

# **Explanatory Notes to the Scheme of Classification of Services**

## **Preface**

The Scheme of Classification of Services adopted for the purposes of GST is a modified version of the United Nations Central Product Classification.

2. The Explanatory notes for the said Scheme of Classification of Services is based on the explanatory notes to the UNCPC, and as recommended by the committee constituted for the purpose, is annexed.

3. The explanatory notes indicate the scope and coverage of the heading, groups and service codes of the Scheme of Classification of Services. These may be used by the assessee and the tax administration as a guiding tool for classification of services. However, it may be noted that where a service is capable of differential treatment for any purpose based on its description, the most specific description shall be preferred over a more general description.

# Explanatory Notes to the Scheme of Classification of Services

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## **9954 Construction services:**

This heading includes:

- i. General construction services for all complete constructions.
- ii. Specialized construction services i.e., services related to parts of buildings or civil engineering works, rather than the complete construction object.

## **99541 General Construction services of buildings.**

### **995411 General Construction services of single dwelling or multi dwelling or multi-storied residential buildings**

This service code includes

- i. Construction services of single dwelling or multi dwelling residential buildings.
- ii. Construction services of single storied or multi storied residential buildings.

### **995412 General Construction services of other residential buildings**

This service code includes

- i. construction services of residential buildings for communities, including residences for the elderly, students, children and other social groups such as retirement homes, hostels, fraternity homes, orphanages, homeless shelters etc

### **995413 General construction services of industrial buildings**

This service code includes construction services of

- i. buildings used for production and assembly activities of industrial establishments
- ii. factories, plants and workshops
- iii. agricultural buildings, including silos and other storage facilities

This service code does not include:

- construction services of mining facilities, cf. 995425
- construction services of power plants, cf. 995426

### **995414 General construction services of commercial buildings**

This service code includes construction services of commercial or administrative buildings such as:

- i. buildings used primarily in the wholesale and retail trades;
- ii. shopping centres, shopping malls, department stores, detached shops and boutiques, indoor markets etc.;
- iii. warehouses;
- iv. exhibition halls;
- v. office buildings and bank buildings;
- vi. air, rail or road transport terminals;
- vii. parking garages and petrol and service stations

### **995415 General construction services of other non-residential buildings**

This service code includes construction services for:

- i. public entertainment buildings such as cinemas, theatres, concert halls, dance halls and nightclubs;
- ii. hotels, motels, inns, hostels and similar buildings;
- iii. restaurants;
- iv. educational buildings such as schools, colleges, universities, libraries, archives and museums;
- v. health-related buildings such as hospitals, clinics and sanatoria, including veterinary clinics;
- vi. indoor sports or recreation installations (ice rinks, gymnasias, indoor tennis courts, general- purpose sports halls, boat sheds, boxing rings, etc.);
- vii. convention and congress centres;
- viii. religious buildings;
- ix. prison buildings; law courts, parliament buildings;
- x. non-residential farm buildings;
- xi. communication buildings (radio and television broadcast buildings, telephone exchange buildings, telecommunications centres etc.);

This service code does not include construction services for outdoor sports and recreation facilities, cf. 995427

### **995416 General construction services of other buildings n.e.c**

This service code includes construction of other buildings not elsewhere specifically classified.

### **995419 Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the buildings covered above.**

This service code includes services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the buildings covered above.

### **99542 General construction services of civil engineering works**

### **995421 General construction services of highways, streets, roads, railways, airfield runways, bridges and tunnels**

This service code includes construction services

- i. for formations of highways, including elevated highways, roads, streets, other vehicular and pedestrian ways and open car parks;
- ii. footpaths, traffic-calming structures, cycle tracks, etc;
- iii. vehicular and pedestrian underpasses and overpasses;
- iv. construction or restoration of road surface and parking lots with asphalt, concrete, etc;
- v. installation services of crash barriers, low separating walls, traffic signs, etc.;
- vi. creation, maintenance and signposting of tracks and paths;
- vii. painting services of markings on roads, parking lots and similar surfaces;
- viii. railway roadbeds for long-line and commuter rails, street tramways and underground or elevated urban rapid transit systems;
- ix. railway electrification structures including laying services of ballast and rails;
- x. installation services of switch gear, points and crossings;
- xi. construction services of control and safety systems for railway tracks;
- xii. construction services of funicular railways and cable car systems;
- xiii. construction services for airfield runways, including taxiways, aprons and related airport structures other than buildings;
- xiv. construction of bridges, highway, road and railway tunnels and tunnels for underground railway traffic

### **995422 General construction services of harbours, waterways, dams, water mains and lines, irrigation and other waterworks**

This service code includes construction services for construction of

- i. aqueducts, water conduits and similar waterways designed to convey water for the purpose of water supply, except pipelines;
- ii. harbour bottoms and harbour channels, breakwaters, quays, piers, jetties, docks, wharves and similar structures;
- iii. riverworks and canal construction for water transport traffic;
- iv. locks, floodgates, sluices, lifts, dry docks, slipways, barrages and other hydromechanical structures;
- v. dredging services, rock and silt removal and other water-associated construction services;
- vi. underwater work (by divers, frogmen or other techniques) and various hydraulic engineering services; construction services for construction of dams and similar water-retaining structures;
- vii. embankments for coastal and other waterside areas;
- viii. irrigation and flood control waterworks.

This service code does not include:

- laying of submarine cables, cf.995423
- pile driving services, cf. 995451

### **995423 General construction services of long-distance underground/overland/submarine pipelines, communication and electric**

## **power lines (cables); pumping stations and related works; transformer stations and related works**

This service code includes construction of

- i. long-distance overland, underground and submarine pipelines for the conveyance of petroleum products, gas, water or other products;
- ii. pumping stations and similar related structures;
- iii. long-distance overland, underground or submarine telecommunication cables & transmission lines;
- iv. long-distance high tension electric power transmission lines (cables);
- v. long-distance electricity power lines for railways;
- vi. transformer stations, pylons etc

## **995425 General construction services of local pipelines and electricity & communication cables and related works**

This service code includes construction services for

- i. local gas pipelines and water and sewer mains;
- ii. local hot-water and steam pipelines;
- iii. local electricity transmission cables;
- iv. local communication transmission cables, including television cables;
- v. ancillary works such as: transformer stations and substations for distribution within local boundaries;
- vi. transmission towers including antennas;
- vii. sewage disposal plants, water treatment and purification plants etc.

## **995426 General construction services of mines and industrial plants**

This service code includes construction services

- i. for mining and related facilities, other than buildings, such as mine loading and discharging stations, winding-shafts and towers, tunnels and drifts associated with mining operations
- ii. for manufacturing facilities of basic chemicals, compounds, pharmaceuticals and other chemicals
- iii. for manufacturing facilities such as blast furnaces and coke ovens, iron foundries and specialized facilities for manufacturing, not elsewhere classified

This service code does not include:

construction services of industrial buildings, cf. 995413

## **995427 General construction services of power plants and its related infrastructure**

This service code includes construction services for power plants and their related constructions including plants and equipment for nuclear-powered generating stations

## **995428 General construction services of outdoor sport and recreation facilities**

This service code includes construction services for

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

## **995429 Construction services of other civil engineering works n.e.c**

This service code includes construction services for

- i. military engineering works, e.g., forts, blockhouses, bunkers, firing ranges, military testing centres, etc;
- ii. satellite launching sites;
- iii. waste dumps and waste incinerators;
- iv. plants for treating and processing of hazardous/non-hazardous materials;
- v. Other civil engineering works, n.e.c.

## **995429 Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the constructions covered above.**

This service code includes services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the constructions covered above.

## **99543 Site preparation services**

### **995431 Demolition services**

This service code includes

- i. wrecking and demolition services of buildings and other structures;
- ii. wrecking and demolition services of streets and highways

### **995432 Site formation and clearance services**

This service code includes

- i. preparation services of lands, including agricultural lands;
- ii. preparation services to make sites ready for subsequent construction work, including blasting and rock removal work services;
- iii. site clearance, including clearance of undergrowth;
- iv. soil stabilization;

- v. test drilling and boring and core extraction services for construction, geophysical, geological or similar purposes;
- vi. horizontal drilling for the passage of cables or drainpipes;
- vii. digging of trenches for site drainage; draining of land etc

This service code does not include:

- demolition services, cf. 995431
- excavating and earthmoving services, cf. 995433
- water well drilling, cf. 995434
- tilling of fields preparatory to planting, cf. 998611
- test drilling services incidental to oil and gas extraction, cf. 998621
- test drilling services incidental to mining (except oil and gas extraction), cf. 998622

### **995433 Excavating and earthmoving services**

This service code includes

- i. large-scale earthwork, excavation, sloping and earthmoving services involving making of embankments or cuttings, prior to highway construction (roads, motorways, railways, etc.);
- ii. digging of trenches, for utilities, urban drainage, various roadworks, etc.;
- iii. digging of conventional ditches for various constructions;
- iv. land recreation work services;
- v. contaminated top soil stripping work services;
- vi. other excavating and earthmoving work services

This service code does not include

- i. site formation and clearance services, cf. 54320;
- ii. foundation services, cf. 54512

### **995434 Water well drilling and septic system installation services**

This service code includes

- i. special trade construction services involving drilling or digging water wells, installation services of water well pumps and well piping systems;
- ii. installation services of septic systems, including aerobic septic systems, evaporation-transpiration (ET) septic systems, greywater systems, holding tank septic systems, pressure dosing septic systems, septic disinfection systems, chemical, composting, incinerating and waterless toilets;
- iii. construction services of leach fields or drainfields

### **995435 Other Site Preparation Services n.e.c**

This service code includes other site preparation services not elsewhere specifically classified.

### **995439 Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the site preparations above.**

This service code includes services involving repair, alterations, additions, replacements, maintenance of the site preparations covered above.

#### **99544 Assembly and erection of prefabricated constructions:**

##### **995441 Installation, assembly and erection services of prefabricated buildings**

##### **995442 Installation, assembly and erection services of other prefabricated structures and constructions**

This service code does not include:

- i. erection services of prefabricated steel parts for buildings and other structures, cf. 995455

##### **995443 Installation services of all types of street furniture (e.g., bus shelters, benches, telephone booths, public toilets, etc.)**

##### **995449 Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above.**

This service code includes services involving repair, alterations, additions, replacements, maintenance of the constructions covered above

#### **99545 Special trade construction services**

##### **995451 Pile driving and foundation services**

This service code includes

- i. services of installing of piles of natural or manufactured materials by impact hammering, vibrating or pushing into the earth;
- ii. services related to foundation works.

This service code does not include

- i. excavation work services, cf. 995433;
- ii. concrete work services, cf. 995454

##### **995452 Building framing & Roof framing services**

This service code includes

- i. services of erecting frames for buildings, made from wood or metal;
- ii. platform framing; balloon framing;
- iii. services of erecting wall frames;
- iv. services of erecting floor and ceiling frames;
- v. construction services involving the installation of roof frames; stick framing, truss framing etc.



### **995453 Roofing and waterproofing services**

This service code includes

- i. construction services involving the installation of any kind of roof coverings;
- ii. construction services of guttering and spouting, roof shingling and metal roofing;
- iii. waterproofing services on flat roofs and roof terraces;
- iv. waterproofing services on the outside of constructions and other subterranean structures; damp proofing.

This service code does not include:

- insulation work services, cf. 995465

### **995454 Concrete services**

This service code includes

- i. services of erection of reinforced concrete frame, requiring specialized skills or equipment because of its size or the method used;
- ii. construction services of domes and thin shells in concrete;
- iii. special trade construction services involving steel bending and welding for reinforced concreting on construction projects;
- iv. casting of concrete in formwork and other services generally making use of concrete (general foundations, base courses, raft foundations, stanchions, floors, etc.);
- v. services involving the construction of formwork and reinforcement;
- vi. consolidation of foundations

This service code does not include

- i. Construction services involving the paving of streets, highways and public sidewalks, cf. 995421;
- ii. construction services of bridges, elevated highways and tunnels, cf. 995421;
- iii. foundation services, cf. 995451

### **995455 Structural steel erection services**

This service code includes

- i. special trade construction services of steel frameworks;
- ii. erection services of prefabricated (but not self-manufactured), structural steel components for buildings and other structures such as bridges, overhead cranes or electricity transmission towers; erection of curtain walls;
- iii. associated welding work services.

### **995456 Masonry services**

This service code includes bricklaying, block laying, stone setting and other masonry work services

This service code does not include:

- concrete work services, cf. 995454
- interior fitting decoration work services, cf. 99547

### **995457 Scaffolding services**

This service code includes scaffold and work-platform erecting and dismantling work, including renting of scaffolding and work platforms.

### **995458 Other special trade construction services**

This service code includes

- i. Construction services of factory chimneys;
- ii. Construction services of refractory linings for furnaces, etc.;
- iii. Construction services of ornamental fire places;
- iv. Other special trade construction services not elsewhere classified, e.g., moving of buildings

### **995459 Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above.**

This service code includes services involving repair, alterations, additions, replacements, maintenance of the works covered above.

### **99546 Installation services**

#### **995461 Electrical installation services including electrical wiring & fitting services, fire alarm installation services, burglar alarm installation services**

This service code includes

- i. special trade installation services involving the installation of basic electrical wiring circuits or fittings in buildings and other construction projects;
- ii. electrical wiring and fitting services for emergency power supply systems;
- iii. electrical services arising from the installation of appliances;
- iv. installation services of meters; installation services of fire alarm systems;
- v. installation services of burglar alarm systems at the construction site;
- vi. installation services of all types of residential antenna including satellite antenna;
- vii. installation services of cable television lines within a building; installation services of lightning conductors;
- viii. electrical installation services of telecommunications equipment;
- ix. electrical installation services of illumination and signalling systems for roads, railways, airports, harbours and similar premises;
- x. installation services of heavy electrical equipment;

- xi. installation services of telecommunications wiring, including of fibre optic cables;
- xii. other electrical installation services n.e.c.

### **995462 Water plumbing and drain laying services**

This service code includes

- i. installation services involving primary hot- and cold-water piping systems (i.e. plumbing), including sprinkler installation;
- ii. installation services of fixed sanitary ware;
- iii. associated plumbing work services;
- iv. installation services of pressurized water supplies for firefighting (including fire plugs with hose and spout);
- v. construction services of connection to main sewers in streets or alleys;
- vi. placing of materials, construction and alteration of drains, beginning outside of a building, to its connection with the main sewer in the street, alley or other disposal terminal

### **995463 Heating, ventilation and air-conditioning equipment installation services**

This service code includes

- i. installation services of heating equipment, including related pipe work, duct work and sheet metal services;
- ii. installation and maintenance of central heating control systems;
- iii. connection to the district heating system;
- iv. maintenance and repair services of domestic boilers and burners;
- v. installation services of ventilation, refrigeration or air-conditioning equipment for dwellings, computer centres, offices and shops, including related pipe work, duct work and sheet metal services;

### **995464 Gas fitting installation services**

This service code includes

- i. installation services of parts and equipment for the supply or conduct of oxygen and other gases used in hospitals, homes etc;
- ii. connection of other gas-operated equipment;

### **995465 Insulation services**

This service code includes

- i. installation services of weather-proofing thermal insulation in exterior wall cavities;
- ii. thermal insulation services of hot and chilled water pipes, boilers and duct runs;
- iii. sound insulation services;

iv. fireproofing work services;

#### **995466 Lift and escalator installation services**

This service code includes installation services of lifts, escalators, travelators (moving sidewalks) etc

#### **995468 Other installation services n.e.c.**

This service code includes

- i. installation services of draperies and curtains;
- ii. installation services of blinds and awnings;
- iii. installation services of signs (luminous or not);
- iv. installation services, n.e.c., involving goods not regarded as part of the basic building structure;
- v. other installation services n.e.c.

#### **995469 Services n.e.c involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the works covered above.**

This service code includes services not elsewhere specifically classified, involving repair, alterations, additions, replacements, maintenance of the works covered above.

#### **99547 Building completion and finishing services**

##### **995471 Glazing services**

This service code includes

- i. installation services of glass cladding, mirror walls and other glass products;
- ii. closed-in work, such as window glass installation work services.

##### **995472 Plastering services**

This service code includes

- i. construction services of interior and exterior plaster or stucco and of lathing materials;
- ii. dry walling services involving the installation of wallboard, generally of gypsum.

##### **995473 Painting services**

This service code includes

- i. painting services (principally decorative) of building interiors and similar services (e.g., application of coatings, lacquer, etc.);
- ii. painting services of building exteriors (principally for protection);

- iii. painting services of railings, gratings, doors and window frames of buildings, etc;
- iv. painting services of other engineering structures;
- v. paint removal services

#### **995474 Floor and wall tiling services**

This service code includes

- i. construction services involving the laying or setting of ceramic, concrete or stone wall tiles, floor tiles and flagstones inside and outside of buildings and other structures;
- ii. decorative covering of exterior walls of buildings with ceramic materials, stone, brick, etc.

#### **995475 Other floor laying, wall covering and wall papering services**

This service code includes

- i. laying of carpeting, linoleum and other flexible floor coverings. Related finishing services are included;
- ii. laying services of wood floors and floor coverings, including parquet and other wood flooring. Related finishing services such as sanding, wax polishing, sealing, etc. are included;
- iii. hanging services of paper and other flexible wall coverings; wall paper removal services

#### **995476 Joinery and carpentry services**

This service code includes

- i. installation services of door and window frames and of doors, windows, shutters, slatted shutters, garage doors, etc., made of any kind of material;
- ii. armouring of outside doors and installation services of armoured doors;
- iii. installation services of fire doors;
- iv. installation services of movable partitions and false ceilings on metallic structures;
- v. installation services of verandas and conservatories for private houses;
- vi. installation services involving carpentry and joinery work with materials other than metals;
- vii. installation services of interior staircases, construction of wall cupboards, installation services of fitted kitchen units;
- viii. installation services of clapboard, panelling, etc.;
- ix. installation services of standard or custom fabricated sheet metal components;
- x. installation services of decorative iron or steel work or of ornamental or architectural metal work;
- xi. installation services of grilles covering radiators

#### **995477 Fencing and railing services**

This service code includes

- i. installation services of fences, railings and similar enclosures. The fences may be of different materials (wire, wood, steel, fibre glass) and may be used at various sites (courts, playgrounds, residential properties or industrial premises);
- ii. installation services of (metal) fire escape staircases

### **995478 Other building completion and finishing services n.e.c**

This service code includes

- i. cleaning of outer walls by steam cleaning or sandblasting;
- ii. acoustic services involving the application of acoustic panels, tiles and other materials to interior walls and ceilings;
- iii. construction services of poured-in-place terrazzo and interior marble, granite or slate work;
- iv. general repair and maintenance services;
- v. building completion and finishing services n.e.c.

### **995479 Services n.e.c. involving repair, alterations, additions, replacements, maintenance of the works covered above.**

This service code includes services not elsewhere specifically classified, involving repair, alterations, additions, replacements, maintenance of the works covered above.

## **9963 Accommodation, food and beverage services**

### **99631 Accommodation services**

This group includes accommodation services provided for the purposes of leisure or business or others.

#### **996311 Room or unit accommodation services**

This service code includes accommodation services consisting of rooms or units, with or without kitchens & with or without daily housekeeping services, provided by Hotels, INN, Guest houses, Clubs & other similar establishments on a single or multi occupancy basis, for purposes of leisure or business or others.

This service code does not include:

- accommodation services at recreational and vacation camps, cf. 996313
- accommodation services for students in student residences, cf. 996321
- accommodation services in workers hostels or camps, cf. 996322

#### **996312 Camp site services**

This service code includes provision of space for a recreational vehicle or tent, typically provided on a daily or weekly or other basis; provision of space under protective shelters or plain bivouac facilities for placing tents and/or sleeping bags; pandal or shamiana services provided for organizing an official, social or business function

### **996313 Recreational and vacation camp services**

This service code includes provision of overnight accommodation, combined with food and recreational or training services in a combined package at a camp for adults, youth or children for which an all-inclusive fee is charged.

### **99632 Other accommodation services**

This group includes accommodation services for persons for a longer period of time and also includes semi-permanent residence in boarding houses and residential clubs.

#### **996321 Room or unit accommodation services for students in student residences**

This service code includes room or unit accommodation services for students in student residences attached to schools and universities.

#### **996322 Room or unit accommodation services provided hostels or camps or paying guests**

This service code includes accommodation services for workers in worker's hostels or camps, usually on a short term or seasonal basis.

#### **996329 Other room or unit accommodation services n.e.c.**

This service code includes room or unit accommodation services for semi-permanent residents in rooming or boarding houses and residential clubs; sleeping car services etc.

### **99633 Food, edible preparations, alcoholic & non-alcoholic beverages serving services**

#### **996331 Services provided by Restaurants, Cafes and similar eating facilities including takeaway services, Room services and door delivery of food.**

#### **996332 Services provided by Hotels, INN, Guest House, Clubs etc including Room services, takeaway services and door delivery of food.**

This service code includes services provided by Hotels, INN, Guest Houses, Clubs, bars and other similar establishments.

#### **996333 Services provided in Canteens and other similar establishments**

#### **996334 Catering Services in Exhibition halls, Events, Marriage Halls and other outdoor/indoor functions.**

**996335 Catering services provided in trains, flights etc.**

**996336 Preparation and/or supply services of food, edible preparations, alcoholic & non-alcoholic beverages to airlines and other transportation operators**

This service code includes food preparation and/or supply services based on contractual arrangements for airline companies and other transportation companies

**996337 Other contract food services**

This service code includes food preparation and/or supply services based on contractual arrangements with the customer, at institutional, governmental, commercial or industrial location/s specified by the customer other than for transportation companies, on an ongoing basis; food service concession services, i.e. the provision of operating services by operators of eating facilities such as canteens and cafeterias

**996339 Other food, edible preparations, alcoholic & non-alcoholic beverages serving services n.e.c.**

This service code includes services provided by refreshment stands, fish-and-chips stands, fast-food outlets without seating etc; services of ice-cream parlours and cake serving places; provision of meals and snacks prepared on the premises dispensed through vending machines; dining car services; mobile food services, i.e. preparing and serving food and beverages for immediate consumption from motorized vehicle or non-motorized carts

**9964 Passenger transport services**

**99641 Local transport and sightseeing transportation services of passengers**

**996411 Local land transport services of passengers by railways, metro, monorail, bus, tramway, autos, three wheelers, scooters and other motor vehicles**

This service code includes

- i. passenger transportation services by railway over pre-determined routes on a pre-determined schedule within the confines of a single city or group of contiguous cities, with service being available to all users;
- ii. services provided by urban mass transit railways (underground or elevated railway) including metro, monorail etc;
- iii. services provided by bus, tramway, trolley bus and similar transport vehicles; provision of services of urban and suburban passenger transport, using more than one mode of transport (including rail, land and water transportation); passenger transportation services over pre-determined routes on a pre-determined schedule within the confines of a single city or group of contiguous cities, for a specific segment of users, e.g., colleges or enterprises;



- iv. scheduled urban and suburban shuttle services, e.g., airport shuttles;
- v. transportation services of pupils by school bus between their homes and school and between schools, including in rural areas;
- vi. passenger transportation services by man- or animal-drawn vehicles or conveyances such as rickshaws and by pack animals;
- vii. transport of accompanying vehicles, luggage, animals and other items.

This service code doesn't include

- taxi services, cf. 996412
- non-scheduled airport shuttle services, cf. 996412
- chauffeur-driven hire car services, cf. 996412
- sightseeing road transportation, e.g., sightseeing-bus services, cf.996416

### **996412 Taxi services including radio taxi & other similar services**

This service code includes

- i. passenger transportation services by motorized taxi within or between urban and suburban areas;
- ii. non-scheduled airport shuttle services. These services are generally rendered on a distance-travelled basis/ time basis and to a specific destination or to more than one destination. Connected reservation services are also included.
- iii. This service code also includes chauffeur-driven car-hire services; radio taxi services; services provided by taxi aggregators; car-pooling services.

