

NACE 2.1 code	NACE 2.1 Heading	NACE 2.1 code sensitivity based on the 2025 side letter template version. Legend: 2 = excluded (highlighted in column C), 0 = accepted, HC = Higher not to be used Category	EIB COMMENT
A	AGRICULTURE, FORESTRY AND FISHING		
0100	Crop and animal production, hunting and related service activities	HC	
0110	Growing of non-perennial crops	HC	
0111	Growing of cereals, other than rice, leguminous crops and oil seeds	0	
0112	Growing of rice	0	
0113	Growing of vegetables and melons, roots and tubers	0	
0114	Growing of sugar cane	0	
0115	Growing of tobacco	2	
0116	Growing of fibre crops	0	
0119	Growing of other non-perennial crops	0	
0120	Growing of perennial crops	HC	
0121	Growing of grapes	0	
0122	Growing of tropical and subtropical fruits	0	
0123	Growing of citrus fruits	0	
0124	Growing of pome fruits and stone fruits	0	
0125	Growing of other tree and bush fruits and nuts	0	
0126	Growing of oleaginous fruits	0	
0127	Growing of beverage crops	0	
0128	Growing of spices, aromatic, drug and pharmaceutical crops	0	
0129	Growing of other perennial crops	0	
0130	Plant propagation	0	
0140	Animal production	HC	
0141	Raising of dairy cattle	0	
0142	Raising of other cattle and buffaloes	0	
0143	Raising of horses and other equines	0	
0144	Raising of camels and camelids	0	
0145	Raising of sheep and goats	0	
0146	Raising of swine and pigs	0	
0147	Raising of poultry	0	
0148	Raising of other animals	0	
0150	Mixed farming	0	
0160	Support activities to agriculture and post-harvest crop activities	HC	
0161	Support activities for crop production	0	
0162	Support activities for animal production	0	
0163	Post-harvest crop activities and seed processing for propagation	0	
0170	Hunting, trapping and related service activities	0	
0200	Forestry and logging	HC	
0210	Silviculture and other forestry activities	0	
0220	Logging	0	
0230	Gathering of wild growing non-wood products	0	
0240	Support services to forestry	0	
0300	Fishing and aquaculture	HC	
0310	Fishing	HC	
0311	Marine fishing	0	
0312	Freshwater fishing	0	
0320	Aquaculture	HC	
0321	Marine aquaculture	0	
0322	Freshwater aquaculture	0	
0330	Support activities for fishing and aquaculture	0	

B	MINING AND QUARRYING		
0500	Mining of coal and lignite	HC	
0510	Mining of hard coal	2	
0520	Mining of lignite	2	
0600	Extraction of crude petroleum and natural gas	HC	
0610	Extraction of crude petroleum	2	
0620	Extraction of natural gas	2	
0700	Mining of metal ores	HC	
0710	Mining of iron ores	2	
0720	Mining of non-ferrous metal ores	HC	
0721	Mining of uranium and thorium ores	2	
0729	Mining of other non-ferrous metal ores	2	
0800	Other mining and quarrying	HC	
0810	Quarrying of stone, sand and clay	HC	
0811	Quarrying of ornamental stone, limestone, gypsum, slate and other stone	0	
0812	Operation of gravel and sand pits and mining of clay and kaolin	0	
0890	Mining and quarrying n.e.c.	HC	
0891	Mining of chemical and fertiliser minerals	2	
0892	Extraction of peat	2	
0893	Extraction of salt	2	
0899	Other mining and quarrying n.e.c.	2	
0900	Mining support service activities	HC	
0910	Support activities for petroleum and natural gas extraction	2	
0990	Support activities for other mining and quarrying	2	

C	MANUFACTURING		
1000	Manufacture of food products	HC	
1010	Processing and preserving of meat and production of meat products	HC	
1011	Processing and preserving of meat, except of poultry meat	0	
1012	Processing and preserving of poultry meat	0	
1013	Production of meat and poultry meat products	0	
1020	Processing and preserving of fish, crustaceans and molluscs	0	
1030	Processing and preserving of fruit and vegetables	HC	
1031	Processing and preserving of potatoes	0	
1032	Manufacture of fruit and vegetable juice	0	
1039	Other processing and preserving of fruit and vegetables	0	
1040	Manufacture of vegetable and animal oils and fats	HC	
1041	Manufacture of oils and fats	0	
1042	Manufacture of margarine and similar edible fats	0	
1050	Manufacture of dairy products and edible ice	HC	
1051	Manufacture of dairy products	0	
1052	Manufacture of ice cream and other edible ice	0	
1060	Manufacture of grain mill products, starches and starch products	HC	
1061	Manufacture of grain mill products	0	
1062	Manufacture of starches and starch products	0	
1070	Manufacture of bakery and farinaceous products	HC	
1071	Manufacture of bread; manufacture of fresh pastry goods and cakes	0	
1072	Manufacture of rusks, biscuits, preserved pastries and cakes	0	
1073	Manufacture of farinaceous products	0	
1080	Manufacture of other food products	HC	
1081	Manufacture of sugar	0	
1082	Manufacture of cocoa, chocolate and sugar confectionery	0	
1083	Processing of tea and coffee	0	
1084	Manufacture of condiments and seasonings	0	
1085	Manufacture of prepared meals and dishes	0	
1086	Manufacture of homogenised food preparations and dietetic food	0	
1089	Manufacture of other food products n.e.c.	0	
1090	Manufacture of prepared animal feeds	HC	
1091	Manufacture of prepared feeds for farm animals	0	
1092	Manufacture of prepared pet foods	0	
1100	Manufacture of beverages	HC	
1101	Distilling, rectifying and blending of spirits	0	
1102	Manufacture of wine from grape	0	
1103	Manufacture of cider and other fruit fermented beverages	0	
1104	Manufacture of other non-distilled fermented beverages	0	
1105	Manufacture of beer	0	
1106	Manufacture of malt	0	
1107	Manufacture of soft drinks and bottled waters	0	
1200	Manufacture of tobacco products	2	
1300	Manufacture of textiles	HC	
1310	Preparation and spinning of textile fibres	0	
1320	Weaving of textiles	0	
1330	Finishing of textiles	0	
1390	Manufacture of other textiles	HC	
1391	Manufacture of knitted and crocheted fabrics	0	
1392	Manufacture of household textiles and made-up furnishing articles	0	
1393	Manufacture of carpets and rugs	0	
1394	Manufacture of cordage, rope, twine and netting	0	
1395	Manufacture of non-wovens and non-woven articles	0	
1396	Manufacture of other technical and industrial textiles	0	
1399	Manufacture of other textiles n.e.c.	0	
1400	Manufacture of wearing apparel	HC	
1410	Manufacture of knitted and crocheted apparel	0	
1420	Manufacture of other wearing apparel and accessories	0	
1421	Manufacture of outerwear	0	
1422	Manufacture of underwear	0	
1423	Manufacture of workwear	0	
1424	Manufacture of leather clothes and fur apparel	0	
1429	Manufacture of other wearing apparel and accessories n.e.c.	0	
1500	Manufacture of leather and related products of other materials	HC	

