

MAJOR DIVISIONS, DIVISIONS AND MAJOR GROUPS [1.1. List of major divisions, divisions and major groups](#)

Division	Major group	Title of category
		<b>MAJOR DIVISION 3: MANUFACTURING</b>
<a href="#">30</a>		Manufacture of food products, beverages and tobacco products
	<a href="#">301</a>	Production, processing and preserving of meat, fish, fruit, vegetables, oils and fats
	<a href="#">302</a>	Manufacture of dairy products
	<a href="#">303</a>	Manufacture of grain mill products, starches and starch products and prepared animal feeds
	<a href="#">304</a>	Manufacture of other food products
	<a href="#">305</a>	Manufacture of beverages
	<a href="#">306</a>	Manufacture of tobacco products
<a href="#">31</a>		Manufacture of textiles, clothing and leather goods
	<a href="#">311</a>	Spinning, weaving and finishing of textiles
	<a href="#">312</a>	Manufacture of other textiles
	<a href="#">313</a>	Manufacture of knitted and crocheted fabrics and articles
	<a href="#">314</a>	Manufacture of wearing apparel, except fur apparel
	<a href="#">315</a>	Dressing and dyeing of fur; manufacture of articles of fur
	<a href="#">316</a>	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness
	<a href="#">317</a>	Manufacture of footwear
<a href="#">32</a>		Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials; manufacture of paper and paper products; publishing, printing and reproduction of recorded media
	<a href="#">321</a>	Sawmilling and planing of wood
	<a href="#">322</a>	Manufacture of products of wood, cork, straw and plaiting materials
	<a href="#">323</a>	Manufacture of paper and paper products
	<a href="#">324</a>	Publishing
	<a href="#">325</a>	Printing and service activities related to printing
	<a href="#">326</a>	Reproduction of recorded media
<a href="#">33</a>		Manufacture of coke, refined petroleum products and nuclear fuel; manufacture of chemicals and chemical products; manufacture of rubber and plastic products

	<a href="#">331</a>	Manufacture of coke oven products
	<a href="#">332</a>	Petroleum refineries/synthesisers
	<a href="#">333</a>	Processing of nuclear fuel
	<a href="#">334</a>	Manufacture of basic chemicals
	<a href="#">335</a>	Manufacture of other chemical products
	<a href="#">336</a>	Manufacture of man-made fibres
	<a href="#">337</a>	Manufacture of rubber products
	<a href="#">338</a>	Manufacture of plastic products
<a href="#">34</a>		Manufacture of other non-metallic mineral products
	<a href="#">341</a>	Manufacture of glass and glass products
	<a href="#">342</a>	Manufacture of non-metallic mineral products n.e.c.
<a href="#">35</a>		Manufacture of basic metals, fabricated metal products, machinery and equipment and of office, accounting and computing machinery
	<a href="#">351</a>	Manufacture of basic iron and steel
	<a href="#">352</a>	Manufacture of basic precious and non-ferrous metals
	<a href="#">353</a>	Casting of metals
	<a href="#">354</a>	Manufacture of structural metal products, tanks, reservoirs and steam generators
	<a href="#">355</a>	Manufacture of other fabricated metal products; metalwork service activities
	<a href="#">356</a>	Manufacture of general purpose machinery
	<a href="#">357</a>	Manufacture of special purpose machinery
	<a href="#">358</a>	Manufacture of household appliances
	<a href="#">359</a>	Manufacture of office, accounting and computing machinery
<a href="#">36</a>		Manufacture of electrical machinery and apparatus n.e.c.
	<a href="#">361</a>	Manufacture of electric motors, generators and transformers
	<a href="#">362</a>	Manufacture of electricity distribution and control apparatus
	<a href="#">363</a>	Manufacture of insulated wire and cable
	<a href="#">364</a>	Manufacture of accumulators, primary cells and primary batteries
	<a href="#">365</a>	Manufacture of electric lamps and lighting equipment
	<a href="#">366</a>	Manufacture of other electrical equipment n.e.c.
<a href="#">37</a>		Manufacture of radio, television and communication equipment and apparatus and of medical, precision and optical instruments, watches and clocks

	<a href="#">371</a>	Manufacture of electronic valves and tubes and other electric components
	<a href="#">372</a>	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
	<a href="#">373</a>	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods
	<a href="#">374</a>	Manufacture of medical appliances and instruments and appliances for measuring, checking, testing, navigating and other purposes, except optical instruments
	<a href="#">375</a>	Manufacture of optical instruments and photographic equipment
	<a href="#">376</a>	Manufacture of watches and clocks
<a href="#">38</a>		Manufacture of transport equipment
	<a href="#">381</a>	Manufacture of motor vehicles
	<a href="#">382</a>	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
	<a href="#">383</a>	Manufacture of parts and accessories for motor vehicles and their engines
	<a href="#">384</a>	Building and repairing of ships and boats
	<a href="#">385</a>	Manufacture of railway and tramway locomotives and rolling stock
	<a href="#">386</a>	Manufacture of aircraft and space craft
	<a href="#">387</a>	Manufacture of transport equipment n.e.c.
<a href="#">39</a>		Manufacture of furniture; manufacturing n.e.c.; recycling
	<a href="#">391</a>	Manufacture of furniture
	<a href="#">392</a>	Manufacture n.e.c.
	<a href="#">395</a>	Recycling n.e.c.

## **1.2. THE DETAILED CLASSIFICATION**

*The italic headings indicate a logical grouping normally on a level between that of the Division and the Major group and which does not have a code but corresponds to "Division" in the ISIC. In cases where these groupings correspond with major groups, the major group heading is also in italics.*

### **MAJOR DIVISION 3: MANUFACTURING**

Title of category	Division	Major group	Group	Subgroup
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<u>MANUFACTURE OF FOOD PRODUCTS, BEVERAGES AND TOBACCO PRODUCTS</u>	30			
<b><i>MANUFACTURE OF FOOD PRODUCTS AND BEVERAGES (301, 302, 303, 304 AND 305)</i></b>				
PRODUCTION, PROCESSING AND PRESERVATION OF MEAT, FISH, FRUIT, VEGETABLES, OILS AND FATS		<a href="#">301</a>		
<u>Production, processing and preserving of meat and meat products</u>			<a href="#">3011</a>	
Slaughtering, dressing and packing of livestock, including poultry and small game for meat				30111
Manufacture of prepared and preserved meat, including sausage; by-products (hides, bones, etc.)				30112
Production of lard and other edible fats				30113
<u>Processing and preserving of fish and fish products</u>			<a href="#">3012</a>	
Manufacture of canned, preserved and processed fish, crustacea and similar foods (except soups)				30120
<u>Processing and preserving of fruit and vegetables</u>			<a href="#">3013</a>	
Manufacture of canned, preserved, processed and dehydrated fruit and vegetables (except soups), including fruit juices, juice extracts and potato flour meal				30130
<u>Manufacture of vegetable and animal oils and fats</u>			<a href="#">3014</a>	
Manufacture of crude oil and oilseed cake and meal				30141
Manufacture of compound cooking fats, margarine and edible oils				30142
MANUFACTURE OF DAIRY PRODUCTS		<a href="#">302</a>	3020	
Processing of fresh milk (pasteurising, homogenising, sterilising and vitaminising)				30201
Manufacture of butter and cheese				30202
Manufacture of ice cream and other edible ice, whether or not containing cream or chocolate				30203

Manufacture of milk powder, condensed milk and other edible milk products, e.g. ghee, casein or lactose				30204
MANUFACTURE OF GRAIN MILL PRODUCTS, STARCHES AND STARCH PRODUCTS AND PREPARED ANIMAL FEEDS		<a href="#">303</a>		
<u>Manufacture of grain mill products</u>			<a href="#">3031</a>	
Manufacture of flour and grain mill products, including rice and vegetable milling; grain mill residues				30311
Manufacture of breakfast foods				30312
<u>Manufacture of starches and starch products</u>			<a href="#">3032</a>	30320
<u>Manufacture of prepared animal feeds</u>			<a href="#">3033</a>	30330
MANUFACTURE OF OTHER FOOD PRODUCTS		<a href="#">304</a>		
<u>Manufacture of bakery products</u>			<a href="#">3041</a>	30410
<u>Manufacture of sugar, including golden syrup and castor sugar</u>			<a href="#">3042</a>	30420
<u>Manufacture of cocoa, chocolate and sugar confectionery</u>			<a href="#">3043</a>	30430
<u>Manufacture of macaroni, noodles, couscous and similar farinaceous products</u>			<a href="#">3044</a>	30440
<u>Manufacture of other food products n.e.c.</u>			<a href="#">3049</a>	
Manufacture of coffee, coffee substitutes and tea				30491
Manufacture of nut foods				30492
Manufacture of spices, condiments, vinegar, yeast, egg products, soups and other food products n.e.c.				30499
MANUFACTURE OF BEVERAGES		<a href="#">305</a>		
<u>Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials; manufacture of wine</u>			<a href="#">3051</a>	30510
<u>Manufacture of beer and other malt liquors and malt</u>			<a href="#">3052</a>	
Breweries, except sorghum beer breweries				30521
Sorghum beer breweries				30522
Manufacture of malt				30523

<u>Manufacture of soft drinks; production of mineral waters</u>			<a href="#">3053</a>	30530
<b><i>MANUFACTURE OF TOBACCO PRODUCTS</i></b>		<a href="#">306</a>	3060	30600
<u>MANUFACTURE OF TEXTILES, CLOTHING AND LEATHER GOODS</u>	31			
<b><i>MANUFACTURE OF TEXTILES (311 AND 312)</i></b>				
<u>SPINNING, WEAVING AND FINISHING OF TEXTILES</u>		311		
<u>Preparation and spinning of textile fibres; weaving of textiles</u>			<a href="#">3111</a>	
Preparatory activities in respect of animal fibres, including washing, combing and carding of wool				31111
Preparatory activities in respect of vegetable fibres				31112
Spinning, weaving and finishing of yarns and fabrics predominantly of wool and other animal fibres				31113
Spinning, weaving and finishing of yarns and fabrics predominantly of vegetable fibres				31114
<u>Finishing of textiles</u>			<a href="#">3112</a>	
Finishing of purchased yarns and fabrics				31120
<u>MANUFACTURE OF OTHER TEXTILES</u>		<a href="#">312</a>		
<u>Manufacture of made-up textile articles, except apparel</u>			<a href="#">3121</a>	
Manufacture of blankets, made-up furnishing articles and stuffed articles				31211
Manufacture of tents, tarpaulins, sails and other canvas goods				31212
Manufacture of automotive textile goods (including safety belts, and seat covers)				31213
Manufacture of other textile articles (except apparel)				31219
<u>Manufacture of carpets, rugs and mats</u>			<a href="#">3122</a>	31220
<u>Manufacture of cordage, rope, twine and netting</u>			<a href="#">3123</a>	31230
<u>Manufacture of other textiles n.e.c.</u>			<a href="#">3129</a>	31290

<b><i>MANUFACTURE OF WEARING APPAREL; DRESSING AND DYEING OF FUR (313, 314 AND 315)</i></b>				
MANUFACTURE OF KNITTED AND CROCHETED FABRICS AND ARTICLES		<a href="#">313</a>	3130	
Garment and hosiery knitting mills				31301
Other knitting mills				31309
<b><i>MANUFACTURE OF WEARING APPAREL, EXCEPT FUR APPAREL</i></b>		314	<a href="#">3140</a>	
Manufacture of men's and boys' clothing				31401
Manufacture of women's, girls' and infants' clothing				31402
Bespoke tailoring				31403
Manufacture of hats, caps and ties				31404
<b><i>DRESSING AND DYEING OF FUR; MANUFACTURE OF ARTICLES OF FUR</i></b>		315	<a href="#">3150</a>	
Dressing and dyeing of fur, manufacture of artificial fur, fur apparel and other articles of fur				31500
<b><i>MANUFACTURE OF LEATHER, LEATHER PRODUCTS AND FOOTWEAR (316 AND 317)</i></b>				
<b><i>TANNING AND DRESSING OF LEATHER; MANUFACTURE OF LUGGAGE, HANDBAGS, SADDLERY AND HARNESS</i></b>		<a href="#">316</a>		
<u>Tanning and dressing of leather</u>			<a href="#">3161</a>	31610
<u>Manufacture of luggage, handbags and the like, saddlery and harness</u>			<a href="#">3162</a>	
Manufacture of travel goods and ladies' handbags				31621
Manufacture of other general and small goods of leather and leather substitutes, including harness and saddlery				31629
<b><i>MANUFACTURE OF FOOTWEAR</i></b>		<a href="#">317</a>	3170	31700
<b><i>MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS; MANUFACTURE OF PAPER AND PAPER PRODUCTS; PUBLISHING,</i></b>	32			

<u>PRINTING AND REPRODUCTION OF RECORDED MEDIA</u>				
<b><i>MANUFACTURE OF WOOD AND PRODUCTS OF WOOD, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS (321 AND 322)</i></b>				
SAWMILLING AND PLANING OF WOOD		<a href="#">321</a>	3210	
Sawmilling and preserving of timber				32101
Other mill products, including wattle bark grinding and compressing				32109
<b><i>MANUFACTURE OF PRODUCTS OF WOOD, CORK, STRAW AND PLAITING MATERIALS</i></b>		<a href="#">322</a>		
<u>Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and boards</u>			<a href="#">3221</a>	32210
<u>Manufacture of builders' carpentry and joinery</u>			<a href="#">3222</a>	32220
<u>Manufacture of wooden containers</u>			<a href="#">3223</a>	32230
<u>Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials</u>			<a href="#">3229</a>	
Coffins (excluding the manufacture of coffins by funeral undertakers)				32291
Picture frames and framing				32292
Other articles of wood, cork, straw and plaiting materials, including woodcarving and woodturning				32299
<b><i>MANUFACTURE OF PAPER AND PAPER PRODUCTS</i></b>		<a href="#">323</a>		
<u>Manufacture of pulp, paper and paperboard</u>			<a href="#">3231</a>	32310
<u>Manufacture of corrugated paper and paperboard and of containers of paper and paperboard</u>			<a href="#">3232</a>	
Manufacture of corrugated paper and paperboard				32321
Manufacture of containers of paper and paperboard				32322
<u>Manufacture of other articles of paper and paperboard</u>			<a href="#">3239</a>	
Stationery				32391

Other paper products				32399
<b><i>PUBLISHING, PRINTING AND REPRODUCTION OF RECORDED MEDIA (324, 325 AND 326)</i></b>				
PUBLISHING		<a href="#">324</a>		
<u>Publishing of books, brochures, musical books and other publications</u>			<a href="#">3241</a>	32410
<u>Publishing of newspapers, journals and periodicals</u>			<a href="#">3242</a>	32420
<u>Publishing of recorded media</u>			<a href="#">3243</a>	32430
<u>Other publishing</u>			<a href="#">3249</a>	32490
PRINTING AND SERVICE ACTIVITIES RELATED TO PRINTING		<a href="#">325</a>		
<u>Printing</u>			<a href="#">3251</a>	32510
<u>Service activities related to printing</u>			<a href="#">3252</a>	32520
REPRODUCTION OF RECORDED MEDIA		<a href="#">326</a>	3260	32600
<u>MANUFACTURE OF COKE, REFINED PETROLEUM PRODUCTS AND NUCLEAR FUEL; MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS; MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS</u>	33			
<b><i>MANUFACTURE OF COKE, REFINED PETROLEUM PRODUCTS AND NUCLEAR FUEL (331, 332 AND 333)</i></b>				
MANUFACTURE OF COKE OVEN PRODUCTS		<a href="#">331</a>	3310	33100
PETROLEUM REFINERIES/SYNTHESISERS		<a href="#">332</a>		
<u>Petrol, fuel oils, lubricating oils and greases, primarily from crude oil</u>			3321	33210
<u>Petrol, fuel oils, lubricating oils and greases, primarily from coal</u>			3322	33220
<u>Petrol, fuel oils, lubricating oils and greases, primarily from natural gas</u>			3323	33230
<u>Lubricating oils and greases, primarily from other organic products</u>			3324	33240
<u>Compounded and blended lubricating oils and greases from purchased materials other than crude petroleum</u>			3325	33250

Other petroleum/synthesised products n.e.c.			3329	33290
PROCESSING OF NUCLEAR FUEL		<a href="#">333</a>	3330	33300
<b><i>MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS (334, 335 AND 336)</i></b>				
MANUFACTURE OF BASIC CHEMICALS		<a href="#">334</a>		
<u>Manufacture of basic chemicals, except fertilizers and nitrogen compounds</u>			<a href="#">3341</a>	33410
<u>Manufacture of fertilizers and nitrogen compounds</u>			<a href="#">3342</a>	33420
<u>Manufacture of plastics in primary form and of synthetic rubber</u>			<a href="#">3343</a>	33430
MANUFACTURE OF OTHER CHEMICAL PRODUCTS		<a href="#">335</a>		
<u>Manufacture of pesticides and other agro-chemical products</u>			<a href="#">3351</a>	33510
<u>Manufacture of paints, varnishes and similar coatings, printing ink and mastics</u>			<a href="#">3352</a>	33520
<u>Manufacture of pharmaceuticals, medicinal chemicals and botanical products</u>			<a href="#">3353</a>	33530
<u>Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations</u>			<a href="#">3354</a>	
Manufacture of soap and other cleaning compounds				33541
Manufacture of perfumes, cosmetics and other toilet preparations				33542
Manufacture of other preparations such as polishes, waxes and dressings				33549
<u>Manufacture of other chemical products n.e.c.</u>			<a href="#">3359</a>	
Manufacture of edible salt				33591
Manufacture of explosives and pyrotechnic products				33592
Manufacture of adhesives, glues, sizes and cements				33593
Manufacture of other chemical products n.e.c.				33599
MANUFACTURE OF MAN-MADE FIBRES		336	<a href="#">3360</a>	33600
<b><i>MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS (337 AND 338)</i></b>				

MANUFACTURE OF RUBBER PRODUCTS		<a href="#">337</a>		
<u>Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres</u>			<a href="#">3371</a>	
Manufacture of tyres and tubes				33711
Rebuilding and retreading of tyres				33712
<u>Manufacture of other rubber products</u>			<a href="#">3379</a>	33790
MANUFACTURE OF PLASTIC PRODUCTS		338	<a href="#">3380</a>	33800
<b><u>MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS</u></b>	34			
MANUFACTURE OF GLASS AND GLASS PRODUCTS		<a href="#">341</a>	3411	
Manufacture of sheet and plate glass, glass blocks, tubes and rods; glass fibres and glass wool				34111
Manufacture of glass containers; glass kitchenware and tableware; scientific and laboratory glassware, clock and watch glasses and other glass products n.e.c.				34112
MANUFACTURE OF NON-METALLIC MINERAL PRODUCTS N.E.C		<a href="#">342</a>		
<u>Manufacture of non-structural non-refractory ceramicware</u>			<a href="#">3421</a>	34210
<u>Manufacture of refractory ceramic products</u>			<a href="#">3422</a>	34220
<u>Manufacture of structural non-refractory clay and ceramic products</u>			<a href="#">3423</a>	34230
<u>Manufacture of cement, lime and plaster</u>			<a href="#">3424</a>	34240
<u>Manufacture of articles of concrete, cement and plaster</u>			<a href="#">3425</a>	34250
<u>Cutting, shaping and finishing of stone</u>			<a href="#">3426</a>	34260
<u>Manufacture of other non-metallic mineral products n.e.c.</u>			<a href="#">3429</a>	
Abrasives				34291
Other non-metallic mineral products n.e.c.				34299
<b><u>MANUFACTURE OF BASIC METALS, FABRICATED METAL PRODUCTS, MACHINERY AND EQUIPMENT AND OF OFFICE, ACCOUNTING AND COMPUTING MACHINERY</u></b>	35			
<b><i>MANUFACTURE OF BASIC METALS (351, 352 AND 353)</i></b>				

MANUFACTURE OF BASIC IRON AND STEEL		<a href="#">351</a>	3510	
Basic iron and steel industries, except steel pipe and tube mills				35101
Steel pipe and tube mills				35102
MANUFACTURE OF BASIC PRECIOUS AND NON-FERROUS METALS		<a href="#">352</a>	3520	
Refining of precious metals, e.g. gold, silver, platinum				35201
Manufacture of primary non-ferrous metal products, excluding precious metals				35202
CASTING OF METALS		<a href="#">353</a>		
<u>Casting of iron and steel</u>			<a href="#">3531</a>	35310
<u>Casting of non-ferrous metals</u>			<a href="#">3532</a>	35320
<b><i>MANUFACTURE OF FABRICATED METAL PRODUCTS (354 AND 355)</i></b>				
MANUFACTURE OF STRUCTURAL METAL PRODUCTS, TANKS, RESERVOIRS AND STEAM GENERATORS		<a href="#">354</a>		
<u>Manufacture of structural metal products</u>			<a href="#">3541</a>	
Manufacture of metal structures or parts thereof				35411
Other structural metal products, e.g. metal doors, windows and gates				35419
<u>Manufacture of tanks, reservoirs and similar containers of metal</u>			<a href="#">3542</a>	35420
<u>Manufacture of steam generators, except central heating hot water boilers</u>			<a href="#">3543</a>	35430
MANUFACTURE OF OTHER FABRICATED METAL PRODUCTS; METALWORK SERVICE ACTIVITIES		<a href="#">355</a>		
<u>Forging, pressing, stamping and roll-forming of metal; powder metallurgy</u>			<a href="#">3551</a>	35510
<u>Treatment and coating of metals; general mechanical engineering on a fee or contract basis</u>			<a href="#">3552</a>	
Treating and coating of metals				35521

