other security services

85290  Other security services

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

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

853  Cleaning services

8531  Disinfecting and exterminating services

85310  Disinfecting and exterminating services

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  Window cleaning services

This subclass includes:
- cleaning of windows in dwellings and other buildings, including cleaning of exterior windows using swing stages
8533  General cleaning services

85330 General cleaning services

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:
- window cleaning services, cf. 85320

8534  Specialized cleaning services

85340 Specialized cleaning services

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. 86122
- cleaning of carpets, upholstery, fabric, wall hangings, etc., cf. 97130

854  Packaging services

8540  Packaging services

85400 Packaging services

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, 89
855   Travel arrangement, tour operator and related services

8551  Reservation services for transportation

This class includes:
- services related to sales of transportation and related services

Note: 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 Reservation services for air transportation

This subclass includes:
- arranging reservations for airline tickets

85512 Reservation services for rail transportation

This subclass includes:
- arranging reservations for rail seats

85513 Reservation services for bus transportation

This subclass includes:
- reservation services for bus transportation

85514 Reservation services for vehicle rental

This subclass includes:
- arranging reservations for rental cars

85519 Other transportation arrangement and reservation services n.e.c.

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

8552 Reservation services for accommodation, cruises and package tours

85521 Reservation services for accommodation

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 Time-share exchange services

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 Reservation services for cruises

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

85524 Reservation services for package tours

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

8553 Other reservation services

85531 Reservation services for convention centres, congress centres and exhibition halls

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

85539 Reservation services for event tickets, entertainment and recreational services and other reservation services

This subclass includes:
- arranging reservations for theatre performances, concerts or sporting events

8554 Tour operator services

85540 Tour operator services

This subclass includes:
- arranging, assembling, and marketing package tours:
  - pre-packaged tours, domestic and international
  - custom package tours for groups, domestic and international

Note: 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.

8555 Tourist guide services

85550 Tourist guide services

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

8556 **Tourism promotion and visitor information services**

85561 **Tourism promotion services**

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

85562 **Visitor information services**

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

859 **Other support services**

8591 **Credit reporting services**

85910 **Credit reporting services**

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 **Collection agency services**

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 **Telephone call centre services**

This subclass includes:
- taking orders for clients by telephone
- soliciting contribution or providing information for clients by telephone
- telemarketing

85939 **Other telephone-based support services**

This subclass includes:
- telephone answering services
- telephone wake-up services
8594 Combined office administrative services

85940 Combined office administrative services

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 Duplicating services

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

85952 Mailing list compilation services

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 Mailing services

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. 68021, 68022

85954 Document preparation and other specialized office support services

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, cf. 85999
- public stenography services, cf. 85999
8596 Convention and trade show assistance and organization services

85961 Convention assistance and organization services

This subclass includes:
- 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

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

85962 Trade show assistance and organization services

This subclass includes:
- organization and management of trade shows and trade fairs and provision of assistance and support services, including components such as:
  - advice and consultancy services with respect to all aspects of the organization of trade shows and trade fairs 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 trade show or trade fair
  - organization or provision of secretariat and office facilities and staff for trade show or trade fair registration, administration, documentation handling, translation of documents etc.
  - organization or supply of 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, on-site transportation services, food and beverage arrangements

8597 Landscape care and maintenance services

85970 Landscape care and maintenance services

This subclass includes:
- 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 Other information services

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 Other support services n.e.c.

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.
- 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
86 Support and operation services to agriculture, hunting, forestry, fishing, mining and utilities

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

8611 Support and operation services to crop production

86111 Post-harvest crop services

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

86112 Seed processing services

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

86113 Crop production services on inputs owned by others

This subclass includes:
- operation of a crop production unit on a fee or contract basis

86119 Other support services to crop production

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

8612 Animal husbandry services

86121 Farm animal husbandry services on inputs owned by others

This subclass includes:
- operation of a farm animal production unit on a fee or contract basis
86122 **Support services to farm animal husbandry**

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 **Other animal husbandry services**

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

8613 **Support and operation services to hunting**

86131 **Hunting services on resources owned by others**

This subclass includes:
- operation of a hunting unit on a fee or contract basis

86132 **Support services to hunting**

This subclass includes:
- culling of wildlife

8614 **Support and operation services to forestry and logging**

86141 **Forestry and logging services on inputs owned by others**

This subclass includes:
- operation of a forestry or logging unit on a fee or contract basis

86142 **Support services to forestry and logging**

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
8615  Support and operation services to fishing

86151 Fishing services on resources owned by others

This subclass includes:
- operation of a fishing unit on a fee or contract basis

86152 Aquaculture services on inputs owned by others

This subclass includes:
- operation of an aquaculture unit on a fee or contract basis

86153 Support services to fishing

This subclass includes:
- support services related to fishery

86154 Support services to aquaculture

This subclass includes:
- support services related to fish hatcheries and fish farms

862  Support and operation services to mining

8621 Support services to mining

86211 Support services to oil and gas extraction

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 Support services to other mining

This subclass includes:
- draining and pumping of mines
- overburden removal and other development and preparation services of mineral properties and sites, including tunneling, except for oil and gas extraction
- test drilling services in connection with mining operations, except for oil and gas extraction

This subclass does not include:
- mineral exploration and evaluation services, cf. 83411
- geophysical services, cf. 83412

8622 Mining services on resources owned by others

86221 Oil and gas extraction services on resources owned by others

This subclass includes:
- operation of a oil or gas extraction unit on a fee or contract basis
86229 Other mining services on resources owned by others

This subclass includes:
- operation of other mining units on a fee or contract basis

863 Support and operation services to electricity, gas and water distribution

8631 Support services to electricity transmission and distribution

86311 Electricity transmission services (on a fee or contract basis)

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

86312 Electricity distribution services (on a fee or contract basis)

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

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

This subclass does not include:
- water distribution services through mains on own account, cf. 69210
- operation of irrigation systems for agricultural purposes, cf. 86119

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

86340 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)

86350 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

This subclass does not include:
- transport of water by trucks (without distribution), cf. 65119
- water distribution services by trucks etc. on own account, cf. 69230
- operation of irrigation systems for agricultural purposes, cf. 86119
87 Maintenance, repair and installation (except construction) services

871 Maintenance and repair services of fabricated metal products, machinery and equipment

8711 Maintenance and repair services of fabricated metal products, except machinery and equipment

87110 Maintenance and repair services of fabricated metal products, except machinery and equipment

This subclass includes:
- maintenance and repair services of:
  - industrial boilers
  - steam generators
  - auxiliary plant for use with steam generators:
    - condensers, economizers, superheaters, steam collectors and accumulators
    - nuclear reactors (boiler equipment only), steam generators, boiler equipment or various industrial systems of pipe work
    - shopping carts, materials handling equipment, etc., for institutions
    - parts for marine or power boilers
  - repair of metal tanks, reservoirs and containers
  - repair of steel shipping drums
  - mobile welding repair

This subclass does not include:
- maintenance and repair services of domestic boilers and burners, cf. 54631
- chimney cleaning services, cf. 85340

8712 Maintenance and repair services of office and accounting machinery

87120 Maintenance and repair services of office and accounting machinery

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

8713 Maintenance and repair services of computers and peripheral equipment

87130 Maintenance and repair services of computers and peripheral equipment

This subclass includes:
- maintenance and repair services of computers and computing machinery and peripheral equipment, such as:
  - desktop computers
  - laptop computers
  - hand-held computers (PDA's)
  - dedicated computer terminals
  - computer servers
  - magnetic disk drives, flash drives and other storage devices
  - optical disk drives (CD-RW, CD-ROM, DVD-ROM, DVD-RW)
  - printers
  - monitors
Explanatory notes

- keyboards
- internal and external computer modems
- scanners, including bar code scanners
- smart card readers
- virtual reality helmets
- computer projectors
- computer terminals like automatic teller machines (ATM's); point-of-sale (POS) terminals, not mechanically operated

8714 Maintenance and repair of transport machinery and equipment

87141 Maintenance and repair services of motor vehicles

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 Maintenance and repair services of motorcycles

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

87143 Maintenance and repair services of trailers, semi-trailers and other motor vehicles n.e.c.

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

Note: 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 Maintenance and repair services of other transport equipment

This subclass includes:
- maintenance and repair services of:
  - ships and floating platforms and structures
  - pleasure and sporting boats
  - railway and tramway locomotives and rolling stock
  - aircraft and aircraft engines

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

8715 Maintenance and repair services of other machinery and equipment

87151 Maintenance and repair services of electrical household appliances

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:
- maintenance and repair services for televisions, radio receivers, CD players, VCRs etc., cf. 87155

87152 Maintenance and repair services of electrical machinery and apparatus n.e.c.

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 Maintenance and repair services of telecommunication equipment and apparatus

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 Maintenance and repair services of medical, precision and optical instruments

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 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  **Maintenance and repair services of consumer electronics**

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  **Maintenance and repair services of commercial and industrial machinery**

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  **Maintenance and repair services of elevators and escalators**

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

87159  **Maintenance and repair services of other equipment**

This subclass includes:
- repair of fishing nets, including mending
- repair or ropes, riggings, canvas and tarps
- 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

8721  Repair services of footwear and leather goods

87210 Repair services of footwear and leather goods

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

8722  Repair services of watches, clocks and jewellery

87220 Repair services of watches, clocks and jewellery

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

8723  Repair services of garments and household textiles

87230 Repair services of garments and household textiles

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

8724  Repair services of furniture

87240 Repair services of furniture

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

8729  Maintenance and repair services of other goods n.e.c.

87290 Maintenance and repair services of other goods n.e.c.

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.

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

8731  Installation services of fabricated metal products, except machinery and equipment

87310 Installation services of fabricated metal products, except machinery and equipment

This subclass includes:
- installation of fabricated metal products, such as reservoirs, tanks, steam generators etc.
8732 Installation services of industrial, manufacturing and service industry machinery and equipment

87320 Installation services of industrial, manufacturing and service industry machinery and equipment

This subclass includes:
- installation of machinery used in agriculture, such as:
  - milking machines
- installation of machinery used in mining, such as:
  - machinery for sorting, separating, washing or crushing of stone and ores
- installation of machinery used in manufacturing, such as:
  - machinery for food production
  - machinery for textile production
  - machinery for paper production
  - machinery for plastic and rubber production
  - machinery for working on wood or metals
- installation of industrial process control equipment
- installation of machinery used in service industries, such as:
  - machinery for restaurants
  - machinery and equipment for retail stores (except cash registers etc.)