1510	Tanning, dyeing, dressing of leather and fur; manufacture of luggage, handbags, saddlery and harness	HC	
1511	Tanning, dressing, dyeing of leather and fur	0	
1512	Manufacture of luggage, handbags, saddlery and harness of any material	0	
1520	Manufacture of footwear	0	
1600	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	HC	
1610	Sawmilling and planing of wood; processing and finishing of wood	0	
1611	Sawmilling and planing of wood	0	
1612	Processing and finishing of wood	0	
1620	Manufacture of products of wood, cork, straw and plaiting materials	HC	
1621	Manufacture of veneer sheets and wood-based panels	0	
1622	Manufacture of assembled parquet floors	0	
1623	Manufacture of other builders' carpentry and joinery	0	
1624	Manufacture of wooden containers	0	
1625	Manufacture of doors and windows of wood	0	
1626	Manufacture of solid fuels from vegetable biomass	0	
1627	Finishing of wooden products	0	
1628	Manufacture of other products of wood and articles of cork, straw and plaiting materials	0	
1700	Manufacture of paper and paper products	HC	
1710	Manufacture of pulp, paper and paperboard	HC	
1711	Manufacture of pulp	0	
1712	Manufacture of paper and paperboard	0	
1720	Manufacture of articles of paper and paperboard	HC	
1721	Manufacture of corrugated paper, paperboard and containers of paper and paperboard	0	
1722	Manufacture of household and sanitary goods and of toilet requisites	0	
1723	Manufacture of paper stationery	0	
1724	Manufacture of wallpaper	0	
1725	Manufacture of other articles of paper and paperboard	0	
1800	Printing and reproduction of recorded media	HC	
1810	Printing and service activities related to printing	HC	
1811	Printing of newspapers	0	
1812	Other printing	0	
1813	Pre-press and pre-media services	0	
1814	Binding and related services	0	
1820	Reproduction of recorded media	0	
1900	Manufacture of coke and refined petroleum products	HC	
1910	Manufacture of coke oven products	2	
1920	Manufacture of refined petroleum products and fossil fuel products	2	
2000	Manufacture of chemicals and chemical products	HC	
2010	Manufacture of basic chemicals, fertilisers and nitrogen compounds, plastics and synthetic rubber in primary forms	HC	
2011	Manufacture of industrial gases	0	
2012	Manufacture of dyes and pigments	0	
2013	Manufacture of other inorganic basic chemicals	2	
2014	Manufacture of other organic basic chemicals	2	Eligible: Manufacture of industrial gases, which shall be reported under code 20.11 Manufacture of industrial gases
2015	Manufacture of fertilisers and nitrogen compounds	2	
2016	Manufacture of plastics in primary forms	2	Eligible: Recovery of sorted materials, which shall be reported under code 38.21 Materials recovery
2017	Manufacture of synthetic rubber in primary forms	0	
2020	Manufacture of pesticides, disinfectants and other agrochemical products	0	
2030	Manufacture of paints, varnishes and similar coatings, printing ink and mastics	0	
2040	Manufacture of washing, cleaning and polishing preparations	HC	
2041	Manufacture of soap and detergents, cleaning and polishing preparations	0	
2042	Manufacture of perfumes and toilet preparations	0	
2050	Manufacture of other chemical products	HC	
2051	Manufacture of liquid biofuels	0	
2059	Manufacture of other chemical products n.e.c.	0	Manufacture of explosives is excluded
2060	Manufacture of man-made fibres	0	

