

National Product Classification for Services Sector

Government of India
Ministry of Statistics & Programme Implementation
National Statistical Organization
Central Statistics Office
Economic Statistics Division

National Product Classification For Services Sector

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Programme Implementation
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PREFACE

In India the need for a Standard National Classification of Products originates from the need to study the flow of output through the economic system, input output transactions, inter industrial relationships, commodity balance sheets, balance of payments statistics etc. In fact, the need for harmonization of activity, production and trade data has been felt long back to enable cross-classification of activity and product data. Apart from the other organizations, there are three main organizations viz., Director General of Commercial Intelligence and Statistics (DGCI&S); Central Board of Excise and Customs (CBE&C); Department of Revenue utilizing the product level classification. All these three organizations make use of the Indian Trade Classification, ITC (HS) which is an eight digit Product Classification for transportable goods i.e. Agriculture, hunting and forestry; Fishing; Mining and Quarrying and manufacturing was undertaken by the Directorate of Systems, Customs and Central Excise

2. Since Central Statistics Office (CSO) is the nodal agency for all statistical activities, it was decided that CSO would take up the task of evolving the Product Classification of non-transportable goods (Services Sector) viz. Transport, Storage and Communication; Financial Intermediation; Real Estate, Renting and Business Activities; Public Administrations and Defense; Education; Health and Social Work; Other Community, Social and Personal Service activities; Private Households with employed persons; and extra-territorial Organisations and bodies. Thus an effort has been made to bring out this publication "National Product Classification for Services Sector" (NPCS).

3. Since the improvement of Classification is possible only through the practical experience gained by using it, I would urge the organizations / individuals to use this extensively in their surveys & studies and furnish their valuable comments and suggestions for the future editions.

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Background Note

As per the recommendations of the Expert Committee for Standardisation and Mapping of National Product Classification (NIC) and Indian Trade Classification, ITC (HS), the Central Statistics Office (CSO) developed the draft Product Classification for the non-transportable goods (Services). The Services sector covers the areas of Constructions & Construction services, Distributive trade services; accommodation, food and beverage serving services; transport services; and electricity, gas and water distribution services, Financial and related services; real estate services, and rental and leasing services, Business and Production services, Community, social and Personal Services.

2. The ITC (HS) contains 97 chapters in accordance with the Harmonized System Nomenclature (HS), developed by World Customs Organization (WCO). The chapters 98 and 99 which are reserved for individual countries by WCO are used in India for the purposes of 'Project imports' and 'Miscellaneous goods' respectively. To maintain continuity of the classification of services sector along with the classification of transportable goods, it has been decided in consultation with DGCI&S, (which is the custodian of ITC (HS)) that the Product Classification for services sector can be developed under the chapter 99.

3. Further it has been decided that under the chapter 99, the next five digits may be adopted from the Central Product Classification (CPC), which is a five digit Product classification developed by United Nations Statistics Division (UNSD) for both transportable goods and non-transportable goods. To maintain the number of digits as eight similar to ITC and to expand the CPC five digit codes further according to the Indian requirements, each CPC subclass (5 digit) has been classified in to maximum nine categories to arrive at an ultimate eight digit product code.

4. Thus, the structure of the National Product Classification for Services Sector (NPCS) may be described as

“99 + five digit CPC code + one digit for Indian requirements”

5. The main advantages of this coding structure are the continuation with the existing ITC and the international comparability.

Section 5 : Constructions and construction services

Class	Sub Class	Product code	Service Product Description
Heading No.9953	Constructions		
Group 99531	Buildings		
995311	Residential Buildings		
	9953111	99531110	One- and two-dwelling residential buildings
	9953112		Multi-dwelling residential buildings
		99531121	Units used by the families
		99531122	Oldage Homes
		99531123	Hostels
		99531124	Orphanages
		99531125	Homeless shelters
		99531129	Multi-dwelling residential buildings n.e.c.
995312			Non-residential buildings
	9953121		Industrial buildings
		99531211	Buildings used for production (This includes buildings used for assembly activities of industrial establishments.
		99531212	Workshops
		99531213	Storage buildings
		99531219	Industrial buildings n.e.c.
	9953122		Commercial buildings
		99531221	Buildings used primarily for trade
		99531222	Exhibition halls
		99531223	Office buildings
		99531224	Air, rail or road transport terminals
		99531225	Parking garages and petrol and service stations
		99531229	Commercial buildings n.e.c.
	9953129		Other non-residential buildings
		99531291	Hotels, motels, inns, hostels, restaurants and similar buildings
		99531292	Schools, colleges, universities, libraries, archives and museums
		99531293	Hospitals, clinics and sanatoria, and veterinary clinics
		99531294	Public entertainment buildings such as cinemas, theatres, concert halls, dance halls and nightclubs

Class	Sub Class	Product code	Service Product Description
		99531295	Convention centres , Religious buildings, Prison buildings and Law courts, parliament buildings
		99531296	Communications buildings (radio and television broadcast buildings, telephone exchange buildings, telecommunications centres etc.)
		99531297	Indoor sports centre
		99531299	Other non-residential buildings n.e.c.
Group 99532			Civil engineering works
995321			Highways (except elevated highways), streets, roads, railways and airfield runways
	9953211		Highways (except elevated highways), streets and roads
		99532111	Highways (except elevated highways)
		99532112	District Roads
		99532113	Village Roads including Panchayat Roads
		99532114	Safety installations for highways, roads etc.
		99532119	Highways (except elevated highways), streets and roads n.e.c.
	9953212		Railways
		99532121	Broadgauge
		99532122	Metergauge
		99532123	Narrowgauge
		99532124	Metro railways
		99532125	Railway electrification structures
		99532126	Railway Bridges
		99532127	Level crossings
		99532128	Signaling systems
		99532129	Railways n.e.c.(including tramways)
	9953213		Airfield runways
		99532131	Main runways
		99532132	Taxiways
		99532133	Aprons
		99532139	Other related airport structures and buildings n.e.c.
995322			Bridges, elevated highways and tunnels
	9953221		Bridges and elevated highways
		99532211	Bridges and viaducts of metal for all types of land transport
		99532212	Bridges and viaducts of metal for pedestrians

Class	Sub Class	Product code	Service Product Description
		99532213	Bridges of concrete or other materials, for all types of land transport
		99532214	Bridges of concrete or other materials for pedestrians
		99532215	Elevated highways for motor vehicle traffic
		99532219	Bridges and elevated highways n.e.c.
	9953222		Tunnels
		99532221	Highway tunnels
		99532222	Road tunnels
		99532223	Railway tunnels
		99532224	Tunnels and related underground constructions for underground railway traffic
		99532229	tunnels n.e.c.
995323			Harbours, waterways, dams, irrigation and other waterworks
	9953231		Aqueducts and other water supply conduits, except pipelines
		99532311	Aqueducts
		99532312	Water supply conduits other than aqueducts
		99532319	Aqueducts and other water supply conduits, except pipelines n.e.c.
	9953232		Harbours, waterways and related facilities
		99532321	Harbour bottoms and harbour channels
		99532322	Breakwaters, quays and piers
		99532323	Jetties and docks
		99532324	Wharves and similar structures for
		99532325	Riverworks and Canal construction for water transport traffic
		99532326	Locks, floodgates, sluices, lifts dry docks slipways, barrages and other hydro mechanical structures
		99532329	Harbours, waterways and related facilities n.e.c.
	9953233		Dams
		99532331	Dams and similar water-retaining structures
		99532332	Embankments for coastal areas
		99532333	Embankments for other waterside areas
		99532339	Dams n.e.c.
	9953234		Irrigation and flood control waterworks
		99532341	Irrigation waterworks
		99532342	Flood control waterworks

Class	Sub Class	Product code	Service Product Description
		99532349	Irrigation and flood control waterworks n.e.c.
995324			Long-distance pipelines, communication and power lines (cables)
	9953241		Long-distance pipelines (for the conveyance of petroleum products, gas, water or other products)
		99532411	Long-distance Overland pipelines
		99532412	Long-distance Underground pipelines
		99532413	Long-distance Submarine pipelines
		99532414	Pumping stations & similar related structures
		99532419	Long-distance pipelines n.e.c.
	9953242		Long-distance communication and power lines (cables)
		99532421	Long distance overland telecommunication transmission lines
		99532422	Long distance Underground telecommunication transmission lines
		99532423	Long distance Submarine telecommunication transmission lines
		99532424	Long distance High tension electric power transmission lines (cables)
		99532425	Electricity power lines for railways
		99532426	Transformer stations, pylons
		99532429	Long-distance communication and power lines (cables) n.e.c.
995325			Local pipelines and cables and related works
	9953251		Local pipelines
		99532511	Local Gas pipelines
		99532512	Local Water mains
		99532513	Local Sewer mains
		99532514	Local Hot-water pipelines
		99532515	Local Steam pipelines
		99532519	Local pipelines n.e.c.
	9953252		Local cables and related works
		99532521	Local Electricity transmission cables
		99532522	Communication transmission cables excluding television cables

Class	Sub Class	Product code	Service Product Description
		99532523	Television cables
		99532524	Cable for transformer stations and sub-stations for distribution within local boundaries.
		99532529	Local cables and related works n.e.c.
	9953253		Sewage and water treatment plants
		99532531	Sewer systems
		99532532	Sewage disposal plants
		99532533	Water treatment and purification plants
		99532539	Sewage and water treatment plants n.e.c.
995326			Mines and industrial plants
	9953261		Mining constructions
		99532611	Mine loading and discharging stations
		99532612	Winding-shafts associated with mining operations
		99532613	Towers associated with mining operations
		99532614	Tunnels associated with mining operations
		99532615	Drifts associated with mining operations
		99532619	Mining constructions n.e.c.
	9953262		Power plants
		99532621	Hydro electric power plants and equipments
		99532622	Coal based thermal power plants and equipments
		99532623	Gas based thermal power plants and equipments
		99532624	Plants and equipments for Nuclearpowered generating stations
		99532629	Power plants n.e.c.
	9953269		Other constructions for manufacturing
		99532691	Manufacturing facilities of food processing
		99532692	Manufacturing facilities of textiles
		99532693	Manufacturing facilities of basic chemicals, compounds and pharmaceuticals
		99532694	Chemical and related manufacturing facilities such as blast furnaces and coke ovens
		99532695	Iron foundries
		99532696	Manufacturing facilities of metals other than iron
		99532699	Specialized facilities for manufacturing n.e.c

Class	Sub Class	Product code	Service Product Description
995327	9953270		Outdoor sport and recreation facilities
		99532701	Grounds for sports generally played in open air such as football and baseball (This includes " grounds for rugby" and Track & Field").
		99532702	Tennis grounds
		99532703	Grounds for Car or bicycle races and Horse races
		99532704	Recreation installations, e.g., golf courses and beach installations
		99532705	Recreation installations, e.g., marinas for pleasure boats
		99532706	Public parks and gardens, zoological and botanical gardens
		99532709	Outdoor sport and recreation facilities n.e.c.
995329	9953290		Other civil engineering works
		99532901	Military engineering works
		99532902	Satellite launching sites
		99532903	Waste dumps and waste incinerators
		99532904	Plants for treating and processing of nuclear material
		99532909	Other civil engineering works, n.e.c.
Heading No.9954		Construction services	
Group 99541			General construction services of buildings
995411			General construction services of residential buildings
	9954111	99541110	General construction services of one- and two-dwelling residential buildings
	9954112		General construction services of multi-dwelling residential buildings
		99541121	Construction Services of Units used by the families
		99541122	Construction Services of Oldage Homes
		99541123	Construction Services of Hostels
		99541124	Construction Services of Orphanages
		99541125	Construction Services of Homeless shelters
		99541126	Construction Services of other one and two dwelling buildings
		99541128	Repair/alterations etc of multi dwelling residential buildings
		99541129	General Construction Services of multi-dwelling residential buildings n.e.c.

Class	Sub Class	Product code	Service Product Description
995412			General construction services of non-residential buildings
	9954121		General construction services of industrial buildings
		99541211	Construction Services of Buildings used for production (This includes buildings used for assembly activities of Industrial establishments)
		99541212	Construction Services of Workshops
		99541213	Construction Services of Storage buildings
		99541214	Construction Services of other Industrial buildings ,n.e.c
		99541218	Repair/alterations etc of multi dwelling residential buildings
		99541219	General construction services of industrial buildings n.e.c.
	9954122		General construction services of commercial buildings
		99541221	Construction Services of Buildings used primarily for trade
		99541222	Construction Services of Exhibition halls
		99541223	Construction Services of Office buildings
		99541224	Construction Services of Air, rail or road transport terminals
		99541225	Construction Services of Parking garages and petrol and service stations
		99541226	Construction Services of Commercial buildings, n.e.c
		99541227	Repair/alterations etc of commercial buildings
		99541229	General construction services of commercial buildings n.e.c.
	9954129		General construction services of other non-residential buildings
		99541291	Construction Services of hotels, motels, inns, hostels ,Restaurants and similar buildings
		99541292	Construction Services of schools, colleges, universities, libraries, archives and museums
		99541293	Construction Services of hospitals, clinics and sanatoria, and veterinary clinics
		99541294	Construction Services of public entertainment buildings such as cinemas, theatres, concert halls, dance halls and nightclubs

Class	Sub Class	Product code	Service Product Description
		99541295	Construction Services of convention centres , Religious buildings, Prison buildings and Law courts, parliament buildings
		99541296	Construction Services of communications buildings (radio and television broadcast buildings, telephone exchange buildings, telecommunications centres etc.)
		99541297	Construction Services of other non-residential buildings
		99541298	Repair/alterations etc of other non-residential buildings
		99541299	General construction services of other non-residential buildings n.e.c.
Group 99542			General construction services of civil engineering works
995421			General construction services of highways (except elevated highways), streets, roads, railways and airfield runways
	9954211		General construction services of highways (except elevated highways), streets and roads
		99542111	Construction Services of highways (except elevated highways)
		99542113	Construction Services of district roads
		99542114	Construction Services of village roads including panchayat roads
		99542116	Construction Services of safety installations for highways roads etc.
		99542117	Construction Services of other highways, streets & roads n.e.c
		99542118	Repair/alterations etc of highways, streets and roads
		99542119	General construction services of highways (except elevated highways), streets and roads n.e.c.
	9954212		General construction services of railways
		99542121	Construction Services of broadgauge railways
		99542122	Construction Services of metergauge railways
		99542123	Construction Services of narrowgauge railways
		99542124	Construction Services of metro railways
		99542125	Construction Services of railway electrification structures