8733 Installation services of office and accounting machinery and computers

87331 Installation services of mainframe computers

This subclass includes:
- installation of computer hardware of mainframe and similar computers

This subclass does not include:
- installation of telecommunications and electricity wiring, cf. 54619
- installation of personal computers, cf. 87332

87332 Installation services of personal computers and peripheral equipment

This subclass includes:
- installation of personal computers and peripheral equipment
- installation of software

This subclass does not include:
- installation of telecommunications and electricity wiring, cf. 54619
- installation of mainframe and similar computers, cf. 87331

87333 Installation services of office and accounting machinery

This subclass includes:
- installation of cash registers
- installation of point-of-sale terminals
- installation of ATMs
- installation of ticket-issuing machines
8734 Installation services of radio, television and communications equipment and apparatus

87340 This subclass includes:
- installation of television and radio transmitters
- installation of telephone sets
- installation of video and sound recording apparatus

8735 Installation services of professional medical machinery and equipment, and precision and optical instruments

87350 This subclass includes:
- installation of X-ray machines
- installation of electro-diagnostic apparatus
- installation of sterilizers
- installation of cinematographic projectors
- installation of binoculars and telescopes

8736 Installation services of electrical machinery and apparatus n.e.c.

87360 This subclass includes:
- installation of electric motors, generators and transformers
- installation of electrical machinery not elsewhere classified

8739 Installation services of other goods n.e.c.

87390 This subclass includes:
- installation of home theatre systems and other consumer electronics
- installation of other household goods
- installation services of goods not elsewhere classified

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 manufacturing process. Since this division covers manufacturing services, the output is not owned by the unit providing this service. Therefore, the value of the services in this division is based on the service fee paid, not the value of the goods manufactured.

The groups, classes and subclasses in this division are aligned with the ISIC Rev.4 classes in which these services are being produced.
881  Food, beverage and tobacco manufacturing services
8811  Meat processing services
88110  Meat processing services
        See division 88 for general note.
8812  Fish processing services
88120  Fish processing services
        See division 88 for general note.
8813  Fruit and vegetables processing services
88130  Fruit and vegetables processing services
        See division 88 for general note.
8814  Vegetable and animal oil and fat manufacturing services
88140  Vegetable and animal oil and fat manufacturing services
        See division 88 for general note.
8815  Dairy product manufacturing services
88150  Dairy product manufacturing services
        See division 88 for general note.
8816  Other food product manufacturing services
88161  Grain mill product manufacturing services
        See division 88 for general note.
88162  Starch and starch product manufacturing services
        See division 88 for general note.
88163  Bakery product manufacturing services
        See division 88 for general note.
88164  Sugar manufacturing services
        See division 88 for general note.
88165  Cocoa, chocolate and sugar confectionery manufacturing services
        See division 88 for general note.
88166  Macaroni, noodles, couscous and similar farinaceous products manufacturing services
See division 88 for general note.

88167  Prepared meals and dishes manufacturing services
See division 88 for general note.

88169  Other food product manufacturing services n.e.c.
See division 88 for general note.

8817  Prepared animal feeds manufacturing services

88170  Prepared animal feeds manufacturing services
See division 88 for general note.

8818  Beverage manufacturing services

88181  Distilled alcoholic beverage manufacturing services
See division 88 for general note.

88182  Wine manufacturing services
See division 88 for general note.

88183  Malt and malt liquor manufacturing services
See division 88 for general note.

88184  Soft drink manufacturing services
See division 88 for general note.

8819  Tobacco manufacturing services

88190  Tobacco manufacturing services
See division 88 for general note.

882  Textile, wearing apparel and leather manufacturing services

8821  Textile manufacturing services

88211  Textile fibre manufacturing services
See division 88 for general note.

88212  Textile weaving services
See division 88 for general note.
88213  Textile finishing services
See division 88 for general note.

88214  Knitted and crocheted fabric manufacturing services
See division 88 for general note.

88215  Made-up textile article manufacturing services
See division 88 for general note.

88216  Carpet and rug manufacturing services
See division 88 for general note.

88217  Cordage, rope, twine and netting manufacturing services
See division 88 for general note.

88219  Other textile manufacturing services n.e.c.
See division 88 for general note.

8822  Wearing apparel manufacturing services

88221  Wearing apparel manufacturing services, except fur apparel
See division 88 for general note.

88222  Fur apparel manufacturing services
See division 88 for general note.

88223  Knitted and crocheted apparel manufacturing services
See division 88 for general note.

8823  Leather and leather product manufacturing services

88231  Leather tanning and dressing services; fur dressing and dyeing services
See division 88 for general note.

88232  Luggage manufacturing services
See division 88 for general note.

88233  Footwear manufacturing services
See division 88 for general note.
883 Wood and paper manufacturing services
8831 Wood and wood product manufacturing services
88311 Wood manufacturing services
See division 88 for general note.
88312 Veneer sheet and wood panel manufacturing services
See division 88 for general note.
88313 Carpentry manufacturing services
See division 88 for general note.
88314 Wooden containers manufacturing services
See division 88 for general note.
88319 Other wood product manufacturing services
See division 88 for general note.
8832 Paper and paper product manufacturing services
88321 Pulp, paper and paperboard manufacturing services
See division 88 for general note.
88322 Corrugated paper and paperboard manufacturing services
See division 88 for general note.
88329 Other paper article manufacturing services
See division 88 for general note.
884 Petroleum, chemical and pharmaceutical product manufacturing services
8841 Coke and refined petroleum product manufacturing services
88411 Coke oven products manufacturing services
See division 88 for general note.
88412 Refined petroleum products manufacturing services
See division 88 for general note.
8842 Chemical product manufacturing services
88421 Basic chemicals manufacturing services
See division 88 for general note.
88422  Fertilizer manufacturing services
        See division 88 for general note.

88423  Plastics and rubber manufacturing services
        See division 88 for general note.

88424  Agrochemical product manufacturing services
        See division 88 for general note.

88425  Paint manufacturing services
        See division 88 for general note.

88426  Soap, detergents, cleaning preparation and perfume manufacturing services
        See division 88 for general note.

88427  Other chemical products manufacturing services n.e.c.
        See division 88 for general note.

88429  Man-made fibre manufacturing services
        See division 88 for general note.

8843  Pharmaceutical product manufacturing services

88430  Pharmaceutical product manufacturing services
        See division 88 for general note.

885  Rubber, plastic and other non-metallic mineral product manufacturing services

8851  Rubber product manufacturing services

88511  Tyre manufacturing services
        See division 88 for general note.

88512  Other rubber product manufacturing services
        See division 88 for general note.

8852  Plastic product manufacturing services

88520  Plastic product manufacturing services
        See division 88 for general note.
8853 Other non-metallic mineral product manufacturing services
88531 Glass manufacturing services
   See division 88 for general note.
88532 Refractory product manufacturing services
   See division 88 for general note.
88533 Clay building material manufacturing services
   See division 88 for general note.
88534 Other porcelain and ceramic product manufacturing services
   See division 88 for general note.
88535 Cement, lime and plaster manufacturing services
   See division 88 for general note.
88536 Concrete, cement and plaster article manufacturing services
   See division 88 for general note.
88537 Stone cutting, shaping and finishing services
   See division 88 for general note.
88539 Other non-metallic mineral product manufacturing services n.e.c.
   See division 88 for general note.
886 Basic metal manufacturing services
8860 Basic metal manufacturing services
88601 Basic iron and steel manufacturing services
   See division 88 for general note.
88602 Basic precious and other non-ferrous metal manufacturing services
   See division 88 for general note.
887 Fabricated metal product, machinery and equipment manufacturing services
8871 Structural metal product, tank, reservoir and steam generator manufacturing services
88711 Structural metal product manufacturing services
   See division 88 for general note.
88712  Tank, reservoir and metal container manufacturing services
See division 88 for general note.

88713  Steam generator manufacturing services
See division 88 for general note.

8872  Weapon and ammunition manufacturing services
88720  Weapon and ammunition manufacturing services
See division 88 for general note.

8873  Other fabricated metal product manufacturing and metal treatment services
88731  Metal treatment and coating services
See division 88 for general note.

88732  General machining services
See division 88 for general note.

88733  Cutlery, hand tool and general hardware manufacturing services
See division 88 for general note.

88739  Other fabricated metal product manufacturing services n.e.c.
See division 88 for general note.

8874  Computer, electronic and optical product manufacturing services
88741  Electronic component and board manufacturing services
See division 88 for general note.

88742  Computer and peripheral equipment manufacturing services
See division 88 for general note.

88743  Communication equipment manufacturing services
See division 88 for general note.

88744  Consumer electronics manufacturing services
See division 88 for general note.

88745  Measuring, testing, navigating and control equipment manufacturing services
See division 88 for general note.
88746 Watch and clock manufacturing services
See division 88 for general note.

88747 Irradiation, electromedical and electrotherapeutic equipment manufacturing services
See division 88 for general note.

88748 Optical instrument and photographic equipment manufacturing services
See division 88 for general note.

88749 Magnetic and optical media manufacturing services
See division 88 for general note.

8875 Electrical equipment manufacturing services

88751 Electric motor, generator, transformer and electricity distribution and control apparatus manufacturing services
See division 88 for general note.

88752 Battery and accumulator manufacturing services
See division 88 for general note.

88753 Fibre optic cable manufacturing services
See division 88 for general note.

88754 Other electronic and electric wire and cable manufacturing services
See division 88 for general note.

88755 Wiring device manufacturing services
See division 88 for general note.

88756 Electric lighting equipment manufacturing services
See division 88 for general note.

88757 Domestic appliance manufacturing services
See division 88 for general note.

88759 Other electrical equipment manufacturing services
See division 88 for general note.

8876 General-purpose machinery manufacturing services

88761 Engines and turbine manufacturing services
See division 88 for general note.
88762 Fluid power equipment manufacturing services
   See division 88 for general note.

88763 Other pump, compressor, tap and valve manufacturing services
   See division 88 for general note.

88764 Bearing, gear, gearing and driving element manufacturing services
   See division 88 for general note.

88765 Oven, furnace and furnace burner manufacturing services
   See division 88 for general note.

88766 Lifting and handling equipment manufacturing services
   See division 88 for general note.

88767 Office machinery and equipment (except computers and peripheral equipment) manufacturing services
   See division 88 for general note.