2100	Manufacture of basic pharmaceutical products and pharmaceutical preparations	HC	
2110	Manufacture of basic pharmaceutical products	0	
2120	Manufacture of pharmaceutical preparations	0	
2200	Manufacture of rubber and plastic products	HC	
2210	Manufacture of rubber products	HC	
2211	Manufacture, retreading and rebuilding of rubber tyres and manufacture of tubes	0	
2212	Manufacture of other rubber products	0	
2220	Manufacture of plastic products	HC	
2221	Manufacture of plastic plates, sheets, tubes and profiles	0	
2222	Manufacture of plastic packing goods	0	
2223	Manufacture of doors and windows of plastic	0	
2224	Manufacture of builders' ware of plastic	0	
2225	Processing and finishing of plastic products	0	
2226	Manufacture of other plastic products	0	
2300	Manufacture of other non-metallic mineral products	HC	
2310	Manufacture of glass and glass products	HC	
2311	Manufacture of flat glass	0	
2312	Shaping and processing of flat glass	0	
2313	Manufacture of hollow glass	0	
2314	Manufacture of glass fibres	0	
2315	Manufacture and processing of other glass, including technical glassware	0	
2320	Manufacture of refractory products	0	
2330	Manufacture of clay building materials	HC	
2331	Manufacture of ceramic tiles and flags	0	
2332	Manufacture of bricks, tiles and construction products, in baked clay	0	
2340	Manufacture of other porcelain and ceramic products	HC	
2341	Manufacture of ceramic household and ornamental articles	0	
2342	Manufacture of ceramic sanitary fixtures	0	
2343	Manufacture of ceramic insulators and insulating fittings	0	
2344	Manufacture of other technical ceramic products	0	
2345	Manufacture of other ceramic products	0	
2350	Manufacture of cement, lime and plaster	HC	
2351	Manufacture of cement	2	
2352	Manufacture of lime and plaster	0	
2360	Manufacture of articles of concrete, cement and plaster	HC	
2361	Manufacture of concrete products for construction purposes	0	
2362	Manufacture of plaster products for construction purposes	0	
2363	Manufacture of ready-mixed concrete	0	
2364	Manufacture of mortars	0	
2365	Manufacture of fibre cement	2	
2366	Manufacture of other articles of concrete, cement and plaster	0	
2370	Cutting, shaping and finishing of stone	0	
2390	Manufacture of abrasive products and non-metallic mineral products n.e.c.	HC	
2391	Manufacture of abrasive products	0	
2399	Manufacture of other non-metallic mineral products n.e.c.	0	
2400	Manufacture of basic metals	HC	
2410	Manufacture of basic iron and steel and of ferro-alloys	2	
2420	Manufacture of tubes, pipes, hollow profiles and related fittings, of steel	2	
2430	Manufacture of other products of first processing of steel	HC	
2431	Cold drawing of bars	2	
2432	Cold rolling of narrow strip	2	
2433	Cold forming or folding	2	
2434	Cold drawing of wire	2	
2440	Manufacture of basic precious and other non-ferrous metals	HC	
2441	Precious metals production	0	
2442	Aluminium production	2	
2443	Lead, zinc and tin production	0	
2444	Copper production	0	
2445	Other non-ferrous metal production	0	
2446	Processing of nuclear fuel	2	
2450	Casting of metals	HC	
2451	Casting of iron	0	

2452	Casting of steel	0	
2453	Casting of light metals	0	
2454	Casting of other non-ferrous metals	0	
2500	Manufacture of fabricated metal products, except machinery and equipment	HC	
2510	Manufacture of structural metal products	HC	
2511	Manufacture of metal structures and parts of structures	0	
2512	Manufacture of doors and windows of metal	0	
2520	Manufacture of tanks, reservoirs and containers of metal	HC	
2521	Manufacture of central heating radiators, steam generators and boilers	0	
2522	Manufacture of other tanks, reservoirs and containers of metal	0	
2530	Manufacture of weapons and ammunition	2	
2540	Forging and shaping metal and powder metallurgy	0	
2550	Treatment and coating of metals; machining	HC	
2551	Coating of metals	0	
2552	Heat treatment of metals	0	
2553	Machining of metals	0	
2560	Manufacture of cutlery, tools and general hardware	HC	
2561	Manufacture of cutlery	0	
2562	Manufacture of locks and hinges	0	
2563	Manufacture of tools	0	
2590	Manufacture of other fabricated metal products	HC	
2591	Manufacture of steel drums and similar containers	0	
2592	Manufacture of light metal packaging	0	
2593	Manufacture of wire products, chain and springs	0	
2594	Manufacture of fasteners and screw machine products	0	
2599	Manufacture of other fabricated metal products n.e.c.	0	
2600	Manufacture of computer, electronic and optical products	HC	
2610	Manufacture of electronic components and boards	HC	
2611	Manufacture of electronic components	0	
2612	Manufacture of loaded electronic boards	0	
2620	Manufacture of computers and peripheral equipment	0	
2630	Manufacture of communication equipment	0	
2640	Manufacture of consumer electronics	0	
2650	Manufacture of measuring testing instruments, clocks and watches	HC	
2651	Manufacture of instruments and appliances for measuring,	0	
2652	Manufacture of watches and clocks	0	
2660	Manufacture of irradiation, electromedical and electrotherapeutic equipment	0	
2670	Manufacture of optical instruments, magnetic and optical media and photographic equipment	0	
2700	Manufacture of electrical equipment	HC	
2710	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus	HC	
2711	Manufacture of electric motors, generators and transformers	0	
2712	Manufacture of electricity distribution and control apparatus	0	
2720	Manufacture of batteries and accumulators	0	
2730	Manufacture of wiring and wiring devices	HC	
2731	Manufacture of fibre optic cables	0	
2732	Manufacture of other electronic and electric wires and cables	0	
2733	Manufacture of wiring devices	0	
2740	Manufacture of lighting equipment	0	
2750	Manufacture of domestic appliances	HC	
2751	Manufacture of electric domestic appliances	0	
2752	Manufacture of non-electric domestic appliances	0	
2790	Manufacture of other electrical equipment	0	
2800	Manufacture of machinery and equipment n.e.c.	HC	
2810	Manufacture of general-purpose machinery	HC	
2811	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines	0	
2812	Manufacture of fluid power equipment	0	
2813	Manufacture of other pumps and compressors	0	
2814	Manufacture of other taps and valves	0	
2815	Manufacture of bearings, gears, gearing and driving elements	0	
2820	Manufacture of other general-purpose machinery	HC	
2821	Manufacture of ovens, furnaces and permanent household heating equipment	0	