General mechanical engineering on a fee or contract basis				35522
<u>Manufacture of cutlery, hand tools and general hardware</u>			<a href="#">3553</a>	35530
<u>Manufacture of other fabricated metal products n.e.c.</u>			<a href="#">3559</a>	
Manufacture of metal containers, e.g. cans and tins				35591
Manufacture of cables and wire products				35592
Manufacture of springs (all types)				35593
Manufacture of metal fasteners				35594
Manufacture of other metal products n.e.c.				35599
<b><i>MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C. (356, 357 AND 358)</i></b>				
MANUFACTURE OF GENERAL PURPOSE MACHINERY		<a href="#">356</a>		
<u>Manufacture of engines and turbines, except aircraft, vehicle and motor cycle engines</u>			<a href="#">3561</a>	35610
<u>Manufacture of pumps, compressors, taps and valves</u>			<a href="#">3562</a>	35620
<u>Manufacture of bearings, gears, gearing and driving elements</u>			<a href="#">3563</a>	35630
<u>Manufacture of ovens, furnaces and furnace burners</u>			<a href="#">3564</a>	35640
<u>Manufacture of lifting and handling equipment</u>			<a href="#">3565</a>	35650
<u>Manufacture of other general purpose machinery</u>			<a href="#">3569</a>	35690
MANUFACTURE OF SPECIAL PURPOSE MACHINERY		<a href="#">357</a>		
<u>Manufacture of agricultural and forestry machinery</u>			<a href="#">3571</a>	35710
<u>Manufacture of machine tools</u>			<a href="#">3572</a>	35720
<u>Manufacture of machinery for metallurgy</u>			<a href="#">3573</a>	35730
<u>Manufacture of machinery for mining, quarrying and construction</u>			<a href="#">3574</a>	35740
<u>Manufacture of machinery for food, beverage and tobacco processing</u>			<a href="#">3575</a>	35750
<u>Manufacture of machinery for textile, apparel and leather production</u>			<a href="#">3576</a>	35760

<u>Manufacture of weapons and ammunition</u>			<a href="#">3577</a>	35770
<u>Manufacture of other special purpose machinery</u>			<a href="#">3579</a>	35790
MANUFACTURE OF HOUSEHOLD APPLIANCES N.E.C.		358	<a href="#">3580</a>	35800
<b>MANUFACTURE OF OFFICE, ACCOUNTING AND COMPUTING MACHINERY</b>		359	<a href="#">3590</a>	35900
<u>MANUFACTURE OF ELECTRICAL MACHINERY AND APPARATUS N.E.C.</u>	36			
<b>MANUFACTURE OF ELECTRICAL MACHINERY AND APPARATUS N.E.C. (361, 362, 363, 364 AND 365)</b>				
MANUFACTURE OF ELECTRIC MOTORS, GENERATORS AND TRANSFORMERS		361	<a href="#">3610</a>	36100
MANUFACTURE OF ELECTRICITY DISTRIBUTION AND CONTROL APPARATUS		362	<a href="#">3620</a>	36200
MANUFACTURE OF INSULATED WIRE AND CABLE		363	<a href="#">3630</a>	36300
MANUFACTURE OF ACCUMULATORS, PRIMARY CELLS AND PRIMARY BATTERIES		364	<a href="#">3640</a>	36400
MANUFACTURE OF ELECTRIC LAMPS AND LIGHTING EQUIPMENT		365	<a href="#">3650</a>	
Manufacture of electric bulbs and fluorescent tubes				36501
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### **1.3. DESCRIPTIONS OF INDUSTRIES**

#### **MAJOR DIVISION 3: MANUFACTURING**

1. Manufacturing is defined as the physical or chemical transformation of materials or compounds into new products, whether the work is performed by power-driven machines or by hand, whether it is done in a factory or in the worker's home and whether the products are sold wholesale or retail. The assembly of products from component parts is considered to be Manufacturing, except in cases where the activity is appropriately classified under Construction.

2. The assembly and installation of machinery and equipment in mining, manufacturing, commercial and other business establishments is classified under the same group of Manufacturing as the manufacture of the item installed. Excluded is the assembly on site of prefabricated, integral parts of bridges, water tanks, storage and warehouse facilities, railway and elevated pedestrian bridges, and lift, escalator, plumbing, sprinkler, central heating, ventilating, air-conditioning, lighting and electrical wiring systems for buildings and mines and all kinds of structures which are construction activities if undertaken as a specialised activity. Establishments specialising in the installation of household appliances, such as stoves and ranges, refrigerators, washing machines and driers, are classified under the appropriate retail trade group.
3. The manufacture of specialised components and parts of and accessories and attachments to machinery and equipment is, as a general rule, classified under the same group as the manufacture of the machinery and equipment for which the parts and accessories are intended. However, the making of specialised components and accessories by moulding or extruding plastic materials is included in subgroup 33800 (Manufacture of plastic products). The manufacture of unspecialised components and parts of machinery and equipment, e.g. engines, pistons, electric motors, electrical assemblies, valves, gears and roller bearings, is classified under the appropriate group of Manufacturing, without regard to the machinery and equipment in which these items may be included.
4. The classification of repair work is discussed in detail in the introduction to this manual. Specialised repair shops are classified under the same division of the SIC as establishments in which the major part of that kind of repair work is carried on. Establishments primarily engaged in the repair of ships, aircraft, railway equipment, factory equipment and furniture are classified under Manufacturing. Motor engineers, i.e. establishments primarily engaged in motor engineering repair work for the motor trade, are also classified under Manufacturing (subgroup 38302 - Activities of specialised automotive engineering workshops working primarily for the motor trade).
5. The irradiation of products is classified under the same group of Manufacturing as the manufacture or processing of the products irradiated, e.g. the irradiation of fresh or processed vegetables and fruit is classified under group 3013 (Processing and preserving of fruit and vegetables) and the irradiation of medical and surgical equipment under group 3741 (Manufacture of medical and surgical equipment and orthopaedic appliances).
6. Packaging activities done for others on a fee or contract basis are classified under group 8895 (Packaging activities) major group 889 (Business activities n.e.c.).

#### DIVISION 30: MANUFACTURE OF FOOD PRODUCTS, BEVERAGES AND TOBACCO PRODUCTS

301 Production, processing and preservation of meat, fish, fruit, vegetables, oils and fats

3011 Production, processing and preserving of meat and meat products

This group includes the operation of slaughterhouses, killing, dressing or packing meat of cattle, hogs, sheep, goats, horses, poultry, rabbits, game or other animals. Included is the processing of whales on land or on vessels specialised for this work.

The production of fresh, chilled or frozen meat or poultry.

Preservation and preparation of meat and meat products by such process as drying, smoking, salting, quick-freezing, immersing in brine or canning. Sausage production and manufacture of natural sausage casings is included.

Rendering and refining of lard or other edible animal fats.

Production of meat meals or meat offal, packed meat pies and biltong.

Slaughtering includes the production of by-products such as raw hides and skins, pulled wool, feathers or down, teeth or bones.

Exclusions:

The manufacture of extracts of meat and soup containing meat is classified under group 3049 (Manufacture of other food products n.e.c.).

The rendering of inedible animal fats and oils is included in group 3014 (Manufacture of vegetable and animal oils and fats).

Synthetic sausage casings are classified under group 3380 (Manufacture of plastic products).

The slaughtering of poultry undertaken in conjunction with poultry farming is classified under group 1122 (Other animal farming; production of animal products n.e.c.).

3012 Processing and preserving of fish and fish products

This group includes the preserving of fish and fish products by processes such as drying, smoking, curing, salting, immersing in brine, dehydrating, quick-freezing or canning, and the production of fresh, chilled or frozen fish fillets or roe, including caviar and caviar substitutes. The production of frozen fish, including fish which has been cut up, minced or ground into flour for human consumption.

The production of fermented fish, fish paste or fish balls. The production of fish-meal for human consumption or animal feed.

The preserving of crustaceans or molluscs by freezing or by other means such as drying, smoking, salting, immersing in brine, cooking in sauces or immersing in vinegar. The production of meal and solubles from fish,

crustaceans and molluscs and other aquatic animals unfit for human consumption.

Activities of vessels engaged in processing and preserving fish, crustaceans and molluscs are also classified here.

Exclusions:

Fishing and the processing of the catch aboard the fishing-boats are classified under group 1310 (Ocean and coastal fishing).

The processing of whales on land or on special vessels is classified under group 3011 (Production, processing and preserving of meat and meat products).

The production of oils and fats from marine materials (except whales) is classified under group 3014 (Manufacture of vegetable and animal oils and fats).

The manufacture of soup containing fish, crustaceans or molluscs is classified under subgroup 3049 (Manufacture of other food products n.e.c.).

3013 Processing and preserving of fruit and vegetables

This group includes the manufacture of food consisting mainly of fruit or vegetables.

The preserving of cooked or uncooked fruit or vegetables by freezing, including the preparation or preserving of fruit or vegetable juices.

Preserving by other means such as dehydration, drying, immersing in oil or in vinegar.

The processing of potatoes.

The manufacture of prepared meals or vegetables.

The manufacture of potato flour and meal.

The preserving of fruit and vegetables by canning.

The manufacture of jams, marmelades or jellies.

Exclusions:

The manufacture of flour or meal of dried leguminous vegetables is classified under group 3031 (Manufacture of grain mill products).

The manufacture of soups of vegetables and fruit is classified under group 3049 (Manufacture of other food products n.e.c.).

3014 Manufacture of vegetable and animal oils and fats

This group includes the manufacture of oils and fats from vegetable or animal materials, except the rendering and refining of lard and other edible animal fats. The manufacture of whale oil. The extraction of oils from fish or fish liver. The production of vegetable oils, including oils from nuts or olives.

The production of cake or meal, or other residual products of oil production.

The production of non-defatted flour or meal of oil-seeds, oil nuts or oil kernels.

The production of partly hydrogenated oils; the production of margarine or other table oils or cooking fats.

The production of cotton seed oil includes cotton linters as a by-product.

Exclusions:

The rendering and refining of lard and other edible animal fats are classified under group 3011 (Production, processing and preserving of meat and meat products).

Wet grain milling is classified under group 3032 (Manufacture of starches and starch products).

The production of maize oil is also classified under group 3032.

The treatment of oils and fats by chemical processes is classified under group 3359 (Manufacture of other chemical products n.e.c.).

302 3020 Manufacture of dairy products

This group includes milk processing, the grading, filtering, testing or chilling of fresh, liquid full cream milk or cream, separating cream from milk, the pasteurising, sterilising, homogenising, peptonising or humanising of milk, the freezing or whipping of cream, milk concentrating, fermenting, "culturing", the production of milk or cream in solid form, i.e. in blocks, powder or granules.

The production of natural butter or butter that has been dehydrated, resolidified or made rancid.

The production of cheese or curd: Fresh, ripened, hard or processed cheese.

The production of whey: Fresh, concentrated or dry.

The production of yoghurt, ice cream and other edible ice, whether containing cream or chocolate or not.

The production of casein or lactose.

Exclusions:

The production of raw milk is classified under group 1121 (Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming).

The manufacture of margarine is classified under group 3014 (Manufacture of vegetable and animal oils and fats).

The bottling on a fee or contract basis of fresh milk for retail distribution is classified under subgroup 88950 (Packaging activities).

The bottling of fresh milk by retailers for retail distribution is classified under subgroup 62209.

303     Manufacture of grain mill products, starches and starch products and prepared animal feeds

3031    Manufacture of grain mill products

This group includes grain milling: Flour, groats, meal or pellets of wheat, rye, oats, maize or other cereal grains.

Rice milling: Husked, milled, polished, glazed, parboiled or converted. The production of rice flour.

Vegetable milling: Flour or meal of dried leguminous vegetables, of roots or tubers, or of edible nuts.

The manufacture of breakfast foods obtained by roasting or swelling cereal grains or by rolling, pearling, flaking or polishing grains.

Exclusions:

The manufacture of potato flour and meal is classified under group 3013 (Processing and preserving of fruit and vegetables).

Wet corn milling is classified under group 3032 (Manufacture of starches and starch products).

Prepared feeds for animals and poultry are classified under group 3033 (Manufacture of prepared animal feeds).

3032    Manufacture of starches and starch products

This group includes the manufacture of starches: Starches made from maize, rice, other grains, potatoes, manioc or other vegetable materials.

Wet grain milling.

The manufacture of glucose and glucose syrup, maltose.

The manufacture of gluten is included.

The manufacture of tapioca and tapioca substitutes prepared from starch.

The production of maize oil.

Exclusions:

The manufacture of potato flour and meal is classified under group 3013 (Processing and preserving of fruit and vegetables).

The manufacture of milk sugars (lactose) is classified under group 3020 (Manufacture of dairy products).

The processing of sugar cane or the production of sucrose sugar in refineries is classified under group 3042 (Manufacture of sugar, including golden syrup and castor sugar).

The manufacture of artificial honey, caramel and inulin is classified under group 3049 (Manufacture of other food products n.e.c.).

3033 Manufacture of prepared animal feeds

This group includes the production of prepared pet foods: Preparations consisting of mixtures of materials or of materials specially treated or packaged to make them suitable as feed for dogs, cats, birds, fish or other pet animals.

The manufacture of prepared feeds mainly for farm animals, including pre-mixes or feed concentrates, sweetened fodder or feed supplements.

Exclusions:

The production of fish-meal for animal feed is classified under group 3012 (Processing and preserving of fish and fish products).

Activities which result in the production of by-products useful as animal feed without special treatment or further processing are classified under those industries in which the by-products occur, e.g. the production of oil-seed cake is classified under group 3014 (Manufacture of vegetable and animal oils and fats) and the production of grain milling residues is classified under group 3031 (Manufacture of grain mill products).

304 Manufacture of other food products

3041 Manufacture of bakery products

This group includes the manufacture of fresh, frozen or dry bakery products: Fresh bread or rolls. Pastry, cakes, pies, tarts or other fine bakers' wares. Biscuits and other dry bakery products.

Exclusions:

The manufacture of dry, fresh or cooked farinaceous products of the kind known as pastas is classified under group 3044 (Manufacture of macaroni, noodles, couscous and similar farinaceous products).

The production of packed meat pies is classified under group 3011 (Production, processing and preserving of meat and meat products).

3042 Manufacture of sugar, including golden syrup and castor sugar

This group includes the production of cane or beet sugar: Raw cane sugar, refined cane or beet sugar, syrup made of beet or cane sugar, other sugars and sugar syrups (e.g. maple sugar, invert sugar, palm sugar, castor sugar). The production of molasses.

Exclusions:

The manufacture of glucose and other sugars made from starches is classified under group 3032 (Manufacture of starches and starch products).

3043 Manufacture of cocoa, chocolate and sugar confectionery

This group includes manufacture of cocoa in the form of paste, powder or blocks. The manufacture of cocoa butter, fat or oil.

The manufacture of chocolate or other chocolate preparations.

The manufacture of sugar confectionery such as boiled sweets, toffees, marshmallows, fudge, caramels, cachous, nougat, fondants and white chocolate. The manufacture of chewing gum.

The preserving of fruit, nuts, fruitpeels and other parts of plants in sugar.

Exclusions:

The production of solid or liquid sucrose sugar is classified under group 3042 (Manufacture of sugar including golden syrup and castor sugar).

Nut roasting and the manufacture of salted nuts and popcorn is classified under group 3049 (Manufacture of other food products n.e.c.).

3044 Manufacture of macaroni, noodles, couscous and similar farinaceous products

This group includes the manufacture of uncooked farinaceous products: Spaghetti, macaroni, noodles or other pasta products shaped for use in the preparation of lasagne, cannelloni, ravioli, etc.

Manufacture of couscous. Manufacture of stuffed pasta, whether or not cooked.

Manufacture of other cooked pasta products. Manufacture of canned or frozen pasta products.

Exclusions:

The manufacture of soup, in particular dry or powdered soups containing pasta, is classified under group 3049 (Manufacture of other food products n.e.c.).

3049 Manufacture of other food products n.e.c.

This group includes roasting, grinding and decaffeinating of coffee. The manufacture of coffee substitutes containing coffee.

The manufacture of extracts, essences of concentrates of coffee and preparations with a basis of these products.

The roasting and grinding of chicory and the preparation of other roasted coffee substitutes and their essences, extracts or concentrates.

The manufacture of tea or maté extracts, essences or concentrates or preparation with a basis of these essences, extracts or concentrates or with a basis of tea or maté. Rooibos tea is included.

The production of liquid, powdered or frozen whole eggs, egg whites, egg yolks, reconstituted eggs and preserved eggs.

The production of foods for infants or for invalids which contain homogenised ingredients including meat, fish, fruit, vegetables, milk or malt extracts.

The roasting of nuts or the manufacture of nut foods and pastes.

The manufacture of artificial honey, caramel and inulin.

The manufacture of soup in liquid, powder or solid form, including frozen soup and soup tablets.

The manufacture of soup containing meat, fish, crustaceans, molluscs or pasta.

The manufacture of tartaric materials, baking powder, custard, pudding-powders and flavoured cool drink powders.

The manufacture of spices, sauces and condiments including mustard or mustard flour.

The manufacture of vinegar, yeast or other food products not elsewhere classified, including extracts and juices of meat, fish, crustaceans or molluscs.

The manufacture of pre-cooked meals for resale.

Exclusions:

The growing of spice crops is classified under group 1113 (Growing of fruit, nuts, beverage and spice crops). Activities of tea factories associated with tea plantations are also classified under group 1113.

Manufacture of edible salt is classified under subgroup 33591 (Manufacture of edible salt).

305 Manufacture of beverages

3051 Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials; manufacture of wine

This group includes the manufacture of distilled, potable, alcoholic beverages such as whisky, rum, brandy, gin, prepared mixed drinks, liqueurs, cordials, liquors or other alcoholic beverages containing distilled ethyl alcohol.

The manufacture of compound alcoholic preparations of a kind used to make beverages.

Ethyl alcohol production by processes involving the fermentation of vegetable materials and the distillation of the resulting liquors.

The production of neutral spirits.

This group also includes the manufacture of wine from grapes not grown by the same unit, including sparkling and flavoured wines.

The manufacture of fortified wine such as sherry and marsala is included.

The manufacture of other fermented but not distilled alcoholic beverages such as perry, cider, mead or sake.

Exclusions:

The manufacture of alcohol, except that which is included here, is classified under group 3341 (Manufacture of basic chemicals, except fertilizers and nitrogen compounds).

The growing of grapes and the manufacture of wine at the same location is classified under group 1113 (Growing of fruit, nuts, beverage and spice crops).

The brewing of malt liquors is classified under group 3052 (Manufacture of beer and other malt liquors and malt).

Merely bottling and labelling wines is classified under subgroup 61222 (Wholesale trade in beverages), if performed as a part of buying and selling at wholesale, and under group 8895 (Packaging activities) if performed on a fee or contract basis.

3052 Manufacture of beer and other malt liquors and malt

This group includes the manufacture of malt liquors such as beer, ale, porter and stout.

The manufacture of sorghum beer.

The manufacture of malt.

Exclusions:

Manufacture of yeast is classified under group 3049 (Manufacture of other food products n.e.c.).

Merely bottling and labelling malt liquors is classified under subgroup 61222 (Wholesale trade in beverages), if performed as a part of buying and selling at wholesale, and under group 8895 (Packaging activities), if performed on a fee or contract basis.

3053 Manufacture of soft drinks; production of mineral waters

This group includes the manufacture of non-alcoholic beverages commonly known as soft drinks.

The manufacture of soda water and of drinks flavoured with fruit juices, syrups, or other materials.

The production, i.e. bottling at the source, of spa, mineral or sea water.

Exclusions:

Merely bottling and labelling ordinary (tap) water or sea water is classified under subgroup 61222 (Wholesale trade in beverages) if performed as a part of buying and selling at wholesale, and under group 8895 (Packaging activities) if performed on a fee or contract basis.

The manufacture of fruit juices is classified under group 3013 (Processing and preserving of fruit and vegetables).

306 3060 Manufacture of tobacco products

This group includes the manufacture of tobacco products such as cigarettes or cigars, pipe tobacco, chewing tobacco or snuff.

The manufacture of homogenized or reconstituted tobacco.

Exclusions:

The growing and preliminary processing of tobacco leaves are classified under group 1110 (Growing of cereals and other crops n.e.c.).

DIVISION 31: MANUFACTURE OF TEXTILES, CLOTHING AND LEATHER GOODS

### 3111 Preparation and spinning of textile fibres; weaving of textiles

This group includes preparatory activities in respect of textile fibres such as the reeling and washing of silk, the degreasing, carbonising or fleece dyeing of wool, any other preparatory activities including the carding or combing of these fibres and of jute, sisal, flax or ramie, manilla hemp, coir or other animal or vegetable fibres and of all kinds of man-made fibres.