88768 Power-driven hand tool manufacturing services
   See division 88 for general note.

88769 Other general-purpose machinery manufacturing services
   See division 88 for general note.

8877 Special-purpose machinery manufacturing services

88771 Agricultural and forestry machinery manufacturing services
   See division 88 for general note.

88772 Metal-forming machinery and machine tools manufacturing services
   See division 88 for general note.

88773 Metallurgy machinery manufacturing services
   See division 88 for general note.

88774 Mining, quarrying and construction machinery manufacturing services
   See division 88 for general note.

88775 Food, beverage and tobacco processing machinery manufacturing services
   See division 88 for general note.
88776  Textile, apparel and leather production machinery manufacturing services
        See division 88 for general note.

88779  Other special-purpose machinery manufacturing services
        See division 88 for general note.

888  Transport equipment manufacturing services
8881  Motor vehicle and trailer manufacturing services
     88811  Motor vehicle manufacturing services
             See division 88 for general note.
     88812  Trailers and semi-trailer manufacturing services
             See division 88 for general note.
     88813  Motor vehicle part and accessory manufacturing services
             See division 88 for general note.

8882  Other transport equipment manufacturing services
     88821  Ship building services
             See division 88 for general note.
     88822  Pleasure and sporting boat manufacturing services
             See division 88 for general note.
     88823  Railway locomotive and rolling stock manufacturing services
             See division 88 for general note.
     88824  Air and spacecraft manufacturing services
             See division 88 for general note.
     88825  Military fighting vehicle manufacturing services
             See division 88 for general note.
     88826  Motorcycle manufacturing services
             See division 88 for general note.
     88827  Bicycles and invalid carriage manufacturing services
             See division 88 for general note.
88829  Other transport equipment manufacturing services n.e.c.

See division 88 for general note.

889  Other manufacturing services

8890  Other manufacturing services

88901  Furniture manufacturing services

See division 88 for general note.

88902  Jewellery manufacturing services

See division 88 for general note.

88903  Imitation jewellery manufacturing services

See division 88 for general note.

88904  Musical instrument manufacturing services

See division 88 for general note.

88905  Sports good manufacturing services

See division 88 for general note.

88906  Game and toy manufacturing services

See division 88 for general note.

88907  Medical and dental instrument and supply manufacturing services

See division 88 for general note.

88909  Other manufacturing services n.e.c.

See division 88 for general note.

89  Other manufacturing services; publishing, printing and reproduction services; materials recovery services

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
8911  Publishing, on a fee or contract basis

89110  Publishing, on a fee or contract basis

This subclass includes:
- publishing, on a fee or contract basis, of printed matter, software etc.

8912  Printing and reproduction services of recorded media, on a fee or contract basis

89121  Printing services

This subclass includes:
- newspaper printing services
- book printing services
- printing services directly onto plastic, glass, metal, wood or ceramics
- other printing services n.e.c.

This subclass does not include:
- colour printing of images from film or digital media, cf. 83820

89122  Services related to printing

This subclass includes:
- bookbinding, folding, assembling, stitching, gluing, collating, basting, adhesive-binding, trimming, gold stamping services
- other book finishing services such as folding, cutting, stamping, drilling, punching, perforating, embossing, sticking, gluing and laminating
- services of processing matrices, films, bromide prints or electronic data in order to generate original texts to be reproduced (composition, photo composition, plate-making)
- services combining text and image techniques for making a reproducible original
- production services of other reprographic products such as overhead projection foils, sketches, layouts, dummies
- preparation services of digital data, e.g., enhancement, selection, linkage of digital data stored on EDP data carriers
- other graphic service activities related to printing
- rebinding services

89123  Reproduction services of recorded media, on a fee or contract basis

This subclass includes:
- reproduction services from master copies of gramophone records, compact discs and tapes with music or other sound recordings
- reproduction services from master copies of videotapes, laser discs, DVD or other media with motion pictures and other video recordings
- reproduction services from master copies of software and data on all kind of disks, tapes, cartridges and other media

This subclass does not include:
- audio and video production services, cf. 9612
892 Moulding, pressing, stamping, extruding and similar plastic manufacturing services

8920 Moulding, pressing, stamping, extruding and similar plastic manufacturing services

89200 Moulding, pressing, stamping, extruding and similar plastic manufacturing services

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

Note: 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

8931 Iron and steel casting services

89310 Iron and steel casting services

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

Note: 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.

8932 Non-ferrous metal casting services

89320 Non-ferrous metal casting services

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

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

8933 Metal forging, pressing, stamping, roll forming and powder metallurgy services

89330 Metal forging, pressing, stamping, roll forming and powder metallurgy services

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

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

894 Materials recovery (recycling) services, on a fee or contract basis

8941 Metal waste and scrap recovery (recycling) services, on a fee or contract basis

89410 Metal waste and scrap recovery (recycling) services, on a fee or contract basis

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 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 a transformation 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, cf. corresponding subclasses of sections 0-4

8942 Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis

89420 Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis

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 glass
  - crushing, cleaning and sorting of other waste such as demolition waste to obtain secondary raw material

This subclass does not include:
- wholesale trade services in waste and scrap including collecting, sorting, packing, dealing, etc. without an industrial process, cf. 61295
Section 9
Community, social and personal services

91 Public administration and other services provided to the community as a whole; compulsory social security services

911 Administrative services of the government

9111 Overall government public services

91111 Executive and legislative services

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

91112 Financial and fiscal services

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 Overall economic and social planning and statistical services

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 Government services to research and development

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 Other overall government public services

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
9112  **Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security services**

91121  **Public administrative services related to education**

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  **Public administrative services related to health care**

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  **Public administrative services related to housing and community amenities**

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 Public administrative services related to recreation, culture and religion

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

9113 Public administrative services related to the more efficient operation of business

91131 Public administrative services related to agriculture, forestry, fishing and hunting

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 Public administrative services related to fuel and energy

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 Public administrative services related to mining and mineral resources, manufacturing and construction

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 Public administrative services related to transport and communications

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 Public administrative services related to the distributive and catering trades, hotels and restaurants

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 **Public administrative services related to tourism affairs**

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 **Public administrative services related to multipurpose development projects**

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

91138 **Public administrative services related to general economic, commercial and labour affairs**

This subclass includes:
- administrative services provided by government offices, bureaux and programme units involving:
  - formulation of general economic policies
  - regulation or support of general economic activities, such as export and import trade as a whole, commodity and equity markets
  - overall income controls
  - general trade promotion activities
  - general regulation of monopolies and other restraints on trade and market entry
  - regulation, licensing and inspection of miscellaneous commercial sectors
- public administrative services related to the operation of patent, trademark and copyright offices, weather forecasting institutions, standardization institutions and similar institutions
- public administrative services related to the formulation and implementation of general labour policies and regulations, such as labour conditions; the operation of labour exchanges; the implementation of national and regional development policy measures to reduce unemployment and to stimulate labour mobility

9119 **Other administrative services of the government**

91191 **Administrative services related to government personnel**

This subclass includes:
- public administrative and operational services for general personnel affairs, whether or not connected with a specific function
- public administrative services related to the development and implementation of general personnel policies and procedures, concerning selection and promotion, rating methods, job descriptions, evaluation and classification, administration of civil service regulations and similar matters

91199 **Other administrative services of the government n.e.c.**

This subclass includes:
- other administrative services of the government, other than those specified elsewhere in group 911
912 Public administrative services provided to the community as a whole

9121 Public administrative services related to external affairs, diplomatic and consular services abroad

91210 Public administrative services related to external affairs, diplomatic and consular services abroad

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

9122 Services related to foreign economic aid

91220 Services related to foreign economic aid

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

9123 Services related to foreign military aid

91230 Services related to foreign military aid

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

9124 Military defence services

91240 Military defence services

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

9125 Civil defence services

91250 Civil defence services

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

9126 Police and fire protection services

91260 Police and fire protection services

This subclass includes:
- administrative and operational services provided by regular and auxiliary police forces, including harbour police, border police, coast guards and other special police forces
- police services related to traffic regulation, registration of aliens and maintenance of police records
- administrative and operational services related to firefighting and fire prevention by regular and auxiliary fire brigades
- marine fireboat services
- combatting 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

This subclass does not include:
- aircraft firefighting and fire prevention services, cf. 67630
- forest fire fighting services, cf. 86142
- fire extinguishing services for oil and gas wells, cf. 86211
- civil defence services, cf. 91250

9127 Public administrative services related to law courts

91270 Public administrative services related to law courts

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
9128 Administrative services related to the detention or rehabilitation of criminals

91280 Administrative services related to the detention or rehabilitation of criminals

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

9129 Public administrative services related to other public order and safety affairs

91290 Public administrative services related to other public order and safety affairs

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

913 Administrative services related to compulsory social security schemes

9131 Administrative services related to sickness, maternity or temporary disablement benefit schemes

91310 Administrative services related to sickness, maternity or temporary disablement benefit schemes

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

9132 Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees

91320 Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees

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
9133 Administrative services related to unemployment compensation benefit schemes

91330 Administrative services related to unemployment compensation benefit schemes

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

9134 Administrative services related to family and child allowance programmes

91340 Administrative services related to family and child allowance programmes

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

92 Education services

921 Pre-primary education services

9210 Pre-primary education services

92100 Pre-primary education services

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:
- recreational and vacation camps for children, cf. 63130
- child day-care services, cf. 93510
922  **Primary education services**

9220  **Primary education services**

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

923  **Secondary education services**

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.

9231  **Lower secondary education services, general**

92310  **Lower secondary education services, general**

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

9232  **Lower secondary education services, technical and vocational**

92320  **Lower secondary education services, technical and vocational**

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
9233 Upper secondary education services, general

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.

9234 Upper secondary education services, technical and vocational

92340 Upper secondary education services, technical and vocational

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.

924 Post-secondary non-tertiary education services

9241 Post-secondary non-tertiary education services, general

92410 Post-secondary non-tertiary education services, general

This subclass includes:
- educational services for programmes (ISCED Level 4) which, while happening after students finish Upper Secondary education, 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.

9242 Post-secondary non-tertiary education services, technical and vocational

92420 Post-secondary non-tertiary education services, technical and vocational

This subclass includes:
- educational services for programmes (ISCED Level 4) which, while happening after students finish Upper Secondary education, 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.
925  Tertiary education services

9251  First stage tertiary education services

92510  First stage tertiary education services

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.

9252  Second stage tertiary education services

92520  Second stage tertiary education services

This subclass includes:
- education services for tertiary programmes which lead directly to an advanced research qualification, such as a doctoral degree.