Class	Sub Class	Product code	Service Product Description
		99542126	Construction Services of railway Bridges
		99542127	Construction Services of railways n.e.c.
		99542128	Repair/alterations etc of railways
		99542129	General construction services of railways n.e.c. (including tramways)
	9954213		General construction services of airfield runways
		99542131	Construction Services of main runways
		99542132	Construction Services of taxiways
		99542133	Construction Services of aprons
		99542134	Construction Services of related airport structures other than buildings
		99542138	Repair/alterations etc of airfield runways
		99542139	General construction services of other airfield runways n.e.c.
995422			General construction services of bridges, elevated highways and tunnels
	9954221		General construction services of bridges and elevated highways
		99542211	Construction Services of bridges and viaducts of metal for all types of land transport
		99542212	Construction Services of bridges and viaducts of metal for pedestrians
		99542213	Construction Services of bridges of concrete or other materials, for all types of land transport
		99542214	Construction Services of bridges of concrete or other materials for pedestrians
		99542215	Construction Services of elevated highways for motor vehicle traffic
		99542216	Construction Services of bridges and elevated highways n.e.c.
		99542218	Repair/alterations etc of bridges and elevated highways
		99542219	General construction services of bridges and elevated highways, n.e.c
	9954222		General construction services of tunnels
		99542221	Construction Services of highway tunnels
		99542222	Construction Services of road tunnels
		99542223	Construction Services of railway tunnels
		99542224	Construction Services of tunnels and related underground constructions for underground railway traffic

Class	Sub Class	Product code	Service Product Description
		99542225	Construction Services of tunnels n.e.c.
		99542228	Repair/alterations etc of tunnels
		99542229	General construction services of tunnels n.e.c.
995423			General construction services of harbours, waterways, dams, water mains and lines, irrigation and other waterworks
	9954231		General construction services of aqueducts and other water supply conduits, except pipelines
		99542311	Construction Services of aqueducts
		99542312	Construction Services of water supply conduits other than aqueducts
		99542314	Repair/alterations etc of aqueducts and other water supply conduits, except pipelines
		99542319	General construction services of aqueducts and other water supply conduits, except pipelines n.e.c.
	9954232		General construction services of harbours and similar waterworks
		99542321	Construction Services of harbour bottoms and harbour channels
		99542322	Construction Services of breakwaters, quays and piers
		99542323	Construction Services of jetties and docks
		99542324	Construction Services of wharves and similar structures
		99542325	Riverworks and Canal construction for water transport
		99542326	Locks, floodgates, sluices, lifts, dry docks, slipways to barrages and other hydro mechanical structures.
		99542327	Construction Services of harbours and similar waterworks n.e.c.
		99542328	Repair/alterations etc of harbours and similar water works
		99542329	General construction services of harbours and similar waterworks n.e.c.
	9954233		General construction services of dams
		99542331	Construction Services of dams and similar water-retaining structures
		99542332	Construction Services of embankments for coastal areas
		99542333	Construction Services of embankments for other waterside areas

Class	Sub Class	Product code	Service Product Description
		99542334	Construction Services of dams n.e.c.
		99542338	Repair/alterations etc of dams
		99542339	General construction services of dams n.e.c.
	9954234		General construction services of irrigation and flood control waterworks
		99542341	Construction Services of Irrigation waterways
		99542342	Construction Services of flood control waterworks
		99542343	Construction Services of Irrigation and flood control waterworks n.e.c.
		99542348	Repair/alterations etc of irrigation and flood control waterworks
		99542349	General construction services of irrigation and flood control waterworks n.e.c.
995424			General construction services of long-distance pipelines, communication and power lines (cables)
	9954241		General construction services of long-distance pipelines
		99542411	Construction Services of Long distance overland pipelines
		99542412	Construction Services of Long distance underground pipelines
		99542413	Construction Services of Long distance Submarine pipelines
		99542414	Construction Services of pumping stations and similar related works
		99542415	Construction Services of long-distance pipelines n.e.c.
		99542418	Repair/alterations etc of long distance pipelines
		99542419	General construction services of long-distance pipelines n.e.c.
	9954242		General construction services of long-distance communication and power lines (cables)
		99542421	Construction Services of Long distance overland telecommunication transmission lines (This includes high tension electric cables)
		99542422	Construction Services of Long distance underground telecommunication transmission lines (This includes high tension electric cables)

Class	Sub Class	Product code	Service Product Description
		99542423	Construction Services of Long distance submarine telecommunication transmission lines (This includes high tension electric cables)
		99542424	Construction Services of Long distance high tension electric power transmission lines
		99542425	Construction Services of electricity power lines for railways
		99542426	Construction Services of transformer stations, pylons
		99542427	Long-distance communication and power lines (cables) n.e.c.
		99542428	Repair/alterations etc of long-distance communication and power lines (cables)
		99542429	General construction services of long-distance communication and power lines (cables) n.e.c.
995425			General construction services of local pipelines and cables and related works
	9954251		General construction services of local pipelines
		99542511	Construction Services works of Local Gas pipelines
		99542512	Construction Services works of Local Water pipelines
		99542514	Construction Services works of hot-water pipelines
		99542515	Construction Services works of steam pipelines
		99542518	Repair/alterations etc of local pipelines
		99542519	General construction services of local pipelines n.e.c.
	9954252		General construction services of local cables and related works
		99542521	Construction Services works for local electricity transmission cables
		99542522	Construction Services works for local communication transmission cables excluding Television cables
		99542523	Construction Services works for television cables
		99542524	Construction Services works for laying cables for transformer stations and sub-stations for distributions

Class	Sub Class	Product code	Service Product Description
		99542526	Construction Services works for laying cables for transmission towers including antennas
		99542527	Construction Services works for local cables and related works n.e.c.
		99542528	Repair/alterations etc of local cables and related works
		99542529	General construction services of local cables and related works n.e.c.
	9954253		General construction services of sewage and water treatment plants
		99542531	Construction Services works of sewer systems
		99542532	Construction Services works for sewage disposal plants
		99542533	Construction Services works for water treatment and purification plants
		99542535	Construction Services works for sewage and water treatment plants n.e.c.
		99542538	Repair/alterations etc of sewage and water treatment plants
		99542539	General construction services of sewage and water treatment plants n.e.c.
995426			General construction services of mines and industrial plants
	9954261		General construction services of mines
		99542611	Construction Services works for mine loading and discharging stations
		99542612	Construction Services works for winding-shafts associated with mining operations
		99542613	Construction Services works for towers associated with mining operations
		99542614	Construction Services works for tunnels associated with mining operations
		99542615	Construction Services works for drifts associated with mining operations
		99542617	Repair/alterations etc of sewage and water treatment plants
		99542619	General construction services of mines n.e.c.
	9954262		General construction services of power plants
		99542621	Construction Services works for hydro electric power plants

Class	Sub Class	Product code	Service Product Description
		99542622	Construction Services works for coal based thermal power plants
		99542623	Construction Services works for gas based thermal power plants
		99542624	Construction Services works in Plants and equipments for Nuclear powered generating stations
		99542625	Construction Services works related to wind mills
		99542628	Repair/alterations etc of power plants
		99542629	General construction services of power plants n.e.c.
	9954269		General construction services of other industrial plants
		99542691	Construction Services works for manufacturing facilities of food processing
		99542692	Construction Services works for manufacturing facilities of textiles
		99542693	Construction Services works for manufacturing facilities of basic chemicals, compounds and pharmaceuticals
		99542694	Construction Services works for chemical and related manufacturing facilities such as blast furnaces and coke ovens
		99542695	Construction Services works for Iron foundries
		99542696	Construction Services works for manufacturing facilities of metals other than iron
		99542697	Construction Services works of specialized facilities for manufacturing n.e.c
		99542698	Repair/alterations etc of other industrial plants
		99542699	General construction services of other industrial plants n.e.c.
995427	9954270		General construction services of outdoor sport and recreation facilities
		99542701	Construction Services of grounds for sports generally played in open air such as football and baseball (This includes "Rugby" and "Track and field").
		99542702	Construction Services for tennis grounds
		99542703	Construction Services for Car or bicycle races and Horse races
		99542704	Construction Services for recreation installations, e.g., golf courses and beach installations

Class	Sub Class	Product code	Service Product Description
		99542705	Construction Services of marinas for pleasure boats
		99542706	Construction Services for public parks and gardens, zoological and botanical gardens
		99542707	Construction Services for outdoor sport and recreation facilities n.e.c.
		99542708	Repair/alterations etc of outdoor sport and recreation facilities
		99542709	General construction services of outdoor sport and recreation facilities n.e.c
995429	9954290		General construction services of other civil engineering works
		99542901	Construction Services works for military engineering works
		99542902	Construction Services works for satellite launching sites
		99542903	Construction Services works for waste dumps and waste incinerators
		99542904	Construction Services works in plants for treating and processing of nuclear material
		99542905	Construction Services works for other civil engineering works, n.e.c.
		99542908	Repair/alterations etc of other civil engineering works
		99542909	General construction services of other civil engineering works n.e.c.
Group 99543			Site preparation services
995431	9954310		Demolition services
		99543101	Demolition services of buildings and other structures
		99543102	Demolition services of highways
		99543103	Demolition services streets other than highways
		99543109	Demolition services n.e.c.
995432	9954320		Site formation and clearance services
		99543201	Preparation services of agricultural land, including draining
		99543202	Preparation services to make sites ready for subsequent construction work
		99543203	Test drilling and boring and core extraction services for construction, geophysical, geological or similar purpose
		99543204	Horizontal drilling for the passage of cables or drainpipes

Class	Sub Class	Product code	Service Product Description
		99543205	Digging of trenches, for site drainage.
		99543209	Site formation and clearance services n.e.c.
995433	9954330		Excavating and earthmoving services
		99543301	Large-scale earthwork, excavation, sloping and earthmoving services involving making of embankments or cuttings, prior to highway construction (roads, motorways, railways, etc.)
		99543302	Digging of trenches, for utilities
		99543309	Excavating and earthmoving services n.e.c.
995434			Water well drilling and septic system installation services
	9954341		Water well drilling services
		99543411	Construction services involving drilling or digging water wells
		99543412	Installation services of water well pumps and piping systems
		99543413	Installation services of water well piping systems
		99543419	Water well drilling services n.e.c.
	9954342	99543420	Septic system installation services
Group 99544			Assembly and erection of prefabricated constructions
995440	9954400		Assembly and erection of prefabricated constructions
		99544001	Installation, assembly and erection services of prefabricated buildings
		99544002	Installation, assembly and erection services of other prefabricated structures and constructions
		99544003	Installation services of all types of street furniture (e.g., bus shelters, benches, telephone booths, public toilets, etc.)
		99544009	Assembly and erection of prefabricated constructions n.e.c.
Group 99545			Special trade construction services
995451			Pile driving and foundation services
	9954511	99545110	Pile driving services
	9954512	99545120	Foundation services
995452			Construction framing services
	9954521	99545210	Building framing services
	9954522	99545220	Roof framing services
995453	9954530	99545300	Roofing and waterproofing services
995454	9954540	99545400	Concrete services

Class	Sub Class	Product code	Service Product Description
995455	9954550	99545500	Structural steel erection services
995456	9954560	99545600	Masonry services
995457	9954570	99545700	Scaffolding services
995459	9954590	99545900	Other special trade construction services
Group 99546			Installation services
995461			Electrical installation services
	9954611	99546110	Electrical wiring and fitting services
	9954612	99546120	Fire alarm installation services
	9954613	99546130	Burglar alarm system installation services
	9954614	99546140	Residential antenna installation services
	9954619		Other electrical installation services
		99546191	Electrical installation services of telecommunication equipment
		99546192	Installation services of heavy electrical equipment
		99546193	electrical installation services for illumination & signaling systems for roads, railways, airports, harbours and similar premises
		99546194	installation services of telecommunication wiring, including of fiber optic cables
		99546199	Other electrical installation services n.e.c
995462			Water plumbing and drain laying services
	9954621	99546210	Water plumbing services
	9954622	99546220	Drain laying services
995463			Heating, ventilation and air conditioning equipment installation services
	9954631	99546310	Heating equipment installation services
	9954632	99546320	Ventilation and air conditioning equipment installation services
995464	9954640	99546400	Gas fitting installation services
995465	9954650	99546500	Insulation services
995469			Other installation services
	9954691	99546910	Lift and escalator installation services
	9954699	99546990	Other installation services n.e.c.
Group 99547			Building completion and finishing services
995471	9954710	99547100	Glazing services
995472	9954720	99547200	Plastering services
995473	9954730	99547300	Painting services

Class	Sub Class	Product code	Service Product Description
995474	9954740	99547400	Floor and wall tiling services
995475	9954750	99547500	Other floor laying, wall covering and wall papering services
995476	9954760	99547600	Joinery and carpentry services
995477	9954770	99547700	Fencing and railing services
995479	9954790	99547900	Other building completion and finishing services

Section 6: Distributive trade services; accommodation, food and beverage serving services; transport services; and electricity, gas and water distribution services

Class	Subclass	Product code	Description
Heading No.9961			Wholesale trade services
Group 99611			Wholesale trade services, except on a fee or contract basis
996111			Agricultural raw materials and live animals
	9961111		Grains, oilseeds and oleaginous fruits, seeds and animal feed
		99611111	Paddy/rice
		99611112	Wheat
		99611113	Other Cereals
		99611114	Pulses
		99611115	Oilseeds and oleaginous fruits
		99611116	Sugar crops
		99611117	Seeds
		99611118	Animal feed
		99611119	Grains, oilseeds and oleaginous fruits, seeds and animal feed n.e.c
	9961112		Flowers and plants
		99611121	Flowers
		99611122	Plants
	9961113		Unmanufactured tobacco
		99611131	Pan leaves
		99611132	Opium, ganja, cinchona
		99611139	Unmanufactured tobacco n.e.c.
	9961114		Live animals, including pet animals
		99611141	Buffalo
		99611142	Goats and kids
		99611143	Sheep and lamb
		99611144	Pack animals
		99611145	Pigs
		99611146	Poultry
		99611149	Others n.e.c.
	9961115		Hides, skins and leather
		99611151	Hides
		99611152	Skins
		99611153	Leather
	9961119	99611190	Agricultural raw materials, n.e.c.
996112			Food, beverages and tobacco

Class	Subclass	Product code	Description
	9961121		Fruits and vegetables
		99611211	Bananas
		99611212	Apples
		99611213	Oranges
		99611214	Grapes
		99611215	Mangoes
		99611216	Potato including sweet potato
		99611217	Onions
		99611218	Peas
		99611219	Fruits and vegetables n.e.c
	9961122		Dairy products, eggs and edible oils and fats
		99611221	Fresh milk
		99611222	Ghee, butter and butter oil
		99611223	Cheese , cream and khoya /mava/kova
		99611224	Milk powder and granules
		99611225	Eggs
		99611226	Groundnut oil
		99611227	Mustard oil
		99611228	Other edible oils
		99611229	Dairy products, eggs and edible oils and fats n.e.c
	9961123	99611230	Meat, poultry and game
	9961124		Fish and other seafood
		99611241	Fish
		99611242	Seafood other than fish
		99611243	Aquatic plants and animals
	9961125		Sugar confectionery and bakery products
		99611251	Bakery products
		99611252	Sugar
		99611253	Cocoa, chocolate and sugar confectionery
	9961126		Beverages
		99611261	Spirituos beverages
		99611262	Wines
		99611263	Malt liquors and malt
		99611264	Soft drinks and bottled mineral water
		99611269	Other beverages n.e.c.
	9961127		Coffee, tea and spices
		99611271	Coffee
		99611272	Tea
		99611273	Spices
	9961128	99611280	Tobacco products
	9961129		Food products n.e.c.