### **996413 Non-scheduled local bus and coach charter services**

This service code includes non-scheduled chauffeur-driven hired bus and motor coach services within urban and suburban areas, generally rendered on a time and distance basis and frequently involving transportation to more than one destination. Unlike renting of a bus, which gives the client full control, this service is typically provided on a pre-determined route and time-table.

This service code does not include:

- sight-seeing-bus services, cf. 996416
- renting of buses with driver, except chartering, cf. 996601

### **996414 Other land transportation services of passengers, n.e.c.**

This service code includes

- i. cable-operated passenger transportation services, e.g., by funiculars, teleferics, ski lifts and similar services rendered on a scheduled basis;
- ii. Other scheduled passenger land transportation services by mechanized land vehicles, not elsewhere classified;
- iii. passenger transportation services by non-scheduled vehicles with driver, not elsewhere classified;
- iv. transport of accompanying luggage, animals and other items that may be carried by passengers

### **996415 Local water transport services of passengers**

This service code includes

- i. passenger transportation services on rivers, on canals and on other inland waters by ferries, including hydrofoils and hovercraft, whether on a scheduled or non-scheduled basis;
- ii. inland water cruises that include transportation, accommodation, food services and other incidental services in an all-inclusive fare;
- iii. passenger transportation services on rivers, canals and other inland waters on a scheduled or non-scheduled basis by vessels other than ferries, cruise ships, sightseeing and excursion boats;
- iv. transportation services of accompanying vehicles, luggage, animals and other items;
- v. water taxis.

#### **996416 Sightseeing transportation services**

This service code includes sightseeing passenger rail, land, water or air transportation services.

#### **996419 Other local transportation services of passengers n.e.c.**

#### **99642 Long-distance transport services of passengers**

#### **996421 Long-distance transport services of passengers through Rail network by Railways, Metro etc**

This service code includes passenger transportation services provided through rail network by railways, Metro etc between non-contiguous cities/towns, regardless of the distance covered and the class used, with service being available to all users; transport of accompanying vehicles, luggage, animals and other items

#### **996422 Long-distance transport services of passengers through Road by Bus, Car, non-scheduled long distance bus and coach services, stage carriage etc**

This service code includes

- i. passenger transportation services between non-contiguous cities/towns over predetermined routes on a predetermined schedule by motor bus, tramway, trolley bus and similar transport vehicles, with service being available to all users or specific segment of users;
- ii. scheduled/non-scheduled interurban shuttle services, e.g., airport shuttles;
- iii. transportation services of passengers between urban and suburban areas or over long distances by chauffeur-driven hired bus and motor coaches, generally rendered on a time and distance basis and frequently involving transportation to more than one destination;
- iv. transport of accompanying luggage, animals and other items that may be carried along with passengers.

This service code does not include:

- renting of buses and coaches with operator, except chartering, cf. 996601

#### **996423 Taxi services including radio taxi & other similar services**

This service code includes passenger transportation services by motorized taxi between non-contiguous cities/towns or over long distances.

#### **996424 Coastal and transoceanic (overseas) water transport services of passengers by Ferries, Cruise Ships etc**

This service code includes

- i. coastal and transoceanic passenger transportation by ferries, including hydrofoils and hovercraft, on a scheduled or non-scheduled basis;
- ii. transport of accompanying luggage, animals and other items that may be carried;
- iii. services provided by sea cruises that include transportation, accommodation, food services, recreational and other entertainment services in an all-inclusive fare; coastal and transoceanic water transportation of passengers on scheduled or non-scheduled basis, by other water transport vehicles, regardless of the class of service;
- iv. transportation of passengers from port to port, including on freight ships;

#### **996425 Domestic/International Scheduled Air transport services of passengers**

This service code includes passenger transportation services by air on pre-determined domestic/international routes and on pre-determined schedules, in aircraft of any type, including helicopters; transport of accompanying passenger baggage and other items that may be carried.

#### **996426 Domestic/international non-scheduled air transport services of Passengers**

This service code includes passenger transportation services by air on domestic/international routes, on a non-scheduled basis, supplied in aircraft of any type, including helicopters; transport of accompanying passenger baggage and other items that may be carried.

This service code does not include:

- sightseeing passenger air transport services, cf. 996416
- rental services of passenger aircraft with crew, cf. 996603

#### **996427 Space transport services of passengers**

This service code includes transportation of passengers to, from and in outer space by any means.

#### **996427 Other long-distance transportation services of passengers n.e.c.**

#### **9965 Goods transport services**

#### **99651 Land transport services of goods**

#### **996511 Road transport services of Goods including letters, parcels, live animals, household & office furniture, containers etc by**

**refrigerator vehicles, trucks, trailers, man or animal drawn vehicles or any other vehicles.**

This service code include

- i. transportation by road of frozen or refrigerated goods in specially refrigerated trucks and cars; transportation by road of petroleum products (crude oil, natural gas and refined petroleum products) in special tank trucks;
- ii. transportation by road of other bulk liquids or gases in special tank trucks;
- iii. transportation by road of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport;
- iv. transportation by road of goods in man- or animal-drawn vehicles; household/office goods and furniture removal services;
- v. ancillary services, such as packing and carrying and in-house moving;
- vi. transportation of letters and parcels by any mode of land transport, other than railway, on behalf of postal and courier services;
- vii. transportation by road of dry bulk goods such as cereals, flours, cement, sand, coal, etc; transportation by road of live animals;
- viii. transportation by road of other freight in other specialized/non-specialized vehicles not elsewhere classified, such as transport of concrete, transport of cars

This service code does not include:

- messenger services of bicycle couriers, cf. 996812
- courier delivery services, cf. 996812
- local delivery services, cf. 996813
- armored car services, cf. 998524

**996512 Railway transport services of Goods including letters, parcels, live animals, household & office furniture, intermodal containers, bulk cargo etc**

This service code includes

- i. transportation by railway of frozen or refrigerated goods, in specially refrigerated cars; transportation by railway of petroleum products (crude oil, natural gas and refined petroleum products) in special tank cars;
- ii. transportation by railway of other bulk liquids or gases in special tank cars;
- iii. transportation by railway of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport;
- iv. transportation of letters and parcels by railway on behalf of postal and courier services; transportation by railway of dry bulk goods such as cereals, flours, cement, sand, coal etc.;
- v. transportation by railway of live animals; transportation by railway of cars, trucks and truck trailers;
- vi. transportation by railway of other goods n.e.c

**996513 Transport services of petroleum & natural gas, water, sewerage and other goods via pipeline**

This service code includes

- i. transportation via pipeline of crude or refined petroleum and petroleum products; transportation via pipeline of natural gas;
- ii. transportation via pipeline of other chemical products, of coal slurry and of other products, not elsewhere classified

This service code does not include:

- distribution services of natural gas through mains, cf. 996913
- liquefaction and regasification services of natural gas, cf. 996799
- distribution services of steam and of water through mains, cf. 996921, 996922

## **99652 Water transport services of goods**

### **996521 Coastal and transoceanic (overseas) water transport services of goods by refrigerator vessels, tankers, bulk cargo vessels, container ships etc**

This service code includes

- i. coastal and transoceanic water transportation of frozen or refrigerated goods in specially refrigerated compartments;
- ii. coastal and transoceanic water transportation of crude oil in special tankers;
- iii. coastal and transoceanic water transportation of other bulk liquids or gases such as natural gas, methane and refined petroleum products in special tankers;
- iv. coastal and transoceanic water transportation of crude oil in special tankers;
- v. coastal and transoceanic water transportation of other bulk liquids or gases such as natural gas, methane and refined petroleum products in special tankers;
- vi. coastal and transoceanic water transportation of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport;
- vii. coastal and transoceanic water transportation of letters and parcels on behalf of postal and courier services; coastal and transoceanic water transportation of dry bulk goods such as cereals, flours, cement, sand, coal, etc.;
- viii. towing and pushing services on the high seas and on coastal waters;
- ix. towing services for oil rigs, floating cranes, dredging vessels and buoys, as well as ships' hulls and incomplete vessels, on coastal waters or the open sea;
- x. coastal and transoceanic water transportation of freight not elsewhere classified.

### **996522 Inland water transport services of goods by refrigerator vessels, tankers and other vessels.**

This service code includes

- i. inland water transportation of frozen or refrigerated goods in specially refrigerated compartments;
- ii. inland water transportation of crude oil in special tankers;

- iii. inland water transportation of other bulk liquids or gases such as natural gas, methane and refined petroleum products in special tankers;
- iv. inland water transportation of individual articles and packages assembled and shipped in specially constructed containers designed for ease of handling in transport;
- v. barge towing services on inland waterways and on canals, when provided by tugboats;
- vi. towing services of oil rigs, floating cranes, dredging vessels and buoys, as well as ships' hulls and incomplete vessels, on inland waters;
- vii. inland water transportation of goods not elsewhere classified.

## **99653 Air and space transport services of freight**

### **996531 Air transport services of freight**

This service code includes transportation of letters and parcels by air, scheduled or non-scheduled, on behalf of postal and courier services; air transportation of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport; air transportation of freight not elsewhere classified

### **996532 Space transport services of freight**

This service code includes space transportation of freight; launching and placing of satellites in space etc.

## **9966 Rental services of transport vehicles with or without operators**

### **99660 Rental services of transport vehicles with or without operators**

#### **996601 Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, with or without operator.**

This service code includes rental of buses or coaches, trucks and other motorized freight vehicles, with/without operators for a period of time, not generally dependent on distance. The renter defines how and when the vehicles will be operated, determining schedules, routes, and other operational considerations.

This service code does not include:

- local, urban and suburban bus or coach charter services, cf. 996413
- long-distance bus or coach charter services, cf. 996422

#### **996602 Rental services of water vessels including passenger vessels, freight vessels etc., with or without operator**

This service code includes rental services of all types of self-propelled passenger/freight vessels including tankers, bulk dry cargo vessels, cargo and freight vessels, tugboats and fishing vessels for coastal, inland and transoceanic water transport with/without crew

#### **996603 Rental services of aircraft including passenger aircrafts, freight aircrafts etc with or without operator**

This service code includes rental services of passenger aircraft or aircraft suitable for passenger and/or freight (including helicopters) with or without crew

## **9967 Supporting transport services**

### **99671 Cargo handling services**

#### **996711 Container handling services**

This service code includes cargo handling services for containerized freight; services of container freight terminal facilities for all modes of transport, including stevedoring services (i.e. loading, unloading and discharging of vessels' containerized freight, at ports)

#### **996712 Customs House Agent services**

This service code includes services provided by a person licensed, temporarily or otherwise, under the regulations made under sub-section (2) of section 146 of the Customs Act, 1962, related to import or export of goods.

#### **996713 Clearing and forwarding services**

This service code includes services provided by a clearing and forwarding agent in relation to clearing and forwarding operations, in any manner and includes services provided by a consignment agent.

#### **996719 Other cargo and baggage handling services**

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

### **99672 Storage and warehousing services**

#### **996721 Refrigerated storage services**

This service code includes storage and warehousing services for frozen or refrigerated goods, including perishable food products; blast freezing services, associated with storage and warehousing

#### **996722 Bulk liquid or gas storage services**

This service code includes bulk storage and warehousing services for liquids and gases, including oil and oil products, wine and the like.

#### **996729 Other storage and warehousing services**

This service code includes storage services of grains, other storage or warehousing services.

## **99673 Supporting services for railway transport**

### **996731 Railway pushing or towing services**

This service code includes railway pushing or towing services, i.e. the movement of railway cars or wagons between terminal yards, industrial sidings and the like

### **996739 Other supporting services for railway transport**

This service code includes railway passenger terminal services (sale of tickets, reservations, luggage office, left-luggage office); other supporting services of railway transport, not elsewhere classified

## **99674 Supporting services for road transport**

### **996741 Bus station services**

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

This service code does not include:

- baggage and freight handling services, cf. 996719

### **996742 Operation services of National Highways, State Highways, Expressways, Roads & streets; bridges and tunnel operation services.**

This service code includes operation services of highways, roads, streets and causeways; operation services of bridges and tunnel.

### **996743 Parking lot services**

This service code includes provision of parking spaces for motor vehicles, motorcycles and bicycles provided in roofed or unroofed car parks, parking lots and parking garages, whether or not roofed; collection of fees for parking on streets, roads and public places.

This service code does not include:

- rental of vehicle parking spaces in lock-up garages or garage premises, by the month or year, cf.997212

### **996744 Towing services for commercial and private vehicles**

This service code includes towing services for distressed commercial and private vehicles; towing services for other vehicles, e.g., for parking violations

### **996749 Other supporting services for road transport n.e.c**



This service code does not include:

- cleaning services for buses and other land transport vehicles, cf. 85340

## **99675 Supporting services for water transport (Coastal, transoceanic and inland waterways)**

### **996751 Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc**

This service code includes

- operation services of ports, such as wharves, docks, piers or quays and other services connected with coastal, inland and transoceanic marine terminal facilities, including passenger terminals;
- services to coastal, inland and transoceanic shipping, provided by locks, boat lifts, weirs, sluices;
- services to coastal, inland and transoceanic shipping, provided by lighthouses, lightships and light vessels, buoys, channel markers and similar aids to navigation;
- operating and maintenance services of boat, barge and ship canals, of canalized rivers and of other artificial or non-artificial inland waterways; towing of inland water vessels on canals other than by tugboat, e.g., by tractors or locomotives on the tow-path

### **996752 Pilotage and berthing services**

This service code includes

- pilotage services, including the services of pilot vessels, on coastal, inland and transoceanic waters, whether supplied to conduct a vessel in or out of harbours or around navigational dangers;
- tugboat services in connection with the docking and undocking of vessels of all types, on inland, coastal and transoceanic waters;

### **996753 Vessel salvage and refloating services**

This service code includes

- vessel salvage services, provided on inland, coastal and transoceanic waters, i.e. services consisting of recovering distressed and sunken vessels and their cargoes, including the raising of sunken vessels, the righting of capsized vessels and the refloating of stranded vessels;
- towing services for distressed vessels on coastal and transoceanic waters

### **996759 Other supporting services for water transport n.e.c.**

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

## **99676 Supporting services for air or space transport**

## **996761 Airport operation services (excl. cargo handling)**

This service code includes passenger air terminal services and ground services on air fields, including runway operating services.

This service code does not include:

- air terminal cargo-handling services, cf. 996711 & 996719
- runway cleaning and snow removal services, cf. 999451

## **996762 Air traffic control services**

This service code includes flight control tower operation services, including approach, landing and take-off control services; services provided by airport-located radar stations

## **996763 Other supporting services for air transport**

This service code includes other supporting services for air transport, such as aircraft firefighting and fire prevention services, aircraft maintenance and upkeep services (excluding repairs), hangar services, aircraft towing etc

This service code does not include:

- disinfecting and exterminating services for aircraft, cf. 998531
- cleaning services for aircraft, cf. 998534
- air-sea rescue services, cf. 999126
- general flying school services, cf. 999293
- runway cleaning and snow removal services, cf. 999451

## **996764 Supporting services for space transport**

This service code includes specialized support services for space transportation

## **99679 Other supporting transport services**

### **996791 Goods transport agency services for road transport**

This service code includes freight brokerage services; freight forwarding services (primarily transport organization or arrangement services on behalf of the consignor or consignee); freight consolidation and break-bulk services.

### **996792 Goods transport agency services for other modes of transport**

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

### **996793 Other goods transport services n.e.c**

### **996799 Other supporting transport services n.e.c.**

This service code includes type rating services (aircraft-specific permits for flying a particular type of plane); liquefaction and regasification of natural gas for

transportation; radio navigational aid locating services, such as GPS (global positioning system) provision

## **9968 Postal and courier services**

### **99681 Postal and courier services**

#### **996801 Postal services including post office counter services, mail box rental services.**

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

This service code does not include:

- services related to postal savings accounts, cf. 997112

#### **996802 Courier services**

This service code includes collection, transport and delivery services for domestic/international destinations of letters, parcels, and packages, as rendered by courier and using one or more modes of transport, other than those rendered under a universal service obligation; messenger services provided by bicycle couriers; local delivery services of items (excluding items covered under service code 996331, 996332)

This service code does not include:

- moving services of household furniture and goods, cf. 99651

#### **996819 Other Delivery Services n.e.c**

## **9969 Electricity, gas, water and other distribution services**

### **99691 Electricity and gas distribution services**

#### **996911 Electricity transmission services**

This service code includes services involving transmission of electricity

#### **996912 Electricity Distribution services**

This service code includes services involving distribution of electricity; maintenance of electric meters

#### **996913 Gas Distribution services**

This service code includes distribution of gaseous fuels through mains; maintenance of gas meters

## **99692 Water distribution and other services**

### **996921 Water distribution services**

This service code includes distribution of water through mains, by trucks or other means.

### **996922 Distribution of steam, hot water and air-conditioning supply through mains.**

This service code includes distribution of steam and hot water for heating, power and other purposes; distribution of cooled air; distribution of chilled water for cooling purposes

## **9971 Financial services and related services**

### **99711 Financial services (except investment banking, insurance services and pension services)**

#### **997111 Central banking services**

This service code includes

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

#### **997112 Deposit services**

This service code includes:

- demand, notice and term deposit services
- administration of bank accounts

- chequing services such as certification of cheques, exchanging cheques or withdrawal slips for money, remitting cheques forwarded for collection
- transferring money between accounts
- providing documents to clients

This service code does not include:

- wrapping, rolling or otherwise handling currency and coin on behalf of customers cf. 998542
- collection services of drafts, cheques and other bills of exchange received on a collection basis cashed or taken on deposit cf. 998592
- collection services of accounts or monies receivable under assignment of accounts or contracts, cf.998592

### **997113 Credit-granting services including stand-by commitment, guarantees & securities**

This service code includes:

- issuing and physical management of loans. These services may be provided by a number of different types of lenders, including, for example, banks and insurance companies.
- granting of loans for which the land or buildings are used as security
- home equity loans
- granting of personal non-mortgage installment loans with scheduled repayment plans
- line-of-credit loan services, that is, loan services based on a commitment to lend funds to a borrower up to a specified amount
- consumer loan services, that is, loan services extended for financing consumer purchases of goods or services where the purchased good is generally used as collateral
- granting credit when the holder of a credit card uses it to buy a good or a service, regardless of whether the balance is paid in full at the end of the grace period
- granting loans to investment dealers and brokers, regulated financial institutions, federal, regional and local governments or non-profit institutions, foreign governments, and other businesses
- standby, commitment and other loan services including overdraft services
- providing letters of credit
- acceptance services, that is, agreements by a bank or other financial institution to pay a draft or a credit instrument issued by an institution
- sales financing services
- other credit-granting services n.e.c.

This service code does not include:

- real estate appraisal services, cf.997224

### **997114 Financial leasing services**

This service code includes:

- services of making equipment and other assets available to a customer without capital investment on the customer's part, whereby the

lessor pays for and takes title to the equipment or facilities and leases it to the lessee while retaining few of the normal responsibilities of ownership

This service code does not include:

- operating leasing services, cf.9973

**997119 Other financial services (except investment banking, insurance services and pension services)**

**99712 Investment banking services**

**997120 Investment banking services**

This service code includes:

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

**99713 Insurance and pension services (excluding reinsurance services)**

**997131 pension services**

This service code includes:

- underwriting services of annuities, i.e. plans which provide income payments at regular intervals .Plans may require a single contribution or a series of contributions; may be compulsory or optional; may have nominal benefits determined in advance or dependent on the market value of aspects supporting the plan; and, if related to employment, may or may not be portable with a change in employment. The duration of the period during which benefits are paid may be fixed in terms of a minimum or maximum; there may or may not be survivors' benefits.

- underwriting services of plans which provide income payments at regular intervals to members of groups. Plans may require a single contribution or a series of contributions; may be compulsory or optional; may have nominal benefits determined in advance or dependent on the market value of assets supporting the plan; and, if related to employment, may or may not be portable with a change in employment. The duration of the period during which benefits are paid may be fixed in terms of a minimum or maximum; there may or may not be survivors' benefits.

This service code does not include:

- portfolio management services (except pension funds), cf.997153
- trust services, cf. 997154

- pension fund management services, cf. 997164
- pension fund administration, cf. 997169

### **997132 Life insurance services (excluding reinsurance services)**

This service code includes:

- underwriting services of insurance policies which provide for the payment of claims to beneficiaries contingent upon the death of the insured individual or upon the maturation of the policy. Policies may provide pure protection or may also contain a savings component. Policies may cover individuals or members of groups.

This service code does not include:

- accidental death insurance services, cf. 997133

### **997133 Accident and health insurance services**

This service codes includes:

- underwriting services of insurance policies which provide accidental death and dismemberment insurance, that is, payment in the event than an accident results in death or loss of one or more bodily members (such as hands or feet) or the sight of one or both eyes
- underwriting services of insurance policies which provide protection for hospital and medical expenses not covered by government programmes and, usually, other health-care expenses such as prescribed drugs, medical appliances, ambulance, private duty nursing, etc.
- underwriting services of insurance policies which provide protection for dental expenses
- underwriting services of insurance policies which provide periodic payments when the insured is unable to work as a result of a disability due to illness or injury

This service code does not include:

- life insurance services, cf. 997132
- travel insurance services, cf. 997136

### **997134 Motor vehicle insurance services**

This service codes includes:

- underwriting services of insurance policies which cover risks relating to the use of motor vehicles, including those used to transport paying passengers. Risks covered include liability and loss of or damage to the vehicle.
- freight motor vehicle insurance services

### **997135 Marine, aviation, and other transport insurance services**

This service code includes:

- underwriting services of insurance policies which cover risks relating to the use of commercial passenger and freight vessels, whether operating on oceans, coastal waterways or inland waterways, commercial aircraft, railway rolling stock
- satellite launching insurance services

Note: Risks covered include liability, hull damage or loss of the vessel, and loss of or damage to aircraft or railway rolling stock

This service code does not include:

- underwriting services of insurance policies for non-commercial vessels and aircraft cf.997133

### **997136 Freight insurance services & Travel insurance services**

This service code includes:

- underwriting services of insurance policies which provide coverage, additional to that provided by transport companies, for risks of damage to or loss of freight
- underwriting services of insurance policies which provide protection for travel related expenses (typically provided in a package), such as trip cancellation, interruption or delay, lost, delayed or damaged luggage, accident and health medical expenses, repatriation of remains

This service code does not include:

- motor vehicle insurance, cf.997134

### **997137 Other property insurance services**

This service code includes:

- underwriting services of insurance policies which cover risks of damage to or loss of property excluding that covered in service code 99 7134 (Motor vehicle insurance services), 997135 (Marine, aviation, and other transport insurance services) and 997136 (Freight insurance services). Risks covered may include fire, theft, explosion, storm, hail, frost, natural forces, radioactive contamination and land subsidence
- underwriting services of insurance policies for non-commercial vessels and aircraft
- underwriting services of insurance policies for boilers and machinery, which covers property spoilage from lack of power, light, heat, steam or refrigeration

### **997139 Other non-life insurance services (excluding reinsurance services)**

This service code includes:

- underwriting services of insurance policies which cover risks of all types of liability including liability for defective products, bodily injury, property damage, pollution, malpractice, etc., other than liability covered in service



code 997134 (Motor vehicle insurance services),997135 (Marine, aviation and other transport insurance services) and 997137 (Other property insurance services)

- underwriting services of insurance policies which cover risks of excessive credit losses because of debtor insolvency
- underwriting services of insurance policies which cover risks of non-performance or failure to satisfy a contractual financial obligation by a party to a contract or agreement
- underwriting services of policies for legal expense insurance, mortgage insurance, fidelity insurance or title insurance
- underwriting services of insurance policies which cover risks of miscellaneous financial loss, that is, expenses arising from the following risks: loss of employment, insufficiency of income (general), bad weather, loss of benefits, continuing general expenses, unforeseen trading expenses, loss of market value, loss of rent or revenue, indirect trading losses (other than those mentioned above), other financial loss (non-trading) and other forms of loss
- underwriting services of insurance policies which cover other non-life risks  
n.e.c.