929  Other education and training services and educational support services

9291  Other education and training services

92911  Cultural education services

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. 925

92912  Sports and recreation education services

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 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, computer camps and other instructional camps, except for sports
- education services not definable by level

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

9292 Educational support services

92920 Educational support services

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

93 Human health and social care services

931 Human health services

9311 Inpatient services

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

93111 Surgical services for inpatients

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 Gynaecological and obstetrical services for inpatients

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 practitioners other than medical doctors, cf. 93191

93113 Psychiatric services for inpatients

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 Other services for inpatients

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

9312 Medical and dental services

93121 General medical services

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.

Note: 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 Specialized medical services

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)

Note: These services 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 Dental services

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, paedodontics, 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

Note: 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.

9319 Other human health services

93191 Childbirth and related services

This subclass includes:
- services such as supervision during pregnancy and childbirth
- supervision of the mother after birth

Note: 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 Nursing services

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.

Note: These services are provided by qualified practitioners, other than medical doctors.
93193  Physiotherapeutic services

This subclass includes:
- services in the field of physiotherapy, ergotherapy, occupational therapy etc.

Note: These services are provided by qualified practitioners, other than medical doctors.

93194  Ambulance services

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

93195  Medical laboratory services

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  Diagnostic-imaging services

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

93197  Blood, sperm and organ bank services

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  Other human health services n.e.c.

This subclass includes:
- other paramedical human health services not elsewhere classified, such as acupuncture, aroma therapy, speech therapy, homeopathy, nutrition therapy etc.

Note: These services are provided by qualified practitioners, other than medical doctors.

932  Residential care services for the elderly and disabled

9321  Residential health-care services other than by hospitals

93210  Residential health-care services other than by hospitals

This subclass includes:
- combined accommodation and medical services provided without the supervision of a medical doctor located on the premises
9322 Residential care services for the elderly and persons with disabilities

93221 Residential care services for the elderly

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 Residential care services for young disabled persons

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 Residential care services for disabled adults

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

9330 Other social services with accommodation

93301 Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse

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 Other social services with accommodation for children

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 Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse

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

93304 Other social services with accommodation for adults

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

934 Social services without accommodation for the elderly and disabled

9341 Vocational rehabilitation services

93411 Vocational rehabilitation services for persons with disabilities

This subclass includes:
- vocational rehabilitation services for persons with disabilities, where the social assistance component is predominant

This subclass does not include:
- vocational rehabilitation services where the education component is predominant, cf. 92

93412 Vocational rehabilitation services for unemployed persons

This subclass includes:
- vocational rehabilitation services for unemployed persons, where the social assistance component is predominant

This subclass does not include:
- vocational rehabilitation services where the education component is predominant, cf. 92

9349 Other social services without accommodation for the elderly and disabled

93491 Other social services without accommodation for the elderly

This subclass includes:
- old-age visiting and assistance services

93492 Other social services without accommodation for disabled children

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 Other social services without accommodation for disabled adults

This subclass includes:
- invalid visiting and assistance services
935 Other social services without accommodation

9351 Child day-care services

93510 Child day-care services

This subclass includes:
- provision of daytime shelter and elementary play-related teaching to small children (day-care services) in nursery school

This subclass does not include:
- day camps for children, cf. 63130

9352 Guidance and counselling services n.e.c. related to children

93520 Guidance and counselling services n.e.c. related to children

This subclass includes:
- guidance and counselling services not elsewhere classified delivered to individuals and families, generally the children's parents, in their homes or elsewhere

Note: 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

9353 Welfare services without accommodation

93530 Welfare services without accommodation

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. 913

9359 Other social services without accommodation, n.e.c.

93590 Other social services without accommodation, n.e.c.

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
94  Sewage and waste collection, treatment and disposal and other environmental protection services

941  Sewerage, sewage treatment and septic tank cleaning services

9411  Sewerage and sewage treatment services

94110  Sewerage and sewage treatment services

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 services 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

9412  Septic tank emptying and cleaning services

94120  Septic tank emptying and cleaning services

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

942  Waste collection services

9421  Collection services of hazardous waste

94211  Collection services of hazardous medical and other biohazardous waste

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  Collection services of industrial hazardous waste (except medical and other biohazardous waste)

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 specified by legislation or regulation
94219 Collection services of other hazardous waste

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.

9422 Collection services of non-hazardous recyclable materials

94221 Collection services of non-hazardous recyclable materials, residential

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 Collection services of non-hazardous recyclable materials, other

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.

9423 General waste collection services

94231 General waste collection services, residential

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 General waste collection services, other

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

9431 Waste preparation, consolidation and storage services

94311 Hazardous waste preparation, consolidation and storage services

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 Ship-breaking and other dismantling of wrecks services

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 Non-hazardous recyclable materials preparation, consolidation and storage services

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 Other non-hazardous waste preparation, consolidation and storage services

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

9432 Hazardous waste treatment and disposal services

94321 Hazardous waste treatment services

This subclass includes:
- treatment to reduce, eliminate, or transform hazardous waste

Note: 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 Hazardous waste disposal services

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

9433 Non-hazardous waste treatment and disposal services

94331 Sanitary landfill services, non-hazardous waste

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 Other landfill services, non-hazardous waste

This subclass includes:
- disposal of non-hazardous waste on or in landfills other than a sanitary one
94333 Incineration of non-hazardous waste

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

94339 Other non-hazardous waste treatment and disposal services

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 to be performed on site.

9441 Site remediation and clean-up services

94411 Site remediation and clean-up services, air

This subclass includes:
- services involved in implementing approved plans for the remediation of air on a contaminated site, that meet requirements specified by legislation or regulation

94412 Site remediation and clean-up services, surface water

This subclass includes:
- services involved in implementing approved plans for the remediation of surface water on a contaminated site, that meet requirements specified by legislation or regulation

94413 Site remediation and clean-up services, soil and groundwater

This subclass includes:
- services involved in implementing approved plans for the remediation of soil and groundwater on a contaminated site, that meet requirements specified by legislation or regulation

9442 Containment, control and monitoring services and other site remediation services n.e.c.

94420 Containment, control and monitoring services and other site remediation services n.e.c.

This subclass includes:
- services involved in preventing additional or wider contamination on the site
- preventing the movement of uncontrolled contaminates from the site
- monitoring the site to determine the effectiveness of remediation activities
- controlling access to the contaminated site
- other site remediation services, n.e.c.

9443 Building remediation services

94430 Building remediation services

This subclass includes:
- development and implementation of a remediation plan that removes, destroys, contains or otherwise reduces contaminants in buildings, such as asbestos, lead, radon etc.
9449 Other remediation services n.e.c.

94490 Other remediation services n.e.c.

This subclass includes:
- environmental emergency response services
- other remediation services, n.e.c.

945 Sanitation and similar services

9451 Sweeping and snow removal services

94510 Sweeping and snow removal services

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

9459 Other sanitation services

94590 Other sanitation services

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.

9490 Other environmental protection services n.e.c.

94900 Other environmental protection services n.e.c.

This subclass includes:
- acidifying deposition (i.e., acid rain) monitoring, controlling and damage assessment services
- other environmental protection services not elsewhere classified

95 Services of membership organizations

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:
- accommodation services provided by such organizations, except where mentioned, cf. 631
- education services provided by such organizations, cf. 92
- health and social services provided by such organizations, cf. 93
- cultural, recreational and sports services provided by such organizations, cf. 96
951 Services furnished by business, employers and professional organizations

9511 Services furnished by business and employers organizations

95110 Services furnished by business and employers organizations

This subclass includes:
- representation, negotiation, information dissemination, and similar services provided by business and employers membership organizations whose member interests centre on the development and welfare of business or trade in general or of a particular line, including chambers of commerce

This subclass does not include:
- public relations services rendered by others on behalf of the association, cf. 83121

9512 Services furnished by professional organizations

95120 Services furnished by professional organizations

This subclass includes:
- representation, negotiation, information dissemination, and similar services provided by professional organizations, whose member interests centre on scholarly disciplines or professional practices of technical fields in general or of a particular field

952 Services furnished by trade unions

9520 Services furnished by trade unions

95200 Services furnished by trade unions

This subclass includes:
- representation, negotiation, and information dissemination services of members' views concerning the work situation and organizational services for concerted action, provided by associations whose members are mainly employees

959 Services furnished by other membership organizations

9591 Religious services

95910 Religious services

This subclass includes:
- religious worship, training and study services
- specialized religious services such as marriage services, masses and prayers for the dead, baptisms, etc.
- retreat services provided by houses of religious orders
- missionary services

9592 Services furnished by political organizations

95920 Services furnished by political organizations

This subclass includes:
- information dissemination, public relations, fund-raising and similar services provided by political parties and similar organizations, engaged in placing their members or those sympathetic to the party in political offices
9599  Services furnished by other membership organizations n.e.c.

95991  Services furnished by human rights organizations

This subclass includes:
- services provided by membership organizations for the purpose of furthering human rights, such as citizen initiative or protest movements, by means of information dissemination, political influence, fund-raising etc.

95992  Services furnished by environmental advocacy groups

This subclass includes:
- services provided by membership organizations for the purpose of furthering environmental protection, by means of information dissemination, political influence, fund-raising etc., such as by environmental, conservation or wildlife organizations

95993  Other special group advocacy services

This subclass includes:
- services provided by associations for the protection and betterment of special groups, such as disability, ethnic and minority groups by means of public education, political influence, the support of community and social activities and facilities, etc.

95994  Other civic betterment and community facility support services

This subclass includes:
- other services provided by membership organizations for the purpose of furthering a public cause or issue by means of public education, political influence, etc.
- services provided by patriotic associations, including war veterans' associations
- other services provided by organizations in support of community, social and educational activities and facilities

95995  Services provided by youth associations

This subclass includes:
- services provided by associations of young people and children
- services provided by student associations, clubs and fraternities
- services provided by associations, such as boy or girl scouts etc.

This subclass does not include:
- accommodation services of student dormitories and student fraternities, cf. 63210

95996  Grant-giving services

This subclass includes:
- grant-giving services by membership organizations or foundations, typically to fund activities for education, research or general community or social interest

This subclass does not include:
- credit granting, cf. 7113
95997 Cultural and recreational associations (other than sports or games)

This subclass includes:
- associations for the pursuit of a cultural or recreational activity or hobby (other than sports or games), e.g., poetry, literature and book clubs, historical clubs, gardening clubs, film and photo clubs, music and art clubs, craft and collectors' clubs, social clubs, carnival clubs etc.

This subclass does not include:
- services of professional artistic organizations, cf. 962
- services of sports clubs, cf. 96512

95998 Other civic and social organizations

This subclass includes:
- services provided by consumer associations
- services provided by automobile associations
- services provided by associations for the purpose of social acquaintanceship, such as rotary clubs, lodges etc.