Class	Subclass	Product code	Description
		99611291	Grain mill products
		99611292	Starches and starch products
		99611293	Macaroni, noodles and similar products
		99611299	other food products n.e.c
996113			Textiles, clothing and footwear
	9961131		Yarn and fabrics
		99611311	Natural textile fibers prepared for spinning
		99611312	Man made textile staple fibers processed for spinning
		99611319	Other Yarn & fabrics n.e.c.
	9961132		Household linens, curtains, net curtains and diverse household articles of textile materials
		99611321	Made-up textile articles
		99611322	Twine, cordage, ropes etc
		99611329	Textiles n.e.c
	9961133		Articles of clothing, articles of fur and clothing accessories
		99611331	Articles of clothing
		99611332	Clothing accessories
		99611333	Artificial fur and articles thereof
	9961134		Footwear
		99611341	Footwear other than sports
		99611342	Footwear for sports
		99611343	Parts of footwear
		99611349	Other footwear n.e.c.
996114			Household appliances, articles and equipment
	9961141	99611410	Household furniture
	9961142		Radio and television equipment and recorded audio and video disks and tapes
		99611421	Transmission equipment
		99611423	Recorded audio and video disks and tapes
	9961143	99611430	Articles for lighting
	9961144	99611440	Household appliances
	9961145		Miscellaneous household utensils, cutlery, crockery, glassware, china and pottery
		99611451	Household articles and toilet articles of plastics
		99611452	Household articles made of glass
		99611459	Other household articles n.e.c.
	9961146	99611460	Wickerwork, cork goods, copper's ware and other wooden ware

Class	Subclass	Product code	Description
996115			Miscellaneous consumer goods
	9961151		Books, newspapers, magazines and stationery
		99611511	Books, in print
		99611512	Newspapers and periodicals, daily, in print
		99611513	Newspapers and periodicals, other than daily, in print
		99611514	printed maps, post cards etc.
		99611515	Stamps, cheques, banknotes, stock certificates etc.
		99611516	Registers, note books, dairies, letter pads etc.
		99611519	Books, newspapers, magazines and stationery n.e.c
	9961152		Photographic, optical and precision equipment
		99611521	Instruments and appliances for measuring , checking etc
		99611522	Optical instruments and photographic equipment, and parts and accessories thereof
	9961153	99611530	Games and toys
	9961154		Watches, clocks and jewellery
		99611541	Jewellery and articles thereof
		99611542	Watches and clocks and parts thereof
	9961155		Sports goods (incl. bicycles)
		99611551	Pleasure and sporting boats
		99611552	Bicycles and cycles not motorized
		99611559	Other Sports goods n.e.c.
	9961156		Leather goods and travel accessories
		99611561	Tanned or dressed furskins
		99611562	Tanned or dressed leather
		99611563	Luggage, hand bag and similar articles of leather
		99611569	Other articles of leather and travel goods n.e.c.
	9961159		Miscellaneous consumer goods n.e.c.
		99611591	Rubber tyres and tubes
		99611592	Musical instruments
		99611593	Accumulators, batteries etc. n.e.c.
996116			Construction materials and hardware
	9961161		Construction materials and flat glass
	9961162		Fittings, fixtures and ceramic sanitary fixtures
		99611621	Bathroom and toiletry fittings
		99611622	Ceramic sinks etc
		99611623	pipes and pipe fittings
	9961163		Wallpaper and floor coverings
		99611631	Carpets and other floor coverings of textiles
		99611632	Wall paper and similar wall coverings
		99611633	Floor coverings of plastics

Class	Subclass	Product code	Description
		99611639	Wallpaper and floor coverings n.e.c
	9961164	99611640	Paints, varnishes and lacquers
	9961165	99611650	Hardware and hand tools
996117			Chemical and pharmaceutical products
	9961171		Basic industrial chemicals and synthetic resins
		99611711	Basic organic chemicals
		99611712	Basic in-organic chemicals
		99611713	Tanning or dyeing extracts
		99611714	Activated natural mineral products
		99611715	Plastics in primary form
		99611716	Synthetic rubber and mixtures thereof
		99611719	Basic industrial chemicals and synthetic resins n.e.c.
	9961172	99611720	Fertilizers and agrochemical products
	9961173	99611730	Pharmaceutical products
	9961174	99611740	Medical and orthopedic goods (This includes medical and surgical equipment & Orthopedic appliances)
	9961175	99611750	Perfumery articles, cosmetic articles and toilet
	9961176	99611760	Cleaning materials
996118			Machinery, equipment and supplies
	9961181		Motor vehicles and related parts and accessories
		99611811	Motor vehicles, trailers & semi trailers , parts and accessories thereof
		99611812	Bodies for motor vehicles, trailers & semi trailers, parts and accessories thereof
	9961182		Other transport equipment, except bicycles
		99611821	Ships
		99611822	Railway and tramway locomotives and parts thereof
		99611823	Aircraft and spacecraft, and parts thereof
		99611829	Other transport equipment and parts thereof n.e.c.
	9961183		Office machinery and equipment including office furniture
	9961184		Computers and packaged software
		99611841	Computing machinery and parts & accessories thereof
		99611842	Packaged software
	9961185		Electronic and telecommunications equipment and parts
		99611851	Electronic equipment and parts thereof
		99611852	Telecommunication equipment and parts thereof
	9961186	99611860	Agricultural, lawn and garden machinery and equipment, including tractors

Class	Subclass	Product code	Description
	9961187	99611870	Mining, construction and civil engineering machinery and equipment
	9961188		Other industry-specific machinery and equipment and related operating supplies
		99611881	Machinery for metallurgy and parts thereof
		99611882	Machinery for food, beverage and tobacco processing, and parts thereof
		99611883	Machinery for textile, apparel and leather production and parts thereof
		99611889	Other special purpose machinery n.e.c.
	9961189		Other machinery and equipment n.e.c.
		99611891	Engines and turbines and parts thereof
		99611892	Pumps, compressors, hydraulic and pneumatic power engines and valves and parts thereof
		99611893	Bearings, gears etc. and parts thereof
		99611894	Ovens and furnace burners and parts thereof
		99611895	Lifting and handling equipment and parts thereof
		99611896	Electrical machinery & apparatus and parts thereof
		99611897	Weapons & ammunition and parts thereof
		99611899	Other general purpose machinery and parts thereof n.e.c.
996119			Other products
	9961191		Solid, liquid and gaseous fuels and related products
		99611911	Coal and lignite; peat
		99611912	Crude petroleum and natural gas
		99611913	Coal gas, water gas and similar gases other than petroleum gases and other gaseous hydrocarbons
		99611914	Wood in raw form
		99611919	Solid, liquid and gaseous fuels and related products n.e.c.
	9961192		Metal ores and metal in primary forms
		99611921	Uranium and thorium ores and concentrates
		99611922	Iron ores and concentrates, other than roasted iron pyrites
		99611923	Non ferrous ores and metal concentrates other than thorium and uranium
		99611924	Basic iron and steel
		99611925	Products of steel
		99611926	Basic precious metals
		99611927	Copper, Nickel, aluminum, alumina, lead, zinc and tin
		99611928	Semi finished products of copper, nickel, aluminum, alumina, lead, zinc and tin
		99611929	Other non ferrous metals and articles thereof n.e.c.
	9961193	99611930	Wood in the rough

Class	Subclass	Product code	Description
	9961194	99611940	Paper and paperboard
	9961195	99611950	Waste and scrap and materials for recycling
	9961197	99611970	Electricity
	9961198	99611980	Water
	9961199		Non-metallic minerals and other products n.e.c.
		99611991	Stone, sand and clay
		99611992	Other minerals
Group 99612			Wholesale trade services on a fee or contract basis
996121			Agricultural raw materials and live animals
	9961211	99612110	Grains, oilseeds and oleaginous fruits, seeds and animal feed
	9961212	99612120	Flowers and plants
	9961213	99612130	Unmanufactured tobacco
	9961214	99612140	Live animals, including pet animals
	9961215	99612150	Hides, skins and leather
	9961219	99612190	Agricultural raw materials n.e.c.
996122			Food, beverages and tobacco
	9961221	99612210	Fruits and vegetables
	9961222	99612220	Dairy products, eggs and edible oils and fats
	9961223	99612230	Meat, poultry and game
	9961224	99612240	Fish and other seafood
	9961225	99612250	Sugar confectionery and Sugar confectionery and bakery products
	9961226	99612260	Beverages
	9961227	99612270	Coffee, tea and spices
	9961228	99612280	Tobacco products
	9961229	99612290	Food products n.e.c.
996123			Textiles, clothing and footwear
	9961231	99612310	Yarn and fabrics
	9961232	99612320	Household linens, curtains, net curtains and diverse household articles of textile materials
	9961233	99612330	Articles of clothing, articles of fur and clothing accessories
	9961234	99612340	Footwear
	9961239	99612390	Textiles, clothing and footwear n.e.c.
996124			Household appliances, articles and equipment
	9961241	99612410	Household furniture
	9961242	99612420	Radio and television equipment and recorded audio and video disks and tapes Articles for lighting
	9961243	99612430	Articles of lighting
	9961244	99612440	Household appliances

Class	Subclass	Product code	Description
	9961245	99612450	Miscellaneous household utensils, cutlery, crockery, glassware, china and pottery
	9961246	99612460	Wickerwork, cork goods, cooper's ware and other wooden ware
	9961249	99612490	Household appliances, articles and equipment n.e.c.
996125			Miscellaneous consumer goods
	9961251	99612510	Books, newspapers, magazines and stationery
	9961252	99612520	Photographic, optical and precision equipment
	9961253	99612530	Games and toys
	9961254	99612540	Watches, clocks and jewellery
	9961255	99612550	Sports goods (incl. bicycles)
	9961256	99612560	Leather goods and travel accessories
	9961259	99612590	Miscellaneous consumer goods n.e.c.
996126			Construction materials and hardware
	9961261	99612610	Construction materials and flat glass
	9961262	99612620	Fittings, fixtures and ceramic sanitary fixtures
	9961263	99612630	Wallpaper and floor coverings
	9961264	99612640	Paints, varnishes and lacquers
	9961265	99612650	Hardware and hand tools
	9961269	99612690	Construction materials and hardware n.e.c.
996127			Chemical and pharmaceutical products
	9961271	99612710	Basic industrial chemicals and synthetic resins
	9961272	99612720	Fertilizers and agrochemical products
	9961273	99612730	Pharmaceutical products
	9961274	99612740	Medical and orthopedic goods
	9961275	99612750	Perfumery articles, cosmetic articles and toilet soaps
	9961276	99612760	Cleaning materials
996128			Machinery, equipment and supplies
	9961281	99612810	Motor vehicles, motorcycles, snowmobiles and related parts and accessories
	9961282	99612820	Other transport equipments, except bicycles
	9961283	99612830	Office machinery and equipment including office furniture
	9961284	99612840	Computers and packaged software
	9961285	99612850	Electronic and telecommunications equipment and parts
	9961286	99612860	Agricultural, lawn and garden machinery and equipment, including tractors
	9961287	99612870	Mining, construction and civil engineering machinery and equipment

Class	Subclass	Product code	Description
	9961288	99612880	Other industry-specific machinery and equipment and related operating supplies
	9961289	99612890	Other machinery and equipment n.e.c.
996129			Other products
	9961291	99612910	Solid, liquid and gaseous fuels and related products
	9961292	99612920	Metal ores and metal in primary forms
	9961293	99612930	Wood in the rough
	9961294	99612940	Paper & paperboard
	9961295	99612950	Waste and scrap and materials for recycling
	9961296	99612960	Electricity
	9961297	99612970	Water
	9961299	99612990	Non-metallic minerals and other products n.e.c.
Heading No. 9962		Retail trade services	
Group 99621			
996210	9962100	9962100	Non-specialized store retail trade services
Group 99622			Specialized store retail trade services
996221			Agricultural raw materials and live animals
	9962211	99622110	Grains, oilseeds and oleaginous fruits, seeds and animal feed
	9962212	99622120	Flowers and plants
	9962213	99622130	Unmanufactured tobacco
	9962214	99622140	Live animals, including pet animals
	9962215	99622150	Hides, skins and leather
	9962219	99622190	Agricultural raw materials n.e.c.
996222			Food, beverages and tobacco
	9962221	99622210	Fruit and vegetables
	9962222	99622220	Dairy products, eggs and edible oils and fats
	9962223	99622230	Meat, poultry and game
	9962224	99622240	Fish and other seafood
	9962225	99622250	Sugar confectionery and bakery products
	9962226	99622260	Beverages
	9962227	99622270	Coffee, tea and spices
	9962228	99622280	Tobacco products
	9962229	99622290	Food products n.e.c.
996223			Textiles, clothing and footwear
	9962231	99622310	Yarn and fabrics
	9962232	99622320	Household linens, curtains, net curtains and diverse household articles of textile materials
	9962233	99622330	Articles of clothing, articles of fur and clothing accessories
	9962234	99622340	Footwear