By-products are, besides waste, also products such as wool grease.

The production of garnetted stock is included in this group if done as part of an integrated production process.

The spinning or manufacture of yarn or thread for weaving or sewing, for retail sale, wholesale trade or further processing.

This yarn or thread may consist of any textile material, including mixtures. The manufacture of paper yarn is also included.

The weaving or manufacture of broad woven fabrics of all the above-mentioned materials, including their mixtures.

Also included are woven glass fabrics and the manufacture of special fabrics such as pile or chenille fabrics, terry towelling, gauze, etc.

Finishing work, such as bleaching, dyeing, calendering, napping, shrinking or printing are included, as long as it is done as part of the above-mentioned processes.

#### Exclusions:

Preparatory activities carried out in combination with agriculture or farming are classified under the appropriate group of division 11 (Agriculture, hunting and related services) or 12 (Forestry, logging and related services) according to the main activity.

The retting of plants containing vegetable textile fibres, such as jute, flax or coir is therefore classified under group 1111 (Growing of cereals and other crops n.e.c.).

Cotton ginning is classified under group 1140 (Agricultural and animal husbandry services, except veterinary activities).

The finishing of textiles of group 3111 by units not manufacturing such textiles is classified under group 3112 (Finishing of textiles).

The manufacture of textile floor covering is classified under group 3122 (Manufacture of carpets, rugs and mats).

The manufacture of narrow fabrics and special fabrics is classified under group 3129 (Manufacture of other textiles n.e.c.).

Knitting and crocheting is classified under group 3130 (Manufacture of knitted and crocheted fabrics and articles).

The manufacture of man-made fibres is classified under group 3360 (Manufacture of man-made fibres).

The manufacture of glass fibres is classified under major group 341 (Manufacture of glass and glass products).

The spinning of yarn of asbestos is classified under group 3429 (Manufacture of other non-metallic mineral products n.e.c.).

The production of garnetted stock as a separate activity is classified under group 3952 (Recycling of non-metal waste and scrap n.e.c.).

### 3112 Finishing of textiles

This group includes the finishing of textiles of group 3111 not made in the same unit by such activities as bleaching, dyeing, calendering, napping, shrinking or printing.

No distinction is to be made between these activities carried out on a fee or contract basis or by purchasing the materials and selling the finished products.

#### Exclusions:

The finishing of textiles produced in the same unit is classified under groups 3111 (Preparation and spinning of textile fibres; weaving of textiles), 3129 (Manufacture of other textiles n.e.c.) or 3130 (Manufacture of knitted and crocheted fabrics and articles), as appropriate.

### 312 Manufacture of other textiles

#### 3121 Manufacture of made-up textile articles, except apparel

This group includes the manufacture of made-up articles of any textile material, including knitted or crocheted fabrics from fabrics not made in the same unit. It includes manufactured articles such as the following:

- Blankets, travelling rugs and all kinds of table or other household linen;
- made-up furnishing articles such as curtains, valances, blinds, bedspreads, some stuffed articles such as quilts, eiderdowns, cushions, pouffes, pillows and sleeping bags;
- tarpaulins, tents, camping goods, sails, sun blinds, loose covers for cars, machines or furniture;
- flags, banners, pennants;
- dustcloths, dishcloths, life jackets, etc.;

- parachutes; and
- bags and sacks.

The manufacture of hand-woven tapestry is included in this group.

The manufacture of the textile part of electric blankets is also classified under this group.

Exclusions:

If the articles characteristic of this group are produced in the same unit that makes the fabrics, then the activity is considered to be an ancillary activity of either weaving, group 3111 (Preparation and spinning of textile fibres; weaving of textiles), knitting or crocheting, group 3130 (Manufacture of knitted and crocheted fabrics and articles), or the manufacture of other textiles not elsewhere classified, group 3129.

The manufacture of textile articles for technical use is classified under group 3129 (Manufacture of other textiles n.e.c.).

Canvas prepared for use by painters is also classified under group 3129.

The manufacture and/or upholstery of seats for motor vehicles is classified under group 3910 (Manufacture of furniture)

3122 Manufacture of carpets, rugs and mats

This group includes the manufacture of textile floor covering either in the piece or made to measure such as -

- carpets, rugs and mats produced by weaving, tufting, braiding, flocking, needle punching, etc., from yarns of wool, cotton, man-made fibres, jute, coco coir, sisal and similar fibres.

Exclusions:

The manufacture of mats and matting of plaiting materials is classified under group 3229 (Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials).

The manufacture of floor coverings of cork, rubber or plastic materials, even when textile backed is classified by primary materials under groups 3229 (Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials), 3379 (Manufacture of other rubber products) or 3380 (Manufacture of plastic products), respectively.

The manufacture of linoleum and other hardsurfaced floor coverings is classified under group 3929 (Other manufacturing n.e.c.).

3123 Manufacture of cordage, rope, twine and netting

This group includes the manufacture of cordage, rope, twine and cables of textile fibres, whether or not impregnated, coated, covered or sheathed with rubber or plastics. It also includes the manufacture of netting of cordage, rope or twine and the manufacture of products of rope or netting such as made-up nets, fishing nets, ships' fenders, unloading cushions, loading slings, rope or cable fitted with metal rings.

Nets used in sport, included here, can, however, also be a characteristic product of activities classified under group 3923 (Manufacture of sports goods).

Exclusions:

The manufacture of hairnets is classified under group 3140 (Manufacture of wearing apparel, except fur apparel).

3129 Manufacture of other textiles n.e.c.

This group includes all activities related to textiles or textile products, not specified elsewhere in division 31 (Manufacture of textiles, clothing and leather goods) or anywhere else in this classification. A large number of different processes are involved and a wide variety of goods are produced such as the following:

- Narrow woven fabrics, including fabrics consisting of warp without weft assembled by means of an adhesive;
- labels, badges and similar articles of textile materials;
- ornamental trimmings: Braids, tassels, pompons and similar articles;
- tulle and other net fabrics, lace in the piece, in strips or in motifs, embroidery;
- felt, including impregnated, coated, covered or laminated felt, and other non-woven fabrics including those in which plastics or rubber form the bonding substance but which are not the main constituent;
- fabrics impregnated, coated, covered or laminated with plastic;
- wadding of textile materials and articles of textile wadding such as sanitary towels or tampons;
- metallised yarn or gimped yarn; rubber thread or cord covered with textile material; textile yarn or strip covered, impregnated, coated or sheathed with rubber or plastics;
- tyre cord fabric of high-tenacity man-made yarn; other treated or coated fabrics: Tracing cloth; canvas prepared for use by painters; buckram and similar stiffened textile fabrics; fabrics coated with gum or amylaceous substances;

- textile wicks (woven, plaited or knitted); incandescent gas mantles and tubular gas mantle fabric; hosepiping and similar textile tubing with or without lining, armour or accessories of other materials; transmission or conveyor belts or belting, whether or not reinforced with metal or other material, or other textile products or articles for technical uses such as bolting cloth, straining cloth, fabrics or felts used in paper making and other special fabrics.

Exclusions:

The manufacture of wadding from wood is classified under group 3210 (Sawmilling and planing of wood) and the manufacture of cellulose wadding under group 3231 (Manufacture of pulp, paper and paperboard).

The manufacture of transmission or conveyor belts or belting of textile fabric or of textile yarn or cord impregnated, coated, covered or laminated with rubber is classified under group 3379 (Manufacture of other rubber products) when rubber is the main constituent.

The manufacture of plates, sheets or strips of cellular rubber or cellular plastics combined with felt or non-wovens where the textile is present merely for reinforcing purposes, is classified under groups 3379 (Manufacture of other rubber products) and 3380 (Manufacture of plastic products), respectively.

The manufacture of cloth of woven metal wire is classified under group 3559 (Manufacture of other fabricated metal products n.e.c.).

313 3130 Manufacture of knitted and crocheted fabrics and articles

This group includes activities in which products are actually knitted or crocheted whether by hand or with more or less complicated machines. It therefore includes both the manufacture of knitted or crocheted fabrics and of articles that are knitted or crocheted directly into shape.

Included is the production of knitted fabrics, flat or circular, with or without elastomeric yarn or rubber thread and also knit pile or terry fabrics.

The knitting or crocheting of wearing apparel and other made-up articles directly into shape is included in this group.

This involves articles such as jerseys, pullovers, cardigans, T-shirts and other vests, pantihose, tights, stockings, socks and other hosiery.

Also included is the manufacture of wearing apparel of fabric knitted in the same unit.

Included is the bleaching and dyeing and finishing of knitted products.

Exclusions:

The manufacture of knitted clothing from fabric not knitted in the same unit is classified under group 3140 (Manufacture of wearing apparel, except fur apparel).

The manufacture of orthopaedic appliances is classified under group 3741 (Manufacture of medical and surgical equipment and orthopaedic appliances).

3140 Manufacture of wearing apparel, except fur apparel

This group includes the manufacture of wearing apparel made of material not made in the same unit. The material used may be of any kind (except furs) such as fabric, woven, knitted or crocheted, non-wovens, lace or other textile material, leather or imitation leather, plaited materials, etc. It may be coated, impregnated or rubberised. In principle the raw material is cut and sewn together. Both regular and contract activities are included. Also included is the activity that performs only the entrepreneurial functions of producing, such as buying raw materials, designing and preparing samples, arranging for manufacture of garments from their materials by contract factories and selling the finished apparel. Custom tailoring is included as well.

This group includes more specifically the manufacture of wearing apparel for men, women, children and babies, of outerwear, underwear and nightwear, of normal, formal, work or sports clothing, of hats and caps and of all kinds of clothing accessories such as gloves, belts, shawls, ties, cravats, hairnets, etc.

The manufacture of parts of these products are also classified here.

Printing on clothing is included as long as it is done as part of the manufacturing process.

Exclusions:

The manufacture of apparel of fabrics knitted in the same unit is classified under group 3130 (Manufacture of knitted and crocheted fabrics and articles).

The manufacture of wearing apparel of furskins is classified under group 3150 (Dressing and dyeing of fur; manufacture of articles of fur), except the manufacture of headgear of furs, which remains classified under this group.

The manufacture of footwear is classified under group 3170.

The manufacture of wearing apparel of rubber or plastics which is not assembled by stitching but is merely sealed together is classified under groups 3379 (Manufacture of other rubber products) and 3380 (Manufacture of plastic products), respectively.

Printing on garments which does not form part of the manufacturing process is classified under group 3251 (Printing).

The manufacture of safety headgear except sports headgear, is classified under group 3380 (Manufacture of plastic products) or 3559 (Manufacture of other fabricated metal products n.e.c.) according to their constituent material.

The manufacture of asbestos apparel (including headgear) is classified under group 3429 (Manufacture of other non-metallic mineral products n.e.c.).

Apparel and accessories of paper are classified under group 3239 (Manufacture of other articles of paper and paperboard).

The manufacture of sports gloves and sports headgear is classified under group 3923 (Manufacture of sports goods).

The repair of wearing apparel is classified under subgroup 62609 (Other repair services for the general public n.e.c.).

### 3150 Dressing and dyeing of fur; manufacture of articles of fur

This group includes both the production of dressed furskins and other hides and skins that have been tanned and dressed with the hair and the manufacture of articles of furs or of hides with the hair.

The production of furskins includes such operations as scraping, currying, tanning, bleaching, shearing and plucking to prepare the skins for the fur trade.

The most important articles made of furs or hides with the hair are wearing apparel and accessories, assemblies of furs such as plates, mats, strips, etc., and articles such as rugs, unstuffed pouffes; industrial polishing cloths.

Also included in this group is the manufacture of artificial fur and articles thereof.

#### Exclusions:

The production of furskins is classified either under group 1122 (Other animal farming; production of animal products n.e.c.) or major group 115 (Hunting, trapping and game propagation including related services).

The production of raw hides and skins as part of the activity of slaughtering is classified under group 3011 (Production, processing and preserving of meat and meat products).

The manufacture of imitation furskins obtained by weaving or knitting is classified under group 3111 (Preparation and spinning of textile fibres; weaving of textiles) and 3130 (Manufacture of knitted and crocheted fabrics and articles), respectively.

The manufacture of fur hats or hat parts is classified under group 3140 (Manufacture of wearing apparel, except fur apparel). The manufacture of apparel trimmed with fur is also classified under group 3140.

The manufacture of boots or shoes containing fur parts are classified under group 3170 (Manufacture of footwear).

316 Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness

3161 Tanning and dressing of leather

This group includes the production of tanned or dressed leather; vegetable, mineral or chemical tanning. It also includes the manufacture of finished chamois, finished parchment, or patent and metallised leathers and of composition leather, i.e. slabs, sheets or strips of a material with a basis of leather or leather fibre.

Exclusions:

The production of raw hides and skins as part of the activity of abattoirs is classified under group 3011 (Production, processing and preserving of meat and meat products).

The manufacture of leather apparel is classified under group 3140 (Manufacture of wearing apparel, except fur apparel).

Tanning or dressing of furskins or hides with the hair is classified under group 3150 (Dressing and dyeing of fur; manufacture of articles of fur).

3162 Manufacture of luggage, handbags and the like, saddlery and harness

This group includes the manufacture of luggage, handbags, saddlery and harness and other articles of leather or composition leather not elsewhere classified. Also included here is the manufacture of luggage, handbags and the like when made of other materials (mostly imitation leathers), such as plastics, textile materials, vulcanised fibre or paperboard.

Exclusions:

The manufacture of leather apparel and hats is classified under group 3140 (Manufacture of wearing apparel, except fur apparel).

The manufacture of footwear is classified under group 3170.

The manufacture of wooden saddlery is classified under group 3229 (Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials).

317 3170 Manufacture of footwear

This group includes the manufacture of footwear for all purposes (other than orthopaedic footwear), of any material (other than of asbestos or of textile material lacking applied soles), by any process, including moulding.

The materials used may be leather, rubber, plastics, textile materials, wood or other materials and the processes applied may be cutting and sewing, gumming, moulding or any other process.

Also included is the manufacture of gaiters, leggings and similar articles and of parts of footwear, such as uppers and parts of uppers, inner and outer soles etc., of any material.

Exclusions:

The manufacture of footwear of textile material without applied soles is classified under group 3130 (Manufacture of knitted and crocheted fabrics and articles).

The manufacture of footwear of asbestos is classified under group 3429 (Manufacture of other non-metallic mineral products n.e.c.).

The manufacture of orthopaedic shoes is classified under group 3741 (Manufacture of medical and surgical equipment and orthopaedic appliances).

**DIVISION 32: MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS; MANUFACTURE OF PAPER AND PAPER PRODUCTS; PUBLISHING, PRINTING AND REPRODUCTION OF RECORDED MEDIA**

321 3210 Sawmilling and planing of wood

This group includes the operation of sawmills and planing mills, whether or not mobile, in the forest or elsewhere.

The sawing of rough lumber or timber from logs or resawing cants and flitches into lumber. Planing combined with sawing or the separate production of surfaced lumber and timber and standard workings or patterns of lumber.

The slicing, peeling or chipping of logs.

Also included is the impregnation of chemical treatment of wood with preservatives or other materials.

The manufacture of wood wool, wood-flour and chip particles when done as a primary activity.

The manufacture of unassembled wood flooring, including parquet flooring.

The manufacture of wooden railway sleepers.

Manufacture of charcoal.

The grinding and compressing of wattle bark.

Exclusions:

Logging and the production of wood in the rough (debarked and simply squared), are classified under group 1220 (Logging and related services).

The manufacture of veneer sheets thin enough for use in plywood, boards and panels is classified under group 3221 (Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and boards).

The manufacture of shingles and shakes, beadings and mouldings etc., is classified under group 3222 (Manufacture of builders' carpentry and joinery). Charcoal burning carried out in the forest is classified under group 1210 (Forestry and related services).

322 Manufacture of products of wood, cork, straw and plaiting materials

3221 Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and boards

This group includes the manufacture of veneer sheets thin enough to be used for veneering or making plywood or for other purposes. The sheets may be obtained by sawing, slicing or peeling (rotary cutting) and may be smoothed, dyed, coated or impregnated or reinforced with paper or fabric backings or made in the form of motifs.

It also includes the manufacture of plywood, veneered panels and similar laminated wood and the manufacture of particle board and fibreboard.

Characteristic of the production of these goods is that they are obtained by using high pressure presses, whether or not in combination with glues.

The production of densified wood is included in this group.

Exclusions:

The manufacture of sliced or peeled wood of a thickness greater than that commonly found in plywood is classified under group 3210 (Sawmilling and planing of wood).

3222 Manufacture of builders' carpentry and joinery

This group includes the manufacture of wooden goods intended to be used primarily in the construction industry. The output of these activities consists of a large variety of products such as the following:

- Builders' carpentry, including beams, rafters, roof struts and similar goods used for structural purposes or in arch supports, scaffoldings or other temporary supports;

- builders' joinery, including doors, windows, shutters and their frames, whether or not containing metal fittings such as hinges, locks, etc.; stairs,

porchwork, railings, etc.; parquet flooring blocks, strips etc., assembled into panels;

- wooden beading and mouldings, shingles and shakes; and

- cellular wood panels, wainscot, built-in cupboards.

The production of recognisable unassembled pieces of these goods is classified under this group.

The installation of self-manufactured carpentry or joinery of wood.

The manufacture of prefabricated buildings, predominantly of wood, is included.

Exclusions:

The manufacture of unassembled wood flooring, including parquet flooring, is classified under group 3210 (Sawmilling and planing of wood).

The manufacture of venetian blinds and of kitchen cabinets, bookcases, wardrobes and other non-standing furniture is classified under group 3229 (Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials).

3223 Manufacture of wooden containers

This group includes the manufacture of packing cases, boxes, crates, drums and similar packings of wood; cable drums of wood, pallets, box pallets and other loading boards of wood.

The manufacture of barrels, vats, tubs and other coopers' products and parts of coopers' products of wood.

Exclusions:

The manufacture of luggage of wood not covered by any other materials is classified under group 3229 (Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials).

The manufacture of cases of plaiting materials and baskets and other rattan, reed or willow containers is also classified under group 3229.

3229 Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials

This group includes the manufacture of wood products not elsewhere classified such as - tools, tool bodies, handles and bodies for brooms or brushes; boot or shoe lasts and trees of wood; statuettes and other ornaments of wood; clothes hangers; wood marquetry and inlaid wood; caskets and cases for jewellery and cutlery and similar articles of wood; household utensils and kitchenware of wood; non-standing furniture, such as kitchen

cabinets, bookcases and wardrobes, and articles of furniture such as coat and hat racks.

The manufacture of wooden spools, caps, bobbins, sewing thread reels and similar articles of turned wood.

The manufacture of other articles of wood not elsewhere classified.

Natural cork processing to obtain products such as debarked or roughly squared cork or cork blocks, sheets, plates or strips.

The manufacture of agglomerated cork.

Manufacture of articles of natural or agglomerated cork.

The manufacture of plaits, plaiting materials and similar products thereof. The manufacture of similar products bound together in parallel strands or woven together in sheet form.

The manufacture of mats, matting or screens.

The manufacture of baskets, wickerwork and other articles made directly to shape from plaiting materials or made up from sheets, strands or plaits.

Exclusions:

The manufacture of mats or matting of spun textile materials is classified under group 3122 (Manufacture of carpets and rugs).

The manufacture of luggage or cases of wood covered with another material, e.g. plastic sheeting, is classified under group 3162 (Manufacture of luggage, handbags and the like, saddlery and harness).

The manufacture of footwear and parts of footwear is classified under group 3170 (Manufacture of footwear).

The manufacture of lamps and lights fittings is classified under group 3650 (Manufacture of electric lamps and lighting equipment).

The manufacture of clock cases is classified under group 3760 (Manufacture of watches and clocks).

The manufacture of furniture is classified under group 3910.

The manufacture of imitation jewellery is classified under group 3929 (Other manufacturing n.e.c.).

The manufacture of walking sticks and wooden umbrella handles is also classified under group 3929.

323 Manufacture of paper and paper products

3231 Manufacture of pulp, paper and paperboard

This group includes the manufacture of wood pulp: Mechanical, chemical (dissolving or non-dissolving; bleached, semi-bleached or unbleached) or semi-chemical.

The manufacture of cotton linters pulp.

The manufacture of pulps of other fibrous cellulosic material by mechanical, chemical or semi-chemical processes.

Making pulp from waste paper is included.

The operation of paper mills and manufacture of uncoated or machine coated paper or paperboard in rolls or sheets. The manufacture of newsprint, other printing or writing paper; stock papers intended for conversion into towels, napkins, facial tissues etc., cellulose wadding and webs of cellulose fibres; paper used for packaging, as corrugating medium, or in the manufacture of cigarettes. The manufacture of vegetable parchment, greaseproof, tracing or other glazed, transparent or translucent paper.

The manufacture of multiple paper and paperboard.

The manufacture of handmade paper.

The further processing of paper and paperboard producing products such as coated, covered or impregnated paper, crêped or crinkled paper, composite paper and paperboard (e.g. paper laminated with bitumen or other adhesive).

Exclusions:

The manufacture of corrugated paper and paperboard is classified under group 3232.

The manufacture of other articles of pulp, paper or paperboard is classified under group 3239. The manufacture of carbon paper, self-copying paper and other copying or transfer paper not in rolls or sheets is classified under group 3239.