95999 Other services provided by membership organizations n.e.c.

This subclass includes:
- services provided by homeowners' associations and tenants' associations (other than advocacy)
- services provided by membership organizations n.e.c.

96 Recreational, cultural and sporting services

961 Audiovisual and related services

9611 Sound recording services

96111 Sound recording services, except live recording services

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 Live recording services

This subclass includes:
- all recording services performed on location of a live, public event, such as a conference, seminar, meeting, or concert, etc.
- recording of live radio broadcasts done within a sound recording studio

This subclass does not include:
- sound recording services performed in a studio, cf. 96111
96113  **Sound recording originals**

This subclass includes:
- original recordings of sounds, words and music converted to a digital or analogue format

9612  **Motion picture, videotape, television and radio programme production services**

96121  **Motion picture, videotape and television programme production services**

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  **Radio programme production services**

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

96123  **Motion picture, videotape, television and radio programme originals**

This subclass includes:
- copyrighted motion picture, videotape, television and radio programmes produced without contract for outright sale (i.e. with all-attendant property rights)

Note: 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

9613  **Audiovisual post-production services**

This class includes:
- providing computerized and electronic image and sound processing services for 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

96131  **Audiovisual editing services**

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 Transfers and duplication of masters services

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, diapositive 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 Colour correction and digital restoration services

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 Visual effects services

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 Animation services

This subclass includes:
- creating pictures, abstract designs and similar elements for an audiovisual work using animation techniques, such as computerized animation, sequences of drawings, or claymation (animation of personages and objects created with clay)

96136 Captioning, titling and subtitling services

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 Sound editing and design services

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 Other post-production services

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

9614 Motion picture, videotape and television programme distribution services

96140 Motion picture, videotape and television programme distribution services

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

Note: 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

9615 Motion picture projection services

96150 Motion picture projection services

This subclass includes:
- motion picture, videotape and similar projection services (analogue or digital) in movie theatres, in open air or in cine-clubs, in private screening rooms or other projection facilities
962 Performing arts and other live entertainment event presentation and promotion services

9621 Performing arts event promotion and organization services

96210 Performing arts event promotion and organization services

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

9622 Performing arts event production and presentation services

96220 Performing arts event production and presentation services

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

9623 Performing arts facility operation services

96230 Performing arts facility operation services

This subclass includes:
- operation of concert halls, theatres, opera houses, music halls
- 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

9629 Other performing arts and live entertainment services

96290 Other performing arts and live entertainment services

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
963 Services of performing and other artists
9631 Services of performing artists
96310 Services of performing artists
This subclass includes:
- services of actors, readers, singers, musicians, dancers, stunt people, television personality hosts/presenters and other performing artists
- services of independent models

9632 Services of authors, composers, sculptors and other artists, except performing artists
96320 Services of authors, composers, sculptors and other artists, except performing artists
This subclass includes:
- services of authors, composers, sculptors
- services of stage designers, set designers, lighting designers, costume designers
- restoration services for works of art

9633 Original works of authors, composers and other artists except performing artists, painters and sculptors
96330 Original works of authors, composers and other artists except performing artists, painters and sculptors
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

Note: 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

964 Museum and preservation services
9641 Museum and preservation services of historical sites and buildings
96411 Museum services except for historical sites and buildings
This subclass includes:
- display services of collections of all kinds (art, science and technology, history)
- management and conservation services for such collections
- organization of travelling exhibitions for such collections

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
96412 Preservation services of historical sites and buildings

This subclass includes:
- operation of historical sites, monuments and buildings, including access and visiting services
- preservation services for historical sites, monuments and buildings

9642 Botanical, zoological and nature reserve services

96421 Botanical and zoological garden services

This subclass includes:
- operation of botanical and zoological gardens, including access and visiting services
- conservation and maintenance services of botanical and zoological gardens

This subclass does not include:
- services of nature reserves, cf. 96422

96422 Nature reserve services including wildlife preservation services

This subclass includes:
- operation of national parks, nature parks and reserves, including supervision, access and visiting services
- conservation and maintenance services of national parks, nature parks and reserves

965 Sports and recreational sports services

9651 Sports and recreational sports event promotion and organization services

96511 Sports and recreational sports event promotion services

This subclass includes:
- services provided by producers or promoters of sports events, with or without facilities

96512 Services of sports clubs

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.

9652 Sports and recreational sports facility operation services

96520 Sports and recreational sports facility operation services

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

This subclass does not include:
- non-residential property management services on a fee or contract basis, cf. 72212
9659 Other sports and recreational sports services

96590 Other sports and recreational sports services

This subclass includes:
- skydiving services
- hang-gliding services
- scuba-diving services

966 Services of athletes and related support services

9661 Services of athletes

96610 Services of athletes

This subclass includes:
- services provided by individual own-account sportsmen and athletes

9662 Support services related to sports and recreation

96620 Support services related to sports and recreation

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

This subclass does not include:
- rental services for sporting equipment, cf. 73240
- services of tourist guides, cf. 85550

969 Other amusement and recreational services

9691 Amusement park and similar attraction services

96910 Amusement park and similar attraction services

This subclass includes:
- amusement park services
- attractions and fun fair services
- operation of preserved railways

9692 Gambling and betting services

96921 On-line gambling services

This subclass includes:
- on-line gambling services
96929 Other gambling and betting services

This subclass includes:
- organization and selling services of lotteries, lottos, off-track betting
- casino and gambling house services
- gambling slotmachine services

9693 Coin-operated amusement machine services
96930 Coin-operated amusement machine services

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

9699 Other recreation and amusement services n.e.c.
96990 Other recreation and amusement services n.e.c.

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

97 Other services

971 Washing, cleaning and dyeing services
9711 Coin-operated laundry services
97110 Coin-operated laundry services

This subclass includes:
- textile cleaning services by coin-operated self-service machines
9712  Dry-cleaning services (including fur product cleaning services)

97120  Dry-cleaning services (including fur product cleaning services)

This subclass includes:
- dry-cleaning services of apparel and other textile, fur and leather articles

9713  Other textile cleaning services

97130  Other textile cleaning services

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

9714  Pressing services

97140  Pressing services

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

9715  Dyeing and colouring services

97150  Dyeing and colouring services

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

972  Beauty and physical well-being services

9721  Hairdressing and barbers' services

97210  Hairdressing and barbers' services

This subclass includes:
- hair washing, trimming and cutting services
- shaving and beard trimming services
- hair colouring and tinting services
9722  Cosmetic treatment, manicuring and pedicuring services

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

9723  Physical well-being services

97230  Physical well-being services

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

9729  Other beauty treatment services n.e.c.

97290  Other beauty treatment services n.e.c.

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

9731  Cemeteries and cremation services

97310  Cemeteries and cremation services

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

9732  Undertaking services

97320  Undertaking services

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

9791 Escort services

97910 Escort services

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

9799 Other miscellaneous services n.e.c.

97990 Other miscellaneous services n.e.c.

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
- services of authors, cf. 96320
- parking lot services, cf. 67430

98 Domestic services

980 Domestic services

9800 Domestic services

98000 Domestic services

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

990  Services provided by extraterritorial organizations and bodies

9900  Services provided by extraterritorial organizations and bodies

99000  Services provided by extraterritorial organizations and bodies

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
PART FIVE
Alternative structures
A. Overview

96. Any statistical classification reflects compromises between theoretical principles and practical considerations. Thus, not all needs for aggregated data will be equally well served by simple aggregation at the various levels within the existing structure of the CPC. Thus, to meet specialized needs for complex standardized aggregates, the CPC can be complemented by alternative aggregations.

97. Such alternative aggregations (or alternative structures) are intended to serve the needs of users who wish to present data classified according to CPC in terms of standard tabulation categories that are at the same time user-defined and internationally recognized.

98. Depending on the application, the analysis of different phenomena may require statistical data that cannot be fully described in terms of complete CPC subclasses. This may be due to the level of aggregation applied to the CPC as an international standard or to the fact that the information sought is based on a concept that is different from that used in the CPC. In this case, it may still be possible to give a definition in terms of an alternative aggregation using partial CPC subclasses, while the actual data conversion would need to be supplemented by additional information.

99. In addition to the need for different aggregations of existing CPC subclasses, specialized data collections often require a level of detail that would not be suited for a general-purpose international product classification. Sometimes the need for such detail may also be of short duration – either limited by the duration of the study or by the fast-changing nature of products in certain areas – which would also make it unsuitable for an international standard classification. Still, in cases where such detail is needed, the necessary detailed product categories should be devised in a way that is consistent with the existing CPC categories. Such a set of detailed product definitions could be referred to as an alternative breakdown (or an alternative structure).

100. This part of the publication includes two alternative structures. The first is an alternative aggregation for products of the information economy, which complements an alternative aggregation for the information economy that was defined in terms of ISIC Rev.4. This aggregation uses complete CPC subclasses to define the scope of ICT products, Content and media products and various subcategories thereof.

101. The second alternative aggregation shows an expansion, i.e. a more detailed breakdown, of the CPC for primary agricultural products suited for agricultural statistics. This structure has been developed by the Food and Agriculture Organization of the United Nations (FAO). It provides an example of an alternative breakdown for countries that want to use the CPC structure, but require additional detail in certain areas of the classification. The structure also provides an aid to those countries willing or already in the process of adopting and adapting the CPC for agricultural statistics to their statistical system.

102. Other alternative aggregations, using complete or partial CPC subclasses, have been defined in other existing frameworks. One such aggregation is the List of tourism characteristic products, which is defined in Annex 4 of the International Recommendations for Tourism Statistics 2008. In principle, the list of alternative aggregations is open-ended and the Statistical Papers, Series M, No. 83, Rev.1 (United Nations publication, Sales No. E.08.XVII.28)
Commission may, in the future, request that additional aggregations be prepared and issued to respond to evolving user needs. Any such new alternative aggregation will be made available on the Classifications website of the United Nations Statistics Division.