#### **99714 Reinsurance services**

This group includes services of assuming all or part of insurance policies originally underwritten by other insurance carriers

#### **997141 Life reinsurance services**

This service code includes reinsurance services for life insurance, reinsurance of annuities etc.

#### **997142 Accident and health reinsurance services**

This service code includes reinsurance services for accident and health insurance, reinsurance of annuities etc.

#### **997143 Motor vehicle reinsurance services**

This service code includes reinsurance services for motor vehicle insurance policies

#### **997144 Marine, aviation and other transport reinsurance services**

This service code includes reinsurance services for marine, aviation and other transport insurance policies

#### **997145 Freight reinsurance services**

This service code includes reinsurance services for freight insurance policies

## **997146 Other property reinsurance services**

This service code includes property reinsurance services, other than for motor vehicles and freight

## **997149 Other non-life reinsurance services**

This service code includes:

- liability reinsurance services
- reinsurance services for surety bonds
- non-life reinsurance services, not elsewhere specified

## **99715 Services auxiliary to financial services (other than to insurance and pensions)**

### **997151 Services related to investment banking such as mergers & acquisition services, corporate finance & venture capital services**

This service code includes:

- services of counsellors and negotiators in arranging mergers and acquisitions
- services of arranging corporate financing, including debt financing, equity financing, venture capital financing
- other services related to investment banking n.e.c.

This service code does not include:

- portfolio management services, cf. 997153
- trust and custody services, cf.997154
- stock price quotation services made available through an information server, cf.998439
- supply of financial news to the news media, cf. 99844

### **997152 Brokerage and related securities and commodities services including commodity exchange services**

This service code includes:

- brokerage services (that is bringing together purchasers and sellers of the same instrument) for securities
- services of acting as a selling agent of units, shares or other interests in a mutual (investment) fund
- sales, delivery and redemption services of government bonds
- brokerage of options
- brokerage services for commodities and commodity futures, including financial futures
- brokerage services for financial derivatives
- computer-based clearing and settlement for interchange of debits, credits and transfer of ownership of securities

### **997153 Portfolio management services except pension funds**

This service code includes:

- managing portfolio assets of others, on a fee or commission basis, except for pension funds

Note: Managers make decisions on which investments to purchase or sell. Examples of the portfolios managed are the portfolios of mutual and other investment funds or trusts

This service code does not include:

- management of pension funds, cf.997164
- personal financial planning advisory services not involving decision-making on behalf of clients, cf.997159
- buying and selling of securities on a transaction fee basis, cf.997152

### **997154 Trust and custody services**

This service code includes:

- estate and trust management and administration services
- services of acting as a trustee of investment funds or pension funds
- services of acting as trustee for securities (administrative services related to the issue and registration of securities, and payment of interest and dividends)
- provision, under instructions, of safekeeping of and accounting for valuable and usually income-bearing personal property, including securities
- safekeeping services
- safe deposit services
- security custody services
- audit confirmation services with respect to customers' securities held for safekeeping

### **997155 Services related to the administration of financial markets**

This service code includes:

- administrative services of furnishing space and other facilities necessary for the operation of security and commodity exchanges
- services of regulating and monitoring financial markets and participants in those markets
- other financial market administration services n.e.c.

This service code does not include:

- security custody services, cf. 997154
- stock price quotation services made available through an information server, cf.998439
- supply of financial news to the news media (Group 99844)

### **997156 Financial consultancy services**

This service code includes financial advisory services, market analysis and intelligence

This service code does not include:

- insurance and pension consultancy services, cf.997169
- mergers and acquisitions services, cf. 997151
- corporate finance and venture capital services, cf. 997151
- portfolio management services (except pension funds), cf.997153
- trust and custody services, cf.997154
- pension fund management services, cf. 997164
- advisory services on taxation matters, cf.99823
- financial management consulting services (except business tax), cf.998311

### **997157 Foreign exchange services**

This service code includes foreign currency exchange services provided by bureau de change, etc.

### **997158 Financial transactions processing and clearing house services**

This service code includes:

- services of processing financial transactions such as verification of financial balances, authorization of transactions, transfer of funds to and from transactors' accounts, notification of banks (or credit card issuers) of individual transactions and provision of daily summaries
- services of clearing cheques, drafts and other payment orders
- debit card and credit card merchant services

This service code does not include:

- services of processing securities transactions, cf.997152

### **997159 Other services auxiliary to financial services**

This service code includes mortgage and loan brokerage services

This service code does not include

- coin and currency package services, cf998542

### **99716 Services auxiliary to insurance and pension**

#### **997161 Insurance brokerage and agency services**

This service code includes services of selling insurance and pension products

#### **997162 Insurance claims adjustment services**

This service code includes:

- services of investigating insurance claims, determining the amount of loss or damages covered by insurance policies and negotiating settlements
- services of examining claims which have been investigated and authorization of payments
- damage assessment services

### **997163 Actuarial services**

This service code includes:

- services of calculating insurance risks and premiums

### **997164 Pension fund management services**

This service code includes:

- pension fund management services

### **997169 Other services auxiliary to insurance and pensions**

This service code includes:

- administration of insurance and pension funds
- salvage administration services
- insurance and pension consultancy services

### **99717 Services of holding financial assets**

### **997171 Services of holding equity of subsidiary companies**

This service code includes:

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

### **997172 Services of holding securities and other assets of trusts and funds and similar financial entities**

This service code includes:

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

### **9972 Real estate services**

### **99721 Real estate services involving owned or leased property**

### **997211 Rental or leasing services involving own or leased residential property**

This service code includes rental or leasing services concerning residential properties by owners or lease holders houses, flats, apartment buildings, multiple-use buildings that are primarily residential, residential mobile home sites.

This service code does not include:

- accommodation services provided by operating hotels, motels, rooming houses, school dormitories, camp sites and other lodging places, cf.99631

### **997212 Rental or leasing services involving own or leased non-residential property**

This service code includes:

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

### **997213 Trade services of buildings**

This service code includes:

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

This service code does not include:

- sales of vacant land, cf.997215

### **997214 Trade services of time-share properties**

This service code includes sale on own account of time-share properties

### **997215 Trade services of vacant and subdivided land**

This service code includes:

- sales on own account of vacant residential or non-residential land in cases where the sales are treated as sales of trading stock by the seller. Such vacant land can include subdivided vacant land.

## **99722 Real estate services on a fee/commission basis or contract basis**

### **997221 Property management services on a fee/commission basis or contract basis**

This service code includes:

- management services concerning residential, industrial and Commercial properties, on a fee or contract basis
- management services concerning residential mobile home sites
- management services concerning dwellings in joint ownership
- management services concerning agricultural, forestry and similar properties
- management services concerning buildings or properties used on a time-share basis

This service code does not include:

- sports and recreational sports facility operation services, cf.99652
- operation of other recreation and amusement service facilities n.e.c., cf.999699

### **997222 Building sales on a fee/commission basis or contract basis**

This service code includes:

- real estate agency and brokerage services related to buildings, and similar intermediation services involving buying, selling and renting of buildings and associated land, on a fee or contract basis

This service code does not include:

- sale of land on a fee or contract basis, cf. 997223

### **997223 Land sales on a fee/commission basis or contract basis**

This service code includes:

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

### **997224 Real estate appraisal services on a fee/commission basis or contract basis**

This service code includes:

- appraisal of residential buildings and land, non-residential buildings and land, and residential and non-residential vacant land on a fee or contract basis

## **9973 Leasing or rental services with or without operator**

This heading includes:

- rental or operational leasing of machinery and equipment and personal and household goods, with or without operator

Note: The duration of the rental service is irrelevant for its classification.

This heading does not include:

- leasing services of machinery and equipment of personal and household goods on a purely financial service basis (i.e. financial leasing), cf. 997114

**99731 Leasing or rental services concerning machinery and equipment with or without operator**

**997311 Leasing or rental services concerning transport equipments including containers with or without operator**

This service code includes:

- leasing and rental services of intermodal containers
- leasing, rental or hiring services concerning other land transport equipment with or without operator

This service code does not include:

- financial leasing of container, cf.997114
- leasing and rental of accommodation and office containers, cf. 997319

**997313 Leasing or rental services concerning agricultural machinery and equipment with or without operator**

This service code includes:

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

This service code does not include:

- financial leasing of agricultural machinery, cf. 997114
- leasing, rental or hiring services concerning lawnmowers, cf. 997327

**997314 Leasing or rental services concerning construction machinery and equipment with or without operator**

This service code includes:

- leasing, rental or hiring services concerning tractors for construction and earth moving purposes, road graders, steamrollers, bulldozers, excavating machinery, front-end loaders, scaffolding with or without operators.

This service code does not include:

- financial leasing of construction machinery, cf. 997114

**997315 Leasing or rental services concerning office machinery and equipment (except computers) with or without operator**

This service code includes:

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



This service code does not include:

- financial leasing of office machinery and equipment, cf. 997114
- leasing or rental services of computers with or without operator, cf. 997316
- leasing, rental or hiring services concerning telecommunications equipment, cf. 997317

**997316 Leasing or rental services concerning computers with or without operators**

This service code includes:

- leasing, rental or hiring services concerning computing machinery and equipment, such as electronic data processors, central processing units, peripheral units and magnetic or optical readers, with or without operator.

This service code does not include:

- financial leasing of computers, cf. 997114

**997317 Leasing or rental services concerning telecommunications equipment with or without operator**

This service code includes:

- leasing, rental or hiring services concerning commercial radio, television and telecommunications equipment
- leasing, rental or hiring services concerning telephones, fax machines, pagers and cellular telephones

This service code does not include:

- financial leasing of telecommunications equipment, cf.997114

**997319 Leasing or rental services concerning other machinery and equipment with or without operator**

This service code includes:

- leasing, renting or hiring services concerning all kinds of machinery, whether or not electrical, except personal or household goods, generally used as capital goods by industry, such as engines and turbines, machine tools, mining and oil field equipment, lifting and handling equipment, coin/card operated gambling machines, exhibition material, professional, scientific measuring and control apparatus, accommodation and office containers, other commercial and industrial machinery etc.

**99732 Leasing or rental services concerning other goods**

**997321 Leasing or rental services concerning televisions, radios, video cassette recorders and related equipment and accessories (Home entertainment equipment)**

This service code includes:

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

**997322 Leasing or rental services concerning video tapes and disks (Home entertainment equipment)**

This service code includes:

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

**997323 Leasing or rental services concerning furniture and other household appliances**

This service code includes:

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

**997324 Leasing or rental services concerning pleasure and leisure equipment.**

This service code includes:

- leasing, renting or hiring services concerning pleasure and leisure equipment, such as bicycles, snow skis, ice skates, gliders, hang gliders, water sports equipment (e.g., surfboards, water-skis), pleasure craft (canoes, sailboat and other pleasure boats), other sport equipment (e.g., golf clubs, equipment for playing field games, racquet games, etc.), saddle-horses, camping equipment, etc.

**997325 Leasing or rental services concerning household linen.**

This service code includes leasing, renting or hiring services concerning household linen

**997326 Leasing or rental services concerning textiles, clothing and footwear.**

This service code includes:

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

This service code does not include:

- uniform supply /cleaning services, cf.999719

### **997327 Leasing or rental services concerning do-it-yourself machinery and equipment**

This service code includes:

- rental, leasing or hiring services concerning machinery and equipment for home and garden use, including lawnmowers
- rental, leasing or hiring services concerning machinery and equipment used by amateurs or as a hobby, e.g., tools for home repairs

### **997329 Leasing or rental services concerning other goods**

This service code includes:

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

### **99733 Licensing services for the right to use intellectual property and similar products**

This group includes permitting, granting or otherwise authorizing the use of intellectual property products and similar products

Note: This covers rights to exploit these products, such as licensing to third parties; reproducing and publishing software, books, etc.; using patented designs in production processes to produce new goods and so on. Limited end user licences, which are sold as part of a product (e.g., packaged software, books) are not included here.

This group does not include:

- licence fees as integral part of consumer goods (e.g., end-user licenses for books, records, software)
- preparation, drafting and certification services concerning patents, trademarks, copyrights and other intellectual property rights, cf.998213
- legal services related to drawing up or certification of patents, trademarks, copyrights and other intellectual property rights, cf.998213
- management services for copyrights and their revenues (except from motion pictures), cf. 998599
- management services for rights to industrial property (e.g., patents, licences, trademarks, franchises etc.), cf. 998599
- management services for motion picture rights, cf. 999614
- management services for artistic rights, cf. 999629

### **997331 Licensing services for the right to use computer software and databases.**

This service code includes:

- licensing services for the right to reproduce, distribute or incorporate computer programs, program descriptions and supporting materials for both systems and applications software. This applies to various levels of licensing rights such as rights to reproduce and distribute the software, rights to use software components for the creation of and inclusion in other software products
- licensing services for the right to reproduce, distribute or incorporate databases (i.e. compilations of facts/information) in other databases or applications. This applies to various levels of licensing rights such as rights to reproduce and distribute the database, rights to use database components for the creation of and inclusion in other databases and applications

This service code does not include:

- packaged (non-customized) software/database,
- limited end-user licence as part of packaged software,
- licensing services for the right to use database software, cf. 997331

### **997332 Licensing services for the right to broadcast and show original films, sound recordings, radio and television programme etc.**

This service code includes:

- licensing services for the right to reproduce, distribute or incorporate entertainment, musical such as broadcasting and showing of original films, sound recordings, radio and television programmes, prerecorded tapes and videos

### **997333 Licensing services for the right to reproduce original art works**

This service code includes licensing services for the right to reproduce, distribute or incorporate artistic originals such as reproduction of original artworks

### **997334 Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals.**

This service code includes licensing services for the right to reproduce, distribute or incorporate literary originals such as reprinting and copying of manuscripts, books, journals and periodicals

### **997335 Licensing services for the right to use R&D products**

This service code includes licensing services for the right to use the outcome of research and development activities, i.e. inventions, such as constitutions of matter, processes, mechanisms, electrical and electronic circuits and devices, pharmaceutical formulations and new varieties of living things produced by artifice

### **997336 Licensing services for the right to use trademarks and franchises**

This service code includes licensing services for the right to use trademarks and to operate franchises.

**997337 Licensing services for the right to use minerals including its exploration and evaluation**

This service code includes licensing services for the right to use, mineral exploration and evaluation information, such as mineral exploration for petroleum, natural gas and non-petroleum deposits

**997338 Licensing services for the right to use other natural resources including telecommunication spectrum**

**997339 Licensing services for the right to use other intellectual property products.**

This service code includes licensing services for the right to use other kinds of intellectual property products, such as architectural and engineering plans, industrial designs etc.

**9981 Research and development services**

**99811 Research and experimental development services in natural sciences and engineering**

**998111 Research and experimental development services in natural sciences**

This service code includes basic and applied research services in natural sciences, experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without any particular application of use in view and experimental development services involving systematic work, drawing on knowledge gained from research and practical experience, that is directed

- i. to producing new materials, products, and devices; to installing new processes, systems and services; or
- ii. to improving substantially those already produced or installed in physical sciences related to heat, light, electromagnetism, astronomy, etc;
- iii. in chemistry and biology related to catalyses, fermentation, physiology and biology of animals and plants, micro-organisms, etc;
- iv. in biotechnology related to knowledge requiring one or more of the techniques: DNA/RNA like genomics, pharmacogenomics, gene probes, genetic engineering, DNA/RNA sequencing/synthesis/amplification, gene expression profiling, and the use of antisense technology; proteins and other molecules like sequencing/synthesis/engineering of proteins and peptides (including

- large molecule hormones); proteomics, protein isolation and purification, signaling, identification of cell receptors;
- v. cell and tissue culture and engineering like cell/tissue culture, tissue engineering (including disease scaffolds and biomedical engineering), cellular fusion, vaccine/immune stimulants, embryo manipulation process biotechnology techniques like bioreactor fermentation, bioprocessing, bioleaching, biopulping, biosulphurization, bioremediation, biofiltration, and phytoremediation;
- vi. gene and RNA vectors like gene therapy, viral vectors;
- vii. bioinformatics; nanobiotechnology

### **998112 Research and experimental development services in engineering and technology**

This service code includes basic and applied research services and experimental development services related to science and technology for casting, metal, machinery, electricity, communications, vessels, aircraft, civil engineering, construction, information, etc.

### **998113 Research and experimental development services in medical sciences and pharmacy**

This service code includes basic and applied research services and experimental development services related to treatment of diseases, preventive hygiene, pharmacy, etc.

### **998114 Research and experimental development services in agricultural sciences**

This service code includes basic and applied research services and experimental development services related to agricultural techniques, fruit culture, forestry, stock breeding, fisheries, etc.

### **99812 Research and experimental development services in social sciences and humanities**

#### **998121 Research and experimental development services in social sciences**

This service code includes basic and applied research services and experimental development services in social sciences and humanities, experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without any particular application of use in view and experimental development services involving systematic work, drawing on knowledge gained from research and practical experience, that is directed to producing new materials, products, and devices; to installing new processes, systems and services; or to improving substantially those already produced or installed in areas like psychology, theories of economies, business management, finance, public law, civil law, political sciences, other social sciences etc.

This service code does not include:

- market research services, cf. 998370

## **998122 Research and experimental development services in humanities**

This service code includes basic and applied research services and experimental development services in social sciences and humanities, experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without any particular application of use in view and experimental development services involving systematic work, drawing on knowledge gained from research and practical experience, that is directed to producing new materials, products, and devices; to installing new processes, systems and services; or to improving substantially those already produced or installed in areas like ancient and modern languages and literature, social and cultural anthropology, demography, geography (human, economic and social), linguistics, history, philosophy, arts, religion, theology, etc.

## **99813 Interdisciplinary research services**

### **998131 Interdisciplinary research and experimental development services**

This service code includes basic and applied research services and experimental development services related to both natural sciences/engineering and social sciences/humanities

## **99814 Research and development originals**

Note: The creation of these original works is done on own account, i.e. their production is intended for sale that is undertaken without a contract or known buyer

### **998141 Research and development originals in pharmaceuticals**

This service code includes scientific originals, i.e. ideas, plans, blueprints, formulas for inventions, products and processes, which can be protected and licensed as industrial property, trade secrets, patents, etc. related to pharmaceuticals

### **998142 Research and development originals in agriculture**

This service code includes scientific originals, i.e. ideas, plans, blueprints, formulas for inventions, products and processes, which can be protected and licensed as industrial property, trade secrets, patents, etc. related to agriculture

### **998143 Research and development originals in biotechnology**

This service code includes scientific originals, i.e. ideas, plans, blueprints, formulas for inventions, products and processes, which can be protected and licensed as industrial property, trade secrets, patents, etc. related to biotechnology

### **998144 Research and development originals in computer related services**

This service code includes scientific originals, i.e. ideas, plans, blueprints, formulas for inventions, products and processes, which can be protected and licensed as industrial property, trade secrets, patents, etc. related to computers

#### **998145 Research and development originals in other fields n.e.c.**

This service code includes scientific originals, i.e. ideas, plans, blueprints, formulas for inventions, products and processes, which can be protected and licensed as industrial property, trade secrets, patents, etc. related to other fields n.e.c

### **982 Legal and accounting services**

#### **99821 Legal services**

##### **998211 Legal advisory and representation services concerning criminal law**

This service code includes advice, representation and related services (defence, search for evidence, witnesses, experts, etc.) concerning criminal law

##### **998212 Legal advisory and representation services concerning other fields of law**

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

##### **998213 Legal documentation and certification services concerning patents, copyrights and other intellectual property rights**

This service code includes drafting and certification of documents and other related legal services concerning patents, copyrights and other intellectual property rights

##### **998214 Legal documentation and certification services concerning other documents**

This service code includes drafting and certification of documents and other related legal services concerning other legal documents, such as wills, marriage contracts, commercial contracts, business charters, etc.

##### **998215 Arbitration and conciliation services**

This service code includes arbitration or mediation services aimed at the settlement of disputes between labour and management, between businesses or between individuals

This service code does not include:

- representation services on behalf of one of the parties in the dispute, cf. 998212



## **998219 Other legal services n.e.c.**

This service code includes escrow services and other legal services n.e.c.

## **99822 Accounting, auditing and bookkeeping services**

### **998221 Financial auditing services**

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

This service code does not include:

- accounting review services, cf. 998222
- management audits, cf. 998311

### **998222 Accounting and bookkeeping services**

This service code includes

- i. reviewing annual and interim financial statements and other accounting information. The scope of a review is less than that of an audit, and the level of assurance provided is thus lower;
- ii. compilation of financial statements from information provided by the client. No assurances regarding the accuracy of the resulting statements are provided;
- iii. preparation of business tax returns, when provided as a package with the preparation of financial statements for a single fee are classified here;
- iv. compilation of income statements, balance sheets, etc;
- v. analysis of balance sheets, etc; other accounting services such as attestations, valuations, preparation of pro forma statements, etc.;
- vi. classifying and recording business transactions in terms of money or some unit of measurement in the books of account;
- vii. similar services provided by accountants.