Class	Subclass	Product code	Description
996224			Household appliances, articles and equipment
	9962241	99622410	Household furniture
	9962242	99622420	Radio and television equipment and recorded audio and video disks and tapes
	9962243	99622430	Articles for lighting
	9962244	99622440	Household appliances
	9962245	99622450	Miscellaneous household utensils, cutlery, crockery, glassware, china and pottery
	9962246	99622460	Wickerwork, cork goods, cooper's ware and other wooden ware
996225			Miscellaneous consumer goods
	9962251	99622510	Books, newspapers, magazines and stationery
	9962252		Photographic, optical and precision equipment
		99622521	Photographic equipment
		99622522	Optical & precision equipment
	9962253	99622530	Games and toys
	9962254		Watches, clocks and jewellery
		99622541	Watches & clocks
		99622542	Jewellery
	9962255	99622550	Sports goods (incl. bicycles)
	9962256	99622560	Leather goods and travel accessories
	9962259	99622590	Miscellaneous consumer goods n.e.c.
996226			Construction materials and hardware
	9962261	99622610	Construction materials and flat glass
	9962262	99622620	Fittings, fixtures and ceramic sanitary fixtures
	9962263	99622630	Wallpaper and floor coverings
	9962264	99622640	Paints, varnishes and lacquers
	9962265	99622650	Hardware and hand tools
996227			Chemical and pharmaceutical products
	9962271	99622710	Basic industrial chemicals and synthetic resins
	9962272	99622720	Fertilizers and agrochemical products
	9962273	99622730	Pharmaceutical products
	9962274	99622740	Medical and orthopedic goods
	9962275	99622750	Perfumery articles, cosmetic articles and toilet soaps
	9962276	99622760	Cleaning materials
996228			Machinery, equipment and supplies
	9962281		Motor vehicles, motorcycles, snowmobiles and related parts and accessories
		99622811	Cars
		99622812	Buses
		99622813	Other commercial vehicles
		99622814	Related parts & accessories of all Motor vehicles
	9962282	99622820	Other transport equipment, except bicycles

Class	Subclass	Product code	Description
	9962283	99622830	Office machinery and equipment including office furniture
	9962284	99622840	Computers and packaged software
	9962285	99622850	Electronic and telecommunications equipment and parts
	9962286	99622860	Agricultural, lawn and garden machinery and equipment, including tractors
	9962287	99622870	Mining, construction and civil engineering machinery and equipment
	9962288	99622880	Other industry-specific machinery and equipment and related operating supplies
	9962289	99622890	Other machinery and equipment n.e.c.
996229			Other products
	9962291	99622910	Solid, liquid and gaseous fuels and related products
	9962292	99622920	Metal ores and metal in primary forms
	9962293	99622930	Wood in the rough
	9962294	99622940	Paper and paperboard
	9962295	99622950	Waste and scrap and materials for recycling
	9962296	99622960	Electricity
	9962297	99622970	Water
	9962299	99622990	Non-metallic minerals and other products n.e.c.
Group 99623			Mail order or internet retail trade services
996231	9962310	99623100	Agricultural raw materials and live animals
996232	9962320	99623200	Food, beverages and tobacco
996233	9962330	99623300	Textiles, clothing and footwear
996234	9962340	99623400	Household appliances articles and equipment
996235	9962350	99623500	Miscellaneous consumergoods
996236	9962360	99623600	Construction materials and hardware
996237	9962370	99623700	Chemical and pharmaceutical products
996238	9962380	99623800	Machinery equipment and supplies
996239	9962390	99623900	Other products n.e.c.
Group 99624			
996240	9962400	99624000	Other nonstore retail trade services
Group 99625			Retail trade services on a fee or contract basis
996251			Agricultural raw materials and live animals
	9962511	99625110	Grains, oilseeds and oleaginous fruits, seeds and animal feed
	9962512	99625120	Flowers and plants
	9962513	99625130	Unmanufactured tobacco
	9962514	99625140	Live animals, including pet animals
	9962515	99625150	Hides, skins and leather

Class	Subclass	Product code	Description
	9962519	99625190	Agricultural raw materials n.e.c.
996252			Food, beverages and tobacco
	9962521	99625210	Fruits and vegetables
	9962522	99625220	Dairy products, eggs and edible oils and fats
	9962523	99625230	Meat, poultry and game
	9962524	99625240	Fish and other seafood
	9962525	99625250	Sugar confectionery and Sugar confectionery and bakery products
	9962526	99625260	Beverages
	9962527	99625270	Coffee, tea and spices
	9962528	99625280	Tobacco products
	9962529	99625290	Food products n.e.c.
996253			Textiles, clothing and footwear
	9962531	99625310	Yarn and fabrics
	9962532	99625320	Household linens, curtains, net curtains and diverse household articles of textile materials
	9962533	99625330	Articles of clothing, articles of fur and clothing accessories
	9962534	99625340	Footwear
	9962539	99625390	Textiles, clothing and footwear n.e.c.
996254			Household appliances, articles and equipment
	9962541	99625410	Household furniture
	9962542	99625420	Radio and television equipment and recorded audio and video disks and tapes Articles for lighting
	9962543	99625430	Articles of lighting
	9962544	99625440	Household appliances
	9962545	99625450	Miscellaneous household utensils, cutlery, crockery, glassware, china and pottery
	9962546	99625460	Wickerwork, cork goods, cooper's ware and other wooden ware
	9962549	99625490	Household appliances, articles and equipment n.e.c.
996255			Miscellaneous consumer goods
	9962551	99625510	Books, newspapers, magazines and stationery
	9962552	99625520	Photographic, optical and precision equipment
	9962553	99625530	Games and toys
	9962554	99625540	Watches, clocks and jewellery
	9962555	99625550	Sports goods (incl. bicycles)
	9962556	99625560	Leather goods and travel accessories
	9962559	99625590	Miscellaneous consumer goods n.e.c.
996256			Construction materials and hardware

Class	Subclass	Product code	Description
	9962561	99625610	Construction materials and flat glass
	9962562	99625620	Fittings, fixtures and ceramic sanitary fixtures
	9962563	99625630	Wallpaper and floor coverings
	9962564	99625640	Paints, varnishes and lacquers
	9962565	99625650	Hardware and hand tools
	9962569	99625690	Construction materials and hardware n.e.c.
996257			Chemical and pharmaceutical products
	9962571	99625710	Basic industrial chemicals and synthetic resins
	9962572	99625720	Fertilizers and agrochemical products
	9962573	99625730	Pharmaceutical products
	9962574	99625740	Medical and orthopedic goods
	9962575	99625750	Perfumery articles, cosmetic articles and toilet soaps
	9962576	99625760	Cleaning materials
996258			Machinery, equipment and supplies
	9962581	99625810	Motor vehicles, motorcycles, snowmobiles and related parts and accessories
	9962582	99625820	Other transport equipments, except bicycles
	9962583	99625830	Office machinery and equipment including office furniture
	9962584	99625840	Computers and packaged software
	9962585	99625850	Electronic and telecommunications equipment and parts
	9962586	99625860	Agricultural, lawn and garden machinery and equipment, including tractors
	9962587	99625870	Mining, construction and civil engineering machinery and equipment
	9962588	99625880	Other industry-specific machinery and equipment and related operating supplies
	9962589	99625890	Other machinery and equipment n.e.c.
996259			Other products
	9962591	99625910	Solid, liquid and gaseous fuels and related products
	9962592	99625920	Metal ores and metal in primary forms
	9962593	99625930	Wood in the rough
	9962594	99625940	Paper & paperboard
	9962595	99625950	Waste and scrap and materials for recycling
	9962596	99625960	Electricity
	9962597	99625970	Water
	9962599	99625990	Non-metallic minerals and other products n.e.c.
Heading No. 9963			Accommodation, Food and beverage services
Group 99631			Accommodation services for visitors

Class	Subclass	Product code	Description
996311			Room or unit accommodation services for visitors
	9963111	99631110	Room or unit accommodation services for visitors, with daily housekeeping services
	9963112	99631120	Room or unit accommodation services for visitors, without daily housekeeping services
	9963113	99631130	Room or unit accommodation services for visitors, in time-share properties
	9963114	99631140	Accommodation services for visitors, in rooms for multiple occupancy
996312	9963120	99631200	Camp site services
996313	9963130	99631300	Recreational and vacation camp services
Group 99632			Other accommodation services for visitors and others
996321	9963210	99632100	Room or unit accommodation services for students in student residences
996322	9963220	99632200	Room or unit accommodation services for workers in workers hostels or camps
996329	9963290	99632900	Other room or unit accommodation services n.e.c.
Group 99633			Food serving services
996331	9963310		
		99633101	Meal serving services with full restaurant services (This includes services provided by restaurants, cafes and similar eating facilities)
		99633102	Hotels (services provided in hotels or other lodging places)
		99633103	Catering services in trains, flights etc.
996332	9963320	99633200	Meal serving services with limited services
996339			Event catering and other food serving services
	9963391	99633910	Event catering services
	9963392	99633920	Contract food services for transportation operators
	9963393	99633930	Other contract food services
	9963399		Other food serving services
		99633991	Mobile food services
		99633992	Ice-cream parlors
		99633999	Other food serving services n.e.c
Group 99634			
996340	9963400		Beverage serving services
Heading No. 9964			Passenger transport services
Group 99641			Local transport and sightseeing transportation services of passengers
996411			Urban and suburban land transport services of passengers

Class	Subclass	Product code	Description
	9964111		Urban and suburban railway transport services of passengers
		99641111	Railway passenger suburban transport service
		99641112	Urban & suburban metro railway transport services
	9964112		Urban and suburban scheduled road transport services of passengers
		99641121	Urban and suburban bus service
		99641122	Urban and suburban tramway
		99641123	Transportation by private cars
		99641124	Transportation by three wheelers/scooters
		99641125	Transportation by other motor vehicles
		99641126	Inter-urban scheduled road transport services
		99641129	urban & suburban scheduled road transport services by other motor vehicles n.e.c.
	9964113	99641130	Mixed mode urban & suburban transportation services of passengers
	9964114	99641140	Local special-purpose scheduled road transport services of passengers
	9964115	99641150	Taxi services
	9964116	99641160	Rental services of passenger cars with operator
	9964117	99641170	Road transport services of passengers by man- or animal-drawn vehicles
	9964118	99641180	Non-scheduled local bus and coach charter services
	9964119	99641190	Other land transportation services of passengers n.e.c.
996412			Local water transport services of passengers
	9964121	99641210	Inland water transport services of passengers by ferries
	9964122	99641220	Inland water transport services of passengers on cruises
	9964129	99641230	Other inland water transport services of passengers
996413			Sightseeing transportation services
	9964131	99641310	Sightseeing services by rail
	9964132	99641320	Sightseeing services by land, except rail
	9964133	99641330	Sightseeing services by water
	9964134	99641340	Sightseeing services by air
Group 99642			Long-distance transport services of passengers
996421	9964210		Interurban railway transport services of passengers
		99642101	Railway passenger inter urban transport service-broadgauge-AC 1 st class
		99642102	Railway passenger inter urban transport service-broadgauge-AC two-tier
		99642103	Railway passenger inter urban transport service-broadgauge-AC -three-tier/chair car

Class	Subclass	Product code	Description
		99642104	Railway passenger inter urban transport service-broadgauge-2nd class
		99642105	Railway passenger inter urban transport service-other than broadgauge-AC 1 st class
		99642106	Railway passenger inter urban transport service-other than broadgauge- AC Two tier/three tier/chair car
		99642107	Railway passenger inter urban transport service-other than broadgauge- 2 nd Class
		99642108	Metro railway passenger inter-urban transport service
		99642109	Interurban railway transport services of passengers n.e.c.
996422			Inter urban road transport services of passengers
	9964221	99642210	Interurban scheduled road transport services of passengers
	9964222	99642220	Interurban special-purpose scheduled road transport services of passengers
	9964223	99642230	Non-scheduled long-distance bus and coach services
996423			Long-distance water transport services of passengers
	9964231		Coastal and transoceanic (overseas) water transport services of passengers by ferries
		99642311	transoceanic (overseas) water transport services of passengers by ferries
		99642312	Coastal water transport services of passengers by ferries
	9964232		Coastal and transoceanic (overseas) water transport services of passengers on cruise ships
		99642321	transoceanic (overseas) water transport services of passengers on cruise ships
		99642322	Coastal water transport services of passengers on cruise ships
	9964239		Other coastal and transoceanic (overseas) water transport services of passengers
		99642391	Other transoceanic (overseas) water transport services of passengers
		99642392	Other coastal water transport services of passengers
996424			Air transport services of passengers
	9964241	99642410	Domestic scheduled air transport services of passengers
	9964242	99642420	Domestic non-scheduled air transport services of passengers

Class	Subclass	Product code	Description
	9964243	99642430	International scheduled air transport services of passengers
	9964244	99642440	International non-scheduled air transport services of passengers
996425	9964250	99652500	Space transport services of passengers
Heading No. 9965			Freight transport services
Group 99651			Land transport services of freight
996511			Road transport services of freight
	9965111	99651110	Road transport services of freight by refrigerator vehicles
	9965112	99651120	Road transport services of freight by tank trucks or semi-trailers
	9965113	99651130	Road transport services of intermodal containers
	9965114	99651140	Road transport services of freight by man- or animal-drawn vehicles
	9965115	99651150	Moving services of household and office furniture and other goods
	9965116	99651160	Road transport services of letters and parcels
	9965117	99651170	Road transport services of dry bulk
	9965118	99651180	Road transport services of live animals
	9965119	99651190	Other road transport services of freight n.e.c.
996512			Railway transport services of freight
	9965121	99651210	Railway transport services of freight by refrigerator cars
	9965122	99651220	Railway transport services of freight by tanker cars
	9965123	99651230	Railway transport services of intermodal containers
	9965124	99651240	Railway transport services of letters and parcels
	9965125		Railway transport services of dry bulk goods
		99651251	Coal & Coke
		99651252	Cereals, pulses, cereal products etc.
		99651253	Textiles
		99651254	Iron & steel
		99651255	Other ores other than steel & Iron
		99651259	Dry bulk goods n.e.c.
	9965126	99651260	Railway transport services of live animals
	9965129	99651290	Other railway transport services of freight n.e.c.
996513			Transport services via pipeline
	9965131		Transport services via pipeline of petroleum and natural gas
		99651311	Transport services via pipeline of petroleum
		99651312	Transport services via pipeline of natural gas