B. Products of the information economy

103. In recent years, there has been a growing demand for data related to the information economy. The OECD’s Working Party on Indicators for the Information Society (WPIIS) has taken a leading role in standardising the definition of the information economy. The sectoral definitions of the information economy, consisting of the ICT sector and the Content and media sector, were reviewed in 2007 and are based on the International Standard Industrial Classification (ISIC), Rev. 4. These definitions are shown as alternative aggregations in the ISIC Rev.4 publication.27

104. More recently, the WPIIS has developed definitions of ICT products and Content and media products. The definitions consist of a guiding principle and product lists originally based on the CPC Ver.2, and then updated to CPC Ver.2.1. The relationship between information economy products and the sectoral definitions is as follows: products that are linked to an ISIC class that is a member of one of the information economy sectors are included, and products that are not linked to an ISIC class that is a member of one of the information economy sectors are excluded, unless there is a compelling case for their exclusion/inclusion respectively.28

1. ICT products

105. The following guiding principle is used to identify ICT products:

“ICT products must primarily be intended to fulfil or enable the function of information processing and communication by electronic means, including transmission and display.”

106. There are 98 ICT products, grouped into 10 broad-level categories as shown below.

Table 5.1
ICT products

<table>
<thead>
<tr>
<th>CPC Ver.2.1 subclass</th>
<th>ISIC Rev.4 class</th>
<th>Product description (CPC subclass title)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computers and peripheral equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>45142</td>
<td>2620</td>
<td>Point-of-sale terminals, ATMs and similar machines</td>
</tr>
<tr>
<td>45220</td>
<td>2620</td>
<td>Portable automatic data processing machines weighing not more than 10 kg, such as laptops, notebooks and sub-notebooks</td>
</tr>
<tr>
<td>45230</td>
<td>2620</td>
<td>Automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined</td>
</tr>
<tr>
<td>45240</td>
<td>2620</td>
<td>Automatic data processing machines presented in the form of systems</td>
</tr>
</tbody>
</table>

27 Statistical Papers, Series M, No.4, Rev.4 (United Nations publication, Sales No. E.08.XVII.25), page 277ff.
28 There is one product linked exclusively to an ICT sector class that is excluded from the ICT products list and four that are included in the Content and media products list. There are nine products not linked to either of the sectoral definitions that are included in the ICT products list and four in the Content and media products list.
<table>
<thead>
<tr>
<th>CPC Ver.2.1 subclass</th>
<th>ISIC Rev.4 class</th>
<th>Product description (CPC subclass title)</th>
</tr>
</thead>
<tbody>
<tr>
<td>45250</td>
<td>2620</td>
<td>Other automatic data processing machines whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units</td>
</tr>
<tr>
<td>45261</td>
<td>2620</td>
<td>Input peripherals (keyboard, joystick, mouse etc.)</td>
</tr>
<tr>
<td>45262</td>
<td>2620</td>
<td>Scanners (except combination of printer, scanner, copier and/or fax)</td>
</tr>
<tr>
<td>45263</td>
<td>2620</td>
<td>Inkjet printers used with data processing machines</td>
</tr>
<tr>
<td>45264</td>
<td>2620</td>
<td>Laser printers used with data processing machines</td>
</tr>
<tr>
<td>45265</td>
<td>2620</td>
<td>Other printers used with data processing machines</td>
</tr>
<tr>
<td>45266</td>
<td>2620</td>
<td>Units performing two or more of the following functions: printing, scanning, copying, faxing</td>
</tr>
<tr>
<td>45269</td>
<td>2620</td>
<td>Other input or output peripheral devices</td>
</tr>
<tr>
<td>45271</td>
<td>2620</td>
<td>Fixed media storage units</td>
</tr>
<tr>
<td>45272</td>
<td>2620</td>
<td>Removable media storage units</td>
</tr>
<tr>
<td>45289</td>
<td>2620</td>
<td>Other units of automatic data processing machines</td>
</tr>
<tr>
<td>45290</td>
<td>2620</td>
<td>Parts and accessories of computing machines</td>
</tr>
<tr>
<td>47315</td>
<td>2620</td>
<td>Monitors and projectors, principally used in an automatic data processing system</td>
</tr>
<tr>
<td>47550</td>
<td>2620</td>
<td>Solid-state non-volatile storage devices</td>
</tr>
</tbody>
</table>

**Communication equipment**

<table>
<thead>
<tr>
<th>CPC Ver.2.1 subclass</th>
<th>ISIC Rev.4 class</th>
<th>Product description (CPC subclass title)</th>
</tr>
</thead>
<tbody>
<tr>
<td>46921</td>
<td>2630</td>
<td>Burglar or fire alarms and similar apparatus</td>
</tr>
<tr>
<td>47211</td>
<td>2630</td>
<td>Transmission apparatus incorporating reception apparatus</td>
</tr>
<tr>
<td>47212</td>
<td>2630</td>
<td>Transmission apparatus not incorporating reception apparatus</td>
</tr>
<tr>
<td>47213</td>
<td>2630</td>
<td>Television cameras</td>
</tr>
<tr>
<td>47221</td>
<td>2630</td>
<td>Line telephone sets with cordless handsets</td>
</tr>
<tr>
<td>47222</td>
<td>2630</td>
<td>Telephones for cellular networks or for other wireless networks</td>
</tr>
<tr>
<td>47223</td>
<td>2610, 2630</td>
<td>Other telephone sets and apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)</td>
</tr>
<tr>
<td>47401</td>
<td>2630</td>
<td>Parts for the goods of subclasses 47221 to 47223</td>
</tr>
</tbody>
</table>

**Consumer electronic equipment**

<table>
<thead>
<tr>
<th>CPC Ver.2.1 subclass</th>
<th>ISIC Rev.4 class</th>
<th>Product description (CPC subclass title)</th>
</tr>
</thead>
<tbody>
<tr>
<td>38581</td>
<td>2640</td>
<td>Video game consoles</td>
</tr>
<tr>
<td>47214</td>
<td>2640</td>
<td>Video camera recorders</td>
</tr>
<tr>
<td>47215</td>
<td>2670</td>
<td>Digital cameras</td>
</tr>
<tr>
<td>47311</td>
<td>2640</td>
<td>Radio broadcast receivers (except of a kind used in motor vehicles), whether or not combined with sound recording or reproducing apparatus or a clock</td>
</tr>
<tr>
<td>47312</td>
<td>2640</td>
<td>Radio broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles</td>
</tr>
<tr>
<td>47313</td>
<td>2640</td>
<td>Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproducing apparatus</td>
</tr>
<tr>
<td>47314</td>
<td>2640</td>
<td>Monitors and projectors, not incorporating television reception apparatus and not principally used in an automatic data processing system</td>
</tr>
<tr>
<td>47321</td>
<td>2640</td>
<td>Sound recording or reproducing apparatus</td>
</tr>
<tr>
<td>47323</td>
<td>2640</td>
<td>Video recording or reproducing apparatus</td>
</tr>
<tr>
<td>47330</td>
<td>2640</td>
<td>Microphones and stands therefor; loudspeakers; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets</td>
</tr>
<tr>
<td>47402</td>
<td>2640</td>
<td>Parts for the goods of subclasses 47321, 47323 and 47330</td>
</tr>
</tbody>
</table>

**Miscellaneous ICT components and goods**

<table>
<thead>
<tr>
<th>CPC Ver.2.1 subclass</th>
<th>ISIC Rev.4 class</th>
<th>Product description (CPC subclass title)</th>
</tr>
</thead>
<tbody>
<tr>
<td>45281</td>
<td>2610</td>
<td>Sound, video, network and similar cards for automatic data processing machines</td>
</tr>
<tr>
<td>47130</td>
<td>2610</td>
<td>Printed circuits</td>
</tr>
<tr>
<td>CPC Ver.2.1 subclass</td>
<td>ISIC Rev.4 class</td>
<td>Product description (CPC subclass title)</td>
</tr>
<tr>
<td>---------------------</td>
<td>----------------</td>
<td>-----------------------------------------</td>
</tr>
<tr>
<td>47140</td>
<td>2610</td>
<td>Thermionic, cold cathode or photo-cathode valves and tubes (including cathode ray tubes)</td>
</tr>
<tr>
<td>47150</td>
<td>2610</td>
<td>Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light emitting diodes; mounted piezo-electric crystals</td>
</tr>
<tr>
<td>47160</td>
<td>2610</td>
<td>Electronic integrated circuits</td>
</tr>
<tr>
<td>47173</td>
<td>2610</td>
<td>Parts for the goods of subclasses 47140 to 47160</td>
</tr>
<tr>
<td>47403</td>
<td>2630, 2640, 2651</td>
<td>Parts for the goods of subclasses 47211 to 47213, 47311 to 47315 and 48220</td>
</tr>
<tr>
<td>47530</td>
<td>2680</td>
<td>Magnetic media, not recorded, except cards with a magnetic stripe</td>
</tr>
<tr>
<td>47540</td>
<td>2680</td>
<td>Optical media, not recorded</td>
</tr>
<tr>
<td>47590</td>
<td>3290</td>
<td>Other recording media, including matrices and masters for the production of disks</td>
</tr>
<tr>
<td>47910</td>
<td>2680</td>
<td>Cards with a magnetic stripe</td>
</tr>
<tr>
<td>47920</td>
<td>2610</td>
<td>“Smart cards”</td>
</tr>
<tr>
<td>48315</td>
<td>2610, 2670</td>
<td>Liquid crystal devices n.e.c.; lasers, except laser diodes; other optical appliances and instruments n.e.c.</td>
</tr>
<tr>
<td>48354</td>
<td>2610, 2670</td>
<td>Parts and accessories for the goods of subclass 48315</td>
</tr>
</tbody>
</table>

**Manufacturing services for ICT equipment**

| 88741               | 2610           | Electronic component and board manufacturing services |
| 88742               | 2620           | Computer and peripheral equipment manufacturing services |
| 88743               | 2630           | Communication equipment manufacturing services |
| 88744               | 2640           | Consumer electronics manufacturing services |
| 88749               | 2680           | Magnetic and optical media manufacturing services |

**Business and productivity software and licensing services**

| 47811               | 5820           | Operating systems, packaged |
| 47812               | 5820           | Network software, packaged |
| 47813               | 5820           | Database management software, packaged |
| 47814               | 5820           | Development tools and programming languages software, packaged |
| 47821               | 5820           | General business productivity and home use applications, packaged |
| 47829               | 5820           | Other application software, packaged |
| 73311               | 5820           | Licensing services for the right to use computer software |
| 83143               | 5820           | Software originals |
| 84341               | 5820           | System software downloads |
| 84342               | 5820           | Application software downloads |
| 84392               | 5820           | On-line software |

**Information technology consultancy and services**

| 83117               | 7020           | Business process management services |
| 83131               | 6202           | IT consulting services |
| 83132               | 6202           | IT support services |
| 83141               | 6201           | IT design and development services for applications |
| 83142               | 6202           | IT design and development services for networks and systems |
| 83151               | 6311           | Website hosting services |
| 83152               | 6311           | Application service provisioning |
| 83159               | 6311           | Other hosting and IT infrastructure provisioning services |
| 83161               | 6202           | Network management services |
| 83162               | 6202           | Computer systems management services |
### 2. Content and media products

107. The following guiding principle is used to identify Content and media products:

“Content corresponds to an organised message intended for human beings published in mass communication media and related media activities. The value of such a product to the consumer does not lie in its tangible qualities but in its information, educational, cultural or entertainment content.”