This service code does not include:

- financial auditing services, cf. 998221
- tax preparation services, when provided as separate services, cf. 99823
- bookkeeping services related to tax returns cf. 99823
- payroll services, including payroll computation and ledgers, cf. 998223

### **998223 Payroll services**

This service code includes

- i. payroll processing, including on-line;
- ii. direct deposit or cheque preparation services;
- iii. remission of taxes and other deductions;
- iv. preparation, viewing and storage of payroll ledgers, reports and other documents

This service code does not include:

- bookkeeping services, cf. 998222
- payroll processing provided as part of a bundle of management services, cf. 998311

## **998223 Other similar services n.e.c**

### **99823 Tax consultancy and preparation services**

#### **998231 Corporate tax consulting and preparation services**

This service code includes providing advice and guidance concerning corporate taxes, as well as preparing and filing of tax returns of all kinds (e.g., GST, IT)

#### **998232 Individual tax preparation and planning services**

This service code includes tax preparation and planning services for unincorporated business, individuals etc

### **99824 Insolvency and receivership services**

#### **998241 Insolvency and receivership services**

This service code includes providing advice and operational assistance to the management and/or creditors of insolvent businesses and/or acting as receiver or trustee in bankruptcy

## **983 Other professional, technical and business services (except research, development, legal and accounting services)**

### **99831 Management consulting and management services; information technology services**

#### **998311 Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management**

This service code includes providing advice, guidance and operational assistance concerning decision areas that are financial in nature, such as:

- working capital and liquidity management, determination of an appropriate capital structure;
- analysis of capital investment proposals;
- asset management; development of accounting systems and budgeting and budgetary controls;
- financial consulting services related to mergers, acquisitions, etc. such as advice on methods of valuations, methods of payment, methods of control, international finance

This service code also includes providing advice, guidance and operational assistance concerning business policy and strategy and the overall planning,

structuring and control of an organization. More specifically, general management consulting assignments may deal with one or a combination of the following:

- i. policy formulation;
- ii. determination of the organizational structure (decision-making system) that will most effectively meet the objectives of the organization;
- iii. legal organization;
- iv. strategic business plans;
- v. corporate development and restructuring consulting services, such as on mergers, acquisitions, joint ventures, strategic alliances, diversification, privatization;
- vi. defining a management information system;
- vii. development of management reports and controls; business turnaround plans;
- viii. management audits; development of profit improvement programmes; other matters that are of particular interest to the higher management of an organization

This service code also includes providing advice, guidance and operational assistance concerning the human resources strategies, policies, practices and procedures of an organization. Human resources consulting assignments may deal with one or more of the following:

- i. recruitment, compensation, benefits, performance measurement and appraisal;
- ii. organizational development (improving functioning within and between groups); employee training and development needs;
- iii. outplacement procedures and plans for assistance to employees;
- iv. succession planning;
- v. compliance with government regulations in areas such as health, safety, workers' compensation and employment equity; labour-management relations; human resources audits

This service code also includes providing advice, guidance and operational assistance concerning the marketing strategy and marketing operation of an organization. Marketing management consulting assignments may deal with one or a combination of the following:

- i. analysis and formulation of a marketing strategy;
- ii. formulation of customer service programmes, pricing, advertising and distribution channels;
- iii. sales management and sales staff training;
- iv. organization of marketing channels (sale to wholesalers or directly to retailers, direct mail, franchise, etc.), package design and other matters related to the marketing strategy and operations of an organization

This service code also includes

- i. providing advice, guidance and operational assistance concerning improvements to systems and procedures;
- ii. improvements to office and service operations, such as office layout, workflow planning, work standards;
- iii. office automation, such as the selection and installation of automated systems;

- iv. product development, quality assurance and quality management; plant safety, security and protection;
- v. services provided by agronomists and agricultural economists

This service code also includes

- i. providing advice, guidance and operational assistance concerning integrated supply chain management, i.e. a bundled product that includes inventory management, warehousing and storage and distribution services;
- ii. providing advice, guidance and operational assistance concerning logistic management, such as inventory management logistic consulting, that is keeping track of the existing inventory, determining the most effective inventory requirements for a client;
- iii. distribution and transportation logistic consulting, including the processes used by a client to store, handle and move goods within an organization, to ship goods from the client to the customers; warehousing and storage logistic consulting including the processes of receiving, storing and issuing an item; maintenance logistics consulting;
- iv. provision of a bundled service package that combines information technology-intensive services with labour (manual or professional depending on the solution), machinery and facilities to support, host and manage a business process for a client, including financial business processes, such as financial transaction processing, credit card processing, payment services, lending services; human resource business processes, such as benefits administration, payroll processing, personnel administration; supply chain management business processes, such as inventory management, procurement services, logistics services, production scheduling and order processing; customer relations management business processes, such as helpdesk, call centre, customer service; vertical market business processes, conducted by specific industries such as electric, chemical, petroleum; other business processes for a client; strategic management services provided by head offices to other units of the same company or enterprise;
- v. Other management consulting services, n.e.c.

This service code does not include:

- security brokerage services, cf. 997152
- portfolio management services (except for pension funds), cf. 997153
- pension fund management, cf. 997164
- public relations services, cf. 998312
- advertising services, cf. 998361

## **998312 Business consulting services including public relations services**

This service code includes providing advice, guidance and operational assistance concerning regional, industrial or tourism development; providing advice, guidance and operational assistance concerning methods to improve the image and relations of an organization or individual with the general public, government, voters, shareholders and others; other business consulting services n.e.c.

This service code does not include:

- planning and creating of advertising, cf. 998361

- public opinion polling services, cf. 998372

### **998313 Information technology (IT) consulting and support services**

This service code includes

- i. providing advice or expert opinion on technical matters related to the use of information technology, such as advice on matters such as hardware and software requirements and procurement, systems integration, systems security, provision of expert testimony on IT related issues;
- ii. providing technical expertise to solve problems for the client in using software, hardware, or an entire computer system, such as provision of customer support in using or troubleshooting the software, upgrade services and the provision of patches and updates, provision of customer support in using or troubleshooting the computer hardware, including testing and cleaning on a routine basis and repair of IT equipment, technical assistance in moving a client's computer system to a new location, provision of customer support in using or troubleshooting the computer hardware and software in combination;
- iii. providing technical expertise to solve specialized problems for the client in using a computer system, such as auditing or assessing computer operations without providing advice or other follow-up action including auditing, assessing and documenting a server, network or process for components, capabilities, performance, or security;
- iv. data recovery services, i.e. retrieving a client's data from a damaged or unstable hard drive or other storage medium, or providing standby computer equipment and duplicate software in a separate location to enable a client to relocate regular staff to resume and maintain routine computerized operations in event of a disaster such as a fire or flood;
- v. other IT technical support services n.e.c.

This service code does not include:

- providing advice, guidance and operational assistance concerning the use of information technology by businesses, such as the development of an e-commerce strategy, cf. 998311
- service contracts where advice is bundled with the design and development of an IT solution (website, database, specific application, network, etc.), cf. the appropriate information technology (IT) design and development service under 998314

### **998314 Information technology (IT) design and development services**

This service code includes

- i. provision of technical expertise to design and/or develop an IT solution such as custom applications, networks, and computer systems;
- ii. services of designing the structure and/or writing the computer code necessary to create and/or implement a software application, such as designing the structure and content of a web page and/or writing the computer code necessary to create and implement a web page, designing

- the structure and content of a database and/or writing the computer code necessary to create and implement a database, designing the structure and writing the computer code necessary to design and develop a custom software application, customization and integration, adapting (modifying, configuring, etc.) and installing an existing application so that it is functional within the clients' information system environment;
- iii. designing, developing and implementing customer's networks such as intranets, extranets and virtual private networks; network security design and development services, i.e. designing, developing and implementing software, hardware and procedures to control access to data and programs and to allow for the safe exchange of information over a network;
  - iv. combined service of assessing an organization's computer requirements, advising on hardware and software acquisitions, developing system specification and putting the new system in place;
  - v. computer systems integration services, i.e. an analysis of the client's current computer system, present and future computing requirements, the purchase of new equipment and software, and the integration of the new and old systems components to create a new integrated system;
  - vi. software originals (i.e. a set of instructions that is to be used in a computing device in order to bring about a specific result), which can be protected and licensed as intellectual property

This service code does not include:

- service contracts where the design and development of a web page is bundled with the hosting of the web page, cf. 998315
- service contracts where the design and development of the application is bundled with the hosting and management of the application on an ongoing basis, cf. 998315
- service contracts where the design and development of a database is bundled with the ongoing management of the data holdings, cf. 998315
- services of day-to-day management of the client's network, cf. 998316
- wholesale and retail sale services of software, cf. 996111, 996211

### **998315                    Hosting and information technology (IT) infrastructure provisioning services**

This service code includes

- i. provision of information technology (IT) infrastructure (hardware, software and networks) to process data, host applications and host processes for a client; provision of the infrastructure to host a customer's website and related files in a location that provides fast, reliable connection to the Internet that may be limited to storage on a single server, in either shared or dedicated capacity, without the service provider managing or integrating software applications (Software hosted on the server is the client's responsibility and service level guarantees are standardized and limited in scope), a bundled service package that consists of the hosting and management of the website and related applications;
- ii. provision of leased software applications from a centralized, hosted, and managed computing environment with integration to the systems and

- infrastructure of the client (Frequently, consulting, customization and systems integration services are bundled with the hosting and management of the application), where the leased application is not customized and not integrated with other applications of the client (The application is usually accessed over the World Wide Web. A common example is office suite software applications.);
- iii. collocation services, i.e. the provision of rack space within a secured facility for the placement of servers and enterprise platforms (The service includes the space for the client's hardware and software, connection to the Internet or other communication networks, and routine monitoring of servers. Clients are responsible for the management of the operating system, hardware, and software);
  - iv. data storage services, i.e. managing or administrating the storage and back-up management of data such as remote back-up services, storage, or hierarchical storage management(migration);
  - v. data management services, i.e. on-going management and administration of data as an organizational resource (Services may include performing data modeling, data mobilization, data mapping/rationalization, data mining and system architecture.);
  - vi. video and audio streaming services, i.e. sending audio and video data over the Internet or providing services associated with the storage, production (including encoding), and support of video and audio streaming over the Internet; other IT hosting or infrastructure provisioning services such as hosting client's application, processing client's data and computer time-share

Note: An important characteristic of this service is the promise of a secure and reliable site and Internet connections that can be quickly scaled to accommodate variations in traffic use. Frequently, consulting, customization and systems integration are part of the package. Applications are frequently e-commerce-related and enable on-line storefronts, shopping carts and catalogues with advanced and complex features such as order processing, fulfillment, procurement, invoicing, transaction processing, customer relations management and back-end database and data warehouse integration and migration services.

### **998316 IT infrastructure and network management services**

This service code includes

- i. managing and monitoring a client's IT infrastructure including hardware, software and networks;
- ii. managing and monitoring communication networks and connected hardware to diagnose networking problems and gather capacity and usage statistics for the administration and fine-tuning of network traffic. These services also remotely manage security systems or provide security-related services-provision of day-to-day management and operation of a client's computer system

### **998319 Other information technology services n.e.c.**

This service code includes

- i. coordination and supervision of resources in preparing, running and completing a project on behalf of the client;
- ii. project management services, which can involve budgeting, accounting and cost control, procurement, planning of time scales and other operating conditions, coordination of subcontractors' work, inspection and quality control, etc;
- iii. project management services that include management and office management services, with or without the provision of their own staff; other information technology services n.e.c.

This service code does not include:

- construction project management services, cf. 998339

## **99832 Architectural services, urban and land planning and landscape architectural services**

### **998321 Architectural advisory services**

This service code includes advisory and pre-design services; preparation of designs and construction documents; plans, studies and other advisory services related to the design of buildings; provision of advice, studies and reports on architectural matters; expert witness services in the field of architecture consisting in the provision of testimony before a court or administrative body, by a witness who, by virtue of experience, training, skill or knowledge of architecture, is recognized as being qualified to render an informed opinion on matters relating to that field or subject

This service code does not include:

- provision of advice, studies and reports on architectural matters done in a bundle with other architectural services for a specific project, cf. according to the type of project under, 998322, 998323, 998324

### **998322 Architectural services for residential building projects**

This service code includes architectural services for single-family residential projects and multi-family residential projects.

### **998323 Architectural services for non-residential building projects**

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

### **998324 Historical restoration architectural services**



This service code includes architectural services that incorporate legal requirements to preserve or restore the historic character of a building

### **998325 Urban planning services**

This service code includes

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

### **998326 Rural land planning services**

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

### **998327 Project site master planning services**

This service code includes providing plans for a construction site, showing the proposed location of buildings, roads, parking lots and other features, for residential building projects, non-residential building projects. recreational and open-space projects etc.

### **998328 Landscape architectural services and advisory services**

This service code includes

- i. architectural services concerned with the design of the landscape. Landscape architectural services include the provision of designs and construction documents, plans, studies and other services related to specific landscape projects;
- ii. landscape architecture services for residential building projects such as single-family residential projects, multi-family residential projects, residential subdivision projects;
- iii. landscape architecture services for non-residential building projects such as corporate building projects, hotels, convention centres, stadiums and arenas, educational building projects, health care, penal institutions, other non-residential building projects;
- iv. landscape architecture services for recreational and open-space projects such as city centres and public squares, non-building recreational facilities, parks and natural areas, transportation corridors, resorts, other recreational and open space projects;
- v. landscape architecture services related to preparing and modifying terrain such as land clearing and grading plans, drainage designs, erosion and

- sediment control designs, retaining wall designs, outdoor sprinkler system plans;
- vi. facilitating access to a site such as lighting plans, signage plans, trail and path plans, accessibility designs;
  - vii. provision of advice, studies and reports on landscape architecture matters;
  - viii. expert witness services in the field of landscape architecture consisting in the provision of testimony before a court or administrative body, by a witness who, by virtue of experience, training, skill or knowledge of landscape architecture, is recognized as being qualified to render an informed opinion on matters relating to that field or subject

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

### **99833 Engineering services**

This group includes application of physical laws and principles in the design, development, and utilization of machines, materials, instruments, structures, processes, and systems. Services of this type involve the provision of designs, plans, and studies related to engineering projects.

#### **998331 Engineering advisory services**

This service code includes provision of advice to clients concerning engineering principles and methods, when performed independently of an engineering project, including policy analysis, regulatory studies and audits; provision of testimony by a witness who, by virtue of experience, training, skill or knowledge of engineering, is recognized as being qualified to render an informed opinion on such matters; engineering investigation of a failed engineered system or structure to determine causal factors

This service code does not include:

- advice, studies, and reports performed in conjunction with a project, cf. based on the project type under 998332, 998333, 998334, 998335, 998336, 998337, 998338

#### **998332 Engineering services for building projects**

This service code includes

- i. the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for building projects like provision of designs, plans, and studies related to residential building projects, such as new and existing homes, row housing, apartments, etc., mixed-use buildings that are predominantly used for residential housing;
- ii. provision of designs, plans, and studies related to new and existing commercial, public and institutional building projects, including mixed-use buildings that are predominantly used for commercial, public, or institutional purposes, such as office buildings, shopping centres, hotels and restaurants,

service stations and warehouses, bus and truck terminals, hospitals, schools, churches, prisons, stadiums and arenas, libraries and museums; engineering advisory services that are related to specific residential, commercial, public or institutional building projects

This service code does not include:

- engineering advisory services not related to a specific project, cf. 998331

### **998333 Engineering services for industrial and manufacturing projects**

This service code includes

- i. The application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for industrial and manufacturing projects like engineering services related to industrial facilities and processes such as mining and metallurgical facilities such as mines, smelters, mills, mineral refineries, including integrated facility and process engineering projects; mining and metallurgical processes, such as mineral extraction, smelting, refining, metal forming; petroleum and petrochemical facilities such as oil and gas platforms, refineries, petrochemical plants, including integrated facility and process engineering projects; processes for the production of petroleum and petrochemicals, such as extraction, refining, formulation, mixing; microelectronics facilities and processes, such as those that produce microprocessors, silicon chips and wafers, microcircuits, and semiconductors; textile and clothing facilities and processes; iron and steel facilities and processes; other industrial and manufacturing facilities and processes, n.e.c.;
- ii. Engineering services related to the design of industrial and manufactured products, such as industrial machinery such as agricultural, construction, mining, metalworking, commercial and service industry, heating, ventilating and air-conditioning, power transmission machinery, electronic equipment such as computers and peripheral equipment, communications equipment, audio and video equipment, semiconductors and other electronic components, electrical equipment such as lighting, major and minor appliances and components thereof, transportation equipment such as motor vehicles, aircraft, trains, marine vessels, space vehicles, industrial and manufactured products not elsewhere classified

This service code does not include:

- research and development services in engineering, cf. 998112
- industrial design services, cf. 998391

### **998334 Engineering services for transportation projects**

This service code includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for transportation infrastructure projects like engineering services (including provision of designs, plans, and studies) related to highways, roads and streets, including elevated highways used for motor vehicle traffic; bridges and tunnels; ancillary road transport facilities

such as rest stops, weigh stations, toll booths; mass transit systems, such as light rail or subway systems; railways and related structures; railway bridges and tunnels; marine and inland ports; harbours, locks, canals, and dams primarily used for transportation purposes; airports, runways, hangars; other aviation facilities; space transportation projects; oil and gas transportation projects; other transportation projects n.e.c.

### **998335 Engineering services for power projects**

This service code includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for electricity generation, transmission and distribution projects like engineering services related to facilities that generate electrical power from coal and other fossil-fuel energy such as oil and gas, nuclear energy, the energy in falling water, other energy, such as solar power, wind power, geothermal power including cogeneration facilities, engineering services related to overhead or underground electrical power transmission and distribution lines

### **998336 Engineering services for telecommunications and broadcasting projects**

This service code includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for telecommunication and broadcasting projects like engineering services related to systems for the transmission of voice and data between network termination points by copper wire, fibre-optic cable, co-axial cable, and hybrid fibre-coax cable; engineering services related to systems for the transmission of voice, data and programming between network termination points by short-wave or microwave, such as wireless telephony systems, satellite radio systems, direct-broadcast satellite systems; engineering services related to systems for the transmission of radio and television signals; engineering services related to systems for the transmission or distribution of voice, data or programming, not elsewhere classified

### **998337 Engineering services for waste management projects (hazardous and non-hazardous) including water, sewerage and drainage projects**

This service code includes

1. the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for waste management projects like engineering services related to household garbage collection and disposal systems, such as recycling facilities, composting facilities, transfer stations, resource recovery facilities, landfill sites;
2. engineering services related to programmes for the collection, treatment, recycling, and disposal of industrial air, water and solid wastes, generally to a level such that the remaining waste stream can be safely released to the natural environment or ordinary municipal systems;
3. engineering services related to programmes for hazardous waste remediation, such as management of nuclear waste, chemical agent

destruction, brownfield redevelopment, groundwater modeling, contaminated site remediation.

This service code also includes

1. the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for water treatment and distribution systems, sewer systems, sewage treatment plants and drainage projects like engineering services related to systems for the collection, distribution, treatment, and disposal of water such as drinking water distribution systems, pumping stations, reservoirs, water storage facilities, water transmission and distribution mains including dams used primarily for local drinking water distribution and desalination plants;
2. systems for storm water management, drainage and detention systems including dams used primarily for flood control;
3. systems for the collection, treatment, and disposal of waste water, except industrial waste water;
4. irrigation systems and water pipelines including dams primarily used for irrigation

### **998338 Engineering services for other projects n.e.c.**

This service code includes the application of physical laws and principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems for projects not elsewhere classified like engineering services related to outdoor sport and recreation facilities, natural gas and steam distribution projects, other utility projects n.e.c.; engineering services related to systems, processes, facilities or products not elsewhere classified including the provision of designs, plans and studies related to them

### **998339 Project management services for construction projects**

This service code includes services of assuming overall responsibility for the successful completion of a construction project on behalf of a client, including organizing the financing and the design, requesting tenders, and performing management and control functions; project management services provided by engineers or architects

This service code does not include:

- general construction services, cf. 99541, 99542.

### **99834 Scientific and other technical services**

#### **998341 Geological and geophysical consulting services**

This service code includes provision of advice, guidance and operational assistance concerning the location of mineral deposits, oil and gas fields and groundwater by studying the properties of the earth and rock formations and structures; provision of advice with regard to exploration and development of mineral, oil and natural gas properties, including pre-feasibility and feasibility studies; project evaluation

services; evaluation of geological, geophysical and geochemical anomalies; surface geological mapping or surveying; providing information on subsurface earth formations by different methods such as seismographic, gravimetric, magnetometric methods & other subsurface surveying methods

This service code does not include

- test drilling and boring work, cf. 995432

### **998343 Mineral exploration and evaluation**

This service code includes mineral exploration and evaluation information, obtained on own account basis

Note: This intellectual property product may be produced with the intent to sell or license the information to others.

### **998342 Surface surveying and map-making services**

This service code includes gathering of information on the shape, position and/or boundaries of a portion of the earth's surface by different methods, including transit, photogrammetric and hydrographic surveying, for the purpose of preparing maps; collection of data by satellite; land surveying services (e.g., marking of property, boundary marking); preparation and revision of maps of all kinds (e.g., road, cadastral, topographic, planimetric, hydrographic), using the results of survey activities, other maps and other information sources

This service code does not include:

- publishing of maps, atlases and globes, cf. 998911

### **998345 Weather forecasting and meteorological services**

This service code includes providing meteorological analysis of the atmosphere and predicting weather processes and weather conditions

### **998346 Technical testing and analysis services**

This service code includes

1. testing and analysis of the chemical and biological properties of materials such as air, water, waste (municipal and industrial), fuels, metal, soil, minerals, food and chemicals;
2. testing and analysis in related scientific fields such as microbiology, biochemistry, bacteriology, etc.;
3. testing and analysis of physical properties such as strength, ductility, electrical conductivity or radioactivity of materials such as metals, plastics, textiles, woods, glass, concrete and other materials; tests for tension, hardness, impact resistance, fatigue resistance and high-temperature effects;
4. testing and analysis of the mechanical and electrical characteristics of complete machinery, motors, automobiles, tools, appliances, communication equipment and other equipment incorporating mechanical and electrical components. The results of the testing and analysis generally

take the form of an assessment of the performance and behavioural characteristics of the object tested. Tests may be performed using models or mock-ups of ships, aircraft, dams, etc.;

5. periodical technical inspection of automobiles, motorcycles, buses, lorries, trucks and other road transport vehicles; testing and analysis of a technical or scientific nature that does not alter the object being tested;
6. radiographic, magnetic, and ultrasonic testing of machine parts and structures in order to identify defects. These tests are often conducted on site.;
7. radiological inspection of welds

This service code does not include:

- damage assessment services, cf. 997162
- assessment of damages on behalf of insurance companies, cf. 9971620
- medical and dental analyses and testing services, cf. 99931

### **998347 Certification of ships, aircraft, dams**

This service code includes testing and analysis of a technical or scientific nature of ships, aircraft, dams, etc. using radiographic, magnetic, and ultrasonic testing and certifying them

### **998348 Certification and authentication of works of art**

This service code includes testing and analysis of a technical or scientific nature of works of art using radiographic, magnetic, and ultrasonic testing and certifying them

### **998349 Other technical and scientific services n.e.c.**

This service code includes all other technical testing and analysis services not elsewhere classified

### **99835 Veterinary services**

#### **998351 Veterinary services for pet animals**

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

#### **998352 Veterinary services for livestock**

This service code includes animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to livestock. The services are aimed at curing, restoring and/or maintaining the health of the animal; hospital,

laboratory and technical services for livestock; provision of dietary recommendations for livestock

This service code does not include:

- services related to animal husbandry such as artificial insemination, cf. 998612

### **998359 Other veterinary services**

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

This service code does not include:

- services related to animal husbandry such as artificial insemination, cf. 998612

### **99836 Advertising services and provision of advertising space or time**

#### **998361 Advertising services**

This service code includes planning, concept development and execution of the full range of services for an advertising campaign, including creating the basic idea for an advertisement, writing the words and scenarios for advertisements, selection of media to be used, design of ads, illustrations, posters, etc., writing of scenarios for advertising movies, placement of advertisements in media; development and organization of direct marketing advertising campaigns, i.e. sending advertising and promotional messages directly to consumers through methods such as direct mail and telemarketing, rather than via mass media; aerial advertising services; delivery services of free samples and other advertising material; demonstration and presentation of advertising services at point of sale; sales promotion (if no orders are received)

This service code does not include:

- public relations services, cf. 998312
- separate placement of advertisements in media, cf. 998362
- separate market research services, cf. 99837
- separate photography services related to advertising, cf. 998382
- separate graphic design services for advertising, cf. 998391
- separate production of films for advertising, cf. 999612
- modeling agency services, cf. 998599
- advertising mailing services, cf. 998595

#### **998362 Purchase or sale of advertising space or time, on commission**



This service code includes sale or leasing of advertising time or space, on commission; services of media buying agencies, which buy media space or time on behalf of advertisers or advertising agencies

**998363 Sale of advertising space in print media (except on commission)**

This service code includes sale of advertising space in books, brochures, pamphlets, etc.; sale of advertising space in newspapers, journals and periodicals; sale of advertising space in postcards, timetables, forms, posters or other printed matter

**998364 Sale of TV/radio advertising time (except on commission)**

This service code includes sale of TV and radio advertising time

**998365 Sale of Internet advertising space (except on commission)**

This service code includes sale of Internet advertising space

**998366 Sale of other advertising space or time (except on commission)**

This service code includes:

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

**99837 Market research and public opinion polling services**

**998371 Market research services**

This service code includes market analysis, analysis of competition and the behaviour of consumers; use of research monographs, statistics, econometric models, surveys, etc.