2822	Manufacture of lifting and handling equipment	0	
2823	Manufacture of office machinery and equipment, except computers and peripheral equipment	0	
2824	Manufacture of power-driven hand tools	0	
2825	Manufacture of non-domestic air conditioning equipment	0	
2829	Manufacture of other general-purpose machinery n.e.c.	0	
2830	Manufacture of agricultural and forestry machinery	0	
2840	Manufacture of metal forming machinery and machine tools	HC	
2841	Manufacture of metal forming machinery and machine tools for metal work	0	
2842	Manufacture of other machine tools	0	
2890	Manufacture of other special-purpose machinery	HC	
2891	Manufacture of machinery for metallurgy	0	
2892	Manufacture of machinery for mining, quarrying and construction	0	
2893	Manufacture of machinery for food, beverage and tobacco processing	0	
2894	Manufacture of machinery for textile, apparel and leather production	0	
2895	Manufacture of machinery for paper and paperboard production	0	
2896	Manufacture of plastics and rubber machinery	0	
2897	Manufacture of additive manufacturing machinery	0	
2899	Manufacture of other special-purpose machinery n.e.c.	0	
2900	Manufacture of motor vehicles, trailers and semi-trailers	HC	
2910	Manufacture of motor vehicles	0	
2920	Manufacture of bodies and coachwork for motor vehicles; manufacture of trailers and semi-trailers	0	
2930	Manufacture of motor vehicle parts and accessories	HC	
2931	Manufacture of electrical and electronic equipment for motor vehicles	0	
2932	Manufacture of other parts and accessories for motor vehicles	0	
3000	Manufacture of other transport equipment	HC	
3010	Building of ships and boats	HC	
3011	Building of civilian ships and floating structures	0	
3012	Building of pleasure and sporting boats	0	
3013	Building of military ships and vessels	0	Weapons and ammunition are excluded
3020	Manufacture of railway locomotives and rolling stock	0	
3030	Manufacture of air and spacecraft and related machinery	HC	
3031	Manufacture of civilian air and spacecraft and related machinery	0	Manufacturing of conventionally fuelled aircraft and related machinery (i.e. machinery related to the powertrain aircraft components) with the exception of civil defence aircraft are excluded
3032	Manufacture of military air and spacecraft and related machinery	0	Weapons and ammunition as well as manufacturing of conventionally fuelled aircraft and related machinery (i.e. machinery related to the powertrain aircraft components) with the exception of civil defence aircraft are excluded
3040	Manufacture of military fighting vehicles	2	
3090	Manufacture of transport equipment n.e.c.	HC	
3091	Manufacture of motorcycles	0	
3092	Manufacture of bicycles and invalid carriages	0	
3099	Manufacture of other transport equipment n.e.c.	0	
3100	Manufacture of furniture	0	
3200	Other manufacturing	HC	
3210	Manufacture of jewellery, bijouterie and related articles	HC	
3211	Striking of coins	0	
3212	Manufacture of jewellery and related articles	0	
3213	Manufacture of imitation jewellery and related articles	0	
3220	Manufacture of musical instruments	0	
3230	Manufacture of sports goods	0	
3240	Manufacture of games and toys	0	
3250	Manufacture of medical and dental instruments and supplies	0	
3290	Manufacturing n.e.c.	HC	
3291	Manufacture of brooms and brushes	0	
3299	Other manufacturing n.e.c.	0	
3300	Repair, maintenance and installation of machinery and equipment	HC	
3310	Repair and maintenance of fabricated metal products, machinery and equipment	HC	

3311	Repair and maintenance of fabricated metal products	0	Repair and maintenance of weapons and ammunition is excluded
3312	Repair and maintenance of machinery	0	
3313	Repair and maintenance of electronic and optical equipment	0	
3314	Repair and maintenance of electrical equipment	0	
3315	Repair and maintenance of civilian ships and boats	0	
3316	Repair and maintenance of civilian air and spacecraft	0	
3317	Repair and maintenance of other civilian transport equipment	0	
3318	Repair and maintenance of military fighting vehicles, ships, boats, air and spacecraft	2	
3319	Repair and maintenance of other equipment	0	
3320	Installation of industrial machinery and equipment	0	

D	ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY		
3500	Electricity, gas, steam and air conditioning supply	HC	
3510	Electric power generation, transmission and distribution	HC	
3511	Production of electricity from non-renewable sources	2	
3512	Production of electricity from renewable sources	0	Hydropower and nuclear power are excluded
3513	Transmission of electricity	0	
3514	Distribution of electricity	0	
3515	Trade of electricity	0	
3516	Storage of electricity	0	
3520	Manufacture of gas, and distribution of gaseous fuels through mains	HC	
3521	Manufacture of gas	2	
3522	Distribution of gaseous fuels through mains	2	
3523	Trade of gas through mains	2	
3524	Storage of gas as part of network supply services	2	
3530	Steam and air conditioning supply	0	
3540	Activities of brokers and agents for electric power and natural gas	0	
E	WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES		
3600	Water collection, treatment and supply	0	Desalination is excluded
3700	Sewerage	0	
3800	Waste collection, recovery and disposal activities	HC	
3810	Waste collection	HC	
3811	Collection of non-hazardous waste	0	
3812	Collection of hazardous waste	2	
3820	Waste recovery	HC	
3821	Materials recovery	0	Hazardous waste, landfills and incineration are excluded
3822	Energy recovery	0	Hazardous waste and incineration excluded
3823	Other waste recovery	0	Hazardous waste excluded
3830	Waste disposal without recovery	HC	
3831	Incineration without energy recovery	2	
3832	Landfilling or permanent storage	2	
3833	Other waste disposal	0	Hazardous waste excluded
3900	Remediation activities and other waste management service activities	0	
F	CONSTRUCTION		
4100	Construction of residential and non-residential buildings	0	
4200	Civil engineering	HC	
4210	Construction of roads and railways	HC	
4211	Construction of roads and motorways	0	
4212	Construction of railways and underground railways	0	
4213	Construction of bridges and tunnels	0	
4220	Construction of utility projects	HC	
4221	Construction of utility projects for fluids	0	
4222	Construction of utility projects for electricity and telecommunications	0	
4290	Construction of other civil engineering projects	HC	
4291	Construction of water projects	0	
4299	Construction of other civil engineering projects n.e.c.	0	Airports and airport installations are excluded
4300	Specialised construction activities	HC	
4310	Demolition and site preparation	HC	
4311	Demolition	0	
4312	Site preparation	0	
4313	Test drilling and boring	0	
4320	Electrical, plumbing and other construction installation activities	HC	
4321	Electrical installation	0	
4322	Plumbing, heat and air-conditioning installation	0	
4323	Installation of insulation	0	
4324	Other construction installation	0	
4330	Building completion and finishing	HC	
4331	Plastering	0	
4332	Joinery installation	0	
4333	Floor and wall covering	0	
4334	Painting and glazing	0	
4335	Other building completion and finishing	0	
4340	Specialised construction activities in construction of buildings	HC	
4341	Roofing activities	0	
4342	Other specialised construction activities in construction of buildings	0	