Class	Subclass	Product code	Description
		99651313	Transport services via pipeline of water
		99651314	Transport services via pipeline of sewerage
	9965139	99651390	Transport services via pipeline of other goods n.e.c.
Group 99652			Water transport services of freight
996521			Coastal and transoceanic (overseas) water transport services of freight
	9965211		Coastal and transoceanic (overseas) water transport services of freight by refrigerator vessels
		99652111	Coastal water transport services of freight by refrigerator vessels
		99652112	Transoceanic (overseas) water transport services of freight by refrigerator vessels
	9965212		Coastal and transoceanic(overseas) water transport services of freight by tankers
		99652121	Coastal water transport services of freight by tankers
		99652121	Transoceanic (overseas) water transport services of freight by tankers
	9965213		Coastal and transoceanic (overseas) water transport services of intermodal containers by container ships
		99652131	Coastal water transport services of intermodal containers by container ships
		99652132	Transoceanic (overseas) water transport services of intermodal containers by container ships
	9965219	99652190	Other coastal and transoceanic (overseas) water transport services of other freight
996522			Inland water transport services of freight
	9965221	99652210	Inland water transport services of freight by refrigerator vessels
	9965222	99652220	Inland water transport services of freight by tankers
	9965229	99652290	Other inland water transport services of freight n.e.c.
Group 99653			Air and space transport services of freight
996531			Air transport services of freight
	9965311	99653110	Air transport services of letters and parcels
	9965319	99653190	Air transport services of other freight
996532	9965320	99653200	Space transport services of freight
Heading No. 9966			Rental services of transport vehicles with operators
Group 99660			Rental services of transport vehicles with operators
996601			Rental services of road vehicles with operators
	9966011	99660110	Rental services of buses and coaches with operator
	9966012	99660120	Rental services of trucks with operator

Class	Subclass	Product code	Description
996602			Rental services of water vessels with operator
	9966021		Rental services of passenger vessels for coastal and transoceanic (overseas) water transport with operator
		99660211	Rental services of passenger vessels for transoceanic (overseas) water transport with operator
		99660212	Rental services of passenger vessels for coastal water transport with operator
	9966022		Rental services of freight vessels for coastal and transoceanic (overseas) water transport with operator
		99660221	Rental services of freight vessels for coastal water transport with operator
		99660222	Rental services of freight vessels for transoceanic (overseas) water transport with operator
	9966023	99660230	Rental services of passenger vessels for inland water transport with operator
	9966024	99660240	Rental services of freight vessels for inland water transport with operator
996603			Rental services of aircraft with operator
	9966031	99660310	Rental services of passenger aircraft with operator
	9966032	99660320	Rental services of freight aircraft with operator
Heading No.9967			Supporting transport services
Group 99671			Cargo handling services
996711	9967110		Container handling services
		99671101	Incidental to water transport
		99671102	Incidental to land transport
		99671103	Incidental to air transport
996719	9967190	99671900	Other cargo and baggage handling services
Group 99672			Storage and warehousing services
996721	9967210	99672100	Refrigerated storage services
996722	9967220		Bulk liquid or gas storage services
996729	9967290	99672900	Other storage and warehousing services
Group 99673			Supporting services for railway transport
996731	9967310	99673100	Railway pushing or towing services
996739	9967390	99673900	Other supporting services for railway transport n.e.c.
Group 99674			Supporting services for road transport
996741	9967410		Bus station services
		99674101	Urban bus station services
		99674102	Sub-urban bus station services
		99674103	Inter-urban bus station services
996742	9967420		Highway, bridge and tunnel operation services
		99674201	Operation services of highways, roads and streets

Class	Subclass	Product code	Description
		99674202	Operation services of bridges and tunnels
996743	9967430	99674300	Parking lot services
996744	9967440	99674400	Towing services for commercial and private vehicles
996749	9967490	99674900	Other supporting services for road transport
Group 99675			Supporting services for water transport
996751			Port and waterway operation services (excl. cargo handling)
	9967511		Port and waterway operation services (excl. cargo handling), on coastal and transoceanic (overseas) waters
		99675111	Operation services of Ports, docks etc.
		99675112	Operation services by lighthouses, lightships & light vessels etc.
	9967512	99675120	Inland waterway operation services (excl. cargo handling)
996752			Pilotage and berthing services
	9967521	99675210	Pilotage and berthing services on coastal and transoceanic (overseas) waters
	9967522	99675220	Pilotage and berthing services in inland waters
996753			Vessel salvage and refloating services
	9967531	99675310	Vessel salvage and refloating services on coastal and transoceanic (overseas) waters
	9967532	99675320	Vessel salvage and refloating services in inland waters
996759	9967590	99675900	Other supporting services for water transport n.e.c.
Group 99676			Supporting services for air or space transport
996761	9967610	99676100	Airport operation services (excl. cargo handling)
996762	9967620	99676200	Air traffic control services
996763	9967630	99676300	Other supporting services for air transport
996764	9967640	99676400	Supporting services for space transport
Group 99679			Other supporting transport services
996791	9967910	99679100	Freight transport agency services and other freight transport services
996799	9967990	99679900	Other supporting transport services n.e.c.
Heading No. 9968			Postal and courier services
Group 99681			Postal and courier services
996811			Postal services
	9968111		Postal services related to letters
		99681111	collection transport & delivery services for newspapers, journals etc. for domestic destination
		99681112	collection transport & delivery services for newspapers, journals etc. for foreign destination

Class	Subclass	Product code	Description
		99681113	collection transport & delivery services for letters brochures, leaflets etc. for domestic destination
		99681114	collection transport & delivery services for letters brochures, leaflets etc. for foreign destination
	9968112	99681120	Postal services related to parcels
	9968113	99681130	Post office counter services
	9968119		Other postal services
		99681191	Mail Box rental services
		99681192	Other public postal services
996812	9968120		Courier services
		99681201	Courier services for domestic destination
		99681202	Courier services for foreign destination
996813	9968130	99681300	Local delivery services
Heading No. 9969			Electricity, gas and water distribution (on own account)
Group 99691			Electricity, and gas distribution (on own account)
996911			Electricity transmission & distribution (on own account)
	9969111	99691110	Transmission of electricity (on own account)
	9969112	99691120	Distribution of electricity (on own account)
996912	9969120	99691200	Gas distribution through mains (on own account)
Group 99692			
996921			Water distribution (on own account)
	9969210	99692100	Water distribution through mains, except steam and hot water (on own account)
996922	9969220	99692200	Distribution of steam, hot water and air conditioning supply through mains (on own account)
996923	9969230	99692300	Water distribution, except through mains (on own account)

Section 7: Financial and related services; real estate services; and rental and leasing services

Class	Subclass	Product code	Description
Heading No. 9971			Financial and related services
Group 99711			Financial services, except investment banking, insurance services and pension services
997111	9971110	99711100	Central banking services
997112			Deposit services
	9971121	99711210	Deposit services to corporate and institutional depositors
	9971129	99711290	Deposit services to other depositors n.e.c
997113			Credit-granting services
	9971131	99711310	Residential mortgage loan services
	9971132	99711320	Non-residential mortgage loan services
	9971133	99711330	Personal non-mortgage loan services for non-business purposes
	9971134	99711340	Credit card loan services
	9971135		Non-mortgage loan services for business purposes
		99711351	Granting loans to investment dealers and brokers, etc.
		99711352	Granting loans to individuals
		99711353	Stand-by commitment and other loan services
		99711359	Non-mortgage loan services for business purposes, n.e.c.
	9971139	99711390	Other credit-granting services n.e.c
997114	9971140	99711400	Financial leasing services
997119	9971190		Other financial services, except investment banking, insurance services and pension services
Group 99712			
997120	9971200	99712000	Investment banking services
Group 99713			Insurance and pension services (excluding reinsurance services), except compulsory social security services
997131			Life insurance and pension services (excluding reinsurance services)
	9971311		Life insurance services
		99713111	LIC
		99713112	PLI
		99713119	Others n.e.c.

Class	Subclass	Product code	Description
	9971312	99713120	Individual pension services
	9971313	99713130	Group pension services
997132			Accident and health insurance services
	9971321	99713210	Accidental death and dismemberment insurance services
	9971322		Health insurance services
		9973221	Providing protection for hospital expenses
		9973222	Providing protection for disability due to illness or injury
		9973229	Health insurance services n.e.c.
997133			Other non-life insurance services (excluding reinsurance services)
	9971331		Motor vehicle insurance services
		99713311	Covering risks under passenger vehicles
		99713312	Covering risks under freight motor vehicles
		99713319	Motor vehicle insurance services n.e.c.
	9971332		Marine, aviation, and other transport insurance services
		99713321	Covering risks under commercial passenger vessels (operating on oceans, coastal water ways and inland waterways)
		99713322	Covering risks under commercial freight vessels (operating on oceans, coastal water ways and inland waterways)
		99713323	Covering risks under commercial passenger aircraft
		99713324	Covering risks under commercial freight aircraft
		99713329	Marine, aviation, and other transport insurance services n.e.c.
	9971333	99713330	Freight insurance services
	9971334		Other property insurance services
		99713341	Covering risks of damage to loss of property
		99713342	Covering risks for non-commercial vessels and aircrafts
		99713343	Covering risks for machinery
		99713349	Other property insurance services n.e.c.
	9971335	99713350	General liability insurance services
	9971336	99713360	Credit and surety insurance services
	9971337		Travel insurance services

Class	Subclass	Product code	Description
		99713371	Covering risks of trip cancellation, interruption or delay
		99713372	Covering risks of lost or damaged luggage
		99713373	Covering risks of accident and medical expenses
		99713374	Covering risks of repatriation of remains
		99713379	Travel insurance services n.e.c.
	9971339		Other non-life insurance services
		99713391	Services of policies for legal expense insurance, mortgage insurance etc.
		99713399	Other non-life insurance services n.e.c.
Group 99714			Reinsurance services
997141	9971410	99714100	Life reinsurance services
997142	9971420	99714200	Accident and health reinsurance services
997143			Other non-life reinsurance services
	9971431	99714310	Motor vehicle reinsurance services
	9971432	99714320	Marine, aviation and other transport reinsurance services
	9971433	99714330	Freight reinsurance services
	9971434	99714340	Other property reinsurance services
	9971435	99714350	General liability reinsurance services
	9971436	99714360	Credit and surety reinsurance services
	9971439	99714390	Other non-life reinsurance services n.e.c.
Group 99715			Services auxiliary to financial services other than to insurance and pensions
997151			Services related to investment banking
	9971511	99715110	Mergers and acquisition services
	9971512		Corporate finance and venture capital services
		99715121	Services of arranging debt financing
		99715122	Services of arranging equity financing
		99715123	Services for venture capital financing
		99715129	Corporate finance and venture capital services n.e.c.
	9971519	99715190	Other services related to investment banking
997152			Brokerage and related securities and commodities services
	9971521	99715210	Securities brokerage services
	9971522	99715220	Commodity brokerage services
	9971523	99715230	Processing and clearing services of securities transactions
997153	9971530	99715300	Portfolio management services except pension funds
997154			Trust and custody services

Class	Subclass	Product code	Description
	9971541	99715410	Trust services
	9971542	99715420	Custody services
997155			Services related to the administration of financial markets
	9971551	99715510	Financial market operational services
	9971552	99715520	Financial market regulatory services
	9971559	99715590	Other financial market administration services
997159			Other services auxiliary to financial services
	9971591	99715910	Financial consultancy services
	9971592		Foreign exchange services
		99715921	Forex Transactions for the purpose of capital account
		99715922	Forex Transactions for the purpose of Imports
		99715923	Forex Transactions for the purpose of Transportation and travel
		99715924	Forex Transactions for the purpose of Communication services & computer information services
		99715925	Forex Transactions for the purpose of Construction services
		99715926	Forex Transactions for the purpose of Insurance services, financial services including royalties & licence fee, transfers and income
		99715927	Forex Transactions for the purpose of other business services
		99715928	Forex Transactions for the purpose of personnel, cultural & recreational services
		99715929	Forex Transactions for the purpose of others, n.e.c.(This includes Govt. not included elsewhere)
	9971593	99715930	Financial transactions processing and clearing house services
	9971599	99715990	Other services auxiliary to financial services n.e.c.
Group 99716			Services to insurance and pensions
997161	9971610	99716100	Insurance brokerage and agency services
997162	9971620	99716200	Insurance claims adjustment services
997163	9971630	99716300	Actuarial services
997164	9971640	99716400	Pension fund management services
997169	9971690	99716900	Other services auxiliary to insurance and pensions n.e.c
Group 99717			Services of holding financial assets
997170			Services of holding financial assets

Class	Subclass	Product code	Description
	9971701	99717010	Services of holding equity of subsidiary companies
	9971702	99717020	Services of holding securities and other assets of trusts and funds and similar financial entities
Heading No.9972			Real estate services
997211			Rental or leasing services involving own or leased property
	9972111		Rental or leasing services involving own or leased residential property
		99721111	Rental or leasing services of houses, flats, apartment buildings
		99721112	Rental or leasing services of multiple use building
		99721119	Rental or leasing services involving own or leased residential property n.e.c.
	9972112		Rental or leasing services involving own or leased non-residential property
		99721121	Rental or leasing services of factories, office buildings, ware houses
		99721122	Rental or leasing services of theatres, exhibition halls etc.
		99721123	Rental or leasing services of agricultural, forestry and similar properties
		99721129	Rental or leasing services involving own or leased non-residential property n.e.c
997212			Trade services of buildings
	9972121	99721210	Trade services of residential buildings
	9972122		Trade services of non-residential buildings
		99721221	Factories, Office buildings, ware-houses
		99721222	Theaters, multiple use buildings
		99721223	Hotels
		99721224	Agriculture, forestry properties
		99721229	Trade services of non-residential buildings n.e.c.
	9972123		Trade services of time-share properties
997213	9972130	99721300	Trade services of vacant and subdivided land
Group 99722			Real estate services on a fee or contract basis
997221			Property management services on a fee or contract basis
	9972211	99722110	Residential property management services on a fee or contract basis except of time-share ownership properties
	9972212	99722120	Non-residential property management services on a fee or contract basis