**998372 Public opinion polling services**

This service code includes investigation services designed to secure information on public opinions regarding social, economic, political and other issues

This service code does not include:

- public relations services, cf. 998312

**99838 Photography and videography and their processing services**

**998381 Portrait photography services**

This service code includes services consisting of photographing persons or other subjects in studios or other locations such as clients' offices or homes. Generally included with these services is the development and printing of such pictures according to customer specifications such as passport or identification

photographs; infant and child portraits; family or military portraits; studio fashion photos; corporate pictures.

### **998382 Advertising and related photography services**

This service code includes services consisting of photographing merchandise, industrial products, fashion clothes and other apparel, machinery, buildings, persons and other subjects for use in public relations; photographic services for advertising displays, brochures, newspaper advertisements, catalogues

### **998383 Event photography and event videography services**

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

This service code does not include:

- TV programme production services, cf. 999612

### **998384 Specialty photography services**

This service code includes services consisting of photographing landscapes, structures and other surfaces from aircraft or helicopters; services consisting of photographing persons, objects or scenery using special apparatus and techniques. Examples of such services are underwater photography, medical and biological photography, photomicrography

This service code does not include:

- photogrammetric recordings and collection of data by satellites, cf. 998342
- services of press photographers and photojournalists, cf. 99844
- x-rays, scans and other medical imaging services, cf. 999319

### **998385 Restoration and retouching services of photography**

This service code includes services consisting of old photograph restoration; retouching and other special photographic effects

### **998386 Photographic and videographic processing services**

This service code includes developing of negatives and the printing of pictures for others according to customer specifications such as enlargement of negatives or slides, black and white processing; colour printing of images from film or digital media; slide and negative duplicates, reprints, etc.; developing of film for both amateur photographers and commercial clients; preparing of photographic slides; copying of films; converting of photographs and films to other media

This service code does not include:

- motion picture film processing and post-production services, cf. 999613

### **998389 Other photography and videography and their processing services n.e.c.**

This service code includes microfilming services

This service code does not include  
-photocopying services, cf. 998595

## **99839 Other professional, technical and business services**

### **998391 Specialty design services including interior design, fashion design, industrial design and other specialty design services**

This service code includes

- i. planning and designing of interior spaces to meet the physical, aesthetic and functional needs of people; drawing up of designs for interior decorating; interior decorating, including dressing of windows and stalls;
- ii. design services for industrial products, i.e. creating and developing designs and specifications that optimize the use, value and appearance of products, including the determination of the materials, construction, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal and efficiency in production, distribution, use and maintenance;
- iii. creating designs and preparing patterns for a variety of products by harmonizing aesthetic considerations with technical and other requirements, such as furniture designs, aesthetic design for various other customer products, package design services, production of three-dimensional models, graphic design services, including graphic design for advertising purposes

This service code does not include:

- design as integral component of a full advertising service, cf. 998361
- engineering services for the design of industrial products, cf. 998333
- interior architectural services, i.e. involving fundamental alteration of rooms in addition to consideration of colour, material or functionality, cf. 998322, 998323, 998324

### **998392 Design originals**

This service code includes original design concepts, produced on own account, industrial product designs; aesthetic designs; graphic designs

Note: This intellectual property product is typically produced with the intent to sell or license the information to others.

### **998393 Scientific and technical consulting services n.e.c.**

This service code includes

- i. environmental assessments, i.e. objective studies undertaken for any one or more of the following purposes: identify whether or not environmental contamination exists at a particular site, and if so determined, the source, nature, and extent of the contamination; assess the risk to public safety and

- health from environmental contamination associated with a project that is proposed or in place;
- ii. evaluate the impact on the ecology or economy of environmental changes resulting from human or natural activities;
  - iii. environmental audits, i.e. independent assessment of the current status of a party's compliance with applicable environmental requirements or of a party's environmental compliance policies, practices and controls;
  - iv. site remediation planning services, i.e. preparation of plans for the abatement of environmental contamination, usually at a specific site, that incorporate such technical or other requirements as may be prescribed by law or regulation;
  - v. evaluation of environmental studies, i.e. provision of analysis that explains the strengths or weaknesses of an environmental study and provides the basis for alternative judgments. The evaluation of environmental studies may also include an analysis of future responses to environmental regulators; natural resource management consulting, i.e. provision of objective information, advice, or guidance concerning the best practices for ecologically sustainable development and use of: land; forests; bodies of water; gas, oil, and mineral deposits; wildlife populations and other natural resources;
  - vi. waste management consulting, i.e. provision of objective information, advice, or guidance concerning the best practices for the minimization, transport, handling, disposal and/or recycling of waste;
  - vii. environmental policy development consulting, i.e. advising public or private institutions on the design, development and implementation of environmental statutes, regulations, standards, or practices;
  - viii. other environmental consulting services n.e.c.;
  - ix. scientific consulting services from mathematicians, statisticians, etc.;

#### **998394 Original compilations of facts/information**

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

This service code does not include  
-mailing list compilation services, cf. 998595

#### **998395 Translation and interpretation services**

This service code includes services generally related to the translation of texts from one language to another, resulting in a written document; interpretation services are generally concerned with stating orally in one language what has been stated orally in another language

#### **998396 Trademarks and franchises**

This service code includes original trademarks and franchises, i.e. the legally registered ownership of a certain brand name. Note: These products are produced on own account with the intent of deriving benefits from allowing others to use these trademarks or franchises.

This service code does not include:

- licensing services for the right to use trademarks and franchises, cf. 997336
- research and development work leading to a product or concept that is being trademarked, cf. 9981
- advisory services for the organization of marketing channels (including franchises), cf. 998311
- management services for rights to trademarks and franchises, cf. 998599

## **998399 Other professional, technical and business services, n.e.c.**

This service code includes drafting services (detailed layouts, drawings, plans and illustrations of buildings, structures, systems or components from engineering and architectural specifications, done by architectural draftsmen or engineering technicians); compilation services of facts and information (i.e. databases), n.e.c.

## **9984 Telecommunications, broadcasting and information supply services**

### **99841 Telephony and other telecommunications services**

#### **998411 Carrier services**

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

This service code does not include carriage of Internet traffic by one ISP for another ISP, cf. 998421

#### **998412 Fixed telephony services**

This service code includes provision of access to and use of the public switched telephone network and IP networks for the transmission and switching of voice, data, and video from a fixed customer location or from public and semi-public coin and card operated phones; inbound and outbound telephony to and from national and international destinations; provision of Short Message Service (SMS) and Multimedia Messaging Service (MMS); provision of call management services (calling features) for use from a fixed customer location, such as call waiting, call forwarding, caller identification, three-way calling, call display, call return, call screen, call blocking, automatic call-back, call answer, voice mail and voice menus

This service code does not include:

- provision of private line services, cf. 998414
- provision of a local loop to other telecommunications service providers, cf. 998411
- renting of terminal equipment, cf. 997316

#### **998413 Mobile telecommunications services**

This service code includes

1. provision of access to, and use of, switched or non-switched networks for the transmission of voice, text and data using a portable handset or device, such as cellular and satellite phones, feature phones, smart phones, laptop and tablet computers and similar devices.;
2. provision of access to, and use of, switched or non-switched networks for the transmission of voice telephony using portable handsets or devices such as cellular phones, mobile phones, satellite phones, smart phones, and similar devices. Services can be charged inbound, outbound, or both. Fees can be based on actual usage (e.g., per minute of use) based on a pre-purchased limit (e.g. 100 minutes) or temporal access (e.g., unlimited use monthly); provision of call management services; provision of access to SMS (short message service) to send and receive text messages on cellular phones, mobile phones, smart phones and similar devices. Services can be charged inbound, outbound, or both. Fees can be based on actual usage (e.g., per text fee), based on a pre-purchased limit (e.g., 1000 messages), or temporal access (e.g., unlimited use monthly);
3. provision of access to mobile data networks for mobile phones, smart phones, tablets, laptops and similar devices to send and receive data (other than voice or text), including provision of dedicated data services provided through USB cards or dongles. Services can be charged inbound, outbound, or both. Fees can be based on actual usage (e.g., per gigabyte) based on a pre-purchased limit (e.g., 2 gigabytes) or temporal access (e.g., unlimited monthly usage)

Common transmission standards include:

- GSM (Global System for Mobile Communications)
- WCDMA (Wideband Code Division Multiple Access)
- LTE ( Long Term Evolution) sometimes known as 4G

This service code does not include:

- provision of satellite facilities to originate, terminate and transit calls for other telecommunication service provider, cf. 998411
- provision of satellite facilities for the exclusive use of a customer, cf. 998414
- provision of satellite facilities on a pay-as-you-use basis for the transmission of data from fixed locations, cf. 998415

#### **998414 Private network services**

This service code includes provision of wired or wireless telecommunication links between specified points for the exclusive use of the client

This service code does not include:

- provision of private links by a telecommunication carrier to a telecommunication service provider, cf. 998411

#### **998415 Data transmission services**

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

This service code does not include:

- provision of wired or wireless telecommunication links between specified points for the exclusive use of the client, cf. 998414

### **998419 Other telecommunications services**

This service code includes provision of telecommunications services not elsewhere classified, such as telegraph, telex and audio conferencing bridging services.

### **99842 Internet telecommunications services**

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

### **998421 Internet backbone services**

This service code includes carrier services of Internet traffic by one ISP for another ISP (generally known in the industry as peering and transit charges)

### **998422 Internet access services**

This service code includes

- i. provision of a direct narrowband connection (i.e. at downstream speeds of less than 256 kbit/s) or direct broadband connection (i.e. at downstream speeds greater or equal to 256 kbit/s) to the Internet, including wired, wireless, satellite and terrestrial fixed wireless Internet services. The Internet Service Provider (ISP) may also provide free services along with Internet access such as e-mail, space for the customer's web page, tools for simple web page design, chat, security software (virus protection, spyware protection, firewall) and technical support. This service may also include remote access or other types of Internet access and package upgrades such as international roaming and extra e-mail boxes, usually for additional costs to customers.

This service code does not include provision of mobile data services, cf. 998413

### **998423 Fax, telephony over the internet**

This service code includes provision of telecommunication services over the Internet such as fax, telephony, etc.

### **998424 Audio Conferencing and video conferencing over the internet**

This service code includes provision of telecommunication services over the Internet such as audio conferencing and video conferencing

## **998429 Other Internet telecommunication services**

This service code includes provision of telecommunication services over the Internet other than Internet access, such as fax, telephony, audio conferencing and video conferencing over the Internet

## **99843 On-line content**

### **998431 On-line text based information such as on-line books, on-line newspapers and periodicals, on-line directories and mailing lists**

This service code includes on-line books, including school textbooks, general reference books, such as atlases and other books of maps or charts, dictionaries and encyclopedias; publications issued on the Internet where the main content is updated at fixed intervals, usually on a daily, weekly or monthly basis; whether on subscription or single copy sales; portions of newspapers such as headlines e-mailed daily or more frequently; periodic newsletters; on-line directories and mailing lists, including telephone books; other on-line collections of facts/information (databases)

This service code does not include

- digital archives, cf. 998452, 998453
- web search portal content, cf. 998436

### **998432 On-line audio content**

This service code includes electronic files containing musical audio recordings that can be downloaded and stored on a local device; streamed audio data sent over the Internet

### **998433 On-line video content**

This service code includes electronic files containing films and other video recordings that can be downloaded and stored on a local device; streamed video data sent over the Internet.

### **998434 Software downloads**

This service code includes electronic files containing system software that can be downloaded and stored on a local device for later execution/installation; electronic files containing application software that can be downloaded and stored on a local device for later execution/installation

### **998439 Other on-line content n.e.c.**

This service code includes games that are intended to be played on the Internet such as role-playing games (RPGs), strategy games, action games, card games, children's games; software that is intended to be executed on-line, except game software; mature theme, sexually explicit content published or broadcast over the Internet including graphics, live feeds, interactive performances and virtual activities; content provided on web search portals, i.e. extensive databases



of Internet addresses and content in an easily searchable format; statistics or other information, including streamed news; other on-line content not included above such as greeting cards, jokes, cartoons, graphics, maps

Note: Payment may be by subscription, membership fee, pay-per-play or pay-per-view.

This service code does not include:

- software downloads, cf. 998434
- on-line gambling services, cf. 999692
- adult content in on-line newspapers, periodicals, books, directories, cf. 998431

## **99844 News agency services**

### **998441 News agency services to newspapers and periodicals**

This service code includes gathering, investigating and supply services of news in the form of manuscripts or of news pictures to printed media businesses such as newspapers, periodicals and books

### **998442 Services of independent journalists and press photographers**

This service code includes services rendered by independent journalists and press photographers

### **998443 News agency services to audiovisual media**

This service code includes gathering, investigating and supply services of news (manuscripts, photos, images) to radio or television stations and movie companies; services rendered by independent journalists of audiovisual media and press cameramen

## **99845 Library and archive services**

### **998451 Library services**

This service code includes collection, cataloguing, conservation and retrieval services of books and the like; lending services of books and records

This service code does not include:

- rental services of videotapes, cf. 997322
- rental services of books, cf. 997329

### **998452 Operation services of public archives including digital archives**

This service code includes operation (collection, cataloguing, conservation and retrieval) services of public archives, including digital archives

### **998453 Operation services of historical archives including digital archives**

This service code includes operation services of historical archives, including digital archives

## **99846 Broadcasting, programming and programme distribution services**

### **998461 Radio broadcast originals**

This service code includes original radio content protectable as intellectual property, produced for transmission over the air

### **998462 Television broadcast originals**

This service code includes original television content protectable as intellectual property, produced for transmission over the air

### **998463 Radio channel programmes**

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

### **998464 Television channel programmes**

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

### **998465 Broadcasting services**

This service code includes selection, scheduling and broadcasting of television and radio programmes; combined programme production and broadcasting services

This service code does not include:

- Internet broadcasting services (streaming services), cf. 998315
- copyrighted radio content produced for broadcast over the air, cf. 998461
- copyrighted television content produced for transmission over the air, cf. 998462

### **998466 Home programme distribution services**

This service code includes

- i. providing audio and/or video programming on a subscription basis in analogue or digital mode by using a cable, satellite or wireless terrestrial network;
- ii. providing subscriber access to a basic range of programming services generally for a monthly fee;
- iii. providing subscriber programming services in addition to those included in the basic package for a fee separate from, and in addition to, the basic monthly fee;
- iv. providing subscribers the ability to view a specific programme (movie or event) from his home for a fee separate from, and in addition to, the monthly fee for basic or discretionary programming packages

Note: The programming is provided in packages that consist of a set of predefined channels or one time viewing packages or contains the minimum number of channels available to subscribers or in bundles, as defined by each cable, satellite or MDS operator, and must be purchased to obtain any higher-level programming package. Charges for initial connection to the network, or for reconnection to the network, are included here.

## **9985 Support services**

### **99851 Employment services including personnel search/referral service and labour supply service**

This group includes personnel search/referral service and labour supply service; provision of labour services to clients through a variety of types of contracts like Contract staffing services, Temporary staffing services, Long-term staffing (payrolling) services, Temporary staffing-to-permanent placement services, and Co-employment staffing services

#### **998511 Executive/retained search services**

This service code includes

- i. provision of intermediation services between prospective employees and employers;
- ii. specialized search and recruitment service limited to filling highly paid executive, senior manager, and professional positions, according to client specifications, including conducting detailed interviews with the client organization's management team, developing job profiles, conducting original research and advertising to locate potential job candidates, screening possible candidates, preparing, presenting, and discussing a confidential list of highly qualified applicants with the client, making interview arrangements, negotiating compensation, and providing post-hire follow-up

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

#### **998512 Permanent placement services, other than executive search services**

This service code includes

- i. testing, interviewing, reference checking, evaluation and counselling of prospective employees;
- ii. recruiting, selecting and referring candidates to the client to fill positions on a permanent (indeterminate) basis;
- iii. booking and casting services for motion picture, television and other theatrical casting services

Note: The services may be procured by the potential employer or by the prospective employee. The candidate is selected and hired by the prospective employer. The placement firm is paid on a contingency basis, i.e., only for successful placement of a candidate. This service code includes permanent

placement services for a complete range of occupations from low-level employees to management employees, including executives, except those recruited through executive/retained search, and for domestic or international job placements.

### **998513 Contract staffing services**

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

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

### **998514 Temporary staffing services**

This service code includes supplying personnel for temporary work assignments

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

### **998515 Long-term staffing (payrolling) services**

This service code includes supplying personnel for extended work assignments

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

This service code does not include payroll processing services, cf. 998223

### **998516 Temporary staffing-to-permanent placement services**

This service code includes supplying of personnel for temporary employment with the expectation of permanent work at the end of a trial period with the client

Note: The employee remains on the payroll of the temporary help staffing firm until the hiring decision is made at which time he or she becomes an employee of the client or, if not, returns to the temporary help staffing firm. This service may include training, counselling, assessment, and resume upgrading.

## **998517 Co-employment staffing services**

This service code includes supplying of personnel through a staffing arrangement in which an organization, i.e. a Professional Employer Organization (PEO), co-employs a client's workforce.

Note: The PEO and the client enter into a contractual agreement whereby the rights and responsibilities in respect of co-employees are shared or allocated, with the service provider assuming responsibility for certain activities as agreed with the client. These range from basic to full- service packages.

## **998519 Other employment &labour supply services n.e.c**

## **99852 Investigation and security services**

### **998521 Investigation services**

This service code includes investigation and detective services such as, investigating cases submitted by the client, relating to crimes, theft, fraud, shoplifting, dishonesty, missing persons, domestic relations and other unlawful or lawful practice; internal and undercover investigation; shoplifting protection services

This service code does not include credit investigation services, cf. 998591

### **998522 Security consulting services**

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

This service code does not include computer security consulting, cf. 998313

### **998523 Security systems services**

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

### **998524 Armoured car services**

This service code includes providing an armoured car to pick up and deliver money, receipts or other valuable items with hired personnel to directly protect property while in transit; bank currency collection and delivery services; securities transfers services

### **998525 Guard services**

This service code includes providing protective services through hired personnel to ensure the safety of people or private, industrial and commercial properties by guarding them against fire, theft, vandalism or illegal entry, such as security

patrol services, security guard services, bodyguard services, watchdog services, parking control services, access control services.

#### **998526 Training of guard dogs**

This service code includes training of guard dogs

#### **998527 Polygraph services**

This service code includes polygraph services

#### **998528 Fingerprinting services**

This service code includes fingerprinting services

#### **998529 Other security services, n.e.c.**

This service code does not include computer security consulting services, cf. 998313

#### **99853 Cleaning services**

##### **998531 Disinfecting and exterminating services**

This service code includes disinfecting dwellings and other buildings; disinfecting vehicles, e.g., buses, trains, boats, planes; exterminating insects, rodents and other pests; fumigation services and pest control services

This service code does not include:

- pest (including rabbit) control services in connection with agriculture, cf. 998611
- timber impregnation services, cf. 998831
- cleaning of agricultural premises (hen houses, piggeries, etc.) cf. 998612

##### **998532 Window cleaning services**

This service code includes cleaning of windows in dwellings and other buildings, including cleaning of exterior windows using swing stages

##### **998533 General cleaning services**

This service code includes cleaning of computer rooms and the like; cleaning and maintaining dwellings or commercial, administrative and industrial buildings such as floor cleaning and waxing; interior wall cleaning; furniture polishing; other janitorial maintenance services

This service code does not include window cleaning services, cf. 998532

##### **998534 Specialized cleaning services for reservoirs and tanks**

This service code includes specialized cleaning services for reservoirs and tanks, these being parts of either industrial sites or transport equipment

### **998535 Sterilization of objects or premises**

This service code includes sterilization of objects or premises (operating rooms)

### **998536 Furnace and chimney cleaning services**

This service code includes furnace and chimney cleaning services; cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts and exhaust units

### **998537 Exterior cleaning of buildings of all types**

This service code includes exterior cleaning of buildings of all types.

### **98538 Cleaning of transportation equipment**

This service code includes cleaning of transportation equipment.

### **998539 Other cleaning services, n.e.c.**

This group does not include:

- maintenance services for central heating installations, cf. 995463
- building exterior cleaning services when associated with building completion, cf. 995479
- cleaning services for agricultural premises (hen houses, piggeries, etc.), cf. 998612
- cleaning of carpets, upholstery, fabric, wall hangings, etc., cf. 999713

### **99854 Packaging services**

#### **998541 Packaging services of goods for others**

This service code includes packaging of goods for others, such as food products, pharmaceuticals, household cleaners, toilet preparations and hardware, using a variety of automated or manual packaging techniques, including blister forming and packaging, shrink or skin wrapping, form filling and sealing, pouch filling, bottling and aerosol packaging. This service may also include the labelling or imprinting of the package.

#### **998542 Parcel packing and gift wrapping**

This service code includes parcel packing and gift wrapping

#### **998543 Coin and currency packing services**

This service code includes coin and currency packing services

#### **998549 Other packaging services n.e.c.**

This group heading does not include:

- packing and crating services incidental to transport, cf. 9964-9967

- package design services, cf. 998391
- solely printing information on packaging materials, cf. 998912
- packaging services that include processing of client-owned materials into a different product (e.g., mixing water and concentrate to produce soft drinks, cooking fish prior to canning, blending creams and colouring materials into cosmetics), cf. 9988, 9989

## **99855 Travel arrangement, tour operator and related services**

### **998551 Reservation services for transportation**

This service code includes

- i. services related to sales of transportation and related services;
- ii. arranging reservations for airline tickets;
- iii. arranging reservations for rail seats;
- iv. reservation services for bus transportation; arranging reservations for rental cars;
- v. reservation services for ferry transportation; reservation services for airport shuttle transportation; all other transportation reservation services, n.e.c.

Note: These services include obtaining a client's requirements, advising on alternatives, assisting in the client's choice and may include issuance of tickets on behalf of the service provider. They are often provided in person, by telephone or over the Internet. Respective reselling services are also included.

The reservations can be for domestic and international transport.

This service code does not include:

- reservation services for cruises, cf. 998552

### **998552 Reservation services for accommodation, cruises and package tours**

This service code includes arranging reservations for accommodation services for domestic accommodation, accommodation abroad, arranging for the direct exchange of residential property such as homes or apartments/flats; exchange and reservation services (often based on points) for owners of time-share units but does not include sale of time-shares on a fee or contract basis, cf. 997222; arranging reservations for cruise bookings both for cruises of one day or less and cruises of more than one day; arranging reservations for package tours for domestic package tours and international package tours

### **998553 Reservation services for convention centres, congress centres and exhibition halls**

This service code includes arranging reservations for convention centres, congress centres and exhibition halls.

### **998554 Reservation services for event tickets, entertainment and recreational services and other reservation services**



This service code includes arranging reservations for theatre performances, concerts or sporting events.

### **998555 Tour operator services**

This service code includes arranging, assembling, and marketing package tours pre-packaged tours, domestic and international; custom package tours for groups, domestic and international

Note: Such a package usually includes buying and reselling passenger and baggage transportation, accommodation, food and sightseeing services. The resulting package tours may be sold to individuals, travel agents or other tour operators.

### **998556 Tourist guide services**

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

This service code does not include services of mountain guides, hunting guides or fishing guides, cf. 999662

### **998557 Tourism promotion and visitor information services**

This service code includes promotion of tourism for countries, regions or communities; provision of information to visitors or potential visitors regarding destinations, preparing brochures, etc.