4350	Specialised construction activities in civil engineering	0	
4360	Intermediation service activities for specialised construction services	0	
4390	Other specialised construction activities	HC	
4391	Masonry and bricklaying activities	0	
4399	Other specialised construction activities n.e.c.	0	

G	WHOLESALE AND RETAIL TRADE		
4600	Wholesale trade	HC	
4610	Wholesale on a fee or contract basis	HC	
4611	Activities of agents involved in the wholesale of agricultural raw materials, live animals, textile raw materials and semi-finished goods	0	
4612	Activities of agents involved in the wholesale of fuels, ores, metals and industrial chemicals	0	
4613	Activities of agents involved in the wholesale of timber and building materials	0	
4614	Activities of agents involved in the wholesale of machinery, industrial equipment, ships and aircraft	0	
4615	Activities of agents involved in the wholesale of furniture, household goods, hardware and ironmongery	0	
4616	Activities of agents involved in the wholesale of textiles, clothing, fur, footwear and leather goods	0	
4617	Activities of agents involved in the wholesale of food, beverages and tobacco	0	
4618	Activities of agents involved in the wholesale of other particular products	0	
4619	Activities of agents involved in non-specialised wholesale	0	
4620	Wholesale of agricultural raw materials and live animals	HC	
4621	Wholesale of grain, unmanufactured tobacco, seeds and animal feeds	0	
4622	Wholesale of flowers and plants	0	
4623	Wholesale of live animals	0	
4624	Wholesale of hides, skins and leather	0	
4630	Wholesale of food, beverages and tobacco	HC	
4631	Wholesale of fruit and vegetables	0	
4632	Wholesale of meat, meat products, fish and fish products	0	
4633	Wholesale of dairy products, eggs and edible oils and fats	0	
4634	Wholesale of beverages	0	
4635	Wholesale of tobacco products	2	
4636	Wholesale of sugar, chocolate and sugar confectionery	0	
4637	Wholesale of coffee, tea, cocoa and spices	0	
4638	Wholesale of other food	0	
4639	Non-specialised wholesale of food, beverages and tobacco	0	
4640	Wholesale of household goods	HC	
4641	Wholesale of textiles	0	
4642	Wholesale of clothing and footwear	0	
4643	Wholesale of electrical household appliances	0	
4644	Wholesale of china and glassware and cleaning materials	0	
4645	Wholesale of perfume and cosmetics	0	
4646	Wholesale of pharmaceutical and medical goods	0	
4647	Wholesale of household, office and shop furniture, carpets and lighting equipment	0	
4648	Wholesale of watches and jewellery	0	
4649	Wholesale of other household goods	0	
4650	Wholesale of information and communication equipment	HC	
4660	Wholesale of other machinery, equipment and supplies	HC	
4661	Wholesale of agricultural machinery, equipment and supplies	0	
4662	Wholesale of machine tools	0	
4663	Wholesale of mining, construction and civil engineering machinery	0	
4664	Wholesale of other machinery and equipment	0	
4670	Wholesale of motor vehicles, motorcycles and related parts and accessories	HC	
4671	Wholesale of motor vehicles	0	
4672	Wholesale of motor vehicle parts and accessories	0	
4673	Wholesale of motorcycles, motorcycle parts and accessories	0	
4680	Other specialised wholesale	HC	
4681	Wholesale of solid, liquid and gaseous fuels and related products	2	
4682	Wholesale of metals and metal ores	0	
4683	Wholesale of wood, construction materials and sanitary equipment	0	

4684	Wholesale of hardware, plumbing and heating equipment and supplies	0	
4685	Wholesale of chemical products	0	
4686	Wholesale of other intermediate products	0	
4687	Wholesale of waste and scrap	0	
4689	Other specialised wholesale n.e.c. *	0	
4690	Non-specialised wholesale trade	0	
4700	Retail trade	HC	
4710	Non-specialised retail sale	HC	
4711	Non-specialised retail sale of predominately food, beverages or tobacco	0	
4712	Other non-specialised retail sale	0	
4720	Retail sale of food, beverages and tobacco	HC	
4721	Retail sale of fruit and vegetables	0	
4722	Retail sale of meat and meat products	0	
4723	Retail sale of fish, crustaceans and molluscs	0	
4724	Retail sale of bread, cake and confectionery	0	
4725	Retail sale of beverages	0	
4726	Retail sale of tobacco products	2	
4727	Retail sale of other food	0	
4730	Retail sale of automotive fuel	2	
4740	Retail sale of information and communication equipment	0	
4750	Retail sale of other household equipment	HC	
4751	Retail sale of textiles	0	
4752	Retail sale of hardware, building materials, paints and glass	0	
4753	Retail sale of carpets, rugs, wall and floor coverings	0	
4754	Retail sale of electrical household appliances	0	
4755	Retail sale of furniture, lighting equipment, tableware and other household goods	0	
4760	Retail sale of cultural and recreational goods	HC	
4761	Retail sale of books	0	
4762	Retail sale of newspapers, and other periodical publications and stationery	0	
4763	Retail sale of sporting equipment	0	
4764	Retail sale of games and toys	0	
4769	Retail sale of cultural and recreational goods n.e.c.	0	
4770	Retail sale of other goods, except motor vehicles and motorcycles	HC	
4771	Retail sale of clothing	0	
4772	Retail sale of footwear and leather goods	0	
4773	Retail sale of pharmaceutical products	0	
4774	Retail sale of medical and orthopaedic goods	0	
4775	Retail sale of cosmetic and toilet articles	0	
4776	Retail sale of flowers, plants, fertilisers, pets and pet food	0	
4777	Retail sale of watches and jewellery	0	
4778	Retail sale of other new goods	0	
4779	Retail sale of second-hand goods	0	
4780	Retail sale of motor vehicles, motorcycles and related parts and accessories	HC	
4781	Retail sale of motor vehicles	0	
4782	Retail sale of motor vehicle parts and accessories	0	
4783	Retail sale of motorcycles, motorcycle parts and accessories	0	
4790	Intermediation service activities for retail sale	0	
4791	Intermediation service activities for non-specialised retail sale	0	
4792	Intermediation service activities for specialised retail sale	0	