The manufacture of abrasive paper is classified under group 3429 (Manufacture of other non-metallic mineral products n.e.c.).

The manufacture of sensitised photographic paper is classified under group 3359 (Manufacture of other chemical products n.e.c.).

The manufacture of coated or impregnated paper in which the coating or impregnation is the main constituent (e.g. paper impregnated with soap) is classified under that group under which the manufacture of the coating or impregnant is classified.

3232 Manufacture of corrugated paper and paperboard and of containers of paper and paperboard

This group includes the manufacture of the following:

- Corrugated paper or paperboard;
- containers of corrugated paper or paperboard;
- folding or setup cartons, boxes and cases of non-corrugated paper or paperboard;
- sacks and bags; and
- other packing containers, including record sleeves, etc.

Exclusions:

The manufacture of envelopes is classified under group 3239 (Manufacture of other articles of paper and paperboard).

3239 Manufacture of other articles of paper and paperboard

This group includes the manufacture of the following:

- Carbon paper, self-copying paper and other copying or transfer papers in sizes or packings sold to consumers, envelopes, letter cards, correspondence cards or plain postcards, wallets and writing compendiums containing an assortment of paper stationery;
- toilet paper, handkerchiefs, cleansing tissues, towels, serviettes, wallpaper and other paper, paperboard or moulded paper articles found about the house, e.g. trays, dishes, cups, sanitary towels and tampons, napkins and napkin liners for babies, articles of apparel and clothing accessories and other paper articles found on a person;
- filter blocks, slabs and plates of paper pulp;
- other articles of paper, paperboard or moulded paper pulp such as bobbins, spools or caps; filter paper and paperboard; rolls, sheets and dials printed for self-recording apparatus; writing or other graphic papers cut to size or shape or printed, embossed or perforated; gummed or adhesive paper in strips or rolls; labels.

Exclusions:

The manufacture of paper or paperboard in bulk whether in rolls or sheets is classified under group 3231 (Manufacture of pulp, paper and paperboard).

324 Publishing

This major group includes publishing whether or not connected with printing. Publishing involves financial, technical, artistic, legal and marketing activities, among others, but these activities are not predominant.

The breakdown into groups is based on the type of printed matter or recorded media published.

Exclusions:

Printing is classified under group 3251.

The reproduction of recorded media is classified under group 3260.

The publishing of motion pictures and video tapes is classified under group 9611 (Motion picture and video production and distribution) and of computer software under group 8620 (Software consultancy and supply).

The preparation and production on a fee or contract basis of master copies for records or audio material are classified under group 9649 (Other recreational activities).

3241 Publishing of books, brochures, musical books and other publications

This group includes the publishing of books, textbooks, atlases and maps, brochures, pamphlets, musical works and other publications.

3242 Publishing of newspapers, journals and periodicals

This group includes the publishing of newspapers, journals and periodicals of a technical or general nature, including trade journals, comics, etc.

3243 Publishing of recorded media

This group includes the publishing of records and other recorded audio media.

Exclusions:

The publishing of motion pictures and video tapes is classified under group 9611 (Motion picture and video production and distribution) and of computer software under group 8620 (Software consultancy and supply).

3249 Other publishing

This group includes the publishing of photos, engravings and postcards, timetables, forms, posters, the reproduction of works of art, or other printed matters.

This group also includes all micropublishing.

325 Printing and service activities related to printing3251 Printing

This group includes the printing of newspapers, magazines, periodicals, journals, books, music pamphlets, maps, atlases, posters, playing cards and other material for others on a fee or contract basis, e.g. catalogues on account of machinery producers; postage, revenue stamps or currency on account of

governments; books, albums, diaries, business forms etc., on account of stationers.

Printing includes reproducing material by means of duplicating machines, computer controlled reproduction, embossers, photocopiers or thermocopiers.

Printing on clothing, textiles, plastics, metals and glass for others on a fee or contract basis is included.

Exclusions:

The printing of labels of paper or paperboard is classified under group 3239 (Manufacture of other articles of paper and paperboard).

The publishing of printed matter and printing by publishers is classified under major group 324.

The production of original material by authors, musicians, engineers, architects and others is classified in the industry appropriate to their technical or artistic activity.

Duplicating done as a business service (e.g. in "copyshops") is classified under group 8899 (Other business activities n.e.c.).

3252 Service activities related to printing

This group includes bookbinding and other work related to bookbinding such as book or paper bronzing, gilding and edging, map and sample mounting.

The production of composed type, prepared printing plates or cylinders, impressed lithographic stones or other impressed media for use in printing in another unit.

Exclusions:

The manufacture of type chests or typefaces are classified under group 3579 (Manufacture of other special purpose machinery).

The production of printing media which have not been impressed is classified under an appropriate group by material.

326 3260 Reproduction of recorded media

This group includes the reproduction of records, audio, video and computer tapes from master copies, the reproduction of floppy, hard or compact disks, the reproduction of non-customised software and film duplicating.

Exclusions:

The reproduction of printed matter is classified under group 3251 (Printing).

The production on a fee or contract basis of intermediate products such as master records is classified under group 9649 (Other recreational activities).

**DIVISION 33: MANUFACTURE OF COKE, REFINED PETROLEUM PRODUCTS AND NUCLEAR FUEL; MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS; MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS**

**331 3310 Manufacture of coke oven products**

This group includes the operation of coke ovens mainly for the production of coke or semi-coke from hardcoal and lignite, or retort carbon and residual products such as coal tar or pitch.

The agglomeration of coke.

The manufacture of asphalt materials for road building and other purposes; fuel and igniting briquettes and packaged fuel from purchased coal or lignite.

Exclusions:

The distillation of coal tar is classified under group 3341 (Manufacture of basic chemicals, except fertilizers and nitrogen compounds).

The production of town gas and other manufactured gases such as water gas or producer gas is classified under group 4120 (Manufacture of gas; distribution of gaseous fuels through mains).

Articles manufactured from asphalt materials such as coal tar pitch is classified under group 3429 (Manufacture of other non-metallic mineral products n.e.c.).

Coke ovens which are in gas works are classified under group 4120 (Manufacture of gas; distribution of gaseous fuels through mains).

Coke ovens located in iron and steel works are classified under group 3510 (Manufacture of basic iron and steel).

The manufacture of fuel and igniting briquettes and packaged fuels by coal and lignite mines is included in group 2100 (Mining of coal and lignite).

**332 Petroleum refineries/synthesisers**

This group includes the production of liquid or gaseous fuels (e.g. ethane, butane or propane), illuminating oils, lubricating oils or greases or other products from crude petroleum or bituminous minerals or their fractionation products.

Included is the manufacture or extraction of products such as petroleum jelly, paraffin wax, other petroleum waxes, and residual products such as petroleum coke, petroleum bitumen etc.

The manufacture of compounded and blended lubricating oils and greases from purchased materials other than crude petroleum and oil. Also included is the manufacture of lubricating oils and greases primarily from other organic materials.

Exclusions:

The operation of oil or gas field properties to obtain crude petroleum or natural gas is classified under group 2211 (Extraction of crude petroleum and natural gas).

333 3330 Processing of nuclear fuel

This group includes the extraction of uranium metal from pitchblende or other uranium-bearing ores. The manufacture of alloys, dispersions of mixtures of natural uranium or its compounds.

The manufacture of enriched uranium and its compounds; plutonium and its compounds; or alloys, dispersions or mixtures of these compounds.

The manufacture of uranium depleted in U 235 and its compounds, thorium and its compounds; or alloys, dispersions or mixtures of these compounds.

The manufacture of other radioactive elements, isotopes or compounds.

The manufacture of non-irradiated fuel elements for use in nuclear reactors.

334 Manufacture of basic chemicals

3341 Manufacture of basic chemicals, except fertilizers and nitrogen compounds

This group includes the manufacture of the following:

- Industrial gases, including elemental gases; liquid or compressed air, acetylene, refrigerant gases, mixed industrial gases, etc.;
- other chemical elements, except base metals, precious metals or radioactive elements, isotopes and compounds for nuclear fuel;
- inorganic acids, except nitric acid;
- alkalis or other inorganic compounds such as inorganic pigments;
- basic organic chemicals: Saturated and unsaturated acyclic and cyclic hydrocarbons, benzene, toluene, xylene and other coal tar or mineral oil distillation products; acyclic alcohols; phenols and phenol-alcohols; methanol and higher alcohols (except ethyl alcohol); ketones or quinones; monocarboxylic or poly-carboxylic acids, including acetic acid; aminefunction compounds; nitrile-function compounds; or other organic compounds;
- colouring matter of vegetable or animal origin; synthetic organic dyestuffs;

- the extraction of volatile products by the distillation of wood;
- synthetic tanning agents; and
- lyes and other basic chemicals not elsewhere classified.

Exclusions:

The extraction of methane, ethane, butane or propane at a mine is classified under group 2211 (Extraction of crude petroleum and natural gas).

The production of ethyl alcohol is classified under group 3051 (Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials; manufacture of wine).

The production in a petroleum refinery of ethane, butane or propane is classified under major group 332 (Petroleum refineries/synthesisers).

The manufacture of nitrogenous fertilizers and nitrogen compounds is classified under group 3342 (Manufacture of fertilizers and nitrogen compounds), even though such products may have uses other than as fertilizers.

The manufacture of plastics in primary forms and of synthetic rubber is classified under group 3343.

The manufacture of crude glycerol is classified under group 3354 (Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations).

The manufacture of essential oils is classified under group 3359 (Manufacture of other chemical products n.e.c.).

3342 Manufacture of fertilizers and nitrogen compounds

This group includes the manufacture of straight, mixed, compound or complex nitrogenous, phosphatic or potassic fertilizers.

Included is the manufacture of urea.

Manufacture of products of the nitrogenous fertilizer industry; nitric acid, ammonia, commercial ammonium chloride, nitrates of potassium.

Exclusions:

Guano mining is classified under subgroup 25319 (Other chemical and fertilizer mineral mining).

The manufacture of pesticides and other agro-chemical products is classified under group 3351 (Manufacture of pesticides and other agro-chemical products).

3343 Manufacture of plastics in primary forms and of synthetic rubber

This group includes the manufacture of plastics in primary form, including polymers of ethylene, polypropylene or other olefins, styrene, vinyl chloride or other halogenated olefins, vinyl acetate or of other vinyl esters, other vinyl polymers; polyacetals, other polyethers and epoxide resins, polycarbonates, alkyd resins, polyallyl esters and other polyesters; polyamides; amino resins, phenolic resins and polyurethanes; silicones; petroleum resins, polyterpenes, polysulphides, polysulphones; cellulose and its chemical derivatives; natural polymers (e.g. alginic acid), modified natural polymers such as hardened proteins; or ion exchangers based on the above polymers.

The manufacture of synthetic rubber and factice derived from oils, in primary form.

The production of mixtures of synthetic rubber and natural rubber or rubber-like gums (e.g. balata), in primary form.

Exclusions:

The processing of purchased resin or plastic raw materials to produce plastic products, film and sheets, is classified under group 3380 (Manufacture of plastic products).

335 Manufacture of other chemical products

3351 Manufacture of pesticides and other agro-chemical products

This group includes the manufacture of insecticides, rodenticides, fungicides, herbicides, anti-sprouting products, plant growth regulators, disinfectants and other agro-chemical products not elsewhere classified.

Exclusions:

The manufacture of fertilizers and nitrogen compounds is classified under group 3342.

3352 Manufacture of paints, varnishes and similar coatings, printing ink and mastics

This group includes the manufacture of the following:

- Paints, varnishes, enamels or lacquers;
- prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels, and glazes, engobes or similar preparations of a kind used in the ceramic, enamelling or glass industry;
- pigments and other colouring matter of a kind used in the manufacture of paints or by artists or other painters;
- mastics, caulking compounds or similar non-refractory filling or surfacing preparations;

- organic composite solvents and thinners not elsewhere classified. The manufacture of prepared paint or varnish removers; and
- printing ink.

Exclusions:

The manufacture of dyes or dyestuffs is classified under group 3341 (Manufacture of basic chemicals, except fertilizers and nitrogen compounds).

The manufacture of pigments such as titanium oxide, compounds of chromium, cadmium or other colour-bearing chemical compounds is also classified under group 3341.

The manufacture of writing and drawing ink is classified under group 3359 (Manufacture of other chemical products n.e.c.).

3353 Manufacture of pharmaceuticals, medicinal chemicals and botanical products

This group includes the manufacture of the following:

- Pharmaceutical preparations for human or veterinary use: Generic or proprietary preparations; preparations available to the general public or controlled by the health system; ampoules, tablets, capsules, vials, ointments, powders or solutions; botanical products ground, graded, milled or otherwise prepared;
- surgical dressings, medicated wadding, fracture bandages, catgut and other prepared sutures;
- cement used in dentistry; and
- chemical substances used in the manufacture of pharmaceuticals: Antibiotics, endocrine products, basic vitamins; opium derivatives; sulphur drugs; serums and plasmas; salicylic acid, its salts and esters; glycosides and vegetable alkaloids; chemically pure sugar etc.

Exclusions:

The packing of pharmaceuticals for own account by wholesalers or retailers is classified under group 6139 (Wholesale trade in other household goods) or 6231 (Retail trade in pharmaceutical and medical goods, cosmetic and toilet articles) and packaging on a fee or contract basis under group 8895 (Packaging activities).

3354 Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations

This group includes the manufacture of the following:

- Soap in the form of bars, cakes, moulded pieces, shapes, liquids, pastes or in other forms; organic surface-active products in like forms; paper,

wadding, felt or other material impregnated, coated or covered with soap or detergent; crude glycerol;

- organic surface-active agents or preparations for use as washing or cleaning preparations;

- tonsorial preparations including shampoos, hair lacquers, waving or straightening preparations; pre-shave, shaving or aftershave preparations or depilatories;

- odoriferous preparations for personal use such as perfumes, cologne water or toilet water;

- beauty or make-up preparations including manicure or pedicure preparations;

- preparations for oral or dental hygiene including denture fixative, pastes and powders;

- other perfumery, cosmetic or toilet preparations not elsewhere classified such as personal deodorants or bath salts;

- polishes and creams for footwear, floors, coachwork, glass or metal, scouring pastes and powders and similar goods in the form of paper, felt, wadding, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with polishes or creams, scouring pastes or powders;

- artificial waxes and prepared waxes consisting of mixtures of waxes; and

- preparations for perfuming or deodorising rooms.

#### Exclusions:

The manufacture of separate, chemically defined compounds is classified under group 3341 (Manufacture of basic chemicals, except fertilizers and nitrogen compounds).

The extraction and refining of essential oils are classified under group 3359 (Manufacture of other chemical products n.e.c.).

The manufacture of candles is classified under group 3929 (Other manufacturing n.e.c.).

#### 3359 Manufacture of other chemical products n.e.c.

This group includes the manufacture of the following:

- Explosives, pyrotechnic products (torches, fire lighters, etc.), propellant powders, other prepared explosives, detonating or safety fuses, caps, fireworks, signalling flares, etc;

- gelatin and gelatin derivatives, glues of animal origin, prepared glues and other prepared adhesives, including adhesives based on rubber or plastics;

- peptones, peptone derivatives, other protein substances and their derivatives not elsewhere classified;
- essential oils. Modification by chemical processes (e.g. by oxidation, polymerisation etc.) of oils and fats;
- materials used in the finishing of textiles;
- powders and pastes used in soldering, brazing or welding;
- substances used to pickle metal;
- activated carbon, lubricating oil additives, prepared rubber accelerators, catalysts and other chemical products for industrial use;
- anti-knock preparations, anti-freeze preparations, liquids for hydraulic transmission, composite diagnostic or laboratory reagents, etc.;
- photochemical products, such as photographic plates, films, sensitised paper, other sensitised unexposed materials, and chemical preparations for photographic uses;
- writing and drawing ink;
- prepared unrecorded media for sound recording or similar recording of other phenomena; and
- processed salt.

Exclusions:

In general, the manufacture of chemically defined products in bulk is classified under group 3341 (Manufacture of basic chemicals, except fertilizers and nitrogen compounds).

The manufacture of printing ink is classified under group 3352.

3360    Manufacture of man-made fibres

This group includes the manufacture of artificial or synthetic filament tow and staple fibres, not carded or combed.

The manufacture of synthetic or artificial filament yarn, whether or not textured, high tenacity, multiple or cabled.

The manufacture of synthetic or artificial nonfilament or strip (e.g. artificial straw).

Exclusions:

The manufacture of yarns of man-made staple is classified under group 3111 (Preparation and spinning of textile fibres; weaving of textiles).

The manufacture of textured, plied, cabled or otherwise processed yarns from filaments, tow, staple or yarn not made in the same unit is also classified under group 3111.

337 Manufacture of rubber products

3371 Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres

This group includes the manufacture and retreading of vehicle tyres of rubber, including tyres for equipment or mobile machinery.

The manufacture of pneumatic tyres and solid or cushion tyres.

The manufacture of tyres designed for use on off-road vehicles or equipment such as aircraft or bulldozers, or on toys, furniture or for other uses.

The manufacture of inner tubes for the tyres described above.

The manufacture of tyre parts such as interchangeable tyre treads, or tyre flaps.

The manufacture of "camel-back" strips for retreading tyres.

The rebuilding of tyres. The replacement of tread on used pneumatic tyres.

Exclusions:

The manufacture of tube repair materials is classified under group 3379 (Manufacture of other rubber products).

The repair of punctured tyres is classified under group 6320 (Maintenance and repair of motor vehicles).

The manufacture of rubber footwear is classified under group 3170 (Manufacture of footwear).

3379 Manufacture of other rubber products

This group includes the manufacture of rubber products not elsewhere classified. The manufacture of semi-finished or finished rubber products; unvulcanised, vulcanised or hard rubber products; products wholly or partly of synthetic or natural rubber or of rubber-like gums.

The wide variety of activities include manufacture of plates, sheets, strips, rods and profile shapes; tubes, pipes and hoses; conveyor or transmission belts or belting; hygienic or pharmaceutical articles; articles of apparel; floor coverings, etc.

Exclusions:

The production of rubber by plantations is classified under group 1111 (Growing of cereals and other crops n.e.c.).

The manufacture of apparel of elastic fabrics is classified under group 3140 (Manufacture of wearing apparel, except fur apparel).

The manufacture of footwear is classified under group 3170.

The manufacture of "camel-back" strips for retreading rubber tyres is classified under group 3371 (Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres).

The manufacture of medical, dental and surgical appliances is classified under group 3741 (Manufacture of medical and surgical equipment and orthopaedic appliances).

The manufacture of scientific instruments is classified under group 3742 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and for other purposes, except industrial process control equipment).

The manufacture of inflatable rafts or inflatable pleasure boats is classified under group 3842 (Building and repairing of pleasure and sporting boats).

The manufacture of uncovered cellular rubber mattresses is classified under subgroup 39103 (Manufacture of furniture made predominantly of materials other than metal, plastic or concrete).

The manufacture of sports requisites is classified under group 3923 (Manufacture of sports goods).

The manufacture of games and toys is classified under group 3924.

The reclaiming of rubber is classified under group 3952 (Recycling of non-metal waste and scrap n.e.c.).

### 3380 Manufacture of plastic products

This group includes the manufacture of plastic products such as plates, sheets, film, foil and strip; tubes, pipes and hoses; hose and pipe fittings; self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes; plastic floor, wall or ceiling coverings in rolls or in the form of tiles; or other primary plastic products.

The manufacture of plastic articles (glassfibre reinforced or not): Sanitary ware, including baths, showers, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, (not made up) boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware, including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and light fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork etc., statuettes and other ornamental articles.

#### Exclusions:

The manufacture of woven fabric of artificial fibre is classified under group 3111 (Preparation and spinning of textile fibre; weaving of textiles).

The manufacture of made-up articles from woven artificial textiles such as sacks and bags is classified under group 3121 (Manufacture of made-up textile articles, except apparel).

The manufacture of luggage, handbags and the like from plastic materials is classified under group 3162 (Manufacture of luggage, handbags and the like, saddlery and harness).

The manufacture of footwear is classified under group 3170.

The manufacture of plaits or wickerwork is classified under group 3229 (Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials).

The manufacture of plastics in primary form is classified under group 3343.

Manufacture of medical, dental and surgical appliances is classified under group 3741 (Manufacture of medical and surgical equipment and orthopaedic appliances).

The manufacture of scientific instruments is classified under group 3742 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and for other purposes, except industrial process control equipment).

The manufacture of uncovered cellular plastic mattresses is classified under group 3910 (Manufacture of furniture).

The manufacture of sports requisites is classified under group 3923 (Manufacture of sports goods).

The manufacture of games and toys is classified under group 3924.

The manufacture of linoleum and hardsurfaced floor coverings is classified under group 3929 (Other manufacturing n.e.c.).

#### DIVISION 34: MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS

##### 341 Manufacture of glass and glass products

This group includes the manufacture of glass in all its forms and articles of glass:

- Glass in bulk and in other states whether or not worked, including sheets, plates, tubes or rods. The manufacture of glass of different chemical composition, including fused quartz and other fused silica. The manufacture of glass of different physical characteristics, including wired, coloured, tinted, toughened or laminated glass.