### **998559 Other travel arrangement and related services n.e.c.**

### **99859 Other support services**

#### **998591 Credit reporting services**

This service code includes services consisting of the reporting of credit ratings of persons and businesses; evaluation of the financial status and credit experience of prospective customers, of loan applicants, etc; credit investigation services

#### **998592 Collection agency services**

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

#### **998593 Telephone-based support services**

This service code includes taking orders for clients by telephone; soliciting contribution or providing information for clients by telephone; telemarketing; telephone answering services; telephone wake-up services

## **998594 Combined office administrative services**

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

## **998595 Specialized office support services such as duplication services, mailing services and document preparation services**

This service code includes blueprinting, photocopying and other duplication services other than printing; services consisting of compiling lists of names and addresses from telephone directories and other sources but does not include compilation services of facts and information, cf. 998399; services consisting of sending materials (e.g., advertising material, information material or any other material) by envelope addressing, stuffing, sealing, metering and mailing but does not include courier services, cf. 996812; document preparation; document editing or proofreading; typing, word processing, or desktop publishing; secretarial support services; transcription of documents, and other secretarial services; letter or resume writing; provision of mailbox rental

This service code does not include:

- specialized stenotype services such as court reporting and public stenography services, cf. 998599

## **998596 Events, Exhibitions, Conventions and trade show organisation and assistance services**

This service code includes

- i. organization and management of conventions and congresses and provision of convention assistance and support services, with or without own staff, including components such as advice and consultancy services with respect to all aspects of the organization of conventions including defining objectives, financing, e.g., through sponsorship, exhibitions, loans and registration fees, estimating income and expenditure budgets and other financial matters;
- ii. assistance in choosing and locating space, venue research, feasibility and negotiation; marketing and public relations for the convention or congress, speaker liaison;
- iii. organization or provision of secretariat and office facilities and staff for conference registration, conference administration, conference documentation and abstract handling, translation of documents etc.;
- iv. organization or supply of simultaneous interpretation and other on-site services; supply of registration processing systems, electronic information and design; supply and setting up of equipment such as audiovisual equipment associated with the organization of the event;
- v. organization or provision of accommodation booking services that include negotiating group discounts, delegate transfers and on-site transportation services, food and beverage arrangements, and tour programmes;

This service code also includes

- i. organization and management of trade shows and trade fairs and provision of assistance and support services, including components such as advice and consultancy services with respect to all aspects of the organization of trade shows and trade fairs including defining objectives, financing, e.g., through sponsorship, exhibitions, loans and registration fees, estimating income and expenditure budgets and other financial matters;
- ii. assistance in choosing and locating space, venue research, feasibility and negotiation; marketing and public relations for the trade show or trade fair; organization or provision of secretariat and office facilities and staff for trade show or trade fair registration, administration, documentation handling, translation of documents etc.;
- iii. organization or supply of other on-site services; supply of registration processing systems, electronic information and design; supply and setting up of equipment such as audiovisual equipment associated with the organization of the event; organization or provision of accommodation booking services that include negotiating group discounts, on-site transportation services, food and beverage arrangements

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

### **998597 Landscape care and maintenance services**

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

### **998598 Other information services**

This service code includes telephone-based information services, information search services, news clipping services, press clipping services etc.

This service code does not include telephone call centre services, cf. 998593

### **998599 Other support services n.e.c.**

This service code includes business brokerage and appraisal services other than for real estate; business services of intermediaries and brokers; specialist advice other than for real estate, insurance and engineering (specialist services in art, specialist services for courts of law, etc.); services by agencies and agents on behalf of individuals seeking engagements in motion pictures, theatrical

productions, modelling or other entertainment or sports attractions; placement of books, plays, artwork, photographs, etc., with publishers, producers, etc.; issue of reduced-price coupons and gift stamps; management services for copyrights and their revenues (except from films); management services for rights to industrial property (patents, licences, trademarks, franchises, etc.); auctioning services other than in connection with legal procedures; reading of electric, gas and water meters; data preparation services; specialized stenotype services such as court reporting; public stenography services; other business support services not elsewhere classified

This service code does not include:

- maintenance of electricity, gas and water meters, cf. 996911, 996912, 996921
- services related to advertising and sales promotion, cf. 99836
- management services for motion picture rights, cf. 999614
- art facilities operation services, cf. 999623
- management services for artistic rights, cf. 999629
- sports events organization services, cf. 999651

## **9986 Support services to agriculture, hunting, forestry, fishing, mining and utilities**

### **99861 Support services to agriculture, hunting, forestry, and fishing**

#### **998611 Support services to crop production**

This service code includes

- i. services to improve the propagation quality of the seed, including treatment of genetically modified seeds; removal of non-seed materials, undersized, mechanically or insect-damaged and immature seeds; removal of seed moisture to a safe level for seed storage; drying, cleaning, grading and treating of seeds to be marketed;
- ii. post-harvest crop services such as preparation of crops for primary markets, cotton ginning services;
- iii. Other support services to crop production like tilling of fields preparatory to planting; planting, cultivation and fertilization of crops; spraying, including from the air;
- iv. pest control for agriculture; trimming of fruit trees and vines; transplanting and thinning of crops; harvesting;
- v. provision of agricultural machinery with crew and operators; operation of irrigation systems for agricultural purposes;
- vi. other services necessary for agricultural production; Crop production services on inputs owned by others like operation of a crop production unit on a fee or contract basis

This service code does not include:

- formation and clearance of agricultural land, cf. 995432
- services provided by agronomists and agricultural economists, cf. 998311
- other pest control services, cf. 998531
- water distribution services through mains (on a fee or contract basis), cf. 998633

## **998612 Animal husbandry services**

This service code includes sheep shearing and care and management of herds of farm animals; artificial insemination of farm animals; grading of eggs; cleaning of agricultural premises (hen houses, piggeries, etc.); accommodation services for pets (kennels); grooming and tattooing services for pets; training of pet animals; Farm animal husbandry services on inputs owned by others like operation of a farm animal production unit on a fee or contract basis

This service code does not include:

- services provided by agronomists and agricultural economists, cf. 998311
- veterinary services for pets and other animals, cf. 99835
- training of guard dogs cf. 998529
- recreational riding services, cf. 999652
- training of sport and entertainment animals cf. 999662

## **998613 Support services to hunting**

This service code includes services involving operation of a hunting unit on a fee or contract basis; culling of wildlife

## **998614 Support services to forestry and logging**

This service code includes services involving operation of a forestry or logging unit on a fee or contract basis; forest tree nursery services; services related to forestry production, such as transplanting, replanting, thinning, forestry inventories, timber evaluation, fire protection; services related to logging, such as felling, cutting, debarking, transport of logs within the forest

This service code does not include:

- planting, pruning or thinning of trees and bushes as part of landscaping, cf. 998597

## **998615 Support services to fishing**

This service code includes services involving operation of a fishing unit on a fee or contract basis; operation of an aquaculture unit on a fee or contract basis; other support services related to fishery, fish hatcheries and fish farms

## **998619 Other support services related to agriculture, hunting, forestry and fishing**

This service code includes other support services related to agriculture, hunting, forestry and fishing, n.e.c.

## **99862 Support services to mining**

## **998621 Support services to oil and gas extraction**

This service code includes derrick erection, repair and dismantling services; well casing, cementing, pumping, plugging and abandoning of wells; test drilling and exploration services in connection with petroleum and gas extraction; specialized fire extinguishing services; operation of oil or gas extraction unit on a fee or contract basis

This service code does not include:

- geological, geophysical and related prospecting and consulting services, cf. 998341

### **998622 Support services to other mining n.e.c.**

This service code includes draining and pumping of mines; overburden removal and other development and preparation services of mineral properties and sites, including tunneling, except for oil and gas extraction; test drilling services in connection with mining operations, except for oil and gas extraction; operation of other mining units on a fee or contract basis

This service code does not include:

- mineral exploration and evaluation services, cf. 998343
- geophysical services, cf. 998341

### **99863 Support and operation services to electricity, gas and water distribution**

#### **998631 Support services to electricity transmission and distribution**

This service code includes support services to electricity transmission and distribution services.

#### **998632 Support services to gas distribution**

This service code includes support services to gas distribution services.

#### **998633 Support services to water distribution services**

This service code includes support services to water distribution services and does not include:

- transport of water by trucks (without distribution), cf. 996511
- operation of irrigation systems for agricultural purposes, cf. 998611

#### **998634 Support services to distribution services of steam, hot water and air-conditioning supply**

This service code includes support services to distribution services of steam, hot water and air-conditioning supply through mains.

**9987  
services**

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

**99871 Maintenance and repair services of fabricated metal products, machinery and equipment**

**998711 Maintenance and repair services of fabricated metal products, except machinery and equipment**

This service code includes maintenance and repair services of industrial boilers, steam generators, auxiliary plant for use with steam generators, condensers, economizers, superheaters, steam collectors and accumulators; nuclear reactors (boiler equipment only), steam generators, boiler equipment or various industrial systems of pipe work; shopping carts, materials handling equipment, etc., for institutions; parts for marine or power boilers; repair of metal tanks, reservoirs and containers; repair of steel shipping drums; mobile welding repair

This service code does not include:

- maintenance and repair services of domestic boilers and burners, cf. 995463
- chimney cleaning services, cf. 998536

**998712 Maintenance and repair services of office and accounting machinery**

This service code includes maintenance and repair services of office and accounting machinery and equipment including photocopying machines, calculating machines, typewriters and does not include work involving electrical wiring, cf. 995461

**998713 Maintenance and repair services of computers and peripheral equipment**

This service code includes maintenance and repair services of computers and computing machinery and peripheral equipment, such as desktop computers, laptop computers, hand-held computers (PDA's), dedicated computer terminals, computer servers, magnetic disk drives, flash drives and other storage devices, optical disk drives (CD-RW, CD-ROM, DVD-ROM, DVD-RW), printers, monitors, keyboards, internal and external computer modems, scanners, including bar code scanners, smart card readers, virtual reality helmets, computer projectors and computer terminals like automatic teller machines (ATM's); point-of-sale (POS) terminals, not mechanically operated

**998714 Maintenance and repair of transport machinery and equipment**

This service code includes

- i. maintenance and repair services of motor vehicles like cars, trucks, vans and buses, involving engine overhaul, motor tune-up, fuel system repair and adjustment, steering gear repair and adjustment, suspension repair, brake repair and adjustment, transmission repair and adjustment, exhaust system repair, cooling system repair including water hose replacement and other maintenance and repair;
- ii. scheduled factory-recommended and preventative maintenance inspection services;

- iii. electrical system repair and battery charging services for motor cars;
- iv. puncture repair services, wheel adjustment and balancing for motor cars;
- v. repair of inner tubes for car, truck and bus tyres; body repair and similar services for motor vehicles, involving door and lock repair, bumper straightening and repair, repainting, collision repair, window screen and window replacement and other automobile body repair;
- vi. cleaning and routine maintenance services, such as vehicle laundry and car-wash services, undersealing, polishing and waxing services, etc.; automobile emergency road services; motorcycle maintenance and repair and motorcycle body repair services including specialized breakdown services for motorcycles; maintenance and repair services for trailers, semi-trailers and other motor vehicles n.e.c. including motor homes, travel trailers and campers including repairs to defective parts; body repairs, etc;
- vii. scheduled, factory-recommended and preventative maintenance services and maintenance and repair of the living accommodation of motor homes, travel trailers and campers; maintenance and repair services of ships and floating platforms and structures, pleasure and sporting boats, railway and tramway locomotives and rolling stock and aircraft and aircraft engines

This service code does not include:

- rebuilt and retreaded tyres
- retail sales services of tyres, cf. 996211
- technical automobile inspection services, cf. 998346
- airport services, including minor maintenance and repair, cf. 996761

Note: The repair and maintenance services may be paid by the owner of the good being repaired or by a warranty and may include labour, parts and supplies used in providing repair or maintenance services.

### **998715 Maintenance and repair services of electrical household appliances**

This service code includes maintenance and repair services for electrical household appliances like refrigerators and freezers, dish washing machines, clothes washing and drying machines of the household type, domestic electrical cooking and heating equipment, vacuum cleaners and other small domestic appliances and other home and garden equipment

This service code does not include:

- maintenance and repair services for televisions, radio receivers, CD players, VCRs etc., cf. 998716

### **998716 Maintenance and repair services of telecommunication equipment and apparatus**

This service code includes maintenance and repair services of television transmitters, radio transmitters, wired and wireless telephones, pagers and fax machines including consumer electronic goods like television, radio receivers, video cassette recorders (VCR), CD players, household-type video cameras and the like but does not include repair services for electrical household appliances, cf. 998715



## **998717 Maintenance and repair services of commercial and industrial machinery**

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

This service code does not include:

- maintenance and repair services of domestic boilers and burners, cf. 995463 and elevators, goods lifts, escalators and moving pavements, cf. 998718

## **998718 Maintenance and repair services of elevators and escalators**

This service code includes maintenance and repair services of elevators (lifts), goods lifts, escalators and moving pavements

## **998719 Maintenance and repair services of other machinery and equipment**

This service code includes

- i. maintenance and repair services of medical, precision and optical instruments like irradiation, electromedical and electrotherapeutic equipment, such as magnetic resonance imaging equipment, medical ultrasound equipment, pacemakers, hearing aids, electrocardiographs, electromedical endoscopic equipment, irradiation apparatus, orthopedic and prosthetic devices, instruments and apparatus for measuring, checking, testing and navigating and other purposes such as aircraft engine instruments, automotive emissions testing equipment, meteorological instruments, physical, electrical and chemical properties testing and inspection equipment, surveying instruments, radiation detection and monitoring instruments, professional photographic, cinematographic and optical instruments;
- ii. repair, maintenance and rewinding services of electric motors, generators and transformers; maintenance and repair services of electricity distribution and control apparatus; maintenance and repair services of other electrical equipment n.e.c.; repair of fishing nets (also mending), ropes, riggings, canvas and tarps, fertilizer and chemical storage bags; repair or reconditioning of wooden pallets, shipping drums or barrels, and similar items; repair of pinball machines and other coin-operated games

## **99872**      **Repair services of other goods**

### **998721**      **Repair services of footwear and leather goods**

This service code includes specialized repair services of footwear, luggage and handbags

### **998722**      **Repair services of watches, clocks and jewellery**

This service code includes repair and alteration services for watches, clocks and jewellery

### **998723**      **Repair services of garments and household textiles**

This service code includes invisible mending, repair or renovation of used textile garments

### **998724**      **Repair services of furniture**

This service code includes reupholstering, refinishing, repairing and restoring of furniture and home furnishings

### **998725**      **Repair services of bicycle**

This service code includes repair services of bicycles

### **998726**      **Maintenance and repair services of musical instruments**

This service code includes maintenance and repair services of musical instruments, piano-tuning services and tuning services for other musical instruments, restoring of organs and other historical musical instruments

### **998725**      **Repair services for photographic equipment and cameras**

This service code includes repair services for photographic equipment and cameras

### **998729**      **Maintenance and repair services of other goods n.e.c.**

This service code includes repair services for household articles and equipment, not elsewhere classified, e.g., articles for lighting and other personal and household goods, repair services for articles for sport and camping, "While-you-wait" services such as cutting of keys, fitting of heels, plastic coating of identity cards etc.

## **99873**      **Installation services (other than construction)**

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

### **998731**      **Installation services of fabricated metal products, except machinery and equipment**

This service code includes installation of fabricated metal products, such as reservoirs, tanks, steam generators etc

**998732 Installation services of industrial, manufacturing and service industry machinery and equipment**

This service code includes installation of machinery used in agriculture, such as milking machines, machinery used in mining, such as machinery for sorting, separating, washing or crushing of stone and ores, machinery used in manufacturing, such as machinery for food production, textile production, paper production, plastic and rubber production, machinery for working on wood or metals and installation of industrial process control equipment, machinery used in service industries, such as machinery for restaurants and machinery and equipment for retail stores (except cash registers etc.)

**998733 Installation services of office and accounting machinery and computers**

This service code includes installation of computer hardware of mainframe and similar computers, personal computers and peripheral equipment and software, cash registers, point-of-sale terminals, ATMs and ticket-issuing machines, but does not include installation of telecommunication and electrical wiring, cf. 995461

**998734 Installation services of radio, television and communications equipment and apparatus**

This service code includes installation of television and radio transmitters, telephone sets, video and sound recording apparatus

**998735 Installation services of professional medical machinery and equipment, and precision and optical instruments**

This service code includes installation of X-ray machines, electro-diagnostic apparatus, sterilizers, cinematographic projectors, binoculars and telescopes

**998736 Installation services of electrical machinery and apparatus n.e.c.**

This service code includes installation of electric motors, generators and transformers and electrical machinery not elsewhere classified

**998739 Installation services of other goods n.e.c.**

This service code includes installation of home theatre systems and other consumer electronics, household goods, and goods not elsewhere classified

## **9988 Manufacturing services on physical inputs owned by others**

The services included under Heading 9988 are performed on physical inputs owned by units other than the units providing the service. As such, they are characterized as outsourced portions of a manufacturing process or a complete outsourced manufacturing process. Since this Heading covers manufacturing services, the output is not owned by the unit providing this service. Therefore, the value of the services in this Heading is based on the service fee paid, not the value of the goods manufactured.

### **99881 Food, beverage and tobacco manufacturing services**

#### **998811 Meat processing services**

#### **998812 Fish processing services**

#### **998813 Fruit and vegetables processing services**

#### **998814 Vegetable and animal oil and fat manufacturing services**

#### **998815 Dairy product manufacturing services**

#### **998816 Other food product manufacturing services**

This service code includes grain mill product manufacturing services, starch and starch product manufacturing services, bakery product manufacturing services, sugar manufacturing services, cocoa, chocolate and sugar confectionery manufacturing services, macaroni, noodles, couscous and similar farinaceous products manufacturing services, prepared meals and dishes manufacturing services and other food product manufacturing services n.e.c.

#### **998817 Prepared animal feeds manufacturing services**

#### **998818 Beverage manufacturing services**

This service code includes distilled alcoholic beverage manufacturing services, wine manufacturing services, malt and malt liquor manufacturing services, and soft drink manufacturing services

#### **998819 Tobacco manufacturing services**

### **99882 Textile, wearing apparel and leather manufacturing services**

#### **998821 Textile manufacturing services**

This service code includes textile fibre manufacturing services, textile weaving services, textile finishing services, knitted and crocheted fabric manufacturing services, made-up textile article manufacturing services, carpet and rug manufacturing services, cordage, rope, twine and netting manufacturing services and other textile manufacturing services n.e.c.

**998822 Wearing apparel manufacturing services**

This service code includes fur apparel manufacturing services, other than fur apparel manufacturing services, and knitted and crocheted apparel manufacturing services

**998823 Leather and leather product manufacturing services**

This service code includes leather tanning and dressing services; fur dressing and dyeing services, luggage manufacturing services and footwear manufacturing services

**99883 Wood and paper manufacturing services****998831 Wood and wood product manufacturing services**

This service code includes wood manufacturing services, veneer sheet and wood panel manufacturing services, carpentry manufacturing services, wooden containers manufacturing services and other wood product manufacturing services

**998832 Paper and paper product manufacturing services**

This service code includes pulp, paper and paperboard manufacturing services, corrugated paper and paperboard manufacturing services and other paper article manufacturing services

**99884 Petroleum, chemical and pharmaceutical product manufacturing services****998841 Coke and refined petroleum product manufacturing services**

This service code includes coke oven products manufacturing services and refined petroleum products manufacturing services.

**998842 Chemical product manufacturing services**

This service code includes basic chemicals manufacturing services, fertilizer manufacturing services, agrochemical product manufacturing services, paint manufacturing services, soap, detergents, cleaning preparation and perfume manufacturing services, man-made fibre manufacturing services and other chemical products manufacturing services n.e.c.

**998843 Pharmaceutical product manufacturing services****99885 Rubber, plastic and other non-metallic mineral product manufacturing services****998851 Rubber product manufacturing services**

This includes tyre manufacturing services and other rubber product manufacturing services

**998852 Plastic product manufacturing services**

**998853 Other non-metallic mineral product manufacturing services**

This service code includes glass manufacturing services, refractory product manufacturing services, clay building material manufacturing services, porcelain and ceramic product manufacturing services, cement, lime and plaster manufacturing services, concrete, cement and plaster article manufacturing services, stone cutting, shaping and finishing services, other non-metallic mineral product manufacturing services n.e.c.

**99886 Basic metal manufacturing services**

**998861 Basic metal manufacturing services**

This service code includes basic iron and steel manufacturing services and basic precious and other non-ferrous metal manufacturing services

**99887 Fabricated metal product, machinery and equipment manufacturing services**

**998871 Structural metal product, tank, reservoir and steam generator manufacturing services**

This service code includes structural metal product manufacturing services, tank, reservoir and metal container manufacturing services and steam generator manufacturing services.

**998872 Weapon and ammunition manufacturing services**

**998873 Other fabricated metal product manufacturing and metal treatment services**

This service code includes metal treatment and coating services, general machining services, cutlery, hand tool and general hardware manufacturing services and other fabricated metal product manufacturing services n.e.c.

**998874 Computer, electronic and optical product manufacturing services**

This service code includes electronic component and board manufacturing services, computer and peripheral equipment manufacturing services, communication equipment manufacturing services, consumer electronics manufacturing services, measuring, testing, navigating and control equipment manufacturing services, watch and clock manufacturing services, irradiation, electromedical and electrotherapeutic equipment manufacturing services, optical instrument and

photographic equipment manufacturing services, and magnetic and optical media manufacturing services

#### **998875 Electrical equipment manufacturing services**

This service code includes electric motor, generator, transformer and electricity distribution and control apparatus manufacturing services, battery and accumulator manufacturing services, fibre optic cable manufacturing services, other electronic and electric wire and cable manufacturing services, wiring device manufacturing services, electric lighting equipment manufacturing services, domestic appliance manufacturing services and other electrical equipment manufacturing services.

#### **998876 General-purpose machinery manufacturing services**

This service code includes engines and turbine manufacturing services, fluid power equipment manufacturing services, other pump, compressor, tap and valve manufacturing services, bearing, gear, gearing and driving element manufacturing services, oven, furnace and furnace burner manufacturing services, lifting and handling equipment manufacturing services, office machinery and equipment (except computers and peripheral equipment) manufacturing services, power-driven hand tool manufacturing services and other general-purpose machinery manufacturing services

#### **998877 Special-purpose machinery manufacturing services**

This service code includes agricultural and forestry machinery manufacturing services, metal-forming machinery and machine tools manufacturing services, metallurgy machinery manufacturing services, mining, quarrying and construction machinery manufacturing services, food, beverage and tobacco processing machinery manufacturing services, textile, apparel and leather production machinery manufacturing services and other special-purpose machinery manufacturing services

#### **99888 Transport equipment manufacturing services**

##### **998881 Motor vehicle and trailer manufacturing services**

This service code includes motor vehicle manufacturing services, trailers and semi-trailer manufacturing services and motor vehicle parts and accessories manufacturing services

##### **998882 Other transport equipment manufacturing services**

This service code includes Ship building services, pleasure and sporting boat manufacturing services, railway locomotive and rolling stock manufacturing services, air and spacecraft manufacturing services, military fighting vehicle manufacturing services, motorcycle manufacturing services, bicycles and invalid

carriage manufacturing services and other transport equipment manufacturing services n.e.c.

**99889 Other manufacturing services**

**998891 Furniture manufacturing services**

**998892 Jewellery manufacturing services**

**998893 Imitation jewellery manufacturing services**

**998894 Musical instrument manufacturing services**

**998895 Sports goods manufacturing services**

**998896 Game and toy manufacturing services**

**998897 Medical and dental instrument and supply manufacturing services**

**998899 Other manufacturing services n.e.c.**

**9989 Other manufacturing services; publishing, printing and reproduction services; materials recovery services**

**99891 Publishing, printing and reproduction services**

This group includes transfer of intangible inputs, rather than physical inputs, when outsourcing (parts or all) of the production process. The units providing the service do not own or retain usage rights to the intangible inputs. This includes publishing of printed matter, software, etc. on a fee of contract basis.

**998911 Publishing, on a fee or contract basis**

This service code includes publishing, on a fee or contract basis, of printed matter, software etc.