Class	Subclass	Product code	Description
	9972213	99722130	Time-share property management services on a fee or contract basis
997222			Building sales on a fee or contract basis
	9972221	99722210	Residential building sales on a fee or contract basis, except of time-share ownership properties
	9972222	99722220	Non-residential building sales on a fee or contract basis
	9972223	99722230	Sale of time-share properties on a fee or contract basis
997223	9972230	99722300	Land sales on a fee or contract basis
997224	9972240	99722400	Real estate appraisal services on a fee or contract basis
Division 9973			Leasing or rental services without operator
Group 99731			Leasing or rental services concerning machinery and equipment without operator
997311			Leasing or rental services concerning transport equipment without operator
	9973111	99731110	Leasing or rental services concerning cars and light vans without operator
	9973112	99731120	Leasing or rental services concerning goods transport motor vehicles without operator
	9973113	99731130	Leasing or rental services concerning rail / road vehicles without operator
	9973114		Leasing or rental services concerning other land transport equipment without operator
		99731141	Motorcycles, caravans and campers without driver
		99731142	Other land transport equipment without operator
		99731143	Man or animal drawn passenger vehicles without driver
	9973115	99731150	Leasing or rental services concerning vessels without operator
	9973116	99731160	Leasing or rental services concerning aircraft without operator
	9973117	99731170	Leasing or rental services concerning containers
997312			Leasing or rental services concerning other machinery and equipment without operator
	9973121	99731210	Leasing or rental services concerning agricultural machinery and equipment without operator
	9973122	99731220	Leasing or rental services concerning construction machinery and equipment without operator

Class	Subclass	Product code	Description
	9973123		Leasing or rental services concerning office machinery and equipment (except computers) without operator
		99731231	Photocopiers
		99731232	Fax machines, pagers etc.
		99731233	Accounting machinery and equipment
		99731239	Leasing or rental services concerning office machinery and equipment (except computers) without operator n.e.c
	9973124	99731240	Leasing or rental services concerning computers without operator
	9973125		Leasing or rental services concerning telecommunications equipment without operator
		99731251	Telecommunication equipment excluding cellular telephones
		99731252	Cellular telephones
	9973129		Leasing or rental services concerning other machinery and equipment without operator n.e.c.
		99731291	Engines and turbines
		99731292	Machine tools
		99731293	Mining and oil field equipment
		99731294	Lifting and handling equipment
		99731295	Coin operated gambling machines
		99731296	Exhibition material
		99731297	Professional scientific measuring and control operators
		99731299	Commercial and industrial machinery n.e.c.
Group 99732			Leasing or rental services concerning other goods
997321	9973210	99732100	Leasing or rental services concerning televisions, radios, video cassette recorders and related equipment and accessories (Home entertainment equipment)
997322	9973220	99732200	Leasing or rental services concerning video tapes and disks (Home entertainment equipment)
997323	9973230		Leasing or rental services concerning furniture and other household appliances
		99732301	Furniture including mattress and mattress support
		99732302	Household appliances whether or not electrical
		99732303	crockery, cutlery etc

Class	Subclass	Product code	Description
997324	9973240	99732400	Leasing or rental services concerning pleasure and leisure equipment
997325	9973250	99732500	Leasing or rental services concerning household linen
997326	9973260	99732600	Leasing or rental services concerning textiles, clothing and footwear
997327	9973270	99732700	Leasing or rental services concerning do-it-yourself machinery and equipment
997329	9973290	99732900	Leasing or rental services concerning other goods n.e.c
Group 99733			Licensing services for the right to use intellectual property and similar products
997331			Licensing services for the right to use computer software and databases
	9973311	99733110	Licensing services for the right to use computer software
	9973312	99733120	Licensing services for the right to use databases
997332	9973320		Licensing services for the right to use entertainment, literary or artistic originals
		99733201	Broadcasting and showing of original films, sound recordings, radio and television programme etc.
		99733202	Reproduction of original art works
		99733203	Reprinting and copying of manuscripts, books, journals and periodicals
997333	9973330	99733300	Licensing services for the right to use R&D products
997334	9973340	99733400	Licensing services for the right to use trademarks and franchises
997335	9973350	99733500	Licensing services for the right to use mineral exploration and evaluation
997339	9973390	99733900	Licensing services for the right to use other intellectual property products n.e.c.

Section 8 : Business and Production Services

Class	Sub Class	Product Code	Description
Heading no. 9981			Research and development services
Group 99811			Research and experimental development services in natural sciences and engineering
998111			Research and experimental development services in natural sciences
	9981111	99811110	Research and experimental development services in physical sciences
	9981112		Research and experimental development services in chemistry and biology
		99811121	Research and experimental development services in chemistry
		99811122	Research and experimental development services in biology
	9981119	99811190	Research and experimental development services in other natural sciences n.e.c.
998112			Research and experimental development services in engineering and technology
	9981121	99811210	Research and experimental development services in biotechnology
	9981129		Research and experimental development services in other engineering and technology
		99811291	Research and experimental development services in civil engineering
		99811292	Research and experimental development services in computer engineering
		99811293	Research and experimental development services in mechanical engineering
		99811294	Research and experimental development services in electrical engineering
		99811295	Research and experimental development services in architecture
		99811296	Research and experimental development services in chemical engineering
		99811297	Research and experimental development services in electronics and telecommunication engineering
		99811299	Research and experimental development services in other engineering and technology n.e.c.
998113			Research and experimental development services in medical sciences and pharmacy
	9981130		Research and experimental development services in medical sciences and pharmacy
		99811301	Research and experimental development services in medical sciences

Class	Sub Class	Product Code	Description
		99811302	Research and experimental development services in veterinary sciences
		99811303	Research and experimental development services in pharmacy
998114	9981140		Research and experimental development services in agricultural sciences
		99811401	Research and experimental development services in crop husbandry
		99811402	Research and experimental development services in horticulture
		99811403	Research and experimental development services in livestock & poultry
		99811404	Research and experimental development services in fisheries
		99811409	Research and experimental development services in agriculture sciences n.e.c.
Group 99812			Research and experimental development services in social sciences and humanities
998121			Research and experimental development services in social sciences
	9981211	99812110	Research and experimental development services in psychology
	9981212	99812120	Research and experimental development services in economics
	9981213	99812130	Research and experimental development services in law
	9981219		Research and experimental development services in other social sciences
		99812191	Research and experimental development services in anthropology
		99812192	Research and experimental development services in demography
		99812193	Research and experimental development services in geography
		99812194	Research and experimental development services in linguistics
		99812195	Research and experimental development services in political sciences
		99812196	Research and experimental development services in sociology
		99812199	Research and experimental development services in social sciences n.e.c.
998122			Research and experimental development services in humanities
	9981221	99812210	Research and experimental development services in ancient and modern languages and literature

Class	Sub Class	Product Code	Description
	9981229		Research and experimental development services in other humanities
		99812291	Research and experimental development services in history
		99812292	Research and experimental development services in philosophy
		99812293	Research and experimental development services in fine arts
		99812294	Research and experimental development services in religion
		99812299	Research and experimental development services in other humanities n.e.c.
Group 99813			Interdisciplinary research and experimental development services
998130	9981300	99813000	Interdisciplinary research and experimental development services
Group 99814			Research and development originals
998140	9981400		Research and development originals
		99814001	Research and development originals in pharmaceuticals
		99814002	Research and development originals in agriculture
		99814003	Research and development originals in biotechnology
		99814004	Research and development originals in computer related sciences
		99814009	Research and development originals n.e.c.
Heading no. 9982			Legal and accounting services
Group 99821			Legal services
998211	9982110	99821100	Legal advisory and representation services concerning criminal law
998212	9982120	99821200	Legal advisory and representation services concerning other fields of law
998213	9982130		Legal documentation and certification services
		99821301	Legal documentation and certification services concerning patents , copyrights and other intellectual property rights
		99821302	Legal documentation and certification services concerning wills, marriage contracts, commercial contracts, business charters & other legal documents n.e.c.
998219			Other legal services
	9982191		Arbitration and conciliation services

Class	Sub Class	Product Code	Description
		99821911	Arbitration and conciliation services between labour and management
		99821912	Arbitration and conciliation services between businesses
		99821913	Arbitration and conciliation services between individuals
		99821919	Other arbitration and reconciliation services n.e.c.
	9982199	99821990	Other legal services n.e.c.
Group 99822			Accounting, auditing and bookkeeping services
998221	9982210	99822100	Financial auditing services
998222			Accounting and bookkeeping services
	9982221	99822210	Accounting services
	9982222	99822220	Bookkeeping services
	9982223		Payroll services
		99822231	Payroll processing services including on-line
		99822232	Direct deposit or cheque preparation services
		99822233	Remission of taxes and other deductions services
		99822239	Other payroll services n.e.c.
Group 99823			Tax consultancy and preparation services
998231	9982310		Corporate tax consulting and preparation services
		99823101	Corporate tax consultation services
		99823102	Preparation and filling of tax returns of all kinds
998232	9982320	99823200	Individual tax preparation and planning services
Group 99824			Insolvency and receivership services
998240	9982400	99824000	Insolvency and receivership services
Heading no. 9983			Other professional, technical and business services
Group 99831			Management consulting and management services; information technology services
998311			Management consulting and management services
	9983111	99831110	Strategic management consulting services
	9983112	99831120	Financial management consulting services
	9983113	99831130	Human resources management consulting services
	9983114	99831140	Marketing management consulting services
	9983115		Operations management consulting services
		99831151	Operations management consulting services concerning improvements to office and service operations
		99831152	Operations management consulting services concerning office automation, such as the selection and installation of automated systems
		99831153	Operations management consulting services concerning product development, quality assurance and quality management

Class	Sub Class	Product Code	Description
		99831154	Operations management consulting services concerning plant safety, security and protection
		99831155	Services provided by agronomists and agricultural economists
	9983116		Supply chain and other management consulting services
		99831161	Integrated supply chain management services
		99831162	Logistic management services
		99831169	Other management consulting services n.e.c.
	9983117		Business process management services
		99831171	Financial business processes management services
		99831172	Human resource business processes management services
		99831173	Customer relations management business processes management services
		99831174	Vertical market business processes management services
		99831175	Customer Relationship Management (CRM) services including call centre and support centre services
		99831176	Business process outsourcing (BPO) & Knowledge process outsourcing (KPO) including human resource services
		99831177	Back office operations services including inter-alia pay roll services and revenue accounting services, insurance claim services, medical transcription services and Basic IT enabled voice services and specialised IT enabled voice services
		99831178	Systems software downloads services including application software downloads services
		99831179	Other business processes management services n.e.c.
	9983118	99831180	Head office services
998312			Business consulting services
	9983121	99831210	Public relations services
	9983129		Other business consulting services
		99831291	Business consulting services concerning regional development
		99831292	Business consulting services concerning industrial development
		99831293	Business consulting services concerning tourism development
		99831299	Other business consulting services n.e.c.
998313			Information technology (IT) consulting and support services
	9983131		IT consulting services

Class	Sub Class	Product Code	Description
		99831311	Consultancy services related to hardware and software requirements and procurement
		99831312	Consultancy services related to the installation of computer hardware including peripheral equipment
		99831313	Consultancy services related to the maintenance of computer hardware including peripheral equipment
		99831314	Consultancy services related to systems integration
		99831315	Consultancy services related to systems security including antivirus and similar applications
		99831316	Consultancy services relating to expert opinion on IT related issues like IPR/ copy right/ contract etc.
		99831319	Other IT consulting services n.e.c.
	9983132		IT support services
		99831321	Support services in using or troubleshooting the software
		99831322	Upgrade services and the provision of patches and updates
		99831323	Data recovery services
		99831324	Application maintenance including maintenance of websites services and upgrade services & the provision of patches and updates
		99831325	Basic data services including data preparation and input data preparation
		99831326	Systems integration, systems maintenance, packaged software implementation, packaged IT software services and support services
		99831327	Acquisition/ purchase of IT hardware and software including software as a service (SAAS)
		99831329	Other IT support services n.e.c.
998314			Information technology (IT) design and development services
	9983141		IT design and development services for applications
		99831411	Design and development services of a web page including content development
		99831412	Design and development services of a database
		99831413	Design and development services of software applications including customised and packaged software
		99831414	Geographical information systems services
		99831415	Animation services including on-line games development services
		99831416	Research and analytics services including data mining services and data management services
		99831417	Computer system development services other than programming services including embedded systems development services

Class	Sub Class	Product Code	Description
		99831418	Engineering services including plant engineering, product design, product development services
		99831419	Other IT design and development services for applications n.e.c.
	9983142		IT design and development services for networks and systems
		99831421	Design and development services of intranets, extranets and virtual private networks
		99831422	Network security design and development services
		99831423	Computer systems integration services
		99831424	System analysis and design services
		99831425	Network management services including network operating centres
		99831429	Other IT design & Development services for networks & systems n.e.c.
	9983143	99831430	Software originals
998315			Hosting and information technology (IT) infrastructure provisioning services
	9983151		Website hosting services
		99831511	Website hosting services without managing related software applications
		99831512	Website hosting services alongwith the management of related software applications
	9983152	99831520	Application service provisioning
	9983159		Other hosting and IT infrastructure provisioning services
		99831591	Payment gateways and similar allied services
		99831592	Data storage services
		99831593	Video and audio streaming services
		99831594	Development of multimedia presentations
		99831595	Data base services including data processing & tabulation services, on-line information and data retrieval services, Electronic Data Interchange (EDI) service, web search portal content services, Code and protocol conversion services etc.
		99831599	Other IT hosting or infrastructure provisioning services n.e.c.
998316			IT infrastructure and network management services
	9983161	99831610	Network management services
	9983162	99831620	Computer systems management services
998319	9983190	99831900	Other management services, except construction project management services n.e.c.
Group 99832			Architectural services, urban and land planning and landscape architectural services
998321			Architectural services and advisory services