- glass by casting, drawing, blowing, rolling or by the float process or other processes.
- articles of glass used in construction such as glass blocks; glass containers, including lids and stoppers, glass envelopes, including inners for various vessels; glass kitchenware or tableware and glass used in the toilet, office or other places; laboratory, hygienic or pharmaceutical glassware, clock or watch glasses, optical glass and optical glass elements not optically worked, etc.
- glassware used in imitation jewellery (but not made-up imitation jewellery).
- glass fibres (including glass wool) and yarn of glass fibres. The manufacture of non-woven glass fabrics, mats, mattresses, boards and similar non-woven products.

Exclusions:

The manufacture of woven fabric of glass yarn is classified under group 3111 (Preparation and spinning of textile fibres; weaving of textiles).

The manufacture of plastic products re-inforced with glass fibre is classified under group 3380 (Manufacture of plastic products).

The manufacture of products of glass wool for heat-insulating is classified under group 3429 (Manufacture of other non-metallic mineral products n.e.c.).

The manufacture of optical fibre cables made up of individually sheathed fibres is classified under group 3630 (Manufacture of insulated wire and cable) and these made up of not individually sheathed fibres under group 3750 (Manufacture of optical instruments and photographic equipment), respectively.

The manufacture of medical laboratory equipment including syringes, is classified under group 3741 (Manufacture of medical and surgical equipment and orthopaedic appliances).

The manufacture of optical elements optically worked is classified under group 3750 (Manufacture of optical instruments and photographic equipment).

The manufacture of glass toys is classified under group 3924 (Manufacture of games and toys).

- 342 Manufacture of non-metallic mineral products n.e.c.
- 3421 Manufacture of non-structural non-refractory ceramicware

This group includes the manufacture of non-structural non-refractory ceramic articles, including the following:

- Articles of porcelain, stoneware, earthenware, imitation porcelain or common pottery;
- tableware and other articles commonly used for domestic or toilet purposes; the manufacture of statuettes and other ornamental ceramic articles;
- ceramic laboratory, chemical and industrial goods;
- ceramic sanitary fixtures and other non-structural ceramic articles;
- electrical insulators of ceramics; and
- the manufacture of insulating fittings, for electrical machines, appliances or equipment, of ceramics.

Exclusions:

The manufacture of refractory ceramic goods or ceramic building materials is classified under group 3422 (Manufacture of refractory ceramic products) and group 3423 (Manufacture of structural non-refractory clay and ceramic products), respectively.

The manufacture of artificial teeth is classified under group 3741 (Manufacture of medical and surgical equipment and orthopaedic appliances).

The manufacture of toys is classified under group 3924.

The manufacture of imitation jewellery is classified under group 3929 (Other manufacturing n.e.c.).

3422    Manufacture of refractory ceramic products

This group includes the manufacture of heat-insulating ceramic products made by shaping and subsequently firing siliceous fossil material:

- Refractory bricks, blocks, tiles and similar refractory ceramic building materials.
- ceramic products that can withstand the high temperatures encountered in metallurgical operations.
- refractory cements.
- retorts, crucibles, muffles, nozzles, tubes, pipes etc.

Exclusions:

The manufacture of ceramic articles other than refractory products is classified under group 3421 (Manufacture of non-structural non-refractory ceramicware) and group 3423 (Manufacture of structural non-refractory clay and ceramic products).

3423 Manufacture of structural non-refractory clay and ceramic products

This group includes the manufacture of clay and ceramic building materials such as bricks, floor tiles, roofing tiles and chimney-pots. The manufacture of ceramic pipes, conduits, guttering and pipe fittings. The manufacture of ceramic flags and paving, hearth or wall tiles, mosaic cubes and the like, whether or not glazed.

Exclusions:

The manufacture of refractory ceramic products is classified under group 3422.

3424 Manufacture of cement, lime and plaster

This group includes the manufacture of hydraulic cements, including portland, aluminous slag and superphosphate, whether or not in the form of clinkers.

The manufacture of plaster consisting of calcined gypsum or calcium sulphate.

The further processing of lime and gypsum when not performed in conjunction with the extraction is included.

Exclusions:

The manufacture of cement used in dentistry is classified under group 3353 (Manufacture of pharmaceuticals, medicinal chemicals and botanical products).

The manufacture of refractory cement is classified under group 3422 (Manufacture of refractory ceramic products).

The manufacture of articles of cement or plaster is classified under group 3425 (Manufacture of articles of concrete, cement and plaster).

The mining of lime and gypsum is classified under group 2512 (Limestone and limeworks.)

3425 Manufacture of articles of concrete, cement and plaster

This group includes the manufacture of the following:

- Concrete, cement or plaster articles for use in construction such as tiles, flagstones, bricks, boards, sheets, panels, pipes and posts;

- other articles of concrete, cement or plaster, e.g. statues, furniture, low and high reliefs, vases, flowerpots, etc.;
- ready-mixed concrete and mortars;
- building materials of vegetable substances (e.g. wood wool, straw, reeds, rushes) agglomerated with cement, plaster or other mineral binder; and
- articles of asbestos-cement, of cellulose fibre-cement or the like:  
Corrugated sheets, other sheets, panels, tiles, tubes, pipes, reservoirs, troughs, basins, sinks, jars, furniture, window frames and other articles.

#### 3426 Cutting, shaping and finishing of stone

This group includes the cutting, shaping and finishing of stone for use in construction, in cemeteries, on roads, as roofing and in other applications.

Activities carried out on rough stone delivered by quarries.

##### Exclusions:

Activities carried out by operators of quarries, e.g. the production of rough-cut stone, are classified under group 2519 (Other stone quarrying, including stone crushing and clay and sandpits). The production of millstones, abrasive stones and similar products is classified under group 3429 (Manufacture of other non-metallic mineral products n.e.c.).

#### 3429 Manufacture of other non-metallic mineral products n.e.c.

This group includes the manufacture of the following:

- Asbestos yarn and fabric, and articles of asbestos yarn or fabric such as clothing, headgear, footwear, cord, string, paper or felt;
- friction material with a basis of asbestos or other mineral substances or of cellulose whether or not combined with other materials;
- the manufacture of unmounted articles of such friction materials;
- mineral insulating materials; slag wool, rockwool and similar mineral wools, exfoliated vermiculite, expanded clays and similar heat-insulating, sound-insulating or sound absorbing materials;
- products of glass wool for heat-insulating;
- articles of asphalt or of similar material, e.g. coal tar pitch;
- millstones, sharpening or polishing stones and natural or artificial abrasive products, including abrasive powder or grain on a base of textile material, paper, paperboard or other material; and

- articles of other mineral substances not elsewhere classified, including worked mica and articles of mica, of peat, of graphite (other than electrical articles) or of other mineral materials.

Exclusions:

The manufacture of glass wool is classified under group 3411 (Manufacture of glass and glass products).

**DIVISION 35: MANUFACTURE OF BASIC METALS, FABRICATED METAL PRODUCTS, MACHINERY AND EQUIPMENT AND OF OFFICE, ACCOUNTING AND COMPUTING MACHINERY**

**351    Manufacture of basic iron and steel**

This major group includes the following:

The operation of blast furnaces, steel converters, rolling and finishing mills; and the manufacture of primary iron and steel products, i.e. the production of

- primary ferrous metal products in granular or powder form or in the form of pigs, blocks, lumps or liquids from ore or scrap;

- iron of exceptional purity by electrolysis or other chemical processes;

- pig iron, including spiegeleisen and ferro-alloys, and of sponge iron;

steel by pneumatic or hearth processes;

- steel or alloy steel ingots;

- blooms, billets, slates, or other forms of semi-finished iron, steel or alloy steel;

- rolled, drawn, extruded or forged iron, steel or alloy steel products. The products may be subjected to treatment while hot or cold or may start hot and end cold. Products of the rolling, finishing and tube mills are sheets, plates, strip coils; bars and rods; hollow drill bars and rods; angles, shapes, sections and wire; tubes, pipes and hollow profiles of iron or steel, seamless, including cast, tubes, pipes and hollow profiles open seam or welded, riveted or similarly closed; railway and tramway track construction material, e.g. unassembled rails; and other finished iron or steel products.

Exclusions:

The production of sintered iron ores is classified under group 2410 (Mining of iron ore).

Operation of independent coke ovens is classified under group 3310 (Manufacture of coke oven products).

Forging or casting activities carried out as part of the manufacture of a given type of goods are classified under the groups manufacturing that type of goods.

352 Manufacture of basic precious and non-ferrous metals

This major group includes the manufacture of the precious metals, gold and silver, and metals of the platinum group.

The refining of the above-mentioned precious metals. The production of unwrought or wrought precious metals: Silver in lumps, grains, ingots, cast bars, pellets etc., or in rolled bars, rods, sections, wire, plates, sheets and strip, or in tubes, pipes, hollow bars, foil, powder etc.; gold or platinum and platinum group metals in forms similar to those given for silver.

The production of clad precious metals: Silver rolled on to base metals in the form of bars, rods, sections, sheets, tubes etc.; gold rolled on to base metals or on to silver in forms similar to those given for silver; platinum and platinum group metals rolled onto gold, silver or base metals in forms similar to those given for silver.

The production of non-ferrous base metals from ore, mates, other raw materials intermediae between ore and the metal (e.g. alumina) or from scrap.

Operations carried on by smelters, by electrolytic refiners, or by other means to produce unwrought non-ferrous base metals. Smelters and refiners of copper, lead, chrome, manganese, zinc, aluminium, nickel, tin or other non-ferrous base metals and alloys of such metals.

The production of alumina and mattes of nickel or of copper.

The manufacture of non-ferrous base metal products by rolling, drawing or extruding.

The manufacture of powders or flakes; foil; plates, sheets or strip; bars, rods or profiles; wire; tubes, pipes and tube or pipe fittings.

The production of monetary gold.

Exclusions:

The manufacture of precious metal watch cases is classified under group 3760 (Manufacture of watches and clocks).

The manufacture of precious metal jewellery or coins is classified under group 3921 (Manufacture of jewellery and related articles).

Forging or casting activities carried out as part of the manufacture of a given type of goods are classified under the class manufacturing that type of goods.

353 Casting of metals

3531 Casting of iron and steel

This group includes the casting of finished or semi-finished products of cast iron or cast steel. Each of the activities classified here produces a wide variety of goods, all characteristic of other groups.

3532 Castng of non-ferrous metals

This group includes the casting of finished or semi-finished products of non-ferrous metals. Each of the activities classified here produces a wide variety of goods, all characteristic of other groups.

354 Manufacture of structural metal products, tanks, reservoirs and steam generators

3541 Manufacture of structural metal products

This group includes the manufacture of metal structures, parts of metal structures, fabricated structural steel and similar products, including bridges and bridge parts, towers, masts, columns, girders, trusses, arches, rafters, pithead frames, telescopic props, sluice gates, piers, jetties.

The manufacture of prefabricated buildings predominantly of metal is included.

The manufacture of metal doors, windows and their frames, shutters, fire-escapes, gates, and similar metal work used on buildings.

The manufacture of the articles classified here is predominantly from iron, steel or aluminium. The articles are transportable goods ready for assembly, installation or erection (e.g. at a building site by a construction establishment).

The erection of metal structures from self-manufactured parts, however, remains classified here.

Exclusions:

The manufacture of parts for marine or power boilers is classified under group 3543 (Manufacture of steam generators, except central heating hot water boilers).

The manufacture of assembled railway and tramway fixtures and fittings is classified under group 3559 (Manufacture of other fabricated metal products n.e.c.).

The manufacture of sections for ships or floating structures is classified under group 3841 (Building and repairing of ships).

3542 Manufacture of tanks, reservoirs and similar containers of metal

This group includes manufacture of containers of metal for compressed or liquefied gas.

Manufacture of central heating boilers and radiators.

Manufacture of reservoirs, tanks, and similar containers of types normally installed as fixtures for storage whether or not fitted with tops, closures, or lined with materials other than iron, steel or aluminium.

Exclusions:

The manufacture of casks, drums, cans, pails, boxes and so forth, of a kind commonly used for the conveyance or packing of goods, even of large size, is classified under group 3559 (Manufacture of other fabricated metal products n.e.c.).

The manufacture of reservoirs, tanks and similar containers for uses described above but fitted with mechanical or thermal equipment is classified under group 3569 (Manufacture of other general purpose machinery).

The manufacture of containers specially designed and equipped for carriage by one or more modes of transport is classified under group 3820 (Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers).

3543 Manufacture of steam generators, except central heating hot water boilers

This group includes the manufacture of nuclear reactors for all purposes other than isotope separators. The term "nuclear reactor" covers, in general, all the apparatus and appliances inside the area screened off by the biological shield, including, where appropriate, the shield itself. The term also includes any other apparatus or appliances outside that area provided they form an integral part of those contained inside the screen.

The manufacture of steam or other vapour generating boilers other than central heating hot water boilers even, if also capable of producing low pressure steam.

The manufacture of auxiliary plant for use with boilers, such as economisers, super-heaters, steam collectors and accumulators. Soot removers, gas recoverers and sludge scrapers are included.

Exclusions:

The manufacture of nuclear reactor fuel elements is classified under group 3330 (Processing of nuclear fuel).

The manufacture of central heating boilers and radiators is classified under group 3542. (Manufacture of tanks, reservoirs and similar containers of metal).

The manufacture of boiler-turbine set or a stationary steam engine with an integral boiler is classified under group 3561 (Manufacture of engines and turbines, except aircraft, vehicle and motor cycle engines).

The manufacture of steam railway locomotives is classified under group 3850 (Manufacture of railway and tramway locomotives and rolling stock)

355 Manufacture of other fabricated metal products; metalwork service activities

3551 Forging, pressing, stamping and roll-forming of metal; powder metallurgy

This group includes the manufacture of a wide variety of finished or semi-finished metal products by forging, pressing, stamping and roll-forming, i.e. the deformation of metal by compressive forces exerted by rolls, or powder metallurgy, i.e. the production of metal objects directly from metal powders, by heat treatment (sintering) or under pressure, i.e. the manufacture of a range of products which, individually, would be characteristically produced in other activity classes.

Exclusions:

The manufacture of metal powders is classified under major groups 351 (Manufacture of basic iron and steel) and 352 (Manufacture of basic precious and non-ferrous metals), respectively.

3552 Treatment and coating of metals; general mechanical engineering on a fee or contract

basis

This group includes plating, polishing, anodising, colouring, engraving, printing, hardening, buffing, deburring, sand blasting, tumbling, cleaning, welding, grinding or other specialised activities in respect of metal and metal articles on a fee or contract basis. The cleaning (decalcification) of the interior of pipes and pumps at industrial plants is included. The units classified here generally do not take ownership of the goods nor do they sell them to third parties.

Exclusions:

The chemical cleaning (decalcification) of boiler interiors is classified under group 3543 (Manufacture of steam generators, except central heating hot water boilers).

The interior cleaning of bulk storage tanks is classified under group 3542 (Manufacture of tanks, reservoirs and similar containers of metal).

The cleaning of industrial plant is classified under group 8893 (Building and industrial plant cleaning activities).

3553 Manufacture of cutlery, hand tools and general hardware

This group includes the manufacture of the following:

- Metal articles for use in and about the house: Knives and knife blades; other articles of cutlery, including cleavers and choppers, razors and razor blades, scissors and secateurs, hair clippers and nail clippers; spoons, forks,

ladles, skimmers, fish-knives, tongs and other utensils for use at the table or in the kitchen;

- hand tools of a kind used in agriculture, horticulture or forestry; carpentry, cabinet work or other woodworking; mechanical assembly work; sheet metal work; and in other trades;

- saws and sawblades, including the circular sawblades and chainsaw blades;

- the manufacture of knives and cutting blades for machines or for mechanical appliances;

- interchangeable tools for hand tools, whether or not power operated, or for machine tools: Drills, punches, dies, milling cutters, unmounted tool tips, plates or sticks of sintered metal carbides etc.;

- Blacksmiths' tools including forges and anvils. Manufacture of vices, clamps, blow lamps and the like; and

- locks, padlocks, clasps, keys and other hardware for buildings, furniture, vehicles or other applications.

#### Exclusions:

The manufacture of hollowware, dinnerware or flatware is classified under group 3559 (Manufacture of other fabricated metal products n.e.c.) or, if of precious metal, under group 3921 (Manufacture of jewellery and related articles).

The manufacture of power-driven hand tools is classified under group 3572 (Manufacture of machine-tools).

The manufacture of structural metal products such as metal doors, doorframes, etc. is classified under group 3541 (Manufacture of structural metal products).

The manufacture of cutlasses, swords, bayonets and similar arms are classified under group 3559 (Manufacture of other fabricated metal products n.e.c.).

#### 3559 Manufacture of other fabricated metal products n.e.c.

This group includes the manufacture of the following:

- Metal fasteners: Nails, rivets, tacks, pins, staples, washers and similar non-threaded products; nuts, bolts, screws and other threaded products;

- screw machine products;

- metal cable, plaited bands and similar articles made of iron, steel, aluminium or copper;

- articles made of wire: Barbed wire, wire fencing, grill, netting, cloth, etc.;

- containers used for the packing or conveyance of goods: Casks, drums, pails, cans, boxes, etc.;
- springs, including semi-finished springs for all purposes other than watch springs: Leaf springs, helical springs, torsion bar springs, etc.;
- cutlasses, swords, bayonets and similar arms;
- hollowware, dinnerware or flatware, whether or not of base metal plated with precious metal; frying pans, saucepans and other metal cooking utensils;
- small hand-operated kitchen appliances used in the preparation, conditioning or serving of food;
- metal sanitary ware, including baths, sinks, wash-basins and other metal sanitary and toilet articles, whether or not enamelled;
- metal goods for office use, but not metal furniture;
- metal safety headgear;
- armoured or reinforced safes, strongboxes, strongroom gates and doors, etc.;
- railway or tramway fixtures or fittings (e.g. assembled track, turntables, platform buffers, etc.); and
- other metal goods not elsewhere classified including chain, except power transmission chain, ships' propellers and blades therefor, anchors, bells, picture frames, flexible tubing, clasps, buckles, hooks, metal scouring pads, sign plates, etc., regardless of the metal employed other than precious metal.

Exclusions:

The manufacture of containers for the storage or processing of materials is classified under group 3542 (Manufacture of tanks, reservoirs and similar containers of metal).

The manufacture of power transmission chain is classified under group 3563 (Manufacture of bearings, gears, gearing and driving elements).

The manufacture of insulated cable is classified under group 3630 (Manufacture of insulated wire and cable).

The manufacture of metal furniture is classified under subgroup 39101 (Manufacture of furniture made predominantly of metal).

The manufacture of bed springs is classified under group 3910 (Manufacture of furniture).

The manufacture of sports goods is classified under group 3923.

The manufacture of games and toys is classified under group 3924.

356 Manufacture of general purpose machinery

3561 Manufacture of engines and turbines, except aircraft, vehicle and motor cycle engines

This group includes the manufacture of the following:

- Reciprocating or rotary spark-ignition or compression-ignition internal combustion piston engines for use in moving or stationary applications other than for motor vehicle or aircraft propulsion;
- parts for the engines described above, e.g. valves;
- steam turbines and other vapour turbines;
- hydraulic turbines, water wheels, and their regulating machinery;
- gas turbines other than turbojets or turbopropellers intended for use in aircraft propulsion (the turbines included here are used in marine propulsion and as prime movers of electric generators or pumps); and
- boiler-turbine sets or a stationary steam engine with integral boiler.

Exclusions:

The manufacture of electrical and electronic aircraft engine parts is classified under group 3660 (Manufacture of other electrical equipment n.e.c.).

The manufacture of electrical and electronic equipment and components of internal combustion engines is also classified under group 3660.

The manufacture of motor vehicle, aircraft and cycle propulsion engines, including reaction engines, is classified under groups 3810 (Manufacture of motor vehicles), 3860 (Manufacture of aircraft and spacecraft) and 3871 (Manufacture of motor cycles), respectively.

3562 Manufacture of pumps, compressors, taps and valves

This group includes the manufacture of-

- hydraulic power engines and motors that consist of powerful pumps;
- pumps for liquids, whether or not fitted with measuring devices, including hand pumps and pumps designed for fitting onto internal combustion piston engines, concrete pumps and others;
- air or vacuum pumps, air or other gas compressors; and

- taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure reducing valves and thermostatically controlled valves.

Exclusions:

The manufacture of taps, cocks, valves and similar appliances made of unhardened vulcanised rubber, ceramic materials or of glass is classified according to material under groups 3379 (Manufacture of other rubber products), 3421 (Manufacture of non-structural non-refractory ceramicware) and major group 341 (Manufacture of glass and glass products), respectively.

The manufacture of household-type fans, including floor fans, is classified under group 3580 (Manufacture of household appliances n.e.c.).

The manufacture of machine parts known as valves is generally classified under the same group as the machine, e.g. manufacture of inlet and exhaust valves for internal combustion engines for aircraft it classified under group 3860 (Manufacture of aircraft and spacecraft).

3563 Manufacture of bearings, gears, gearing and driving elements

This group includes the manufacture of ball and roller bearings, including balls, needles, rollers, races, retaining rings and other parts of bearings.