H	TRANSPORTATION AND STORAGE		
4900	Land transport and transport via pipelines	HC	
4910	Passenger rail transport	0	
4911	Passenger heavy rail transport	0	
4912	Other passenger rail transport	0	
4920	Freight rail transport	0	
4930	Other passenger land transport	HC	
4931	Scheduled passenger transport by road	0	
4932	Non-scheduled passenger transport by road	0	
4933	On-demand passenger transport service activities by vehicle with driver	0	
4934	Passenger transport by cableways and ski lifts	0	
4939	Other passenger land transport n.e.c.	0	
4940	Freight transport by road and removal services	HC	
4941	Freight transport by road	0	
4942	Removal services	0	
4950	Transport via pipeline	0	Eligibility restricted to saline water pipelines
5000	Water transport	HC	
5010	Sea and coastal passenger water transport	0	
5020	Sea and coastal freight water transport	0	
5030	Inland passenger water transport	0	
5040	Inland freight water transport	0	
5100	Air transport	HC	
5110	Passenger air transport	2	
5120	Freight air transport and space transport	HC	
5121	Freight air transport	2	
5122	Space transport	0	
5200	Warehousing, storage and support activities for transportation	HC	
5210	Warehousing and storage	0	
5220	Support activities for transportation	HC	
5221	Service activities incidental to land transportation	0	
5222	Service activities incidental to water transportation	0	
5223	Service activities incidental to air transportation	2	Eligibility is restricted to the acquisition of civil defence aircraft.
5224	Cargo handling	0	
5225	Logistics service activities	0	
5226	Other support activities for transportation	0	
5230	Intermediation service activities for transportation	0	
5231	Intermediation service activities for freight transportation	0	
5232	Intermediation service activities for passenger transportation	0	
5300	Postal and courier activities	HC	
5310	Postal activities under universal service obligation	0	
5320	Other postal and courier activities	0	
5330	Intermediation service activities for postal and courier activities	0	
I	ACCOMMODATION AND FOOD SERVICE ACTIVITIES		
5500	Accommodation	HC	
5510	Hotels and similar accommodation	0	
5520	Holiday and other short-stay accommodation	0	
5530	Camping grounds and recreational vehicle parks	0	
5540	Intermediation service activities for accommodation	0	
5590	Other accommodation	0	
5600	Food and beverage service activities	HC	
5610	Restaurants and mobile food service activities	0	
5611	Restaurant activities	0	
5612	Mobile food service activities	0	
5620	Event catering, contract catering service activities and other food service activities	HC	
5621	Event catering activities	0	
5622	Contract catering service activities and other food service activities	0	
5630	Beverage serving activities	0	
5640	Intermediation service activities for food and beverage services	0	
J	PUBLISHING, BROADCASTING, AND CONTENT PRODUCTION AND DISTRIBUTION ACTIVITIES		
5800	Publishing activities	HC	
5810	Publishing of books, newspapers and other publishing activities, except software publishing	HC	
5811	Publishing of books	0	
5812	Publishing of newspapers	0	
5813	Publishing of journals and periodicals	0	
5819	Other publishing activities, except software publishing	0	
5820	Software publishing	HC	

5821	Publishing of video games	0	
5829	Other software publishing	0	
5900	Motion picture, video and television programme production, sound recording and music publishing activities	HC	
5910	Motion picture, video and television programme activities	HC	
5911	Motion picture, video and television programme production activities	0	
5912	Motion picture, video and television programme post-production activities	0	
5913	Motion picture and video distribution activities	0	
5914	Motion picture projection activities	0	
5920	Sound recording and music publishing activities	0	
6000	Programming, broadcasting, news agency and other content distribution activities	HC	
6010	Radio broadcasting and audio distribution activities	0	
6020	Television programming, broadcasting and video distribution activities	0	
6030	News agency and other content distribution activities	HC	
6031	News agency activities	0	
6039	Other content distribution activities	0	
K	TELECOMMUNICATION, COMPUTER PROGRAMMING, CONSULTING, COMPUTING INFRASTRUCTURE AND OTHER INFORMATION SERVICE ACTIVITIES		
6100	Telecommunication	HC	
6110	Wired, wireless, and satellite telecommunication activities	0	
6120	Telecommunication reselling activities and intermediation service activities for telecommunication	0	
6190	Other telecommunication activities	0	
6200	Computer programming, consultancy and related activities	HC	
6210	Computer programming activities	0	
6220	Computer consultancy and computer facilities management activities	0	
6290	Other information technology and computer service activities	0	
6300	Computing infrastructure, data processing, hosting and other information service activities	0	
6310	Computing infrastructure, data processing, hosting and related activities	0	
6390	Web search portal activities and other information service activities	0	
6391	Web search portal activities	0	
6392	Other information service activities	0	