Class	Sub Class	Product Code	Description
	9983211	99832110	Architectural advisory services
	9983212	99832120	Architectural services for residential building projects
	9983213	99832130	Architectural services for non-residential building projects
	9983214	99832140	Historical restoration architectural services
998322			Urban and land planning services
	9983221		Urban planning services
		99832211	Development of plans concerning land use, site selection, control and utilisation, road systems and servicing of land with a view to creating and maintaining systematic, coordinated urban development
		99832212	Studies of environmental impact and economic assessments of urban development plans
		99832213	Urban land planning services
	9983222	99832220	Rural land planning services
	9983223	99832230	Project site master planning services
998323			Landscape architectural services and advisory services
	9983231	99832310	Landscape architectural advisory services
	9983232	99832320	Landscape architectural services
Group 99833			Engineering services
998331	9983310	99833100	Engineering advisory services
998332			Engineering services for specific projects
	9983321	99833210	Engineering services for building projects
	9983322	99833220	Engineering services for industrial and manufacturing projects
	9983323		Engineering services for transportation projects
		99833231	Engineering services for highways, roads and streets
		99833232	Engineering services for railways and related structures
		99833233	Engineering services for marine and inland ports, harbours, locks, canals, and dams primarily used for transportation purposes
		99833234	Engineering services for airports, runways, hangars, other aviation facilities
		99833235	Engineering services for mass transit systems, such as light rail or subway systems
		99833239	Engineering services for space transportation projects, oil and gas transportation projects & other transportation projects n.e.c.
	9983324		Engineering services for power projects
		99833241	Engineering services for power projects of fossil-fuel energy such as coal, oiled and gas
		99833242	Engineering services for power projects of nuclear energy

Class	Sub Class	Product Code	Description
		99833243	Engineering services for power projects of other energy, such as the energy in falling water, solar power, wind power, geothermal power including cogeneration facilities
		99833244	Engineering services related to overhead or underground electrical power transmission and distribution lines
	9983325		Engineering services for telecommunications and broadcasting projects
		99833251	Engineering services for Telecommunications projects (engineering services for transmission of voice and data between network termination points by copper wire, fibre-optic cable, co-axial cable, and hybrid fiber-coax cable)
		99833252	Engineering services for broadcasting projects (engineering services for transmission of voice and data between network termination points by short-wave or microwave)
		99833253	engineering services for transmission of radio and television signals
		99833254	engineering services for transmission of voice and data or programming n.e.c.
	9983326		Engineering services for waste management projects (hazardous and non-hazardous)
		99833261	Engineering services for hazardous waste management projects
		99833262	Engineering services for non-hazardous waste management projects
	9983327		Engineering services for water, sewerage and drainage projects
		99833271	Engineering services for water projects
		99833272	Engineering services for sewerage projects
		99833273	Engineering services for drainage projects
	9983329	99833290	Engineering services for other projects n.e.c.
998333	9983330	99833300	Project management services for construction projects
Group 99834			Scientific and other technical services
998341			Geological, geophysical and other prospecting services
	9983411	99834110	Geological and geophysical consulting services
	9983412	99834120	Subsurface surveying services
	9983413	99834130	Mineral exploration and evaluation
998342			Surface surveying and map-making services
	9983421	99834210	Surface surveying services
	9983422	99834220	Map-making services
998343	9983430		Weather forecasting and meteorological services
		99834301	Weather forecasting
		99834309	Other meteorological services n.e.c.
998344			Technical testing and analysis services

Class	Sub Class	Product Code	Description
	9983441	99834410	Composition and purity testing and analysis services
	9983443	99834430	Testing and analysis services of integrated mechanical and electrical systems
	9983444	99834440	Technical inspection services of road transport vehicles
	9983449		Other technical testing and analysis services
		99834491	Radiographic, magnetic, and ultrasonic testing of machine parts and structures
		99834492	Certification of ships, aircraft, dams, etc.
		99834493	Certification and authentication of works of art
		99834499	Other technical testing and analysis services n.e.c.
Group 99835			Veterinary services
998351	9983510	99835100	Veterinary services for pet animals
998352	9983520	99835200	Veterinary services for livestock
998359	9983590	99835900	Other veterinary services n.e.c.
Group 99836			Advertising services and provision of advertising space or time
998361			Advertising services
	9983611	99836110	Full service advertising
	9983612	99836120	Direct marketing and direct mail services
	9983619	99831690	Other advertising services n.e.c.
998362	9983620	99836200	Purchase or sale of advertising space or time, on commission
998363			Sale of advertising space or time (except on commission)
	9983631	99836310	Sale of advertising space in print media (except on commission)
	9983632	99836320	Sale of TV and radio advertising time
	9983633	99836330	Sale of Internet advertising space
	9983639	99836390	Sale of other advertising space or time (except on commission) n.e.c.
Group 99837			Market research and public opinion polling services
998370	9983700		Market research and public opinion polling services
		99837001	Market research services
		99837002	Public opinion polling services
Group 99838			Photography services and photographic processing services
998381			Photography services and event videography services
	9983811	99838110	Portrait photography services
	9983812	99838120	Advertising and related photography services
	9983813	99838130	Event photography and event videography services
	9983814	99838140	Specialty photography services
	9983815		Restoration and retouching services of photography

Class	Sub Class	Product Code	Description
		99838151	Restoration services of photography
		99838152	Retouching services of photography
	9983819	99838190	Other photography services n.e.c.
998382	9983820		Photographic processing services
		99838201	Developing of film for both amateur photographers and commercial clients
		99838202	Preparing of photographic slides
		99838203	Copying of films
		99838204	Converting of photographs and films to other media
		99838209	Other photographic processing services n.e.c.
Group 99839			Other professional, technical and business services n.e.c.
998391			Specialty design services
	9983911	99839110	Interior design services
	9983912	99839120	Industrial design services
	9983919	99839190	Other specialty design services
998392	9983920	99839200	Design originals
998393			Scientific and technical consulting services n.e.c.
	9983931	99839310	Environmental consulting services
	9983939	99839390	Other scientific and technical consulting services n.e.c.
998394	9983940	99839400	Original compilations of facts/information
998395	9983950		Translation and interpretation services
		99839501	Translation services
		99839502	Interpretation services
998396	9983960	99839600	Trademarks and franchises
998399	9983990	99839900	All other professional, technical and business services n.e.c.
Heading no. 9984			Telecommunications, broadcasting and information supply services
Group 99841			Telephony and other telecommunications services
998411	9984110	99841100	Carrier services
998412			Fixed telephony services
	9984121	99841210	Fixed telephony services - access and use
	9984122	99841220	Fixed telephony services - calling features
998413			Mobile telecommunications services
	9984131	99841310	Mobile telecommunications services - access and use
	9984132	99841320	Mobile telecommunications services - calling features
998414	9984140	99841400	Private network services
998415	9984150	99841500	Data transmission services
998419	9984190		Other telecommunications services

Class	Sub Class	Product Code	Description
		99841901	Fax services
		99841902	Telex services
		99841909	Other telecommunications services n.e.c.
Group 99842			Internet telecommunications services
998421	9984210	99842100	Internet backbone services
998422			Internet access services
	9984221		Narrowband Internet access services
		99842211	Provision of a direct narrowband connection to the Internet wired
		99842212	Provision of a direct narrowband connection to the Internet wireless.
	9984222		Broadband Internet access services
		99842221	Provision of a direct broadband connection to the Internet wired
		99842222	Provision of a direct broadband connection to the Internet wireless
998429	9984290		Other Internet telecommunications services
		99842901	Fax, telephony over the Internet
		99842902	Audio conferencing and video conferencing over the Internet
		99842909	Other Internet telecommunications services n.e.c.
Group 99843			On-line content
998431			On-line text based information
	9984311	99843110	On-line books
	9984312		On-line newspapers and periodicals
		99843121	On-line newspapers
		99843122	On-line periodicals
	9984313	99843130	On-line directories and mailing lists
998432			On-line audio content
	9984321	99843210	Musical audio downloads
	9984322	99843220	Streamed audio content
998433			On-line video content
	9984331	99843310	Films and other video downloads
	9984332	99843320	Streamed video content
998434			Software downloads
	9984341	99843410	System software downloads
	9984342	99843420	Application software downloads
	9984349	99843490	Software downloads n.e.c.
998439			Other on-line content
	9984391	99843910	On-line games
	9984392	99843920	On-line software

Class	Sub Class	Product Code	Description
	9984393	99843930	On-line adult content
	9984394	99843940	Web search portal content
	9984399	99843990	Other on-line content n.e.c.
Group 99844			News agency services
998441	9984410		News agency services to newspapers and periodicals
		99844101	News agency services to newspapers and periodicals
		99844102	Services of independent journalists and press photographers
998442	9984420	99844200	News agency services to audiovisual media
Group 99845			Library and archive services
998451	9984510	99845100	Library services
998452	9984520		Archive services
		99845201	Operation services of public archives including digital archives
		99845202	Operation services of historical archives including digital archives
Group 99846			Broadcasting, programming and programme distribution services
998461			Radio and television broadcast originals
	9984611	99846110	Radio broadcast originals
	9984612	99846120	Television broadcast originals
998462			Radio and television channel programmes
	9984621	99846210	Radio channel programmes
	9984622	99846220	Television channel programmes
998463			Broadcasting services and multi-channel programme distribution services
	9984631	99846310	Broadcasting services
	9984632	99846320	Home programme distribution services, basic programming package
	9984633	99846330	Home programme distribution services, discretionary programming package
	9984634	99846340	Home programme distribution services, pay-per-view
Heading no. 9985			Support services
Group 99851			Employment services
998511			Personnel search and referral services
	9985111	99851110	Executive/retained search services
	9985112	99851120	Permanent placement services, other than executive search services
998512			Labour supply services
	9985121	99851210	Contract staffing services
	9985122	99851220	Temporary staffing services
	9985123	99851230	Long-term staffing (pay rolling) services

Class	Sub Class	Product Code	Description
	9985124	99851240	Temporary staffing-to-permanent placement services
	9985125	99851250	Co-employment staffing services
Group 99852			Investigation and security services
998521	9985210		Investigation services
		99852101	Investigation services by government agencies
		99852102	Investigation services by other than government agencies
998522	9985220	99852200	Security consulting services
998523	9985230		Security systems services
		99852301	Alarm monitoring system
998524	9985240		Armoured car services
		99852401	Bank currency collection and delivery services
		99852402	Securities transfers services
		99852409	Other armoured car services n.e.c.
998525	9985250		Guard services
		99852501	Patrolling services
		99852509	Guard services n.e.c.
998529	9985290		Other security services
		99852901	Training of guard dogs
		99852902	Polygraph services
		99852903	Fingerprinting services
		99852909	Other security services n.e.c.
Group 99853			Cleaning services
998531	9985310	99853100	Disinfecting and exterminating services
998532	9985320	99853200	Window cleaning services
998533	9985330	99853300	General cleaning services
998534	9985340		Specialized cleaning services
		99853401	Specialized cleaning services for reservoirs and tanks
		99843402	Sterilization of objects or premises (operating rooms)
		99853403	Furnace and chimney cleaning services
		99853404	Exterior cleaning of buildings of all types
		99853405	Cleaning of transportation equipment
		99853409	Other specialized cleaning services n.e.c.
Group 99854			Packaging services
998540	9985400		Packaging services
		99854001	Packaging services of goods for others
		99854002	Parcel packing and gift wrapping
		99854003	Coin and currency packing services
Group 99855			Travel arrangement, tour operator and related services
998551			Reservation services for transportation

Class	Sub Class	Product Code	Description
	9985511	99855110	Reservation services for air transportation
	9985512	99855120	Reservation services for rail transportation
	9985513	99855130	Reservation services for bus transportation
	9985514	99855140	Reservation services for vehicle rental
	9985519	99855190	Other transportation arrangement and reservation services n.e.c.
998552			Reservation services for accommodation, cruises and package tours
	9985521	99855210	Reservation services for accommodation
	9985522	99855220	Time-share exchange services
	9985523	99855230	Reservation services for cruises
	9985524	99855240	Reservation services for package tours
998553			Other reservation services
	9985531	99855310	Reservation services for convention centres, congress centres and exhibition halls
	9985539	99855390	Reservation services for event tickets, entertainment and recreational services and other reservation services
998554	9985540	99855400	Tour operator services
998555	9985550	99855500	Tourist guide services
998556			Tourism promotion and visitor information services
	9985561	99855610	Tourism promotion services
	9985562	99855620	Visitor information services
Group 99859			Other support services
998591	9985910	99859100	Credit reporting services
998592	9985920	99859200	Collection agency services
998593			Telephone-based support services
	9985931	99859310	Telephone call centre services
	9985939	99859390	Other telephone-based support services
998594	9985940	99859400	Combined office administrative services
998595			Specialized office support services
	9985951	99859510	Duplicating services
	9985952	99859520	Mailing list compilation services
	9985953	99859530	Mailing services
	9985954	99859540	Document preparation and other specialized office support services
998596			Convention and trade show assistance and organization services
	9985961	99859610	Convention assistance and organization services
	9985962	99859620	Trade show assistance and organization services
998597	9985970	99859700	Landscape care and maintenance services
998599			Other information and support services n.e.c.

Class	Sub Class	Product Code	Description
	9985991	99859910	Other information services
	9985999	99859990	Other support services n.e.c.
Heading no.9986			Support services to agriculture, hunting, forestry, fishing, mining and utilities
Group 99861			Support services to agriculture, hunting, forestry and fishing
998611			Support services to crop production
	9986111		Post-harvest crop services
		99861111	Preparation of crops for primary markets
		99861112	Cotton ginning services
		99861119	Post-harvest crop services n.e.c.
	9986112	99861120	Seed processing services
	9986119		Other support services to crop production
		99861191	Planting, cultivation and fertilization of crops
		99861192	Harvesting
		99861193	Pest control for agriculture
		99861199	Other services necessary for agricultural production n.e.c.
998612			Animal husbandry services
	9986121	99861210	Farm animal husbandry services
	9986129	99861290	Other animal husbandry services n.e.c.
998613	9986130	99861300	Support services to hunting
998614	9986140	99861400	Support services to forestry and logging
Group 99862			Support services to mining
998621			Support services to mining
	9986211	99862110	Support services to oil and gas extraction
	9986219	99862190	Support services to other mining n.e.c.
Group 99863			Support services to electricity, gas and water distribution
998631			Support services to electricity transmission and distribution
	9986311	99863110	Electricity transmission services (on a fee or contract basis)
	9986312	99863120	Electricity distribution services (on a fee or contract basis)
998632	9986320	99863200	Gas distribution services through mains (on a fee or contract basis)
998633	9986330	99863300	Water distribution services through mains (on a fee or contract basis)
998634	9986340	99863400	Distribution services of steam, hot water and air-conditioning supply through mains (on a fee or contract basis)
998635	9986350	99863500	Water distribution services, except through mains (on a fee or contract basis)

Class	Sub Class	Product Code	Description
Heading no. 9987			Maintenance, repair and installation (except construction) services
Group 99871			Maintenance and repair services of fabricated metal products, machinery and equipment
998711	9987110	99871100	Maintenance and repair services of fabricated metal products, except machinery and equipment
998712	9987120	99871200	Maintenance and repair services of office and accounting machinery
998713	9987130	99871300	Maintenance and repair services of computers and peripheral equipment
998714			Maintenance and repair of transport machinery and equipment
	9987141	99871410	Maintenance and repair of transport machinery and equipment
	9987142	99871420	Maintenance and repair services of motorcycles
	9987143	99871430	Maintenance and repair services of trailers, semi-trailers and other motor vehicles
	9987149	99871490	Maintenance and repair services of other transport equipment n.e.c.
998715			Maintenance and repair services of other machinery and equipment
	9987151	99871510	Maintenance and repair services of electrical household appliances
	9987152	99871520	Maintenance and repair services of electrical machinery and apparatus
	9987153	99871530	Maintenance and repair services of telecommunication equipment and apparatus
	9987154	99871540	Maintenance and repair services of medical, precision and optical instruments
	9987155	99871550	Maintenance and repair services of consumer electronics
	9987156	99871560	Maintenance and repair services of commercial and industrial machinery
	9987157	99871570	Maintenance and repair services of elevators and escalators
	9987159	99871590	Maintenance and repair services of other equipment
Group 99872			Repair services of other goods
998721	9987210	99872100	Repair services of footwear and leather goods
998722	9987220		Repair services of watches, clocks and jewellery
		99872201	Repair services of watches and clocks
		99872202	Repair services of jewellery
998723	9987230	99872300	Repair services of garments and household textiles
998724	9987240	99872400	Repair services of furniture
998729	9987290		Maintenance and repair services of other goods n.e.c.