The manufacture of mechanical power transmission equipment of any material: Cam shafts, crank shafts, cranks; transmission shafts; bearing housings, pillow blocks; plain shaft and other bearing housings; gears and gearing, including friction gears; gear boxes and other variable speed drives; clutches, including automatic centrifugal clutches and compressed air clutches; flywheels, shaft couplings.

The manufacture of articulated link chain.

Exclusions:

The manufacture of electromagnetic clutches is classified under group 3660 (Manufacture of other electrical equipment n.e.c.).

The manufacture of sub-assemblies of power transmission equipment identifiable as parts of vehicles or aircraft is classified under the appropriate groups of division 38 (Manufacture of transport equipment).

3564 Manufacture of ovens, furnaces and furnace burners

This group includes the manufacture of non-electric furnaces and ovens for roasting, melting or other heat-treatment of ores, pyrites, non-metallic minerals, metals or other materials.

The manufacture of -

- electric furnaces or ovens, including induction or dielectric furnaces and ovens;
- industrial and laboratory electric induction and dielectric heating equipment, including incinerators;
- burners for liquid fuel, for pulverised solid fuel or for gas;
- mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances.

Exclusions:

The manufacture of plant and equipment designed to raise the temperature of food, beverages or tobacco is classified under group 3575 (Manufacture of machinery for food, beverage and tobacco processing). The manufacture of non-electric bakery ovens is also classified under group 3575.

The manufacture of plant and equipment designed to raise the temperature of pulp, paper, or other industrial materials is classified under group 3579 (Manufacture of other special purpose machinery).

The manufacture of medical, surgical or laboratory sterilisers is classified under group 3741 (Manufacture of medical and surgical equipment and orthopaedic appliances).

The manufacture of household stoves and ovens are classified under group 3580 (Manufacture of household appliances n.e.c.).

3565 Manufacture of lifting and handling equipment

This group includes the manufacture of the following:

- Machines for the mechanical handling of materials, goods or people other than transport equipment; and complex machinery; continuous or intermittent action machines; stationary and mobile machines; and machines integrally mounted on a wheeled chassis;
- pulley tackle and hoists, winches and capstans; and jacks;
- Derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers, works trucks whether or not fitted with a crane or other lifting or handling equipment, whether or not self-propelled, such as are found in factories, warehouses, dock areas, station platforms and elsewhere, including tractors for railway platforms.
- other lifting, handling, loading or unloading machinery (e.g. lifts, elevators, liquid elevators, conveyors); and
- specialised parts for lifting and handling equipment including buckets, shovels, grabs, but not bulldozer or angledozer blades.

Exclusions:

The manufacture of internal combustion engines for lifting and handling equipment is classified under group 3561 (Manufacture of engines and turbines, except aircraft, vehicle and motor cycle engines).

The manufacture of tractors used in agriculture is classified under group 3571 (Manufacture of agricultural and forestry machinery).

The manufacture of construction equipment is classified under group 3574 (Manufacture of machinery for mining, quarrying and construction).

The manufacture of material handling equipment specifically designed for underground use is also classified under group 3574.

3569 Manufacture of other general purpose machinery

This group includes the manufacture of -

- weighing machinery (other than sensitive laboratory balances): Household and shop scales, portable or mobile platform scales, scales for the continuous weighing of goods, scales for weighing a continuous flow of liquid, weighbridges etc.; weighing machinery incorporating calculators, converting weight to counts, or performing other operations based on weight;

- refrigerating or freezing equipment for commercial purposes such as display and dispensing cases; refrigerating or freezing equipment for other purposes; assemblies of major components of the refrigerators and freezers classified here, e.g. compressors and condensers mounted on a common base even though the motor, evaporator or cabinet is absent; furniture designed to accommodate refrigeration or freezing equipment;

- unit air-conditioners;

- filtering or purifying machinery or apparatus for liquids or gases. Such equipment varies greatly in size, function and operating characteristics, and therefore the processes used in their manufacture also vary greatly;

- equipment for projecting, dispersing or spraying liquids or powders, whether or not hand-operated. (In addition to manufacture of spray-guns and similar appliances, the manufacture of fire extinguishers, sand-blasting machines, steam-cleaning machines and similar jet projecting machines are included here.);

- packing and wrapping machinery including machines that perform one or more functions such as filling, closing, sealing, capsuling or labelling containers such as bottles, cans, boxes or bags; machinery for cleaning or drying bottles or other containers or for aerating beverages;

- distilling or rectifying plants; heat exchangers; and machinery for liquefying air or gas;

- producer gas or water gas and acetylene gas generators;
- fans intended for industrial applications, exhaust hoods for commercial, laboratory or industrial use;
- calendering or other rolling machines other than for metals or glass;
- centrifuges other than cream separators or clothes driers;
- gaskets and similar joints made of a combination of materials or layers of the same material; and
- other general purpose machinery not elsewhere classified including manufacture of specialised parts for general purpose machinery and equipment.

Exclusions:

In general, the manufacture of machinery or equipment used mainly by a particular industry or by a number of related industries (e.g. machine tools used in metal working units) is classified under the appropriate groups of major group 357 (Manufacture of special purpose machinery).

The manufacture of specialised spraying machinery for use in agriculture is classified under group 3571 (Manufacture of agricultural and forestry machinery).

The manufacture of metal or glass rolling machinery is classified under groups 3573 (Manufacture of machinery for metallurgy) and 3579 (Manufacture of other special purpose machinery), respectively.

The manufacture of cream separators is classified under group 3575 (Manufacture of machinery for food, beverage and tobacco processing).

The manufacture of apparatus for filtering or purifying food is also classified under group 3575.

The manufacture of industrial clothes driers is classified under group 3579 (Manufacture of other special purpose machinery).

The manufacture of domestic refrigerating or freezing equipment is classified under group 3580 (Manufacture of household appliances n.e.c.).

The manufacture of fans used mainly in homes or offices is also classified under group 3580.

The manufacture of sensitive balances is classified under group 3742 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and for other purposes except industrial process control equipment).

357 Manufacture of special purpose machinery

### 3571 Manufacture of agricultural and forestry machinery

This group includes the manufacture of -

- tractors used in agriculture or forestry, walking (manually controlled) tractors. Tractors fitted with winches or devices to facilitate the attachment or control of implements or power take-off units, earth-moving or other material handling equipment;
- self-loading or self-unloading trailers or semi-trailers designed for agricultural purposes;
- agricultural, horticultural or forestry machinery for soil preparation, planting or fertilising the crop, including ploughs, harrows, weeders, hoes, seeders, manure spreaders, thinners etc., whether or not self-propelled. (The manufacture of animal drawn machinery is included.);
- harvesting or threshing machinery (combined harvester-threshers; harvesters for cotton, grain, fruit, roots or tuber; mowers (lawn, hay or other mowers including cutter bars); balers; cleaning, sorting or grading machines for eggs, fruit or other crops; self-propelled, tractor or animal-drawn machinery;
- milking machines;
- spraying machinery for agricultural use; and
- other machinery used in agriculture, animal husbandry, horticulture or forestry: Poultry keeping machinery, equipment for preparing fodder, bee-keeping machinery, etc.

#### Exclusions:

The manufacture of hand tools used in agriculture, horticulture and forestry is classified under group 3553 (Manufacture of cutlery, hand tools and general hardware).

The manufacture of conveyors for farm use is classified under group 3565 (Manufacture of lifting and handling equipment).

The manufacture of works trucks and platform tractors is also classified under group 3565, whereas the manufacture of tractors used in construction or mining is classified under group 3574 (Manufacture of machinery for mining, quarrying and construction).

The manufacture of cream separators is classified under group 3575 (Manufacture of machinery for food, beverage and tobacco processing).

The manufacture of over-the-road tractors for semi-trailers is classified under group 3810 (Manufacture of motor vehicles).

### 3572 Manufacture of machine-tools

This group includes the manufacture of -

- machine-tools for working metal or other material such as wood, stone, cork, bones, hardened rubber, hard plastics, cold glass, etc.;
- machine-tools for turning, drilling, milling, shaping, planing, boring, grinding or performing other operations;
- stamping or pressing machine-tools; punch presses, hydraulic presses, shears, slitters, breaks, drop-hammers, forging machines and so forth; the manufacture of draw-benches, thread rollers or machines for working wire;
- machine-tools of simple design (e.g. foot-operated kick-presses), of traditional design (e.g. manually controlled motor-driven), of advanced design (e.g. numerically controlled, multi-station transfer machines);
- machine-tools for working any material by the removal of material by laser beam or similar processes;
- machines for nailing, stapling, glueing or otherwise assembling wood, cork, bone, hard rubber, hard plastics or similar hard materials;
- gas or electric welding, brazing or soldering machines, whether or not also capable of cutting metal; the manufacture of machines that use a laser or other light or photon beam, ultrasonic waves, an electron beam, a magnetic pulse or a plasma arc;
- hand tools with selfcontained electric or non-electric motor or with pneumatic drive: Rotary or rotary percussion drills, chain saws, filing machines, wire brush machines, hammers, riveters, sheet metal cutters and others;
- 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; and
- parts and accessories for the machine tools classified here such as work holders (chucks, face plates), dividing heads and other special attachments for machine tools.

Exclusions:

The manufacture of interchangeable tools for hand tools or machine tools (drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives, and plates, sticks, tips and the like of sintered metal, carbides or cermets) is classified under group 3553 (Manufacture of cutlery, hand tools and general hardware).

Manufacture of machinery used in metal mills or foundries is classified under group 3573 (Manufacture of machinery for metallurgy).

The manufacture of machinery for mining, quarrying and construction is classified under group 3574.

The manufacture of a rock drill that cannot be held in the hand when operated is not considered to be a machine tool and is classified under group 3574 (Manufacture of machinery for mining, quarrying and construction) but the manufacture of a hand-held pneumatic rock drill remains classified here.

3573 Manufacture of machinery for metallurgy

This group includes the manufacture of machines and equipment for handling hot metals: Converters, ingot moulds, ladles and casting machines of a kind used in metallurgy or in metal foundries. The manufacture of metal -rolling mills and rolls for such mills.

Exclusions:

The manufacture of draw-benches for bars, tubes, profiles, wire or the like is classified under group 3572 (Manufacture of machine tools).

The manufacture of moulding boxes and moulds (except ingot moulds) and of machines for forming foundry moulds is classified under group 3579 (Manufacture of other special purpose machinery).

3574 Manufacture of machinery for mining, quarrying and construction

This group includes the manufacture of -

- lifting and handling machinery specially designed for use underground, e.g. conveyors: Boring or sinking machinery, whether or not intended for use underground;

- machinery for treating minerals by screening, sorting, separating, washing, crushing, grinding, mixing, kneading or similar processes including concrete or mortar mixers, moulders, extruders, etc.;

- track-laying tractors and tractors used in construction or mining;

- bulldozers and angledozers: Other earth-moving machinery, whether or not self-propelled: Graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers;

- pile-drivers and pile-extractors, and compacting machines;

- machines used in construction not elsewhere classified or included: Mortar spreaders, road building equipment (e.g. bitumen spreaders) machinery for surfacing concrete (grooving, smoothing, checkering) etc.; and

- bulldozer and angledozer blades and other specialised parts for the machines mentioned above.

Exclusions:

The manufacture of agricultural tractors is classified under group 3571 (Manufacture of agricultural and forestry machinery).

The manufacture of machine tools for working stone, including machines for splitting or cleaving stone, is classified under group 3572 (Manufacture of machine tools).

3575 Manufacture of machinery for food, beverage and tobacco processing

This group includes the manufacture of -

- machinery used mainly by the dairy industry: Cream separators; milk processing machinery (homogenisers and irradiators); milk converting machinery (butter churns, butter workers and moulding machines); cheese-making machines (homogenisers, moulders, presses);

- machinery chiefly employed by the grain milling industry: Machinery to clean, sort or grade seed, grain or dried leguminous vegetables (winnowers, sieving belts, cyclone separators, aspirator separators, grain brushing machines and the like); machinery used to produce flour, meal or other ground products (grinding mills, "breaking" rolls or mills, feeders, sifters, bran cleaners, blenders, rice hullers, pea splitters etc.);

- presses, crushers and similar machinery used to make wine, cider, fruit juices or similar beverages;

- specialised machinery for use in the bakery industry or for making macaroni, spaghetti or similar products: Dough mixers, dough dividers, moulders, slicers, etc.;

- machinery, plants or equipment, including these electrically heated, for the treatment of food or drink by a change of temperature: Milk pasteurising, concentrating or cooking plants; vats for processing or curing cheese; for mashing, for concentrating or for other processes involving heating or cooling; autoclaves and plants for steaming, boiling, cooking, frying or drying food; non-electric bakery ovens;

- machinery for the extraction or preparation of animal or fixed vegetable fats or oils;

- machinery for the preparation of tobacco and for the making of cigarettes or cigars, or for pipe or chewing tobacco or snuff; and

- machines and equipment to process food not elsewhere classified: Machinery to make confectionery, cocoa or chocolate; to manufacture sugar; for breweries; to process meat or poultry (dehairing or plucking, cutting or chopping, mincing or dicing, meat beating machines etc.); to prepare fruit, nuts or vegetables; to prepare fish, shellfish or other sea foods; filtering or purifying machinery; other machinery for the industrial preparation or manufacture of food or drink.

Exclusions:

The manufacture of vats and tanks not fitted with thermal or mechanical equipment is classified under group 3542 (Manufacture of tanks, reservoirs and similar containers of metal).

The manufacture of general purpose machinery is classified under the appropriate group of major group 356: Pumps or compressors - 3562; packing and wrapping machinery, weighing machinery - 3569 (Manufacture of other general purpose machinery).

The manufacture of cleaning, sorting or grading machinery for eggs, fruit or other crops is classified under group 3571 (Manufacture of agricultural and forestry machinery).

3576 Manufacture of machinery for textile, apparel and leather production

This group includes the manufacture of -

- machines for preparing textile fibres (natural or short man-made) up to the spinning stage and similar machines which prepare fibres for use as stuffing or for the manufacture of felt or wadding: Cotton gins, bale breakers, garnetters, cotton spreaders, wool scourers, wool carbonisers, combs, carders, roving frames etc.;
- spinning machines for converting rovings into yarn, including machines to form double, multiple or cabled yarns;
- machines for preparing textile yarns for use on weaving machines (looms) or knitting machines: Reelers, warpers and related machines;
- weaving machines (looms), including hand looms; knitting machines (flat or circular); machines for making knotted net, tulle, lace, braid and other special fabrics, including gimped yarn;
- auxiliary machines or equipment for the machines described above: Warp beam stands or creels, dobbies and jacquards, shuttle changing mechanisms, automatic spool changers, wool degreasing agitators; and parts for the above machines such as slides, combs and slide bars; metallic healds, needles for knitting machines; shuttles for weaving machines; warping beams; spindles for braiding machines etc.;
- machinery for washing, bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns or fabrics or made-up textile articles; machines for applying paste to the base fabric or other support used in the manufacture of linoleum or similar floor coverings; machines for reeling, unreeling, folding, cutting or pinking textile fabrics;
- ironing machines, including fusing presses;
- laundry-type washing and drying machines and dry-cleaning machines;

- sewing machines and sewing machine heads, whether or not for household use: Machines for sewing together textile material, leather, furs, etc., to produce apparel, shoes, embroidery, luggage, headgear, sacks, etc.;
- sewing machine needles;
- machines for producing or finishing felt or non-wovens in the piece or in shapes, including machines for making felt hats;
- machinery for preparing, tanning or working hides, skins or leather, including dehairing machines, fleshing machines, hammer mills and hammering machines, shaving machines, and finishers such as machines that brush, glaze or grain leather; and
- machinery for making or repairing footwear or other articles of hides, skins, leather or furs.

Exclusions:

The manufacture of paper or paperboard cards for use on Jacquard machines is classified under group 3239 (Manufacture of other articles of paper and paperboard).

The manufacture of ironing machines of the calender type is classified under group 3569 (Manufacture of other general purpose machinery).

The manufacture of machines for producing wire net or wire cloth, which operate on principles different from textile looms, is classified under group 3572 (Manufacture of machine tools).

The manufacture of sewing machines used in bookbinding is classified under group 3579 (Manufacture of other special purpose machinery).

3577 Manufacture of weapons and ammunition

This group includes the manufacture of -

- tanks and other fighting vehicles including armoured cars, tank recovery vehicles and armoured supply vehicles;
- heavy weapons, artillery, mobile guns including railway mounted guns; rocket projectors and launchers; torpedo tubes, depth charge throwers; heavy machine guns, etc.;
- small arms such as light machine guns, rifles, carbines, shot guns, revolvers or pistols. Small arms designed for use by the defence forces, the police, other organised services, or by hunters or sports persons;
- air or gas guns and pistols;
- firearms which fire blank cartridges, signal flares or capture-bolts and other non-projectile firing pistols or other "guns", and

- munitions for the weapons described above and for delivery by other means: Bombs, grenades, torpedoes, mines, rockets and similar munitions of war; cartridges, shotgun shells and other ammunition; projectiles; military ballistic and guided missiles.

Exclusions:

The manufacture of percussion caps, detonators or signalling flares is classified under group 3359 (Manufacture of other chemical products n.e.c.).

The manufacture of cutlasses, swords, bayonets and similar arms is classified under group 3559 (Manufacture of other fabricated metal products n.e.c.).

The manufacture of metal parts for ammunition and bombs is also classified under group 3559.

The manufacture of control equipment for guided missiles is classified under group 3742 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and for other purposes, except industrial process control equipment).

The manufacture of vehicles for the transport of bank notes or valuables, sometimes called "armoured cars", is classified under group 3810 (Manufacture of motor vehicles).

Missile silos are considered structures that are produced at the construction site and are therefore classified under group 5022 (Construction of civil engineering structures).

3579 Manufacture of other special purpose machinery

This group includes the manufacture of special purpose machinery and equipment not elsewhere classified, such as -

- machines for extruding, drawing, texturing, manufacturing or cutting man-made textile fibres, materials or yarns;

- machinery for working rubber or plastics or for the manufacture of products of these materials: Extruders, moulders, pneumatic tyre making or retreading machines and other machines for making a specific rubber or plastic product such as gramophone records;

- machinery for the pulp, paper and paperboard industries: Machinery that uses heat specially designed for the pulp, paper and paperboard industries (e.g. digesters); cutters, grinders or crushers specially designed for preparing wood, bamboo, esparto, straw, rags, waste paper etc., for pulp, paper or paperboard manufacture; machines that convert cellulose bearing materials to pulp (e.g. beaters, refiners, strainers); paper or paperboard making machinery; corrugating machinery; machinery for finishing paper or paperboard (e.g. coating machines, ruling machines, crêping machines);

- machinery for producing paper of a given size or shape or for producing articles such as envelopes, paper bags, boxes or cartons (e.g. slitters, rulers, perforators, die-cutters, folders, stockers, winders, paper cup making machines, paper pulp moulders);
- type-founding machinery (e.g. automatic type founders, type-casting machines); type-setting machinery (e.g. monotype machines, other keyboard machines for casting and setting type); printing type of wood, metal or plastics; machines for making impressed flongs, stereotyping plates, machines for acid etching plates and phototype-setting and composing machines; blocks, plates, cylinders and other printing components treated to render them suitable for engraving or impressing (e.g. lithographic stones, polished or grained metal cylinders, metal or plastic masters for use on offset machines, photogravure plates);
- printing machinery (e.g. ordinary presses, platen presses, cylinder presses, rotary presses and special printing machines such as screen printers and yarn printers, machines for printing on cork, clothing or other unusual materials); machines for uses ancillary to printing (e.g. stockers, feeders, folders, gummern, staplers);
- bookbinding machinery, including booksewing machines and machines for assembling paper by means of metal or plastic spirals and page numbering machines;
- machinery for producing tiles, bricks, shaped ceramic pastes, pipes, graphite electrodes, blackboard chalk, foundry moulds, etc.;
- moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics;
- centrifugal clothes driers; machines to assemble electric or electronic lamps, tubes (valves) or bulbs in glass envelopes; machines for production or hotworking of glass or glassware, glass fibre or yarn, e.g. glass rolling machinery; machinery or apparatus for isotopic separation; and
- other special purpose machinery and equipment not elsewhere classified.

Exclusions:

The manufacture of calenders (other than rolls for metal or glass), even if specially designed to work a particular material, is classified under group 3569 (Manufacture of other general purpose machinery).

The manufacture of machinery or equipment to work hard rubber, hard plastics or cold glass (mainly machine tools) is classified under group 3572 (Manufacture of machine tools).

Manufacture of household appliances is classified under group 3580 (Manufacture of household appliances n.e.c.).

The manufacture of office duplicating equipment is classified under group 3590 (Manufacture of office, accounting and computing machinery).