L	FINANCIAL AND INSURANCE ACTIVITIES		
6400	Financial service activities, except insurance and pension funding	HC	
6410	Monetary intermediation	HC	
6411	Central banking	2	
6419	Other monetary intermediation	2	
6420	Activities of holding companies and financing conduits	2	
6421	Activities of holding companies	2	
6422	Activities of financing conduits	2	
6430	Activities of trusts, funds and similar financial entities	2	
6431	Activities of money market and non-money market investments funds	2	
6432	Activities of trust, estate and agency accounts	2	
6490	Other financial service activities, except insurance and pension funding	HC	
6491	Financial leasing	0	
6492	Other credit granting	2	
6499	Other financial service activities, except insurance and pension funding n.e.c.	2	
6500	Insurance, reinsurance and pension funding, except compulsory social security	HC	
6510	Insurance	HC	
6511	Life insurance	2	
6512	Non-life insurance	2	
6520	Reinsurance	2	
6530	Pension funding	2	
6600	Activities auxiliary to financial services and insurance activities	HC	
6610	Activities auxiliary to financial services, except insurance and pension funding	HC	
6611	Administration of financial markets	2	
6612	Security and commodity contracts brokerage	2	
6619	Other activities auxiliary to financial services, except insurance and pension funding	2	
6620	Activities auxiliary to insurance and pension funding	HC	
6621	Risk and damage evaluation	0	
6622	Activities of insurance agents and brokers	2	
6629	Activities auxiliary to insurance and pension funding n.e.c.	2	
6630	Fund management activities	2	
M	REAL ESTATE ACTIVITIES		
6800	Real estate activities	HC	
6810	Real estate activities with own property and development of building projects	2	
6811	Buying and selling of own real estate	2	
6812	Development of building projects	2	
6820	Rental and operating of own or leased real estate	2	
6830	Real estate activities on a fee or contract basis	HC	
6831	Intermediation service activities for real estate activities	2	
6832	Other real estate activities on a fee or contract basis	2	
N	PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES		
6900	Legal and accounting activities	HC	
6910	Legal activities	0	
6920	Accounting, bookkeeping and auditing activities; tax consultancy	0	
7000	Activities of head offices and management consultancy	HC	
7010	Activities of head offices	0	
7020	Business and other management consultancy activities	0	
7100	Architectural and engineering activities; technical testing and analysis	HC	
7110	Architectural and engineering activities and related technical consultancy	HC	
7111	Architectural activities	0	
7112	Engineering activities and related technical consultancy	0	
7120	Technical testing and analysis	0	
7200	Scientific research and development	HC	
7210	Research and experimental development on natural sciences and engineering	0	
7220	Research and experimental development on social sciences and humanities	0	
7300	Activities of advertising, market research and public relations	HC	
7310	Advertising	HC	

7311	Activities of advertising agencies	0	
7312	Media representation	0	
7320	Market research and public opinion polling	0	
7330	Public relations and communication activities	0	
7400	Other professional, scientific and technical activities	HC	
7410	Specialised design activities	0	
7411	Industrial product and fashion design activities	0	
7412	Graphic design and visual communication activities	0	
7413	Interior design activities	0	
7414	Other specialised design activities	0	
7420	Photographic activities	0	
7430	Translation and interpretation activities	0	
7490	Other professional, scientific and technical activities n.e.c.	0	
7491	Patent brokering and marketing service activities	0	
7499	All other professional, scientific and technical activities n.e.c.	0	
7500	Veterinary activities	0	
O	ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES		
7700	Rental and leasing activities	HC	
7710	Rental and leasing of motor vehicles	HC	
7711	Rental and leasing of cars and light motor vehicles	0	
7712	Rental and leasing of trucks	0	
7720	Rental and leasing of personal and household goods	HC	
7721	Rental and leasing of recreational and sports goods	0	
7722	Rental and leasing of other personal and household goods	0	
7730	Rental and leasing of other machinery, equipment and tangible goods	HC	
7731	Rental and leasing of agricultural machinery and equipment	0	
7732	Rental and leasing of construction and civil engineering machinery and equipment	0	
7733	Rental and leasing of office machinery, equipment and computers	0	
7734	Rental and leasing of water transport equipment	0	
7735	Rental and leasing of air transport equipment	0	
7739	Rental and leasing of other machinery, equipment and tangible goods n.e.c.	0	
7740	Leasing of intellectual property and similar products, except copyrighted works	0	
7750	Intermediation service activities for rental and leasing of tangible	0	
7751	Intermediation service activities for rental and leasing of cars,	0	
7752	Intermediation service activities for rental and leasing of other	0	
7800	Employment activities	HC	
7810	Activities of employment placement agencies	0	
7820	Temporary employment agency activities and other human resource provisions	0	
7900	Travel agency, tour operator and other reservation service and related activities	HC	
7910	Travel agency and tour operator activities	HC	
7911	Travel agency activities	0	
7912	Tour operator activities	0	
7990	Other reservation service and related activities	0	
8000	Investigation and security activities	0	
8001	Investigation and private security activities	0	
8009	Security activities n.e.c.	0	
8100	Services to buildings and landscape activities	HC	
8110	Combined facilities support activities	0	
8120	Cleaning activities	HC	
8121	General cleaning of buildings	0	
8122	Other building and industrial cleaning activities	0	
8123	Other cleaning activities	0	
8130	Landscape service activities	0	
8200	Office administrative, office support and other business support activities	HC	
8210	Office administrative and support activities	0	
8220	Activities of call centres	0	
8230	Organisation of conventions and trade shows	0	
8240	Intermediation service activities for business support service activities n.e.c.	0	
8290	Business support service activities n.e.c.	HC	
8291	Activities of collection agencies and credit bureaus	0	
8292	Packaging activities	0	
8299	Other business support service activities n.e.c.	0	