108. There are 74 Content and media products, grouped into six broad level categories as shown below.
### Table 5.2

**Content and media products**

<table>
<thead>
<tr>
<th>CPC Ver. 2.1 subclass</th>
<th>ISIC Rev. 4 class</th>
<th>Product description (CPC subclass title)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Printed and other text-based content on physical media, and related services</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>32210</td>
<td>5811</td>
<td>Educational textbooks, in print</td>
</tr>
<tr>
<td>32220</td>
<td>5811</td>
<td>General reference books, in print</td>
</tr>
<tr>
<td>32230</td>
<td>5812</td>
<td>Directories, in print</td>
</tr>
<tr>
<td>32291</td>
<td>5811</td>
<td>Professional, technical and scholarly books, in print</td>
</tr>
<tr>
<td>32292</td>
<td>5811</td>
<td>Children’s books, in print</td>
</tr>
<tr>
<td>32299</td>
<td>5811</td>
<td>Other books n.e.c., in print</td>
</tr>
<tr>
<td>32300</td>
<td>5813</td>
<td>Newspapers and periodicals, daily, in print</td>
</tr>
<tr>
<td>32410</td>
<td>5813</td>
<td>General interest newspapers and periodicals, other than daily, in print</td>
</tr>
<tr>
<td>32420</td>
<td>5813</td>
<td>Business, professional or academic newspapers and periodicals, other than daily, in print</td>
</tr>
<tr>
<td>32490</td>
<td>5813</td>
<td>Other newspapers and periodicals, other than daily, in print</td>
</tr>
<tr>
<td>32511</td>
<td>5811</td>
<td>Maps and hydrographic or similar charts (including wall maps, topographical plans and maps for globes), printed, other than in book-form</td>
</tr>
<tr>
<td>32530</td>
<td>5819</td>
<td>Printed or illustrated postcards; printed cards bearing personal greetings or messages, with or without envelopes or trimmings</td>
</tr>
<tr>
<td>32540</td>
<td>5819</td>
<td>Printed pictures, designs and photographs</td>
</tr>
<tr>
<td>32620</td>
<td>5819</td>
<td>Trade advertising material, commercial catalogues and the like</td>
</tr>
<tr>
<td>32630</td>
<td>5819</td>
<td>Transfers (decalcomanias) and printed calendars</td>
</tr>
<tr>
<td>47691</td>
<td>5811</td>
<td>Audio books on disk, tape or other physical media</td>
</tr>
<tr>
<td>47692</td>
<td>5811, 5812, 5813</td>
<td>Text-based disks, tapes or other physical media</td>
</tr>
<tr>
<td>83631</td>
<td>5812, 5813</td>
<td>Sale of advertising space in print media (except on commission)</td>
</tr>
<tr>
<td><strong>Motion picture, video, television and radio content, and related services</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>38950</td>
<td>5911</td>
<td>Motion picture film, exposed and developed, whether or not incorporating sound track or consisting only of sound track</td>
</tr>
<tr>
<td>47620</td>
<td>5911</td>
<td>Films and other video content on disks, tape or other physical media</td>
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<td>83632</td>
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<td>Sale of TV/radio advertising time (except on commission)</td>
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<td>Animation services</td>
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<td>Captioning, titling and subtitling services</td>
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<td>96137</td>
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<td>Motion picture, videotape and television programme distribution services</td>
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**Music content and related services**

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<tr>
<th>ISIC Rev. 4 class</th>
<th>5920</th>
<th>Music, printed or in manuscript</th>
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<tbody>
<tr>
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<td>Musical audio disks, tapes or other physical media</td>
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<td>96111</td>
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<td>Sound recording services, except live recording services</td>
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<td>96112</td>
<td>5920</td>
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**Games software**

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<tr>
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<th>Software cartridges for video game consoles</th>
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<td>47822</td>
<td>5820</td>
<td>Computer game software, packaged</td>
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<td>84391</td>
<td>5820</td>
<td>On-line games</td>
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**On-line content and related services**

<table>
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<th>Licensing services for the right to use databases</th>
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<tbody>
<tr>
<td>83633</td>
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<td>Sale of Internet advertising space (except on commission)</td>
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<td>On-line newspapers and periodicals</td>
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<td>84313</td>
<td>5812</td>
<td>On-line directories and mailing lists</td>
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<td>Films and other video downloads</td>
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<tr>
<td>84332</td>
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<td>84393</td>
<td>5819</td>
<td>On-line adult content</td>
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<td>84394</td>
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**Other content and related services**

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<td>83611</td>
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<td>Purchase or sale of advertising space or time, on commission</td>
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<td>Sale of other advertising space or time (except on commission)</td>
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<td>7420</td>
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<td>83940</td>
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<td>Original compilations of facts/information</td>
</tr>
<tr>
<td>84410</td>
<td>6391</td>
<td>News agency services to newspapers and periodicals</td>
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</table>
C. CPC expansion for agricultural statistics

109. According to international production and trade data available in the Food and Agriculture Organization of the United Nations (FAO), and to the emerging needs for new data arising from the FAO Intergovernmental Groups on individual commodities, the FAO has developed the structure below as an expansion to the CPC Ver.2.1 for agricultural statistics. This structure provides a guideline to those countries willing or already in the process of adopting or adapting the CPC for agricultural statistics to their statistical systems and requiring additional detail in certain areas of the classification. The structure provides additional detail on primary agricultural products (including crops, livestock and primary livestock derived products, such as hides and skins) in the CPC at five digits, by adding detail beyond the lowest level of the CPC. In order to have the possibility to add as many products as needed, the expansion has been designed to range from 0 to 99 positions (.00 - .99), which is different from the standard followed in the CPC structure, where each level can be divided into maximum 9 subcategories only. To make the level of this deviation visible, a period (.) has been included in the code.

110. The proposal for the development of a CPC expanded for agriculture and food statistics was endorsed by the Expert Group on International Classification in May 2011. At that meeting it was agreed to present the expansion for agriculture in the CPC Ver.2.1 publication.

Figure 5.1
How the CPC code has been expanded to accommodate FAO detail

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<th>3</th>
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<td>Division</td>
<td>Group</td>
<td>Class</td>
<td>Subclass</td>
<td>FAO detail</td>
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111. The FAO expansions to the standard CPC structure are shown in italics in the list below.

29 E.g. detail on bananas and plantains and on citrus fruit.
### Table 5.3
#### CPC expanded for agricultural statistics

<table>
<thead>
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<th>Group</th>
<th>Class</th>
<th>Subclass</th>
<th>Extension</th>
<th>Description</th>
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<tr>
<td>Division 0</td>
<td>Products of agriculture, horticulture and market gardening</td>
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<tr>
<td>011</td>
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<td>Tropical and subtropical fruits</td>
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<td></td>
<td></td>
<td>Raw hides and skins of sheep or lambs, without wool</td>
</tr>
<tr>
<td>02954</td>
<td></td>
<td></td>
<td></td>
<td>Raw hides and skins of goats or kids</td>
</tr>
<tr>
<td>02955</td>
<td></td>
<td></td>
<td></td>
<td>Raw furskins</td>
</tr>
<tr>
<td>02955.01</td>
<td></td>
<td></td>
<td></td>
<td>Karakul skins</td>
</tr>
<tr>
<td>02955.02</td>
<td></td>
<td></td>
<td></td>
<td>Rabbit skins</td>
</tr>
<tr>
<td>02955.90</td>
<td></td>
<td></td>
<td></td>
<td>Other raw furskins.</td>
</tr>
<tr>
<td>02959</td>
<td></td>
<td></td>
<td></td>
<td>Raw skins of other animals</td>
</tr>
<tr>
<td>02959.01</td>
<td></td>
<td></td>
<td></td>
<td>Raw skins of swine</td>
</tr>
<tr>
<td>02959.02</td>
<td></td>
<td></td>
<td></td>
<td>Raw skins of camels</td>
</tr>
<tr>
<td>02959.90</td>
<td></td>
<td></td>
<td></td>
<td>Other raw skins of other animals</td>
</tr>
<tr>
<td>0296</td>
<td>02960</td>
<td></td>
<td></td>
<td>Insect waxes and spermaceti, whether or not refined or coloured</td>
</tr>
<tr>
<td></td>
<td>02960.01</td>
<td></td>
<td></td>
<td>Beeswax</td>
</tr>
<tr>
<td></td>
<td>02960.02</td>
<td></td>
<td></td>
<td>Spermaceti</td>
</tr>
<tr>
<td></td>
<td>02960.90</td>
<td></td>
<td></td>
<td>Other insect waxes</td>
</tr>
<tr>
<td>Division 03</td>
<td>Forestry and logging products</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>032</td>
<td></td>
<td></td>
<td></td>
<td>Non-wood forest products</td>
</tr>
<tr>
<td>0321</td>
<td></td>
<td></td>
<td></td>
<td>Natural gums and resins, gums-resins and oleoresins</td>
</tr>
<tr>
<td>Group</td>
<td>Class</td>
<td>Subclass</td>
<td>Extension</td>
<td>Description</td>
</tr>
<tr>
<td>-------</td>
<td>-------</td>
<td>----------</td>
<td>-----------</td>
<td>-------------</td>
</tr>
<tr>
<td>03211</td>
<td>03219</td>
<td>03219.01</td>
<td>Arabic gum</td>
<td>Balata, gutta-percha, guayule, chicle and similar natural gums in primary forms or in plates, sheets or strip</td>
</tr>
<tr>
<td>03219</td>
<td>03219.01</td>
<td>Arabic gum</td>
<td></td>
<td>Lac, resins, balsams, natural gums and other resins n.e.c.</td>
</tr>
<tr>
<td>03219</td>
<td>03219.90</td>
<td>Other lac, resins, balsams, natural gums and other resins n.e.c.</td>
<td></td>
<td>Other lac, resins, balsams, natural gums and other resins n.e.c.</td>
</tr>
<tr>
<td>03220</td>
<td>03220</td>
<td></td>
<td>Natural cork, raw or simply prepared</td>
<td>Natural cork, raw or simply prepared</td>
</tr>
<tr>
<td>03230</td>
<td>03230</td>
<td></td>
<td>Other wild edible products</td>
<td>Other wild edible products</td>
</tr>
<tr>
<td>03241</td>
<td>03241</td>
<td></td>
<td>Christmas trees</td>
<td>Christmas trees</td>
</tr>
<tr>
<td>03249</td>
<td>03249</td>
<td></td>
<td>Other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, suitable for ornamental purposes</td>
<td>Other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, suitable for ornamental purposes</td>
</tr>
<tr>
<td>03250</td>
<td>03250</td>
<td></td>
<td>Vegetable materials of a kind used primarily for plaiting or as stuffing or padding; raw vegetable materials of a kind used primarily for dyeing or tanning; vegetable products n.e.c.</td>
<td>Vegetable materials of a kind used primarily for plaiting or as stuffing or padding; raw vegetable materials of a kind used primarily for dyeing or tanning; vegetable products n.e.c.</td>
</tr>
</tbody>
</table>
PART SIX

Changes in CPC Version 2 and Version 2.1
A. Overview

112. The present part of the publication lists the main changes that have been implemented in the revision of the CPC to Version 2 and the subsequent update to Version 2.1. This covers modifications at the detailed level of the classification, as well as changes to the overall structure of the classification and innovations affecting the general scope of the CPC. The latter in particular is due to ongoing conceptual discussions that have also impacted previous versions of the classification.