3580 Manufacture of household appliances n.e.c.

This group includes the manufacture of -

- household electric appliances: Electric blankets, refrigerators and freezers, dishwashers, laundry equipment (clothes washers, washer-dryers, dryers), vacuum cleaners, floor polishers, waste disposers, appliances to prepare or process food (grinders, blenders, juice squeezers, tin openers, etc.), and other household electric appliances (electric razors, electric tooth brushes, knife sharpeners, ventilating or recycling hoods, etc.);

- electro-thermic household appliances such as electric instantaneous storage or immersion heaters; electro-thermic hair dressing appliances (dryers, combs, brushes, curlers); electric smoothing irons; space heaters and household type fans; cooking appliances (ovens, microwave ovens, cookers, hot plates, toasters, coffee or tea makers, frying pans, roasters, grills, etc.); and electric heating resistors; and

- non-electric household space heaters, cooking ranges, grates, stoves and domestic central heating plants. The manufacture of non-electric water heaters, cooking appliances and plate warmers.

Exclusions:

The manufacture of industrial or commercial equipment similar to but usually heavier, larger and sturdier than the appliances described above is classified under the appropriate group of major group 356 (Manufacture of general purpose machinery) or 357 (Manufacture of special purpose machinery), e.g. -

- refrigerating or freezing equipment for commercial purposes is classified under group 3569 (Manufacture of other general purpose machinery);

- fans intended for industrial applications is also classified under group 3569; and

- laundry-type washing and drying machines is classified under group 3576 (Manufacture of machinery for textile, apparel and leather production).

The manufacture of sewing machines, whether or not for household use, is classified under group 3576 (Manufacture of machinery for textile, apparel and leather production).

3590 Manufacture of office, accounting and computing machinery

This group includes the manufacture of -

- hectograph or stencil duplicating machines, addressing machines and sheetfed office-type offset printing machines;
- manual or electric typewriters; automatic typewriters, i.e. typewriters through which a previously perforated band is run, causing it to type a stock message; machines with a limited memory able to correct and retype texts automatically; machines incorporating a device for transmitting typed figures to a separate calculating machine; word-processing machines;
- photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus;
- hand-held or desktop electronic calculating machines; other calculators; accounting machines, cash registers, postage franking machines, ticket-issuing machines and similar machines incorporating a calculating device;
- other office machinery or equipment: Machines that sort, wrap or count coins; automatic banknote dispensers; machines that stuff envelopes, sort mail; pencil sharpeners, perforating or stapling machines, etc.;
- automatic data-processing machines of the digital, analogue or hybrid type;
- complete digital systems comprising a central processing unit, an input unit and an output unit; digital systems which include peripheral units such as additional input/output units, additional storage units, etc.; units of the central processing system or peripherals;
- analogue data-processing machines comprising analogue elements, control elements and programming elements; additional elements for analogue computers having an input or an output function;
- peripheral units for analogue machines such as punch tape readers, curve followers, graph plotters, etc.;
- hybrid (analogue/digital) machines; and
- magnetic or optical readers; machines for transcribing data on to data media in coded form; machines for processing data, decoding and giving the result in clear.

#### Exclusions:

The manufacture of electronic parts of computing machinery is classified under group 3710 (Manufacture of electronic valves and tubes and other electronic components).

The manufacture of electronic games (e.g. video games, checkers) is classified under group 3924 (Manufacture of games and toys).

The maintenance and repair of office, accounting and computing machinery are classified under subgroup 86500.

DIVISION 36: MANUFACTURE OF ELECTRICAL MACHINERY AND APPARATUS N.E.C.

3610 Manufacture of electric motors, generators and transformers

This group includes the manufacture of -

- alternating or direct current (DC) generator sets;
- alternating current (AC) generators;
- universal AC/DC motors;
- DC motors or generators;
- rotary converters; and
- electrical transformers of all sizes and types; static converters; apparatus based on mercury arc rectifiers, diode rectifiers, metal or crystal rectifiers, battery chargers, high tension generators, synchronous mechanical contact rectifiers and other static converters; inductors.

Exclusions:

The manufacture of vehicle generators and cranking motors is classified under group 3660 (Manufacture of other electrical equipment n.e.c.).

The manufacture of diodes is classified under group 3710 (Manufacture of electronic valves and tubes and other electronic componets).

3620 Manufacture of electricity distribution and control apparatus

This group includes the manufacture of -

- electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (e.g. switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1 000 volts such as are generally used in power distribution systems;
- apparatus for switching or protecting electrical circuits, similar to the apparatus described above, but including relays, sockets, lamp holders, etc., for a voltage not exceeding 1 000 volts, such as are generally used for dwellings, industrial equipment or household appliances; and
- boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more of the apparatus described above, for electricity control or the distribution of electricity, including those incorporating instruments or apparatus of group 3742 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and for other purposes, except industrial process control equipment).

Exclusions:

The manufacture of parts of moulded plastics, of glass or of ceramic material is classified under group 3380 (Manufacture of plastic products), major group 341 (Manufacture of glass and glass products) and group 3421 (Manufacture of non-structural non-refractory ceramicware), respectively.

The manufacture of fuse wire or strip is classified under major group 352 (Manufacture of basic precious and non-ferrous metals).

The manufacture of carbon or graphite electrodes is classified under group 3660 (Manufacture of other electrical equipment n.e.c.).

The manufacture of boards, panels, consoles, etc., for use in line telephony or line telegraphy is classified under group 3720 (Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy).

3630 Manufacture of insulated wire and cable

This group includes the manufacture of -

- insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated conductors, whether or not fitted with connectors;

- insulated strip such as is used in large capacity machines or control equipment; and

- optical fibre cables made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.

Exclusions:

The manufacture of uninsulated non-ferrous metal wire is classified under major group 352 (Manufacture of basic precious and non-ferrous metals).

The manufacture of uninsulated metal cable or insulated cable not capable of being used as a conductor is classified under group 3559 (Manufacture of other fabricated metal products n.e.c.).

The manufacture of wiring sets is classified under group 3660 (Manufacture of other electrical equipment n.e.c.).

The manufacture of optical fibres and of cables of optical fibres not individually sheathed is classified under group 3750 (Manufacture of optical instruments and photographic equipment).

3640 Manufacture of accumulators, primary cells and primary batteries

This group includes the manufacture of -

- primary cells and primary batteries: Cells containing manganese dioxide, mercuric oxide, silver oxide or other material; and

- electric accumulators including parts of accumulators such as separators, containers, covers, lead plates and grids. The manufacture of lead-acid, nickel-cadmium, nickel-iron or other accumulators.

3650 Manufacture of electric lamps and lighting equipment

This group includes the manufacture of the following:

- Electric filament lamps including sealed beam lamp units;
- ultra-violet or infra-red lamps;
- discharge lamps: Fluorescent, hot cathode or other discharge lamps;
- arc lamps;
- lighting equipment, including non-electric;
- flash bulbs used in photography;
- illuminated signs, illuminated nameplates and the like; and
- lighting sets of a kind used for Christmas trees.

Exclusions:

The manufacture of lighting equipment for cycles and motor vehicles is classified under group 3660 (Manufacture of other electrical equipment n.e.c.), whereas the manufacture of lighting equipment for other vehicles remains classified here.

3660 Manufacture of other electrical equipment n.e.c.

This group includes the manufacture of -

- electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines: Ignition magnetos, magneto-dynamos, ignition coils, sparking plugs, glow plugs, starter motors, generators (dynamos, alternators) cutouts, voltage regulators, etc., cranking motors;
- ignition wiring sets of a kind used in vehicles, aircraft, ships and other machinery;
- specialised electrical lighting or signalling equipment for use on cycles and motor vehicles: Headlamps (other than sealed beam lamp units) and lamps or lights for parking, warning, turning, inspecting, interior lighting, external indicators for taxis, police, ambulances, etc.;
- sound signalling devices such as horns, sirens and other electrical sound signalling appliances; other electrically activated sound or visual signalling apparatus (e.g. bells, indicator panels, burglar or fire alarms);

- windscreen wipers and electrical defrosters and demisters;
- dynamos for cycles;
- electrical signalling, safety or traffic control equipment for motorways, roads or streets; railways and tramways; inland waterways, ports and harbours and airports;
- electro-magnets; electro-magnetic or permanent magnet chucks, clutches, brakes, couplings, clamps or lifting heads;
- electrical insulators, except of glass or ceramics; insulating fittings for electrical machines or equipment, except of ceramics or plastic; carbon or graphite electrodes; electrical conduit tubing and joints for such tubing, of base metal lined with insulating material;
- electrical machines and apparatus not elsewhere classified: Particle accelerators, signal generators, mine detectors, electrical mine detonators, defrosters and demisters with electrical resistors for aircraft, ships, trains and other vehicles, and other electrical machines and apparatus;
- electronic engine parts; and
- electronic equipment not elsewhere classified.

Exclusions:

The manufacture of glass envelopes for lamps is classified under group 3411 (Manufacture of glass and glass products).

The manufacture of electrically operated handheld spray-guns is classified under group 3569 (Manufacture of other general purpose machinery).

The manufacture of electric lawnmowers is classified under group 3571 (Manufacture of agricultural and forestry machinery).

The manufacture of electric razors is classified under group 3580 (Manufacture of household appliances n.e.c.).

The manufacture of electronic valves and tubes (including cold cathode valves) is classified under group 3710 (Manufacture of electronic valves and tubes and other electronic components).

The manufacture of electrically operated handheld medical or dental instruments is classified under group 3741 (Manufacture of medical and surgical equipment and orthopaedic appliances).

**DIVISION 37: MANUFACTURE OF RADIO, TELEVISION AND COMMUNICATION EQUIPMENT AND APPARATUS AND OF MEDICAL, PRECISION AND OPTICAL INSTRUMENTS, WATCHES AND CLOCKS**

3710 Manufacture of electronic valves and tubes and other electronic components

This group includes the manufacture of -

- thermionic, cold cathode or photo-cathode valves or tubes (e.g. television picture tubes, television camera tubes, image converters and intensifiers, microwave tubes, receiver or amplifier valves or tubes, etc.);
- diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices including photo-voltaic cells; mounted piezo-electric crystals;
- electronic integrated circuits and micro-assemblies: Monolithic integrated circuits, hybrid integrated circuits and electronic micro-assemblies of moulded module, micromodule or similar types;
- printed circuits, i.e. circuits which are made by forming on an insulating base, by conventional or non-conventional printing process, conductor elements, contacts or other printed "passive" elements such as inductances, resistors and capacitors, among other things;
- electrical capacitors (or condensers); fixed, variable or adjustable; and
- resistors, including rheostats and potentiometers, other than heating resistors.

Exclusions:

The manufacture of an assembly consisting of a number of electronic micro-circuits mounted on an appropriate carrier, e.g. one designed as a part of a digital data processing machine, is generally classified under the same class as the complete machine.

The manufacture of transformers is classified under group 3610 (Manufacture of electric motors, generators and transformers).

The manufacture of switches is classified under group 3620 (Manufacture of electricity distribution and control apparatus).

3720 Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy

This group includes the manufacture of -

- apparatus for radio-broadcasting by means of electromagnetic waves without any line connection. The manufacture of apparatus for television transmission whether or not by line. Included is the manufacture of relay transmitters and television transmitters for industrial use;
- transmission apparatus for radio-telephony, radio-telegraphy, whether or not incorporating reception apparatus or sound recording or reproducing apparatus: Fixed transmitters and transmitter-receivers, radio-telephony

apparatus for transport equipment, radio-telephones, other transponders, "facsimile" radio-telegraphic apparatus, etc.;

- television cameras of all kinds; and

- apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems; reception apparatus for radio-telephony or radio-telegraphy including apparatus combined with sound recording or reproducing apparatus or a clock. Included is the manufacture of telephone sets, automatic and non-automatic switchboards and exchanges; and Morse or Morse-type keys, other telegraphic transmitters, Morse-type recorders, printer-type receivers, picture telegraphic transmitters and receivers, etc.

Exclusions:

The manufacture of general purpose parts (e.g. primary batteries or insulated wire) is classified under the appropriate group of Division 36 (Manufacture of electrical machinery and apparatus n.e.c.) or under group 3710 (Manufacture of electronic valves and tubes and other electronic components).

3730 Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods

This group includes the manufacture of -

- television receivers (including video monitors and video projectors), whether or not combined in the same housing with radio-broadcast receivers or sound or video recording or reproducing apparatus;

- reception apparatus for radio-broadcasting including apparatus with sound recording or reproducing apparatus or a clock;

- magnetic tape recorders and other sound recording appliances, including those incorporating a sound reproducing device: Telephone answering machines, cassette type recorders, etc.:

- video recording or reproducing apparatus;

- turntables (record decks), record players, cassette players and other sound reproducing apparatus;

- microphones, loudspeakers, headphones, earphones, amplifiers and sound amplifier sets, regardless of the particular purpose for which the apparatus may be designed; and

- specialized parts for the equipment resulting from the activities classified in this classification: Pick-ups, tone-arms, sound-heads, tables for turntables, record cutters, aerials of all kinds and aerial reflectors and aerial rotors.

Exclusions:

The manufacture of television cameras is classified under group 3720 (Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy).

- 374 Manufacture of medical appliances and instruments and appliances for measuring, checking, testing, navigating and for other purposes, except optical instruments
- 3741 Manufacture of medical and surgical equipment and orthopaedic appliances

This group includes the manufacture of -

- instruments and appliances used in medical, surgical, dental or veterinary practice or science, including electro-diagnostic apparatus such as electro-cardiographs, dental drill engines, ophthalmic instruments, including sight testing sets, syringes, with or without needles, needles used in medicine and other instruments and appliances, including optical instruments such as mirrors and reflectors, endoscopes, etc.;

- apparatus based on the use of X-rays or alpha, beta or gamma radiations, whether or not for use in human or animal medicine. Included is the manufacture of X-ray tubes, high-tension generators, control panels, desks, screens and the like;

- sterilisers;

- mechano-therapy appliances; massage apparatus; psychological testing apparatus; ozone therapy, oxygen therapy, artificial respiration or other therapeutic respiratory apparatus; other breathing appliances and gas masks other than simple protective masks;

- orthopaedic appliances including crutches, surgical belts and trusses, orthopaedic corsets and shoes; splints and other fracture appliances; appliances worn, carried or implanted (e.g. hearing aids or pace-makers);

- artificial teeth, artificial limbs and other artificial parts of the body; and

- medical, surgical, dental or veterinary furniture such as operating tables, hospital beds with mechanical fittings, dentists' chairs and barbers' chairs with the same or similar movement capability.

Exclusions:

The manufacture of surgical dressings, medicated wadding, fracture bandages, catgut, and other prepared sutures is classified under group 3353 (Manufacture of pharmaceuticals, medicinal chemicals and botanical products). The manufacture of cement used in dentistry is also classified under group 3353.

The manufacture of thermometers is classified under group 3742 (Manufacture of instruments and appliances for measuring, checking, testing,

navigating and for other purposes, except industrial process control equipment).

The manufacture of corrective spectacle lenses and of their frames or of compound optical microscopes is classified under group 3750 (Manufacture of optical instruments and photographic equipment).

The activity of denture fitting by dentists or the fitting of spectacles by optometrists is classified under the appropriate groups of major group 931 (Human health activities).

3742 Manufacture of instruments and appliances for measuring, checking, testing, navigating and for other purposes, except industrial process control equipment

This group includes the manufacture of -

- sensitive balances;
- drawing, marking-out or mathematical calculating instruments, including instruments for measuring length by hand (e.g. measuring rods and tapes, micrometers, callipers and gauges);
- microscopes other than optical microscopes and diffraction apparatus;
- apparatus for measuring and checking electrical quantities (e.g. oscilloscopes, spectrum analysers; and instruments for checking current, voltage, resistance) with or without a recording device;
- apparatus for measuring or checking non-electrical quantities (e.g. radiation detectors and counters, instruments and apparatus specially designed for telecommunication, such as cross-talk meters and apparatus for testing and regulating vehicle motors);
- automatic regulating or controlling instruments and apparatus (e.g. thermostats, pressure controllers, level regulators, humidity regulators, overdraught regulators; and automatic regulators of electrical quantities), except industrial process control equipment;
- navigational, meteorological, geophysical and related instruments and apparatus (e.g. surveying instruments such as theodolites) oceanographic or hydrological instruments, seismometers, rangefinders, automatic pilots, sextants, ultrasonic sounding instruments and special instruments for air navigation;
- radar apparatus and radio remote control apparatus;
- electricity supply meters and supply meters for water and gas;
- machines and appliances for testing the physical properties of materials: Machines and apparatus for testing hardness and other properties of metals; for testing wear and tear and other properties of textiles; aid for testing the

physical properties of paper, linoleum, plastics, rubber, wood, concrete and other materials;

- instruments and apparatus for carrying out physical or chemical analyses (e.g. polarimeters, refractometers, colorimeters, Orsob's apparatus, pH-meters, viscometers, surface tension instruments);

- instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (e.g. flow meters, level gauges, manometers, heat meters), except industrial process control equipment; and

- other measuring, checking or testing instruments, apparatus or machines (e.g. hydrometers, thermometers, barometers, revolution counters, taximeters, pedometers, tachometers, balancing machines, test benches, comparators (including optical comparators and other optical-type measuring and checking appliances and instruments)), instruments for checking watches or watch parts, etc., except industrial process control equipment.

#### Exclusions:

The manufacture of pumps incorporating measuring devices is classified under group 3562 (Manufacture of pumps, compressors, taps and valves).

The manufacture of medical and surgical instruments is classified under group 3741 (Manufacture of medical and surgical equipment and orthopaedic appliances).

The manufacture of industrial process control equipment is classified under group 3743.

The manufacture of binoculars, monoculars and similar optical devices is classified under group 3750 (Manufacture of optical instruments and photographic equipment).

#### 3743 Manufacture of industrial process control equipment

This group includes the manufacture of instruments and apparatus used for the automatic continuous measurement and control of variables, such as temperature, pressure, viscosity and the like of materials of products as they are being manufactured or otherwise processed.

#### 3750 Manufacture of optical instruments and photographic equipment

This group includes the manufacture of -

- optical elements of glass or of any other material (e.g. quartz, fluorspar, plastic or metal);

- prisms and lenses, mirrors constituting optical elements, colour filters, polarising elements, etc.;

- ophthalmic lenses, including contact lenses;

- optical fibres and cables of optical fibres not individually sheathed;
- mounted optical elements;
- spectacle frames and frames fitted with lenses whether or not the lenses are optically worked: Sunglasses, protective glasses and corrective glasses;
- optical instruments such as binoculars, monoculars, other optical telescopes and their mountings; optical astronomical instruments;
- compound optical microscopes, including those for photomicrography and microprojection;
- other optical appliances and instruments (e.g. telescopic sights for fitting to arms, machines or appliances; lasers other than laser diodes; hand magnifying glasses and magnifiers; mounted, optically worked glass mirrors, door eyes);
- still or cinematographic cameras; cameras of all types for all purposes, including those used to prepare printing plates for underwater or aerial photography, or for producing microfilm or microfiche; cinematographic sound cameras;
- image projectors, enlargers and reducers including microfilm, microfiche or other microfilm readers;
- cinematographic projectors, including those incorporating sound reproducing apparatus;
- discharge lamps ("electronic") and other flashlight apparatus, but not flash bulbs;
- apparatus and equipment for photographic (including cinematographic) laboratories; and
- apparatus for the projection of circuit patterns on sensitised semi-conductor materials; projection screens.

Exclusions:

The manufacture of photo chemical products is classified under group 3359 (Manufacture of other chemical products n.e.c.).

The manufacture of unworked glass optical elements is classified under major group 341 (Manufacture of glass and glass products), but unworked optical elements of other materials remain classified under this group.

The manufacture of photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus is classified under group 3590 (Manufacture of office, accounting and computing machinery).

The manufacture of optical fibre cables made up of individually sheathed fibres is classified under group 3630 (Manufacture of insulated wire and cable).

The manufacture of photographic flash bulbs is classified under group 3650 (Manufacture of electric lamps and lighting equipment).

The manufacture of television cameras is classified under group 3720 (Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy).

The manufacture of video cameras is classified under group 3730 (Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods).

The manufacture of medical and surgical instruments containing optical elements (e.g. endoscopes) is classified under group 3741 (Manufacture of medical and surgical equipment and orthopaedic appliances) and the manufacture of measuring or checking appliances containing optical elements under group 3742 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and for other purposes, except industrial process control equipment), if for other uses (e.g. theodolites).

Optical dispensers are classified under group 9319 (Other human health activities).

#### 3760 Manufacture of watches and clocks

This group includes the manufacture of -

- watches and clocks of all kinds; watch and clock cases, including cases of precious metals; parts of watches and clocks, including watch and clock movements;
- apparatus for recording the time of day and apparatus for measuring, recording or otherwise indicating intervals of time, with a watch or clock movement or with a synchronous motor; time switches with a clock or watch movement or with a synchronous motor;
- metal watch straps, watch bands and watch bracelets including those of precious metal; and
- watch and clock parts such as springs, jewels, dials, plates, bridges and other parts.

#### Exclusions:

The manufacture of watch bands of materials other than metal is classified under group 3162 (Manufacture of luggage, handbags and the like, saddlery and harness).