P	PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY		
8400	Public administration and defence; compulsory social security	HC	
8410	Administration of the State and the economic, social and environmental policies of the community	HC	
8411	General public administration activities	2	
8412	Regulation of health care, education, cultural services and other social services	2	
8413	Regulation of and contribution to more efficient operation of businesses	2	
8420	Provision of services to the community as a whole	HC	
8421	Foreign affairs	2	
8422	Defence activities	0	
8423	Justice and judicial activities	2	
8424	Public order and safety activities	0	
8425	Fire service activities	0	
8430	Compulsory social security activities	2	
Q	EDUCATION		
8500	Education	HC	
8510	Pre-primary education	0	
8520	Primary education	0	
8530	Secondary and post-secondary non-tertiary education	HC	
8531	General secondary education	0	
8532	Vocational secondary education	0	
8533	Post-secondary non-tertiary education	0	
8540	Tertiary education	0	
8550	Other education	HC	
8551	Sports and recreation education	0	
8552	Cultural education	0	
8553	Driving school activities	0	
8559	Other education n.e.c.	0	
8560	Educational support activities	0	
8561	Intermediation service activities for courses and tutors	0	
8569	Educational support activities n.e.c.	0	
R	HUMAN HEALTH AND SOCIAL WORK ACTIVITIES		
8600	Human health activities	HC	
8610	Hospital activities	0	
8620	Medical and dental practice activities	HC	
8621	General medical practice activities	0	
8622	Medical specialists activities	0	
8623	Dental practice care activities	0	
8690	Other human health activities	0	
8691	Diagnostic imaging services and medical laboratory activities	0	
8692	Patient transportation by ambulance	0	
8693	Activities of psychologists and psychotherapists, except medical doctors	0	
8694	Nursing and midwifery activities	0	
8695	Physiotherapy activities	0	
8696	Traditional, complementary and alternative medicine activities	0	
8697	Intermediation service activities for medical, dental and other human health services	0	
8699	Other human health activities n.e.c.	0	
8700	Residential care activities	HC	
8710	Residential nursing care activities	0	
8720	Residential care activities for persons living with or having a diagnosis of a mental illness or substance abuse	2	
8730	Residential care activities for older persons or persons with physical disabilities	0	
8790	Other residential care activities	0	
8791	Intermediation service activities for residential care activities	0	
8799	Other residential care activities n.e.c.	0	
8800	Social work activities without accommodation	HC	
8810	Social work activities without accommodation for older persons or persons with disabilities	0	
8890	Other social work activities without accommodation	HC	
8891	Child day-care activities	0	
8899	Other social work activities without accommodation n.e.c.	0	
S	ARTS, SPORTS AND RECREATION		
9000	Arts creation and performing arts activities	HC	
9010	Arts creation activities	0	

9011	Literary creation and musical composition activities	0	
9012	Visual arts creation activities	0	
9013	Other arts creation activities	0	
9020	Activities of performing arts	0	
9030	Support activities to arts creation and performing arts	0	
9031	Operation of arts facilities and sites	0	
9039	Other support activities to arts and performing arts	0	
9100	Libraries, archives, museums and other cultural activities	HC	
9110	Library and archive activities	0	
9111	Library activities	0	
9112	Archive activities	0	
9120	Museum, collection, historical site and monument activities	0	
9121	Museum and collection activities	0	
9122	Historical site and monument activities	0	
9130	Conservation, restoration and other support activities for cultural heritage	0	
9140	Botanical and zoological garden and nature reserve activities	0	
9141	Botanical and zoological garden activities	0	
9142	Nature reserve activities	0	
9200	Gambling and betting activities	2	
9300	Sports activities and amusement and recreation activities	HC	
9310	Sports activities	HC	
9311	Operation of sports facilities	0	
9312	Activities of sports clubs	0	
9313	Activities of fitness centres	0	
9319	Sports activities n.e.c.	0	
9320	Amusement and recreation activities	HC	
9321	Activities of amusement parks and theme parks	0	
9329	Amusement and recreation activities n.e.c.	0	

T	OTHER SERVICE ACTIVITIES		
9400	Activities of membership organisations	HC	
9410	Activities of business, employers and professional membership organisations	HC	
9411	Activities of business and employers membership organisations	2	
9412	Activities of professional membership organisations	2	
9420	Activities of trade unions	2	
9490	Activities of other membership organisations	HC	
9491	Activities of religious organisations	2	
9492	Activities of political organisations	2	
9499	Activities of other membership organisations n.e.c.	2	
9500	Repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles	HC	
9510	Repair and maintenance of computers and communication equipment	0	
9520	Repair and maintenance of personal and household goods	HC	
9521	Repair and maintenance of consumer electronics	0	
9522	Repair and maintenance of household appliances and home and garden equipment	0	
9523	Repair and maintenance of footwear and leather goods	0	
9524	Repair and maintenance of furniture and home furnishings	0	
9525	Repair and maintenance of watches, clocks and jewellery	0	
9529	Repair and maintenance of personal and household goods n.e.c.	0	
9530	Repair and maintenance of motor vehicles and motorcycles	0	
9531	Repair and maintenance of motor vehicles	0	
9532	Repair and maintenance of motorcycles	0	
9540	Intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles	0	
9600	Personal service activities	HC	
9610	Washing and cleaning of textile and fur products	0	
9620	Hairdressing, beauty treatment, day spa and similar activities	0	
9621	Hairdressing and barber activities	0	
9622	Beauty care and other beauty treatment activities	0	
9623	Day spa, sauna and steam bath activities	0	
9630	Funeral and related activities	0	
9640	Intermediation service activities for personal services	2	
9690	Other personal service activities	HC	
9691	Provision of domestic personal service activities	2	
9699	Other personal service activities n.e.c.	2	
U	ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS AND UNDIFFERENTIATED GOODS - AND SERVICE-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE		
9700	Activities of households as employers of domestic personnel	2	
9800	Undifferentiated goods- and service-producing activities of private households for own use	HC	
9810	Undifferentiated goods-producing activities of private households for own use	2	
9820	Undifferentiated service-producing activities of private households for own use	2	
V	ACTIVITIES OF EXTRATERRITORIAL ORGANISATIONS AND BODIES		
9900	Activities of extraterritorial organisations and bodies	2	