B. Methodological changes

113. Even though the CPC has been in use for more than 20 years, the exact scope of the classification is still subject to discussion. This has been visible in past versions of the classification where the removal of certain categories occurred, even at higher levels. The role of the CPC as a “central” product classification requires continuous consideration on what constitutes a “product”.

114. One object of discussion was the inclusion of assets in the CPC. This resulted in the removal of division 53 “Constructions” from the classification in Version 1.1, since a separate classification of assets existed. Subsequent debate has led to the decision to reintroduce these categories in the CPC, albeit not with the notion of them being assets, but owing to the fact that they constitute products at the time of their creation. This allows now to record all outputs of construction activities, whether carried out on own account (as construction products in division 53) or on a fee or contract basis (as construction services in division 54).

115. Another object of discussion has been the treatment of intellectual property products. While previous versions of the CPC have included the services of leasing the right to use such products, the original products themselves were only covered if they existed in physical form and therefore had a place in the HS. Still, the valuation of these products may have been different in the context of international trade than in other areas of statistics. Starting with the CPC Ver.2, these originals have been considered as products and separate categories have been assigned to them in the classification. The previously existing categories for the leasing of the right to use these products still exist, but in addition it is now possible to use the CPC to record the production and/or outright sale of such products.

116. The inclusion of waste in the product classification has also been discussed. While it had been included in the CPC before, the issue was raised that a product should have a positive value, which is not the case for waste products and they should therefore not be part of the product classification. It was agreed that such a criterion is (a) not universally supported and (b) may change over time for a given type of waste. Waste as an output of an economic activity is by definition a product and needs to be included in the SNA. An exception may be waste as an output of consumption; this is still included in the CPC to provide an overall account of products circulating in the economy (whether as outputs or inputs into a production process) and to provide a full link to the Harmonized System, which includes also this type of waste.

30 The changes implemented in CPC Ver.2 are included here for ease of reference to the user, since the CPC ver.2 was not distributed in print form.
117. The changes made to the CPC reflecting these issues may be quantitatively small, but they put the CPC on a more solid conceptual basis, thus bringing significant improvements to the classification.

C. Structural changes

118. As mandated by the Statistical Commission at its twenty-eighth session in 1995, the CPC should be subject to further revision conducted at regular intervals, to ensure that the structure of the CPC adequately reflects changing economies and new technologies. Apart from changes introduced to reflect new emerging products or reflect changes in the Harmonized System, products corresponding better to newly defined ISIC industries have been created. The major changes in CPC Ver.2 and Ver.2.1 cover the areas listed below. A more complete listing of changes can be obtained from the correspondence tables linking CPC Ver.2.1, CPC Ver.2 and CPC Ver.1.1.

Agricultural and food products

119. In collaboration with the Food and Agriculture Organization of the United Nations (FAO), significant detail has been added in CPC Ver.2 in sections 0 and 2, related to agricultural and food products, as well as in groups 346 for fertilizers and group 441 for agricultural machinery. This new detail in the CPC is more suitable for statistics on agricultural products. The detail and structure of agricultural and food products have been further refined in CPC Ver.2.1 based on ongoing work to align the product categories used for data reporting in agricultural statistics with products in the CPC, reflecting the diversity and importance of a large number of agricultural commodities. In some cases, the new subclasses introduced in the CPC are more detailed than subheadings of the HS or include parts of HS subheadings for their definition. This is due to the fact that such agricultural products are not separately identified in the HS. Furthermore, the overall structure for agricultural products in CPC Ver.2.1 has been reviewed to ensure consistency, and has been improved in some cases. These resulted in a new code for selected commodities, while maintaining one-to-one correspondence to Ver.2 in terms of scope.

120. An important innovation introduced by CPC Ver.2.1 is the update of the fishery products in division 04 and group 212 which have been significantly expanded by adding detail on biological species and groupings; to distinguish between aquaculture and capture fishery primary products; live aquatic animals and fresh or chilled products.

121. Forest products in divisions 03 and 31 have also been updated in CPC Ver.2.1 to ensure their adequacy for forestry statistics, introducing further detail on the distinction between coniferous and non-coniferous wood products and on different types of board.

Information and IT products

122. New detail has been introduced in the CPC for information products, such as books, software and audio and video tapes. The product detail available in the HS was considered as not sufficient for statistics on these important elements of modern production. Therefore the subclasses in the CPC are more detailed than HS subheadings. Additional detail has also been introduced for computer equipment and accessories to make the classification more relevant in

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Changes in CPC Ver.2 and Ver.2.1

In this area. In a few cases, detail has been introduced to facilitate the definition of ICT goods. The set of IT services has also been reviewed particularly for CPC Ver.2.1 to reflect the fast-changing nature of these products and to ensure that the categories defined in the CPC can be used to measure the output of the IT industries.

Energy products

123. The terminology – and to some extent the definitions – for energy products has been changed in CPC Ver.2.1 to bring the CPC more in line with the detail required and terminology used in energy statistics. It should be noted that as a result a few cases the terminology may be different between the CPC and the HS (e.g. for lignite and brown coal). However, the agreed terminology in energy statistics, as defined now in the International Recommendations for Energy Statistics, has been given preference in such cases.

Other changes in sections 0-4

124. The revisions of the Harmonized System for 2007 and 2012 have resulted in a number of significant changes to the HS structure and detail. The CPC, which uses the HS subheadings as definitions of its subclasses had to adjust to these changes. This was done either through a revision of the HS link, reflecting changed subheading codes in the HS, or through adjustment of CPC subclass definitions to bring them in line with revised HS subheadings. In some cases, CPC subclasses had to be combined, since HS no longer provided the detail necessary to define separate CPC subclasses and maintaining the CPC subclasses with a partial HS link was not a reasonable option due to the decreasing importance of these products (e.g. typewriters and word processing machines in CPC subclass 45110, photographic equipment in CPC class 4832).

Constructions

125. As a result of the conceptual review of the scope of the CPC, the previous division 53 for “Constructions”, which was shown in an annex to CPC Version 1.1, has been incorporated in the regular structure of the CPC. Together with division 54 (“Construction services”) this describes all outputs of construction activities, whether on own account (producing a good) or on a fee or contract basis (providing a service). The structures of CPC divisions 53 and 54 are now aligned, allowing for a better linking and clearer description of outputs reported by units involved in construction activities.

Transportation

126. The previous structure of transportation services in the CPC, which was primarily based on mode of transport, has been completely revised. CPC Version 2 groups transportation services first by passenger versus freight transport, then by local vs. long-distance transport and finally by mode of transport. The resulting structure in most cases preserves the detail of the previous CPC version. Travel agency, tour operator and tourist guide services have been removed from the divisions for transport and related services and have been moved to division 85 (“Support services”).


See para. 114 above.
Financial services

127. Division 71 for financial and related services has seen an increase in detail, essentially incorporating the previously published alternate structure for division 71 into the regular structure.

Research and development

128. The structure and detail for research and development services has been expanded in CPC Ver.2.1 to provide adequate categories for the description of different types of research and development. The new structure provides more detailed fields of research and also distinguishes explicitly between basic research, applied research and experimental development. The more detailed concepts have been introduced in line with the recommendations of the Frascati Manual.34

Architectural and engineering services

129. The previous structure of architectural and engineering services has been regrouped and now represents a structure based on the type of architecture or engineering project (e.g. transportation projects, power projects), rather than the different stages of an architectural and engineering service provided for any type of project. This is more in line with accounting practices and enhances availability of data.

Support services

130. Additional detail in division 85 has been added to reflect outputs of newly defined ISIC industries, in particular in groups 851 ("Employment services"), 855 ("Travel arrangement, tour operator and related services") and 859 ("Other support services"). New categories have also been added to division 86 to allow explicitly for the recording of activities of operating units on behalf of others.

Human health and social care services

131. The detail and structure in division 93 has changed considerably to reflect the outputs of the reorganized ISIC industry for human health and social services (ISIC Rev.4 section Q).

Waste collection, treatment and disposal services, remediation services

132. The detail for these services in division 94 has substantially increased, reflecting the need to define detailed outputs for the newly created ISIC industries in this area, based on their growing importance.

Services of membership organizations

133. The detail in division 95 has been increased to better reflect the diversity of services provided by special membership organizations.

Originals

134. Economic activities may produce outputs that cannot be considered as goods or services. These are often outputs of research activities or other creative activities, in which case they are being considered as originals. A number of such outputs have now been included in the CPC, particularly in areas such as on-line content in group 843, radio and television originals (broadcasts and channel programmes) in group 846, research and development originals in group 814, software originals in group 831, mineral exploration and evaluation in group 834, design originals in group 839, original compilations of facts/information in group 839, sound recording, motion picture, videotape, television and radio programme originals in group 961 and original works of authors, composers and other artists (except performing artists, painters and sculptors) in group 963.

135. These products have been grouped with comparable service products and not with goods. As a result of this convention, the CPC sections 0-4 are reserved for transportable products, which can be defined in terms of the Harmonized System.

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35 See Part One, Chapter II.C of the present publication.
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