## DIVISION 38: MANUFACTURE OF TRANSPORT EQUIPMENT

3810 Manufacture of motor vehicles

This group includes the manufacture of -

- motor cars and other motor vehicles principally designed for the transport of persons: Personal passenger motor cars, passenger motor vehicles designed to negotiate unusual terrain (snow mobiles, golf carts, cross-country cars, amphibian motor vehicles) and public transport type passenger motor vehicles, e.g. buses;
- motor vehicles for the transport of goods: Ordinary lorries and vans (flat, tarpaulin covered, closed, etc.); lorries with automatic discharging devices, tankers, drop frame lorries, refuse collectors, etc.; special purpose motor lorries and trucks (motor breakdown lorries, armoured cars, fire-engines, street sweepers, mobile medical and dental clinics, travelling libraries, etc.);
- over-the-road tractors for semi-trailers;
- chassis fitted with engines for the motor vehicles described above; and
- reciprocating or rotary internal combustion piston engines with compression or spark ignition used mainly to power motor vehicles. Also included are the activities of specialised automotive engineers engaged in the reconditioning and/or rebuilding of motor vehicle engines described above for the motor trade.

Exclusions:

The manufacture of electrical equipment for motor vehicles is classified under group 3660 (Manufacture of other electrical equipment n.e.c.).

The conversions of motor vehicle bodies or the building of bodies on chassis fitted with engines for motor vehicles is classified under group 3820 (Manufacture of bodies(coachwork) for motor vehicles; manufacture of trailers and semi-trailers).

The manufacture of parts and accessories for motor vehicles and their engines is classified under group 3830 (Manufacture of parts and accessories for motor vehicles and their engines).

3820 Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers

This group includes the manufacture of -

- bodies (including cabs) designed to be mounted on motor vehicle chassis, bodies for vehicles without chassis and unit construction bodies; bodies for passenger vehicles, lorries and special purpose vehicles; bodies of metal, wood, plastic or combinations of these or other materials;

- trailers and semi-trailers designed to be drawn by motor vehicles; trailers and semi-trailers of the caravan type used for housing or camping, for the transport of goods (e.g. tankers, removal trailers, motor car carriers, ammunition limbers, etc.) for the transport of passengers and for other purposes including "road-rail" trailers;

- part of trailers and semi-trailers; and

- containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.

Exclusions:

The manufacture of trailers and semi-trailers specially designed for use in agriculture is classified under group 3571 (Manufacture of agricultural and forestry machinery). Trailers of that type are frequently provided with couplings permitting the attachment of choppers, spreaders, or other devices or are fitted with attachments.

The manufacture of trailer mounted agricultural machinery is classified under group 3571.

The manufacture of transportable (mobile) homes and offices is classified under group 3222 (Manufacture of builders' carpentry and joinery) if made predominantly of wood and under group 3541 (Manufacture of structural metal products) if made predominantly of metal.

The manufacture of parts and accessories of bodies for motor vehicles is classified under subgroup 38309 (Manufacture of other motor vehicle parts and accessories)

3830 Manufacture of parts and accessories for motor vehicles and their engines

This group includes the manufacture of parts and accessories for motor vehicles, including their bodies and engines: Brakes, gear boxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, clutches, steering wheels, steering columns and steering boxes and other parts and accessories not elsewhere classified.

Also included are the activities of specialised automotive engineers engaged in the reconditioning and/or rebuilding of automotive parts such as differentials, gear boxes, clutches and brake-shoes, primarily for the motor trade.

Exclusions:

The manufacture of motor vehicle engines and the reconditioning and rebuilding of such engines by specialised motor engineering workshops working primarily for the motor trade are classified under group 3810 (Manufacture of motor vehicles).

The manufacture of chassis fitted with engines is also classified under group 3810.

The manufacture of bodies for motor vehicles is classified under group 3820.

The manufacture of springs for motor vehicles is classified under group 3559 (Manufacture of other fabricated metal products n.e.c.).

The manufacture of motor seats is classified under group 3910 (Manufacture of furniture).

384     Building and repairing of ships and boats

3841    Building and repairing of ships

This group includes the building and repairing of ships (other than yachts and other vessels for pleasure or sports) and the construction and repair of floating structures. The manufacture of sections for ships or floating structures. The building of vessels used in commerce, in pursuits related to commerce or in the carriage of passengers including multi-purpose vessels. The building of vessels designed for ocean, coastal or inland waters.

The building of passenger vessels. The building of fishing boats and fish processing factory vessels. The building of tugs and pusher craft. The building of non-motorised vessels (e.g. barges). The building of vessels designed to be stationary (e.g. lightships). The building of vessels the main activity of which is not navigation (e.g. dredgers, floating docks, floating or submersible drilling platforms).

The building of hovercraft.

The building of boats with hulls resembling pleasure boats, but specially equipped for commercial service or services related to commerce.

The building of warships and auxiliary naval vessels (e.g. troop-ships and hospital ships).

The building of vessels built or equipped for scientific investigation.

The construction of floating structures: pontoons, inflatable rafts, cofferdams, landing stages, buoys, floating tanks, etc.

The maintenance, overhaul and repairing of ships of floating structures.

The breaking-up of ships.

Exclusions:

The manufacture of parts of vessels, other than major hull assemblies, is classified either according to material used e.g. sails, group 3121 (Manufacture of made-up textile articles, except apparel), iron or steel anchors, group 3559 (Manufacture of other fabricated metal products n.e.c.)

or according to type of article e.g. compression ignition engines, group 3561 (Manufacture of engines and turbines, except aircraft, vehicle and motor cycle engines).

The manufacture of navigational and other instruments used aboard ships is classified under group 3742 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and for other purposes, except industrial process control equipment).

The manufacture of amphibian motor vehicles is classified under group 3810 (Manufacture of motor vehicles).

#### 3842 Building and repairing of pleasure and sporting boats

This group includes the building and repairing of yachts and other vessels for pleasure or sport, including rowing boats, canoes and inflatable boats.

The building of pleasure boats designed to accept inboard or outboard motors or to be propelled by wind, paddles or oars.

The building of yachts, cabin cruisers, sport, fishing and other pleasure boats, some of which may be quite large, although boats are generally smaller than ships.

The building of dories, skiffs, oared lifeboats, cutters, kayaks, canoes, racing shells, pedalos, etc.

#### Exclusions:

The manufacture of boats with hulls resembling pleasure boats but different from pleasure boats in that they are equipped for commercial service is classified under group 3841 (Building and repairing of ships). See also exclusions to group 3841.

#### 3850 Manufacture of railway and tramway locomotives and rolling stock

This group includes the manufacture of -

- rail locomotives: Rail locomotives powered from an external source of electricity or by electric accumulators, diesel-electric locomotives, rail locomotives powered by compression ignition engines or rail locomotives powered by other means (e.g. gas turbine, steam engine, spark-ignition engine), and locomotive tenders;

- self-propelled railway or tramway coaches, vans and trucks, regardless of the power source. Included is the manufacture of self-propelled railway or tramway maintenance or service vehicles (e.g. workshops, cranes, testing coaches);

- railway or tramway rolling stock, not self-propelled: Passenger coaches, goods vans, tank wagons, self-discharging vans and wagons, and workshop vans, crane vans, etc.;

- specialised parts of railway or tramway locomotives or of rolling-stock: Bogies, axles and wheels, brakes and parts of brakes; hooks and coupling devices, buffers and buffer parts; shock absorbers (but not springs); wagon and locomotive frames; bodies; corridor connections, etc.; and

- mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields. The activities classified here result in apparatus in which the signal, etc., is operated from a control point, generally at some distance, by the movement of cranks, levers, rods, wires, chains, etc., by hydro-pneumatic devices or electric motors (e.g. signal box equipment, point locks, railbrakes, automatic fog-signaling apparatus, level crossing control gear).

Exclusions:

The manufacture of unassembled rails is classified under major group 351 (Manufacture of basic iron and steel).

The manufacture of engines and turbines is classified under group 3561. The manufacture of electric motors is classified under group 3610 (Manufacture of electric motors, generators and transformers).

The manufacture of electrical signaling, safety or traffic control equipment is classified under group 3660 (Manufacture of other electrical equipment n.e.c.).

The manufacture of springs is classified under group 3559 (Manufacture of other fabricated metal products).

The manufacture of furniture for railway or tramway coaches is classified under group 3910 (Manufacture of furniture).

3860 Manufacture of aircraft and spacecraft

This group includes the manufacture of -

- heavier-than-air aeroplanes, whether or not motorised, lighter-than-air flying machines, balloons, spacecraft and spacecraft launch vehicles;

- fixed-wing, manned motorised aeroplanes for the transport of goods or passengers, for use by the defence forces, for sport or other purposes;

- rotary-wing aircraft for all purposes;

- gliders, hang-gliders and other non-powered aircraft;

- dirigibles; balloons used in aeronautics and meteorology;

- spacecraft, whether or not equipped to sustain life in space; spacecraft launch vehicles other than military launch vehicles;

- aircraft launching gear; deck-arrestor or similar gear, ground flying trainers;

- parts and accessories of the aircraft of this group; major assemblies such as fuselages, wings, doors, control surfaces, landing gear including seaplane floats, fuel tanks, nacelles, etc.; specialised parts of the major assemblies for installation on aircraft; parts of balloons and airships, and parts of spacecraft and launch vehicles;

- airscrews, helicopter rotors and propelled rotor blades;

- motors and engines of a kind typically found on aircraft;

- spark-ignition reciprocating or rotary internal combustion aircraft engines;

- turbojets or turbopropellers for aircraft;

- reaction engines: Ram jets and pulse jets, and rocket engines; and

- parts of turbojets and turbopropellers.

Included are the maintenance, repair and alteration of aircraft or aircraft engines.

Exclusions:

The manufacture of military ballistic missiles is classified under group 3577 (Manufacture of weapons and ammunition).

The manufacture of ignition parts and other electrical parts for such engines is classified under group 3660 (Manufacture of other electrical equipment n.e.c.).

The manufacture of navigational and other instruments used on aircraft is classified under group 3742 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and for other purposes, except industrial process control equipment).

The manufacture of furniture for aircraft and spacecraft is classified under group 3910 (Manufacture of furniture).

387 Manufacture of transport equipment n.e.c.

3871 Manufacture of motor cycles

This group includes the manufacture of -

- motor cycles (including mopeds) and cycles fitted with an auxiliary engine, whether or not with attached side-car; delivery or sporting motor cycles;

- engines for motor cycles; and

- side-cars; parts and accessories of motor cycles.

Exclusions:

The manufacture of bicycles or of motorised invalid carriages is classified under group 3872.

3872 Manufacture of bicycles and invalid carriages

This group includes the manufacture of -

- non-motorised cycles, i.e. pedal operated vehicles equipped with one or more wheels; delivery tricycles, bicycles with a side-car, tandem bicycles, racing bicycles and children's bicycles, but not other types of children's cycles;

- invalid carriages, whether or not motorised or otherwise mechanically propelled; and

- parts of bicycles (including saddles) and invalid carriages.

Exclusions:

The manufacture of bicycles with an auxiliary motor is classified under group 3871 (Manufacture of motor cycles). The manufacture of side-cars for motor cycles is also classified under group 3871.

The manufacture of children's cycles (other than bicycles) is classified under group 3924 (Manufacture of games and toys).

3879 Manufacture of other transport equipment n.e.c.

This group includes the manufacture of vehicles not elsewhere classified.

The manufacture of hand-propelled vehicles; Supermarket trolleys, wheelbarrows, luggage trucks, sledges, wheeled baskets, handcarts, trucks and trolleys of various sorts, including those specialised for particular industries.

The manufacture of vehicles drawn by animals: Sulkies, donkey-carts, spraying and sprinkling carts, etc.

Exclusion:

The manufacture of baby carriages is classified under group 3929 (Other manufacturing n.e.c.).

DIVISION 39: MANUFACTURE OF FURNITURE; MANUFACTURING N.E.C.; RECYCLING

3910 Manufacture of furniture

This group includes the manufacture of furniture of all kinds (household, office, hotel, restaurant and institutional furniture; fixtures; bed springs and mattresses), of any material (wood, osier, bamboo, base metal, glass, leather, plastics, etc., other than of stone, concrete or ceramics), for any place (dwellings, hotels, theatres, offices, churches, schools, restaurants, hospitals, ships, aircraft, motor vehicles, etc., other than furniture to which scientific, medical or laboratory equipment is attached) or for such purposes as cooking or dining, sitting or sleeping, storing (including filing cabinets) or displaying, working or resting.

The manufacture of the different kinds of mattresses: Mattresses fitted with springs or stuffed or internally fitted with supporting material; uncovered cellular rubber or plastic mattress.

Exclusions:

The manufacture of furniture of ceramics, concrete or stone is classified under groups 3421 (Manufacture of nonstructural non-refractory ceramicware), 3425 (Manufacture of articles of concrete, cement and plaster) and 3426 (Cutting, shaping and finishing of stone), respectively.

The manufacture of kitchen cabinets, bookcases, wardrobes and other non-standing furniture is classified under group 3229 (Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials).

The manufacture of light fittings or lamps is classified under group 3650 (Manufacture of electric lamps and lighting equipment).

The manufacture of medical, surgical, dental or veterinary furniture and barbers' chairs is classified under group 3741 (Manufacture of medical and surgical equipment and orthopaedic appliances).

392 Manufacturing n.e.c.

3921 Manufacture of jewellery and related articles

This group includes the production of worked pearls, i.e. pearls that have been ground to remove defects, drilled or sawn.

The production of precious and semi-precious stones (including diamonds) in the work state (i.e. in a state beyond simply sawn, cleaned or bruted). Included is the working of industrial quality stones and synthetic or reconstructed precious or semi-precious stones.

Manufacture of -

- jewellery of precious metal, of precious or semi-precious stones, or of combinations of precious metal and precious or semi-precious stones;

- goldsmiths' articles of precious metals: Dinnerware, flatware, hollowware, toilet articles, stationary articles for religious use, etc.;
- parts of jewellery or goldsmiths' wares;
- technical or laboratory articles of precious metal (but not instruments or parts of instruments): Crucibles, cupels, spatulas, platinum grill for use as a catalyst and electro-plating anodes; and
- coin (including coin for use as legal tender), other coin, and medals and medallion, whether or not of precious metal.

Exclusions:

The manufacture of dental fillings and sterile suture materials is classified under group 3353 (Manufacture of pharmaceuticals, medicinal chemicals and botanical products).

The manufacture of abrasives is classified under group 3429 (Manufacture of other non-metallic mineral products n.e.c.).

The manufacture of articles of base metal plated with precious metal is classified under the appropriate groups of major groups 354 (Manufacture of structural steel products) and 355 (Manufacture of other fabricated metal products; metalwork service activities).

The manufacture of watch cases and jewels for watches is classified under group 3760 (Manufacture of watches and clocks).

The manufacture of imitation jewellery is classified under group 3929 (Other manufacturing n.e.c.).

3922 Manufacture of musical instruments

This group includes the manufacture of -

- keyboard stringed instruments, including automatic pianos, and other stringed instruments;
- keyboard pipe organs, and harmoniums and similar keyboard instruments with free metal reeds;
- accordions and similar instruments, including mouth organs;
- wind instruments including woodwind and brass instruments;
- percussion musical instruments such as drums, xylophones, castanets;
- musical instruments, the sound of which is produced or must be amplified electrically;

- musical boxes, fairground organs, singing birds, musical saws and other instruments not elsewhere classified;
- whistles, call horns, and other mouth blown sound signaling instruments; and
- instrument parts and accessories, including metronomes, tuning forks, pitch pipes and cards, discs and rolls for mechanical instruments.

Exclusions:

The manufacture of microphones, loudspeakers, headphones and similar components is classified under group 3730 (Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods).

The manufacture of toy instruments is classified under group 3924 (Manufacture of games and toys).

3923 Manufacture of sports goods

This group includes the manufacture of -

- articles and equipment for gymnastics, athletics, outdoor and indoor games, and swimming and paddling pools;
- hard, soft and inflatable balls;
- rackets, bats and clubs;
- requisites for sport fishing including landing nets;
- requisites for hunting, mountain climbing and other sporting activities; and
- sports gloves and sports safety headgear.

Exclusions:

The manufacture of boat sails is classified under group 3121 (Manufacture of made-up textile articles, except apparel).

The manufacture of sports clothing is classified under group 3140 (Manufacture of wearing apparel, except fur apparel).

The manufacture of saddlery and harness is classified under group 3162 (Manufacture of luggage, handbags and the like, saddlery and harness).

The manufacture of sports footwear is classified under group 3170 (Manufacture of footwear).

The manufacture of arms is classified under group 3577 (Manufacture of weapons and ammunition).

The manufacture of sports vehicles other than toboggans and the like is classified under the appropriate groups of Division 38 (Manufacture of transport equipment).

The manufacture of boats is classified under group 3842 (Building and repairing of pleasure and sporting boats).

The manufacture of billiard tables or bowling equipment is classified under group 3924 (Manufacture of games and toys).

The manufacture of whips and riding crops is classified under group 3929 (Other manufacturing n.e.c.).

#### 3924 Manufacture of games and toys

This group includes the manufacture of -

- dolls representing people or other creatures and doll garments and accessories;
- wheeled toys designed to be ridden (other than bicycles but including tricycles);
- toy instruments;
- articles for funfair, table or parlour games, including pin-tables, billiards, special tables for casino games and automatic bowling alley equipment;
- electronic games (video games, checkers); and
- reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds; other toys.

#### Exclusions:

The manufacture of children's bicycles is classified under group 3872 (Manufacture of bicycles and invalid carriages).

The manufacture of jokes and novelties is classified under group 3929 (Other manufacturing n.e.c.).

#### 3929 Other manufacturing n.e.c.

This group includes the manufacture of -

- pens and pencils of all kinds, whether or not mechanical;
- pencil leads;
- date, sealing or numbering stamps (including hand-operated devices for printing or embossing labels and hand-printing sets);

- prepared typewriter ribbons and inked pads;
- baby carriages;
- umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops, buttons, press-fasteners, snap-fasteners, press-studs and slide fasteners;
- cigarette lighters, whether or not mechanical or electrical;
- articles of personal use: smoking pipes; combs, hair slides and similar articles; scent sprays; vacuum flasks and other vacuum vessels for personal or household use; articles of human hair (wigs, false beards, eyebrows);
- brooms and brushes (including brooms constituting parts of machines); hand-operated mechanical floor sweepers; mops and feather dusters; paint pads and rollers; squeegees and other brushes, brooms, mops, etc.;
- roundabouts, swings, shooting galleries and other fairground amusements;
- linoleum and hard-surfaced floor coverings;
- imitation jewellery; and
- candles, tapers and the like; skins and other parts of birds with their feathers and down; artificial flowers, fruit and foliage; rotor chutes; jokes and novelties; hand sieves and hand riddles; tailor's dummies; and other articles not elsewhere classified.

Exclusions:

The manufacture of lighter wicks is classified under group 3129 (Manufacture of other textiles n.e.c.).

395 RECYCLING N.E.C.

3951 Recycling of metal waste and scrap n.e.c.

This group includes the processing of metal waste and scrap and of metal articles, whether or not used, into a form which is readily transformed into new raw materials. Typical is that, in terms of commodities, both input and output consist of waste and scrap, the input 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 then to be considered as an intermediate product. A more or less "industrial" process is required, either mechanical or chemical.

Characteristic products are all metal waste and scrap, although it should be recognised that, as a matter of course, waste and scrap belong to the characteristic output of all industries manufacturing metals, metal products and machines and equipment.

Exclusions:

The manufacture of new material from waste and scrap is classified under the appropriate groups of Division 35 (Manufacture of basic metals, fabricated metal products, machinery and equipment and of office, accounting and computing machinery).

Wholesale trade in waste and scrap is classified under Division 61 (Wholesale trade and commission trade, except of motor vehicles and motor cycles). This may include collecting, sorting, packing, dealing, etc., without an industrial process.

Wholesale or retail trade in second-hand goods is classified under Divisions 63 (Sale, maintenance and repair of motor vehicles and motor cycles; retail trade in automotive fuel), 61 (Wholesale trade and commission trade, except of motor vehicles and motor cycles) and major group 624 (Retail trade in second-hand goods in stores), respectively.

3952     Recycling of non-metal waste and scrap n.e.c.

This group includes mutatis mutandis the same types of activities as those classified under group 3951. The recycling process should not be carried out as part of or in the same unit as the further processing of the products into new materials, in which case the whole activity should be classified in the appropriate place. The characteristic products of this group can be a wide variety of goods. The products can also be characteristic of many other industries.

Exclusions:

The treatment of food, beverages and tobacco waste is classified under the appropriate groups of Division 30 (Manufacture of food, beverages and tobacco products). The production of new materials or products from waste and scrap, such as the spinning of yarn from garnetted stock or making pulp from waste paper or retreading tyres is classified under the appropriate group of manufacturing, e.g. 3111 (Preparation and spinning of textile fibres; weaving of textiles), 3231 (Manufacture of pulp, paper and paperboard) and 3371 (Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres).

The processing of depleted thorium or uranium is classified under group 3330 (Processing of nuclear fuel).

Wholesale trade in waste and scrap is classified under group 6149 (Wholesale trade in other intermediate products, waste and scrap). This may include collecting, sorting, packing, dealing, etc. without an industrial process.

Wholesale or retail trade in second-hand goods is classified under Division 63 (Sale, maintenance and repair of motor vehicles and motor cycles; retail trade in automotive fuel), Division 61 (Wholesale trade and commission trade, except of motor vehicles and motor cycles) and major group 624 (Retail sale of second-hand goods in stores), respectively.

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