**998912 Printing and reproduction services of recorded media, on a fee or contract basis**

This service code includes newspaper and book printing services, printing services directly onto plastic, glass, metal, wood or ceramics and other printing services n.e.c. This also includes services as

- i. those related to bookbinding, folding, assembling, stitching, gluing, collating, basting, adhesive-binding, trimming, gold stamping services;
- ii. other book finishing services such as folding, cutting, stamping, drilling, punching, perforating, embossing, sticking, gluing and laminating;
- iii. services of processing matrices, films, bromide prints or electronic data in order to generate original texts to be reproduced (composition, photo composition, plate-making);
- iv. services combining text and image techniques for making a reproducible original; production services of other reprographic products such as overhead projection foils, sketches, layouts, dummies;



- v. preparation services of digital data, e.g., enhancement, selection, linkage of digital data stored on EDP data carriers; other graphic service activities related to printing; rebinding services

This service code also includes

- i. reproduction services from master copies of gramophone records, compact discs and tapes with music or other sound recordings;
- ii. reproduction services from master copies of videotapes, laser discs, DVD or other media with motion pictures and other video recordings;
- iii. reproduction services from master copies of software and data on all kind of disks, tapes, cartridges and other media

This service code does not include:

- colour printing of images from film or digital media, cf. 998386
- audio and video production services, cf. 999613

## **99892 Moulding, pressing, stamping, extruding and similar plastic manufacturing services**

### **998921 Moulding, pressing, stamping, extruding and similar plastic manufacturing services**

This service code includes manufacturing services of plastic parts by plasticization processes (whether or not including reinforcing elements of glass fibre, carbon fibre or similar materials) or by working on hard plastics for third parties in accordance with their specifications

Note: The resulting intermediate plastic products are typically not identifiable in the Harmonized Commodity Description and Coding System based on their future use and includes moulded or heat-moulded parts of thermoplastic or thermosetting materials, vacuum plating of plastic objects, parts of cellular, stratified or reinforced plastic materials, moulded plastic parts with fibre core, and plastic parts, rolled, calendered, extruded etc.

## **99893 Casting, forging, stamping and similar metal manufacturing service**

### **998931 Iron and steel casting services**

This service code includes iron and steel casting services such as of malleable cast iron, spheroidal cast iron, grey cast iron and steel

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

### **998932 Non-ferrous metal casting services**

This service code includes casting services of light metals and other non-ferrous metals

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

### **998933 Metal forging, pressing, stamping, roll forming and powder metallurgy services**

This service code includes metal forging services, cold extrusion or roll-forming services, non-ferrous metal stamping services from drawings, metal roll-forming services, cutting and stamping, from drawings; manufacturing services of metal objects, directly from metal powders, by heat treatment (sintering) or pressure

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

### **99894 Materials recovery (recycling) services, on a fee or contract basis**

#### **998941 Metal waste and scrap recovery (recycling) services, on a fee or contract basis**

This service code includes processing services of metal waste and scrap and of metal articles, whether or not used, into secondary raw material. Typical input consists of waste and scrap being sorted or unsorted but always unfit for further direct use in an industrial process, whereas the output is made fit for further processing and is to be considered then as an intermediate good. A process is required, either mechanical or chemical like

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

This service code does not include:

- wholesale trade services in waste and scrap including collecting, sorting, packing, dealing, etc. without a transformation process, cf. 996111
- reprocessing services of depleted thorium or uranium, cf. 998842

#### **998942 Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis**

This service code includes processing services of non-metal waste and scrap and of non-metal articles, whether or not used, into secondary raw material. Typical input consists of waste and scrap being sorted or unsorted but always unfit for further direct use in an industrial process, whereas the output is made fit for further processing and is to be considered then as an intermediate good. A process is required, either mechanical or chemical like

- i. reclaiming of rubber such as used tires to produce secondary raw material; sorting and pelleting of plastics to produce secondary raw material for tubes, flower pots, pallets and the like;

- ii. reclaiming of chemicals from chemical waste;
- iii. crushing, cleaning and sorting of glass;
- iv. crushing, cleaning and sorting of other waste such as demolition waste to obtain secondary raw material

This service code does not include:

- wholesale trade services in waste and scrap including collecting, sorting, packing, dealing, etc. without an industrial process, cf. 996111

## **9991 Public administration and other services provided to the community as a whole; compulsory social security services**

### **99911 Administrative services of the government**

#### **999111 Overall Government public services**

This service code includes:

- i. executive and legislative administration services of central, regional and local bodies
- ii. wide range of public services related to financial and fiscal affairs
- iii. administrative and supervisory services related to financial and fiscal affairs
- iv. operational services related to taxation schemes
- v. duty and tax collection on goods
- vi. tax violation investigation services
- vii. management of public funds and public debt
- viii. administrative and operational services related to overall economic and social planning
- ix. services provided by planning and statistical offices undertaken at the different levels of government
- x. services by other government offices, bureau or program units which formulate, co-ordinate and frequently monitor the implementation of overall economic and social plans and program
- xi. administrative services provided by government offices, bureau, program units, etc., involved in the funding or conduct of research and development in the natural sciences, the social sciences and humanities and multidisciplinary research and development
- xii. administrative, operational and support services related to government (public) affairs that cannot be assigned to one of the four previous categories
- xiii. services provided by program units dealing with non-self-governing and trust territory affairs
- xiv. services provided by program units administering elections

#### **999112 Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security service.**

This service code includes:

- i. public administrative services related to different educational institutions
- ii. public administrative services related to the management, operation, inspection and support of all types of schools and other educational institutions
- iii. public information services concerning the educational system in general, provided by government departments or special programme units
- iv. public administrative services related to all kinds of health and social services
- v. public administrative services related to the management, operation, inspection and support of general and specialized medical or dental hospitals and clinics, as well as nursing and convalescent homes
- vi. public administrative services related to the administration, management, operation and support involving public health matters, such as blood bank operation, disease detection and prevention, management of drug quality programmes, birth control services, etc. These services are frequently provided by special teams or individual health professionals not connected with a hospital, clinic or practitioner.
- vii. public administrative services related to housing and overall community development, water supply, sanitation and street lighting
- viii. public administrative services related to the development, monitoring and evaluation of housing and housing standards (other than construction standards)
- ix. public administrative services related to rent control and eligibility standards for state-subsidized housing
- x. public administrative services related to housing for the general public or for people with special needs
- xi. dissemination of public information about housing
- xii. services provided by government offices, bureaux, departments and programme units involved in developing and administering regulations concerning water supply
- xiii. public administrative services related to refuse collection and disposal, sewage system operation and street cleaning
- xiv. public administrative services related to pollution standards, including the dissemination of information regarding pollution
- xv. public administrative services related to cultural facility support and individual artists and organizations engaged in promoting cultural activities
- xvi. public administrative services related to national, regional or local festivities and the maintenance and running of religious institutions

**999113 Public administrative services related to the more efficient operation of business.**

This service code includes:

- i. public administrative services related to agricultural land management, agrarian reform and land settlement, stabilization of agrarian markets,

- veterinary affairs, pest control, forestry, fishing and hunting affairs, agricultural research and experimental development
- ii. administrative services provided by government offices, bureaux and programme units concerning conservation of farmland, land reclamation, land improvement and expansion, supply of veterinary services to farms, eradication or control of pests, vermin, plant diseases or other destructive agents, crop inspection and grading
- iii. public administrative services related to regulations governing forest operations, issuing of tree-felling licences, rationalization of forest resources, exploitation, reforestation work, operation and support of game preserves and fish hatcheries, development and monitoring of regulations, including the licensing of fishing and hunting
- iv. support and information services for all the above-mentioned affairs
- v. administrative services provided by government offices, bureaux and programme units concerning solid fuel, including regulations concerning their exploitation or conservation; petroleum and natural gas; mineral fuel; nuclear and non-commercial fuel, including such fuels as alcohol, wood and wood waste, etc.
- vi. support and information services for the above-mentioned affairs
- vii. administrative services provided by government offices, bureaux and programme units concerning discovery, exploitation, conservation, marketing and other aspects of mineral production, including the development and monitoring of regulations concerning prospecting; mining and safety standards; activities designed to develop, expand and improve the position of manufacturing establishments; development and administration of regulations concerning building standards and issuing of occupation certificates; development and monitoring of regulations concerning safety on construction sites
- viii. support and information services for the above-mentioned affairs
- ix. public administrative services related to road and water transport, railway and air transport and communications
- x. administrative services provided by government offices, bureaux and programme units concerning planning, design, construction, maintenance and improvement of roads, highways and associated structures, roadbeds and associated structures, water transport facilities; railways; airport runways, terminals, hangars, air navigation aids;
- xi. other fixed structures and equipment associated with air transport, pipelines and other facilities
- xii. supervision and regulation of such work and development and administration of operational regulations for all the above-mentioned means of transport and related equipment
- xiii. public administrative services related to communications, i.e. postal, telephone, telegraph, cable and wireless communications systems and communications satellites
- xiv. public administrative services related to planning, development, functioning and improvement of communications systems
- xv. public administrative services related to the development and administration of regulations for these systems
- xvi. support and information services for the above-mentioned affairs

- xvii. public administrative services related to the distributive trades, storage and warehousing and hotels and restaurants
- xviii. administrative services provided by government offices, bureaux and programme units concerning development and monitoring of regulations concerning wholesale and retail trade, consumer protection, price control and rationing schemes operating through retailers or wholesalers, storage and warehousing, hotel and restaurant operation
- xix. public administrative services concerning the design and construction of restaurants, hotels and other accommodation
- xx. support and information services for the above-mentioned affairs
- xxi. public administrative services related to tourism and tourism promotion
- xxii. administrative services provided by government offices, bureaux and programme units concerning advertising campaigns, dissemination of tourism information, other tourist support services
- xxiii. administrative services provided by government offices, bureaux and programme units concerning the planning, design, construction, improvement and operation of multipurpose projects. Such projects typically consist of integrated facilities for power generation, flood control, irrigation, navigation and recreation.
- xxiv. support and information services for the above-mentioned affairs
- xxv. administrative services provided by government offices, bureaux and programme units involving formulation of general economic policies, regulation or support of general economic activities, such as export and import trade as a whole, commodity and equity markets, overall income controls, general trade promotion activities, general regulation of monopolies and other restraints on trade and market entry, regulation, licensing and inspection of miscellaneous commercial services
- xxvi. public administrative services related to the operation of patent, trademark and copyright offices, weather forecasting institutions, standardization institutions and similar institutions
- xxvii. public administrative services related to the formulation and implementation of general labour policies and regulations, such as labour conditions; the operation of labour exchanges; the implementation of national and regional development policy measures to reduce unemployment and to stimulate labour mobility

This service code does not include:

- public administrative services related to mineral fuel, cf. 999113
- police traffic-control services on roads and waterways, cf. 999126
- tourism promotion services, cf. 998557
- visitor information services, cf. 998557

### **999119 Other administrative services of the government n.e.c.**

This service code includes:

- i. public administrative and operational services for general personnel affairs, whether or not connected with a specific function
- ii. public administrative services related to the development and implementation of general personnel policies and procedures, concerning

- iii. selection and promotion, rating methods, job descriptions, evaluation and classification, administration of civil service regulations and similar matters other administrative services of the government, other than those specified elsewhere.

## **99912 Public administrative services provided to the community as a whole**

### **999121 Public administrative services related to external affairs, diplomatic and consular services abroad.**

This service code includes:

- i. public administrative and operational services related to ministries of foreign affairs and diplomatic and consular missions stationed abroad or to offices of international organizations
- ii. public administrative, operational and support services related to information and cultural services intended for distribution beyond national boundaries, including libraries, reading rooms and reference services located abroad

### **999122 Services related to foreign economic aid**

This service code includes:

- i. public administrative services related to economic aid to developing countries, whether or not routed through international organizations
- ii. administrative services provided by government offices, bureaux and programme units for non- military aid programmes to developing countries
- iii. provision of or support for technical assistance and training
- iv. international assistance such as refugee or hunger relief programme
- v. economic aid missions accredited to foreign governments

### **999123 Services related to foreign military aid**

This service code includes:

- i. administrative services by government offices, bureaux and programme units concerning military aid missions accredited to foreign governments or attached to international military organizations or alliances
- ii. public administrative services related to grants and loans for military aid
- iii. public administrative services related to contributions to international peacekeeping forces, including the assignment of manpower

### **999124 Military defence services**

This service code includes

- i. administrative, operational and supervisory services related to military defence and forces: land, sea, air and space defence forces;
- ii. military engineering, transport, communications;
- iii. military intelligence; material, personnel, and other non-combat forces and commands;
- iv. reserve and auxiliary forces attached to the department of defence;

- v. services related to the provision of equipment, structures, supplies, etc., plus health services for military personnel in the field administrative and support services related to defence-related applied research and experimental development.

### **999125 Civil defence services**

This service code includes:

- i. administrative, operational and support services related to civil defence forces
- ii. support services related to the drawing up of contingency plans for dealing with national emergencies
- iii. carrying out emergency preparedness exercises involving civilian institutions and populations

This service code does not include:

- police and fire protection services, cf. 999126

### **999126 Police and fire protection services**

This service code includes

- i. services provided by auxiliary police forces, including harbour police, border police, coast guards and other special police forces, police services related to traffic regulation, registration of aliens and maintenance of police records
- ii. administrative and operational services related to firefighting and fire prevention by regular and auxiliary fire brigades
- iii. marine fireboat services
- iv. combatting of floods and other natural disasters
- v. beach surveillance and rescue operations on open water and in mountains
- vi. civil protection services provided by army or police forces

This service code does not include:

- aircraft firefighting and fire prevention services, cf. 996763
- forest fire fighting services, cf. 998614
- fire extinguishing services for oil and gas wells, cf. 998621
- civil defence services, cf. 999125

### **999127 Public administrative services related to law courts**

This service code includes:

- i. public administrative services related to civil and criminal law courts, military tribunals and the judicial system
- ii. legal representation and advisory services on behalf of the government or on behalf of others when provided by the government
- iii. public administrative services related to sentencing and the interpretation of the law, including arbitration of civil suits

This service code does not include:



- services related to advice and representation in civil, criminal and other cases, cf. 998211, 998212

**999128 Administrative services related to the detention or rehabilitation of criminals.**

This service code includes:

- public correctional services
- public administrative services related to corrections
- services related to the operation of prisons and other places for the incarceration and rehabilitation of criminals, such as prison farms, workhouses, reformatories and asylums

**999129 Public administrative services related to other public order and safety affairs n.e.c.**

This service code includes:

- public administrative services related to the overall administration, regulation and support of activities for the promotion of public order and safety and the development of related overall policy
- public administrative services related to the provision of supplies for domestic emergency use in the event of peacetime disasters and information dissemination services for the above-mentioned affairs

**99913 Administrative services related to compulsory social security schemes.**

This Group includes administrative and operational services related to social security, involving provision of benefits for loss of income due to sickness, childbirth or temporary disablement

This service code does not include:

- public administrative services related to healthcare, cf. 999112

**999132 Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees**

This service code includes:

- public administrative services related to government employee pension schemes and for old-age, disability or survivors' benefits other than for government employees
- administrative and operational services related to retirement, pension and disability schemes for government employees and their survivors, including government social assistance schemes to compensate for permanent loss of income due to partial or full disablement

**999133 Administrative services related to unemployment compensation benefit schemes**

This service code includes:

- i. public administrative, operational and support services related to unemployment compensation schemes. Included are payments under social insurance or other government schemes to compensate individuals for loss of income due to unemployment

#### **999134 Administrative services related to family and child allowance programmes**

This service code includes:

- i. public administrative, operational and support services related to income assistance for households and families with dependent children
- ii. administrative services related to payments to families with dependent children whether or not an income recipient is part of the household
- iii. administrative services related to payment to households on a per-child basis, regardless of needs

#### **9992 Education services**

##### **99921 Pre-primary education services**

##### **999210 Pre-primary education services**

This service code includes

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

This service code does not include:

- recreational and vacation camps for children, cf. 996313
- child day-care services, cf. 999351

##### **99922 Primary education services**

##### **999220 Primary education services**

This service code includes educational services provided at the first level i.e., from classes I to V; primary education provided under education guarantee scheme and alternative and innovative scheme; Provision of literacy programmes for adults at primary level; Special education for handicapped students at primary level; Other primary education activities n.e.c..

##### **99923 Secondary Education Services**

This group includes:

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

### **999231 Secondary education services, general**

This service code includes General School Education from classes VI to X; General school education from XI to XII, giving, in principle access to higher education; Provision of literacy programmes for adults at secondary level; Special education for handicapped students at secondary level; Other secondary education activities n.e.c..

### **999232 Secondary education services, technical and vocational.**

This service code includes:

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

This service code also includes:

- ii. services related to the provision of special education programmes at this educational level

### **99924 Higher education services**

#### **999241 Higher education services, general**

This service code includes higher education services, above higher secondary level, in fields such as humanities, arts, social sciences etc.

#### **999242 Higher education services, technical**

This service code includes higher education services, above higher secondary level, in technical fields such as engineering, medical, bio-technology etc.

**999243 Higher education services, vocational**

**999249 Other higher education services**

**99925 Specialised education services**

**999259 Specialised education services**

This service code includes education services leading to an advanced research qualification, such as a doctoral degree, in various fields.

**99929 Other education & training services and educational support services**

**999291 Cultural education services**

This service code includes piano and other music instruction services; art instruction services; dance instruction services and dance studios; art instruction except academic photography instruction

**999292 Sports and recreation education services**

This service code includes

- i. sports instruction services by sports camps and schools or by professional sports instructors, teachers or coaches to groups of individuals. It does not include the provision of such services by academic schools, colleges and universities.
- ii. sports instruction (baseball, basketball, cricket, football, hockey, tennis, figure skating, etc.)
- iii. camps, sports instruction
- iv. gymnastics instruction
- v. riding instruction
- vi. swimming instruction
- vii. martial arts instruction
- viii. card game instruction (such as bridge)
- ix. yoga instruction

This service code does not include:

- recreational or vacation camps that include sports training or instruction, cf. 996313
- incidental sports and recreation instruction by academic schools, colleges or universities, cf. group 99921-99925

**999293 Commercial training and coaching services**

This service code includes any training or coaching provided by any institute or establishment providing commercial training or coaching for imparting skill or knowledge or lessons on any subject or field other than the sports, with or without issuance of a certificate and includes coaching or tutorial classes.

## **999294 Other education and training services n.e.c.**

This service code includes:

- i. training for car, bus, lorry and motorcycle driving licences
- ii. training for flying certificates and ship licences
- iii. computer training services
- iv. management training services
- v. services provided by music camps, science camps, computer camps and other instructional camps, except for sports
- vi. education services not definable by level

This service code does not include:

- services related to literacy programmes for adults, cf. 999220, 999231
- higher education services comparable to the regular education system, cf. 99924, 99925
- cultural education services, cf. 999291
- education services provided by instructors, coaches, etc., as part of sporting activities, cf. 999292

## **999295 services involving conduct of examination for admission to educational institutions.**

This service code includes all services provided with respect to conduct of examinations for admission to various courses/groups in various grades.

## **999299 Other Educational support services**

This service code includes on-instructional services that support educational processes or systems, such as educational consulting, educational guidance counselling services, educational testing evaluation services, educational testing services, organization of student exchange programmes.

## **9993 Human health and social care services**

### **99931 Human health services**

#### **999311 Inpatient services**

This service code includes:

- i. surgical services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient
- ii. gynaecological and obstetrical services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient

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

### **999312 Medical and dental services**

This service code includes:

- i. general medical services consisting of the prevention, diagnosis and treatment by doctors of medicine of physical and/or mental diseases, such as:
  - a. consultations
  - b. physical check-ups, etc.

Note: These services are not limited to specified or particular conditions, diseases or anatomical regions. They can be provided in general practitioners' practices and also delivered by outpatient clinics, at home, in firms, schools etc. or by phone, Internet or other means.

- ii. consultation services in paediatrics, gynaecology-obstetrics, neurology and psychiatry, and various medical services
- iii. surgical consultation services
- iv. treatment services in outpatients clinics, such as dialysis, chemotherapy, insulin therapy, respiratory treatment, radiation treatment and the like
- v. analysis and interpretation of medical images (x-ray, electrocardiograms, endoscopies and the like)

Note: These services can be provided in specialized practitioners' practices and also delivered by outpatient clinics, at home, in firms, schools etc. or by phone, Internet or other means.

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

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

This service code does not include:

- childbirth services by qualified practitioners other than medical doctors, cf. 999313

- services of medical laboratories, cf. 999316

### **999313 Childbirth and related services**

This service code includes:

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

This service code does not include:

- gynaecological and obstetrical services provided by hospitals to in-house patients, cf. 999311

### **999314 Nursing and Physiotherapeutic services**

This service code includes:

- services in the field of nursing care (without admission), advice and prevention for patients at home, the provision of maternity care, children's hygiene, etc.
- services in the field of physiotherapy, ergotherapy, occupational therapy etc.

Note: These services are provided by qualified practitioners, other than medical doctors.

### **999315 Ambulance services**

This service code includes:

- services involving the transport of patients by ambulance, with or without resuscitation equipment or medical personnel

### **999316 Medical Laboratory and Diagnostic-imaging services**

This service code includes:

- analysis and testing services provided by medical laboratories
- diagnostic-imaging services without analysis or interpretation, e.g., x-ray, ultrasound, magnetic resonance imaging (MRI), etc.

### **999317 Blood, sperm and organ bank services**

This service code includes:

- services provided by blood, semen, embryo, stem cells, tissue and transplant organ banks, including storing and cataloguing of available specimen, matching of donated specimen and potential recipients etc.

### **999319 Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture etc.**

This service code includes:

- i. Other paramedical human health services not elsewhere classified, such as acupuncture, aroma therapy, speech therapy, homeopathy, nutrition therapy etc.

Note: These services are provided by qualified practitioners, other than medical doctors.

### **99932 Residential care services for the elderly and disabled**

#### **999321 Residential health-care services other than by hospitals**

This service code includes:

- i. combined accommodation and medical services provided without the supervision of a medical doctor located on the premises

#### **999322 Residential care services for the elderly and persons with disabilities**

This service code includes:

- i. round-the-clock care services by residential institutions for elderly persons
- ii. round-the-clock care services by residential institutions for young persons and adults with physical or intellectual disabilities, including those having disabilities in seeing, hearing or speaking

### **99933 Other social services with accommodation**

#### **999331 Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse**

This service code includes:

- i. services provided to children by facilities for alcoholism or drug addiction treatment, psychiatric convalescent homes for the emotionally disturbed, mental retardation facilities or mental health halfway houses

#### **999332 Other social services with accommodation for children**

This service code includes:

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

#### **999333 Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse**

This service code includes:

- i. services provided to adults by facilities for alcoholism or drug addiction treatment, psychiatric convalescent homes for the



emotionally disturbed, mental retardation facilities or mental health halfway houses

**999334 Other social services with accommodation for adults**

This service code includes:

- i. residential social assistance services involving round-the-clock care services to adults, e.g., social services provided by homes for single mothers
- ii. other social rehabilitation services

**99934 Social services without accommodation for the elderly and disabled**

**999341 Vocational rehabilitation services**

This service code includes:

- i. vocational rehabilitation services for persons with disabilities, where the social assistance component is predominant

This service code does not include:

- vocational rehabilitation services where the education component is predominant, cf. 9992

**999349 Other social services without accommodation for the elderly and disabled n.e.c.**

This service code includes:

- i. old-age visiting and assistance services
- ii. non-residential social services, such as the provision of daytime shelter and elementary play-related teaching to children and young people with disabilities
- iii. invalid visiting and assistance services

**99935 Other social services without accommodation**

**999351 Child day-care services**

This service code includes:

- i. provision of daytime shelter and elementary play-related teaching to small children (day-care services) in nursery school

**999352 Guidance and counseling services n.e.c. related to children**

This service code includes:

- i. guidance and counselling services not elsewhere classified delivered to individuals and families, generally the children's parents, in their homes or elsewhere

Note: Such services may deal with behavioural, and other problems related to children, e.g., broken-home problems, school problems,

development problems, prevention of cruelty to children, crisis intervention services, adoption services, etc.

This service code does not include:

- education-related guidance counselling for children, cf. 999299

### **999353 Welfare services without accommodation**

This service code includes:

- i. welfare services that do not include accommodation services, such as:
  - a. eligibility-determination services in connection with welfare aid, rent supplements and food stamps
  - b. household budget counselling services

This service code does not include:

- public administration services related to welfare benefit schemes, cf. 999112

### **999359 Other social services without accommodation n.e.c.**

This service code includes:

- i. other social services not including accommodation services, such as:
  - a. marriage guidance services including matrimonial services provided by various individuals/firms either through online or in person.
  - b. guidance services delivered to persons on parole or probation
  - c. social assistance services to disaster victims, refugees and immigrants, including temporary shelter services

### **9994 Sewage and waste collection, treatment and disposal and other environmental protection services**

#### **99941 Sewerage, sewage treatment and septic tank cleaning services**

##### **999411 Sewerage and sewage treatment services**

This service code includes:

- i. sewage removal services usually provided using equipment such as waste pipes, sewers or drains
- ii. sewage treatment services using dilution, screening and filtering, sedimentation, chemical precipitation, etc.

##### **999412 Septic tank emptying and cleaning services**

This service code includes:

- i. emptying and cleaning of cesspools and septic tanks
- ii. servicing of chemical toilets

## **99942 Waste collection services**

### **999421 Collection services of hazardous waste**

This service code includes:

- i. waste collection specifically designed for the collection of:
  - a. pathological wastes such as anatomical wastes, non-anatomical wastes, sharp wastes, such as syringes and scalpels
  - b. other biological-infectious wastes from hospitals, medical practices, dental practices, medical laboratories
  - c. other biohazardous wastes from non-residential locations
- ii. waste collection from industrial locations specifically designed for the collection of:
  - a. hazardous wastes (except medical and biological) including materials that may be hazardous to human health or the environment and that require special handling techniques specified by legislation or regulation
- iii. waste collection from non-industrial locations specifically designed for the collection of:
  - a. hazardous waste including materials that may be hazardous to human health or the environment that require special handling techniques specified by legislation or regulation

### **999422 Collection services of non-hazardous recyclable materials**

This service code includes:

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

### **999423 General waste collection services, residential**

This service code includes:

- i. general collection of waste, garbage, rubbish, refuse, trash, and commingled materials from residential locations, including curbside collection, back door collection, or automated collection on a flexible or regular schedule

### **999424 General waste collection services, other n.e.c.**

This service code includes:

- i. general collection of waste, garbage, rubbish, refuse, trash, and commingled materials from non- residential locations, on a regular or flexible schedule

## **99943 Waste treatment and disposal services**

### **999431 Waste preparation, consolidation and storage services**

This service code includes:

- i. consolidation, temporary storage, and preparation of hazardous waste
- ii. consolidation and preparation of hazardous waste for transportation to an appropriate facility that processes waste
- iii. services of drop-off centres, transfer stations and container stations
- iv. ship-breaking
- v. dismantling of wrecks, such as cars, computers etc., in order to obtain and separate recoverable materials
- vi. consolidation, temporary storage and preparation of non-hazardous recyclable materials
- vii. transfer facility services of non-hazardous recyclable materials
- viii. recovery and preparation of non-hazardous recyclable materials, such as bailing, cleaning, sorting, volume reduction and similar preparation and consolidation of recyclable materials, for transportation to an appropriate facility that processes recyclable materials
- ix. consolidation, temporary storage and preparation of non-hazardous waste
- x. transfer facility services for non-hazardous waste
- xi. consolidation and preparation of non-hazardous waste for transportation to an appropriate facility that processes waste

### **999432 Hazardous waste treatment and disposal services**

This service code includes:

- i. treatment to reduce, eliminate, or transform hazardous waste
- ii. Note: Processes include biological, chemical, and/or physical procedures or incineration. These procedures may lead to a disposable residual or result in the recovery of a recyclable material.
- iii. disposal services for hazardous waste at a facility that meets legal standards for the disposal of hazardous waste, such as at approved controlled containment facilities or landfills

### **999433 Non-hazardous waste treatment and disposal services**

This service code includes:

- i. disposal of non-hazardous waste on or in a sanitary landfill which meets the sanitary landfill criteria specified by legislation or regulation, i.e. designed to prevent leaking etc.
- ii. disposal of non-hazardous waste on or in landfills other than a sanitary one
- iii. incineration of non-hazardous waste in a facility that meets legal standard and requirements for incineration of non-hazardous waste
- iv. other non-hazardous waste disposal services, such as:

- a. services of chemical or biological reduction of agricultural waste and similar treatment services

## **99944 Remediation services**

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

### **999441 Site remediation and clean-up services**

This service code includes:

- i. services involved in implementing approved plans for the remediation of air, surface water, soil or ground water on a contaminated site, that meet requirements specified by legislation or regulation

### **999442 Containment, control and monitoring services and other site remediation services**

This service code includes:

- i. services involved in preventing additional or wider contamination on the site
- ii. preventing the movement of uncontrolled contaminants from the site
- iii. monitoring the site to determine the effectiveness of remediation activities
- iv. controlling access to the contaminated site
- v. other site remediation services, n.e.c.

### **999443 Building remediation services**

This service code includes:

- i. development and implementation of a remediation plan that removes, destroys, contains or otherwise reduces contaminants in buildings, such as asbestos, lead, radon etc.

### **999449 Other remediation services n.e.c.**

This service code includes:

- i. environmental emergency response services
- ii. other remediation services, n.e.c.

## **99945 Sanitation and similar services**

### **999451 Sweeping and snow removal services**

This service code includes:

- i. street sweeping and cleaning services
- ii. gritting and salting of roads
- iii. snow ploughing and removal
- iv. runway sweeping and snow removal services

- v. runway vacuuming services

#### **999459 Other sanitation services n.e.c.**

This service code includes:

- i. beach cleaning services
- ii. drain unblocking services

This service code does not include:

- disinfection and extermination services for buildings and other non-agricultural structures, cf. 998531
- pest control services in connection with agriculture, cf. 998619

#### **99949 Others**

#### **999490 Other environmental protection services n.e.c.**

This service code includes:

- i. acidifying deposition (i.e., acid rain) monitoring, controlling and damage assessment services
- ii. other environmental protection services not elsewhere classified

#### **9995 Services of membership organizations**

This group includes services related to:

- i. organizing and promoting religious activities
- ii. advocating various social and political causes
- iii. promoting and defending the interests of members of the organization

This group does not include:

- accommodation services provided by such organizations, except where mentioned, cf. group 99631
- education services provided by such organizations, cf. Heading 9992
- health and social services provided by such organizations, cf. Heading 9993

#### **99951 Services furnished by business, employers and professional organizations Services**

#### **999511 Services furnished by business and employers organizations**

This service code includes:

- i. representation, negotiation, information dissemination, and similar services provided by business and employers membership organizations whose member interests centre on the development and welfare of business or trade in general or of a particular line, including chambers of commerce

This service code does not include:

- public relations services rendered by others on behalf of the association, cf. 83121

### **999512 Services furnished by professional organizations**

This service code includes:

- i. representation, negotiation, information dissemination, and similar services provided by professional organizations, whose member interest centre on scholarly disciplines or professional practices of technical fields in general or of a particular field

### **99952 Services furnished by trade unions**

#### **999520 Services furnished by trade unions**

This service code includes:

- i. representation, negotiation, and information dissemination services of members' views concerning the work situation and organizational services for concerted action, provided by associations whose members are mainly employees

### **99959 Services furnished by other membership organizations**

#### **999591 Religious services**

This service code includes:

- i. religious worship, training and study services
- ii. specialized religious services such as marriage services, masses and prayers for the dead, baptisms, etc.
- iii. retreat services provided by houses of religious orders
- iv. missionary services

#### **999592 Services furnished by political organizations**

This service code includes:

- i. information dissemination, public relations, fund-raising and similar services provided by political parties and similar organizations, engaged in placing their members or those sympathetic to the party in political

#### **999593 Services furnished by human rights organizations**

This service code includes:

- ii. services provided by membership organizations for the purpose of furthering human rights, such as citizen initiative or protest movements, by means of information dissemination, political influence, fund-raising etc.

#### **999594 Cultural and recreational associations**

This service code includes:

- i. associations for the pursuit of a cultural or recreational activity or hobby (other than sports or games), e.g., poetry, literature and book clubs, historical clubs, gardening clubs, film and photo clubs, music and art clubs, craft and collectors' clubs, social clubs, carnival clubs etc.

This service code does not include:

- services of professional artistic organizations, cf. 999621
- services of sports clubs, cf. 999652

### **999595 Services furnished by environmental advocacy groups**

This service code includes:

- i. services provided by membership organizations for the purpose of furthering environmental protection, by means of information dissemination, political influence, fund-raising etc., such as by environmental, conservation or wildlife organizations

### **999596 Services provided by youth associations**

This service code includes:

- ii. services provided by associations of young people and children
- iii. services provided by student associations, clubs and fraternities
- iv. services provided by associations, such as boy or girl scouts etc.

This service code does not include:

- accommodation services of student dormitories and student fraternities, cf. 996321, 996322

### **999597 Other civic and social organizations**

This service code includes:

- i. services provided by consumer associations
- ii. services provided by automobile associations
- iii. services provided by associations for the purpose of social acquaintanceship, such as rotary clubs, lodges etc.

### **999598 Home owners associations**

This service code includes:

- i. services provided by homeowners' associations and tenants' associations (other than advocacy)

### **999599 Services provided by other membership organizations n.e.c.**

This service code includes:

- i. services provided by homeowners' associations and tenants' associations (other than advocacy)
- ii. services provided by membership organizations n.e.c.



- iii. services provided by associations for the protection and betterment of special groups, such as disability, ethnic and minority groups by means of public education, political influence, the support of community and social activities and facilities, etc.
- iv. other services provided by membership organizations for the purpose of furthering a public cause or issue by means of public education, political influence, etc.
- v. services provided by patriotic associations, including war veterans' associations
- vi. other services provided by organizations in support of community, social and educational activities and facilities

## **9996 Recreational, cultural and sporting services**

### **99961 Audiovisual and related services**

#### **999611 Sound recording services**

This service code includes:

- i. services rendered in the process of converting sounds, words, and music to a permanent physical format using the specialized technical equipment of a sound recording studio
- ii. all recording services performed on location of a live, public event, such as a conference, seminar, meeting, or concert, etc.
- iii. recording of live radio broadcasts done within a sound recording studio
- iv. original recordings of sounds, words and music converted to a digital or analogue format

#### **999612 Motion picture, videotape, television and radio programme production services**

This service code includes:

- i. production and realization of motion pictures including animated cartoons primarily designed for showing in movie theatres
- ii. production and realization of motion pictures of all types (e.g., series, telefilms, including animated cartoons) primarily designed for showing on television
- iii. production and realization of promotional or advertising motion pictures
- iv. production of television programmes, live or recorded
- v. production of radio programmes, live or recorded
- vi. copyrighted motion picture, videotape, television and radio programmes produced without contract for outright sale (i.e. with all-attendant property rights)

Note: These originals are produced for sale that is implicitly or explicitly protected by copyright.

#### **999613 Audiovisual post-production services**

This service code includes:

- i. providing computerized and electronic image and sound processing services for audiovisual works (produced on film, video, or digital media, etc.), such as editing, transfer, colour correction, digital restoration, visual effects, animation, format conversion, compression and digital encoding, captioning, titling, subtitling, sound editing and design services
- ii. organizing and arranging the visual and audio aspects of an audiovisual work (produced on film, video, digital media, etc.) by analyzing, evaluating, and selecting scenes in terms of story continuity and dramatic and entertainment value, using equipment such as viewers, projectors, and digital video editing devices and techniques
- iii. incorporating stock shots selected from film and video libraries into film or video
- iv. transfers services, i.e. transferring an audiovisual work (produced on motion picture film, video, digital media, etc.) from one format to another with the purpose of adapting the production to a format selected for its presentation or preservation characteristics (e.g., creating backup masters or copies because the original is deteriorating). Examples include transfer of film to tape, tape to film, digital media to film, digital media to tape, diapos to video, photo to video, etc
- v. duplication and copying services for audiovisual works, except film, i.e. creating large-run and small-run reproductions of audiovisual works (video, digital media, etc.) for a variety of uses. The reproductions may be produced in a variety of formats, including VHS, DVD, streaming video, etc.
- vi. colour correction services, i.e. adding, modifying, or excluding colour of audiovisual works
- vii. (produced on film, video, or digital media, etc.) electronically, using digital techniques
- viii. digital restoration services for audiovisual works, i.e. removing scratches from audiovisual works (produced on film, video, or digital media, etc.) by using digital techniques to get the film ready for the transfer process
- ix. introducing visual effects to audiovisual works (produced on film, video, or digital media, etc.) by applying photographic or digital technology to the work after the principal photography or main shooting has occurred, such as miniatures, optical and digital effects, matte paintings, double printing, fades, and vignetting
- x. creating pictures, abstract designs and similar elements for an audiovisual work using animation techniques, such as computerized animation, sequences of drawings, or claymation (animation of personages and objects created with clay)
- xi. captioning services for audiovisual works, i.e. adding text to an audiovisual work (produced on film, video, or digital media, etc.), using a character generator or a captioning data generation system, including:

- a. open captioning services, which create text always visible on screen
  - b. closed captioning services, which create text made visible on screen at the option of the user
- xii. titling services for audiovisual works, i.e. adding typesetter and graphical elements that serve to identify and enhance the audiovisual work (film, video, or digital media, etc.) through texts, including beginning titles, credits, and words
- subtitling services for audiovisual works, i.e. inserting text in the screen that translates the dialogues and titles of the original audiovisual work (produced on film, video, or digital media, etc.) to the language of the country in which the films or video is exhibited
- xiii. creating, adding and recording the sound elements (dialogue, music, sounds and silences) of an audiovisual work (produced on film, video, digital media etc.) for a soundtrack that synchronizes the audio with the visual portion of the work:
  - a. composing, recording, mixing, and integrating original music and sound into the soundtrack of an audiovisual work
  - b. recording of music that is timed to the sequence of an audiovisual work
  - c. mixing and recording licensed and client-supplied music and sound for integration into the soundtrack of an audiovisual work
  - d. integrating licensed and client-supplied music and sound into the soundtrack of an audiovisual work and synchronizing the sound elements with visual elements of the work
- xiv. licensing and/or agent services for licensing of music and sound bundled with mixing or integration services
- xv. other postproduction services for audiovisual works (produced on film, video, digital media etc.), including format conversion services, compression services etc.

**999614 Motion picture, videotape and television programme distribution services**

This service code includes:

- i. distribution of audiovisual works, including granting permission to exhibit, broadcast and rent audiovisual works that are implicitly or explicitly protected by a copyright owned or controlled by the licensor, usually intended for theatres, television, home video market etc., such as live action or animated films, videos, digital media, etc.
  - ii. management services for motion picture rights
- Note: This product is transacted between the distributor and the exhibitor, television network, television station, video rental store etc.

This service code does not include:

- licensing services (by the copyright holder) for the right to reproduce, distribute or incorporate audiovisual originals, cf. 997332

## **999615 Motion picture projection services**

This service code includes:

- i. motion picture, videotape and similar projection services (analogue or digital) in movie theatres, in open air or in cine-clubs, drive-ins, in private screening rooms or other projection facilities

## **99962 Performing arts and other live entertainment event presentation and promotion services**

### **999621 Performing arts event promotion and organization services**

This service code includes:

- i. promotion and organization services for:
  - a. theatre, opera, ballet, musical and concert performances
  - b. "sound and light" performances
  - c. puppet shows
  - d. fireworks
  - e. circus performances
  - f. other similar performances.

### **999622 Performing arts event production and presentation services**

This service code includes:

- i. production and presentation services for:
  - a. theatre, opera, ballet, musical and concert performances
  - b. puppet shows
  - c. circus and other performances

### **999623 Performing arts facility operation services**

This service code includes:

- i. operation of concert halls, theatres, opera houses, music halls
- ii. operation of multipurpose centres and of similar facilities with a cultural predominance

### **999629 Other performing arts and live entertainment services n.e.c.**

This service code includes management services for rights attached to artistic, literary, musical works; services ancillary to entertainment not elsewhere classified, such as operation of scenery and backdrops, operation of lighting and sound equipment for the performing arts

## **99963 Services of performing and other artists**

### **999631 Services of performing artists including actors, readers, musicians, singers, dancers, TV personalities, independent models etc**

This service code includes:

- i. services of actors, readers, singers, musicians, dancers, stunt people, television personality hosts/presenters and other performing artists; services of independent models

**999632 Services of authors, composers, sculptors and other artists, except performing artists**

This service code includes:

- i. services of authors, composers, sculptors
- ii. services of stage designers, set designers, lighting designers, costume designers; restoration services for works of art

**999633 Original works of authors, composers and other artists except performing artists, painters and sculptors**

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

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

**99964 Museum and preservation services**

**999641 Museum and preservation services of historical sites and buildings**

This service code includes:

- i. display services of collections of all kinds (art, science and technology, history)
- ii. management and conservation services for such collections
- iii. organization of travelling exhibitions for such collections
- iv. operation of historical sites, monuments and buildings, including access and visiting services
- v. preservation services for historical sites, monuments and buildings

**999642 Botanical, zoological and nature reserve services**

This service code includes:

- i. operation of botanical and zoological gardens, including access and visiting services
- ii. conservation and maintenance services of botanical and zoological gardens
- iii. operation of national parks, nature parks and reserves, including supervision, access and visiting services
- iv. conservation and maintenance services of national parks, nature parks and reserves

## **99965 Sports and recreational sports services**

### **999651 Sports and recreational sports event promotion and organization services**

This service code includes:

- i. services provided by producers or promoters of sports events, with or without facilities
- ii. organization and management of sports events by sports clubs offering the opportunity for sports, e.g., football clubs, bowling clubs, swimming clubs, golf clubs, boxing clubs, body-building clubs, winter sports clubs, chess clubs, track and field clubs, etc.

### **999652 Sports and recreational sports facility operation services**

This service code includes:

- i. operation of and access to indoor and outdoor sports and recreational sports facilities, such as stadiums, arenas, rinks, swimming pools, sports fields, tracks, golf courses, bowling alleys, tennis courts, etc.
- ii. services of riding academies

### **999659 Other sports and recreational sports services n.e.c.**

This service code includes:

- i. skydiving services
- ii. hang-gliding services
- iii. scuba-diving services

## **99966 Services of athletes and related support services**

### **999661 Services of athletes**

This service code includes:

- i. services provided by individual own-account sportsmen and athletes

### **999662 Support services related to sports and recreation**

This service code includes:

- i. services provided by sport judges and timekeepers
- ii. services of mountain guides
- iii. services of hunting guides
- iv. services of fishing guides
- v. services related to the training of sporting and entertainment animals
- vi. other sporting and recreation services, not elsewhere classified

This service code does not include:

- rental services for sporting equipment, cf. 997329
- services of tourist guides, cf. 998556

## **99969 Other amusement and recreational services**

### **999691 Amusement park and similar attraction services**

This service code includes services involving organization, operation, admission to and other related services of

- i. amusement parks
- ii. attractions and fun fair
- iii. operation of preserved railways
- iv. other similar attractions

### **999692 Gambling and betting services including similar online services**

This service code includes:

- i. on-line gambling services
- ii. on-line games involving betting/gambling.
- iii. off-track betting,
- iv. casino and gambling house services
- v. gambling slotmachine services
- vi. other similar services

### **999693 Coin-operated amusement machine services**

This service code includes:

- i. providing services of coin/card-operated amusement machines:
  - a. table soccer games
  - b. air hockey games
  - c. pinball games
  - d. video games
- ii. providing services of coin/card-operated recreational games and rides:
  - a. coin/card-operated children's rides

### **999694 Lottery services**

This service code includes organization, distribution and selling services of lotteries, lottos and other similar items.

### **999699 Other recreation and amusement services n.e.c.**

This service code includes:

- i. operation of, and access services to ballrooms, dance halls and other recreational facilities
- ii. operation of ski hills
- iii. recreation park and beach services

## **9997 Other services**

### **99971 Washing, cleaning and dyeing services**

#### **999711 Coin-operated laundry services**

This service code includes:

- i. textile cleaning services by coin-operated self-service machines

#### **999712 Dry-cleaning services (including fur product cleaning services)**

This service code includes:

- i. dry-cleaning services of apparel and other textile, fur and leather articles

#### **999713 Other textile cleaning services**

This service code includes:

- i. washing, cleaning and ironing of textile clothes and apparel for collectives and enterprises
- ii. washing, cleaning and ironing for laundry depots
- iii. washing, cleaning and ironing for households
- iv. cleaning of textiles, furniture and carpets on customers' premises
- v. cleaning of carpets, upholstery fabric, wall hangings, etc.
- vi. renting of work uniforms etc., including cleaning on a regular schedule

This service code does not include:

- rental services of wearing apparel, cf. 997326
- dry-cleaning services, cf. 999712

#### **999714 Pressing services**

This service code includes:

- i. pressing of apparel and other textile articles

#### **999715 Dyeing and colouring services**

This service code includes:

- i. dyeing and colouring of apparel and other textile articles not in connection with production of such items

#### **999719 Other washing, cleaning and dyeing services n.e.c**

### **99972 Beauty and physical well-being services**

#### **999721 Hairdressing and barbers services**



This service code includes:

- i. hair washing, trimming and cutting services
- ii. shaving and beard trimming services
- iii. hair colouring and tinting services

**999722 Cosmetic treatment (including cosmetic/plastic surgery), manicuring and pedicuring services**

This service code includes:

- i. face and beauty treatment, including cosmetic treatment/surgeries
- ii. manicure and pedicure services
- iii. counselling services on beauty, face care and make-up

**999723 Physical well-being services including health club & fitness centre**

This service code includes:

- i. services provided by Turkish baths, sauna and steam baths, solaria, spas, reducing and slimming salons, fitness centres, massage parlours, etc.

**999729 Other beauty treatment services n.e.c.**

This service code includes:

- i. personal hygiene, body care, depilation, treatment with ultraviolet rays and infrared rays and other hygiene services
- ii. services provided by tattoo artists/parlours, body piercing studio's and other similar cosmetic treatments.

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**99973 Funeral, cremation and undertaking services**

**999731 Cemeteries and cremation services**

This service code includes:

- i. management and maintenance services of cemeteries, care of graves and graveyards
- ii. cremation services

**999732 Undertaking services**

This service code includes:

- i. arrangement of funeral and cremation ceremonies
- ii. interment and disinterment (exhumation) of human remains
- iii. funeral parlour services, including embalming
- iv. carriage of corpses

**99979 Other miscellaneous services**

**999791 Services involving commercial use or exploitation of any event**

- 999792 Agreeing to do an act**
- 999793 Agreeing to refrain from doing an act**
- 999794 Agreeing to tolerate an act**
- 999795 Conduct of religious ceremonies/rituals by persons**
- 999799 Other services n.e.c.**

**9998 Domestic services**

**99980 Domestic services**

**999800 Domestic services both part time & full time**

This service code includes services provided by maids, cooks, nannies and similar individuals and also by private households in their capacity of employing such household personnels

**9999 Services provided by extraterritorial organizations and bodies.**

**99990 Services provided by extraterritorial organizations and bodies.**

**999900 Services provided by extraterritorial organizations and bodies**

This service code includes:

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