Class	Sub Class	Product Code	Description
		99872901	Repair services of bicycles
		99872902	Maintenance and repair services of musical instruments
		99872903	Repair services for photographic equipment and cameras
		99872909	Maintenance and repair services of other goods n.e.c.
Group 99873			Installation services (other than construction)
998731	9987310	99873100	Installation services of fabricated metal products, except machinery and equipment
998732	9987320		Installation services of industrial, manufacturing and service industry machinery and equipment
		99872301	Installation of machinery used in agriculture
		99872302	Installation of machinery used in mining
		99872303	Installation of machinery used in manufacturing
		99872304	Installation of industrial process control equipment
		99872305	Installation of machinery used in service industries
998733			Installation services of office and accounting machinery and computers
	9987331	99873310	Installation services of mainframe computers
	9987332		Installation services of personal computers and peripheral equipment
		99873321	Installation of personal computers and peripheral equipment
		99873322	Installation of software
	9987333		Installation services of office and accounting machinery
		99873331	Installation of cash registers
		99873332	Installation of point-of-sale terminals
		99873333	Installation of ATMs
		99873334	Installation of ticket-issuing machines
		99873339	Installation services of office and accounting machinery n.e.c.
998734	9987340		Installation services of radio, television and communications equipment and apparatus
		99873401	Installation of television and radio transmitters
		99873402	Installation of telephone sets
		99873403	Installation of video and sound recording apparatus
998735	9987350		Installation services of professional medical machinery and equipment, and precision and optical instruments
		99873501	Installation of X-ray machines
		99873502	Installation of electro-diagnostic apparatus
		99873503	Installation of sterilizers
		99873504	Installation of cinematographic projectors

Class	Sub Class	Product Code	Description
		99873505	Installation of binoculars and telescopes
		99873509	Installation services of professional medical machinery and equipment, and precision and optical instruments n.e.c.
998736	9987360	99873600	Installation services of electrical machinery and apparatus n.e.c.
998739	9987390		Installation services of other goods n.e.c.
		99873901	Installation of home theatre systems and other consumer electronics
		99873902	Installation of other household goods
		99873909	Installation services of goods n.e.c.
Heading no. 9988			Manufacturing services on physical inputs owned by others
Group 99881			Food, beverage and tobacco manufacturing services
998811	9988110	99881100	Meat processing services
998812	9988120	99881200	Fish processing services
998813	9988130	99881300	Fruit and vegetables processing services
998814	9988140	99881400	Vegetable and animal oil and fat manufacturing services
998815	9988150	99881500	Dairy product manufacturing services
998816			Other food product manufacturing services
	9988161	99881610	Grain mill product manufacturing services
	9988162	99881620	Starch and starch product manufacturing services
	9988163	99881630	Bakery product manufacturing services
	9988164	99881640	Sugar manufacturing services
	9988165	99881650	Cocoa, chocolate and sugar confectionery manufacturing services
	9988166	99881660	Macaroni, noodles, couscous and similar farinaceous products manufacturing services
	9988167	99881670	Prepared meals and dishes manufacturing services
	9988169	99881690	Other food product manufacturing services n.e.c.
998817	9988170	99881700	Prepared animal feeds manufacturing services
998818			Beverage manufacturing services
	9988181	99881810	Distilled alcoholic beverage manufacturing services
	9988182	99881820	Wine manufacturing services
	9988183	99881830	Malt and malt liquor manufacturing services
	9988184	99881840	Soft drink manufacturing services
998819	9988190	99881900	Tobacco manufacturing services n.e.c.
Group 99882			Textile, wearing apparel and leather manufacturing services
998821			Textile manufacturing services
	9988211	99882110	Textile fiber manufacturing services
	9988212	99882120	Textile weaving services

Class	Sub Class	Product Code	Description
	9988213	99882130	Textile finishing services
	9988214	99882140	Knitted and crocheted fabric manufacturing services
	9988215	99882150	Made-up textile article manufacturing services
	9988216	99882160	Carpet and rug manufacturing services
	9988217	99882170	Cordage, rope, twine and netting manufacturing services
	9988219	99882190	Other textile manufacturing services n.e.c.
998822			Wearing apparel manufacturing services
	9988221	99882210	Wearing apparel manufacturing services, except fur apparel
	9988222	99882220	Fur apparel manufacturing services
	9988223	99882230	Knitted and crocheted apparel manufacturing services
998823			Leather and leather product manufacturing services
	9988231	99882310	Leather tanning and dressing services; fur dressing and dyeing services
	9988232	99882320	Luggage manufacturing services
	9988233	99882330	Footwear manufacturing services
Group 99883			Wood and paper manufacturing services
998831			Wood and wood product manufacturing services
	9988311	99883110	Wood manufacturing services
	9988312	99883120	Veneer sheet and wood panel manufacturing services
	9988313	99883130	Carpentry manufacturing services
	9988314	99883140	Wooden containers manufacturing services
	9988319	99883190	Other wood product manufacturing services n.e.c.
998832			Paper and paper product manufacturing services
	9988321	99883210	Pulp, paper and paperboard manufacturing services
	9988322	99883220	Corrugated paper and paperboard manufacturing services
	9988323	99883230	Other paper article manufacturing services
Group 99884			Petroleum, chemical and pharmaceutical product manufacturing services
998841			Coke and refined petroleum product manufacturing services
	9988411	99884110	Coke oven products manufacturing services
	9988412	99884120	Refined petroleum products manufacturing services
998842			Chemical product manufacturing services
	9988421	99884210	Basic chemicals manufacturing services
	9988422	99884220	Fertilizer manufacturing services
	9988423	99884230	Plastics and rubber manufacturing services
	9988424	99884240	Agrochemical product manufacturing services
	9988425	99884250	Paint manufacturing services
	9988426	99884260	Soap, detergents, cleaning preparation and perfume manufacturing services

Class	Sub Class	Product Code	Description
	9988427	99884270	Man-made fiber manufacturing services
	9988429	99884290	Other chemical products manufacturing services n.e.c.
998843	9988430	99884300	Pharmaceutical product manufacturing services
Group 99885			Rubber, plastic and other non-metallic mineral product manufacturing services
998851			Rubber and plastic product manufacturing services
	9988511	99885110	Tyre manufacturing services
	9988512	99885120	Other rubber product manufacturing services
998852	9988520	99885200	Plastic product manufacturing services
998853			Other non-metallic mineral product manufacturing services
	9988531	99885310	Glass manufacturing services
	9988532	99885320	Refractory product manufacturing services
	9988533	99885330	Clay building material manufacturing services
	9988534	99885340	Other porcelain and ceramic product manufacturing services
	988535	99885350	Cement, lime and plaster manufacturing services
	9988536	99885360	Concrete, cement and plaster article manufacturing services
	9988537	99885370	Stone cutting, shaping and finishing services
	9988539	99885390	Other non-metallic mineral product manufacturing services n.e.c.
Group 99886			Basic metal manufacturing services
998860			Basic metal manufacturing services
	9988601	99886010	Basic iron and steel manufacturing services
	9988602	99886020	Basic precious and other non-ferrous metal manufacturing services
Group 99887			Fabricated metal product, machinery and equipment manufacturing services
998871			Structural metal product, tank, reservoir and steam generator manufacturing services
	9988711	99887110	Structural metal product manufacturing services
	9988712	99887120	Tank, reservoir and metal container manufacturing services
	9988713	99887130	Steam generator manufacturing services
998872	9988720	99887200	Weapon and ammunition manufacturing services
998873			Other fabricated metal product manufacturing and metal treatment services
	9988731	99887310	Metal treatment and coating services
	9988732	99887320	General machining services

Class	Sub Class	Product Code	Description
	9988733	99887330	Cutlery, hand tool and general hardware manufacturing services
	9988739	99887390	Other fabricated metal product manufacturing services n.e.c.
998874			Computer, electronic and optical product manufacturing services
	9988741	99887410	Electronic component and board manufacturing services
	9988742	99887420	Computer and peripheral equipment manufacturing services
	9988743	99887430	Communication equipment manufacturing services
	9988744	99887440	Consumer electronics manufacturing services
	9988745	99887450	Measuring, testing, navigating and control equipment manufacturing services
	9988746	99887460	Watch and clock manufacturing services
	9988747	99887470	Irradiation, electro medical and electrotherapeutic equipment manufacturing services
	9988748	99887480	Optical instrument and photographic equipment manufacturing services
	9988749	99887490	Magnetic and optical media manufacturing services n.e.c.
998875			Electrical equipment manufacturing services
	9988751	99887510	Electric motor, generator, transformer and electricity distribution and control apparatus manufacturing services
	9988752	99887520	Battery and accumulator manufacturing services
	9988753	99887530	Fiber optic cable manufacturing services
	9988754	99887540	Other electronic and electric wire and cable manufacturing services
	9988755	99887550	Wiring device manufacturing services
	9988756	99887560	Electric lighting equipment manufacturing services
	9988757	99887570	Domestic appliance manufacturing services
	9988759	99887590	Other electrical equipment manufacturing services
998876			General-purpose machinery manufacturing services n.e.c.
	9988761	99887610	Engines and turbine manufacturing services
	9988762	99887620	Fluid power equipment manufacturing services
	9988763	99887630	Other pump, compressor, tap and valve manufacturing services
	9988764	99887640	Bearing, gear, gearing and driving element manufacturing services
	9988765	99887650	Oven, furnace and furnace burner manufacturing services
	9988766	99887660	Lifting and handling equipment manufacturing services
	9988767	99887670	Office machinery and equipment (except computers and peripheral equipment) manufacturing services
	9988768	99887680	Power-driven hand tool manufacturing services

Class	Sub Class	Product Code	Description
	9988769	99887690	Other general-purpose machinery manufacturing services n.e.c.
998877			Special-purpose machinery manufacturing services
	9988771	99887710	Agricultural and forestry machinery manufacturing services
	9988772	99887720	Metal-forming machinery and machine tools manufacturing services
	9988773	99887730	Metallurgy machinery manufacturing services
	9988774	99887740	Mining, quarrying and construction machinery manufacturing services
	9988775	99887750	Food, beverage and tobacco processing machinery manufacturing services
	9988776	99887760	Textile, apparel and leather production machinery manufacturing services
	9988779	99887790	Other special-purpose machinery manufacturing services n.e.c.
Group 99888			Transport equipment manufacturing services
998881			Motor vehicle and trailer manufacturing services
	9988811	99888110	Motor vehicle manufacturing services
	9988812	99888120	Trailers and semi-trailer manufacturing services
	9988813	99888130	Motor vehicle part and accessory manufacturing services
998882			Other transport equipment manufacturing services
	9988821	99888210	Ship building services
	9988822	99888220	Pleasure and sporting boat manufacturing services
	9988823	99888230	Railway locomotive and rolling stock manufacturing services
	9988824	99888240	Air and spacecraft manufacturing services
	9988825	99888250	Military fighting vehicle manufacturing services
	9988826	99888260	Motorcycle manufacturing services
	9988827	99888270	Bicycles and invalid carriage manufacturing services
	9988829	99888290	Other transport equipment manufacturing services n.e.c.
Group 99889			Other manufacturing services
998890			Other manufacturing services
	9988901	99889010	Furniture manufacturing services
	9988902	99889020	Jewellery manufacturing services
	9988903	99889030	Imitation jewellery manufacturing services
	9988904	99889040	Musical instrument manufacturing services
	9988905	99889050	Sports good manufacturing services
	9988906	99889060	Game and toy manufacturing services
	9988907	99889070	Medical and dental instrument and supply manufacturing services

Class	Sub Class	Product Code	Description
	9988909	99889090	Other manufacturing services n.e.c.
Heading no. 9989			Other manufacturing services; publishing, printing and reproduction services; materials recovery services
Group 99891			Publishing, printing and reproduction services
998911	9989110	99891100	Publishing, on a fee or contract basis
998912			Printing and reproduction services of recorded media, on a fee or contract basis
	9989121		Printing services
		99891211	Newspaper printing services
		99891212	Book printing services
		99891213	Printing services directly onto plastic, glass, metal, wood or ceramics
		99891219	Other printing services n.e.c.
	9989122	99891220	Services related to printing
	9989123	99891230	Reproduction services of recorded media, on a fee or contract basis
Group 99892			Moulding, pressing, stamping, extruding and similar plastic manufacturing services
998920	9989200		Moulding, pressing, stamping, extruding and similar plastic manufacturing services
		99892001	Moulding, pressing, stamping, extruding and similar plastic manufacturing services
		99892002	Vacuum plating of plastic objects
Group 99893			Casting, forging, stamping and similar metal manufacturing services
998931	9989310		Iron and steel casting services
		99893101	Casting services of iron
		99893102	Casting services of steel
998932	9989320		Non-ferrous metal casting services
		99893021	Casting services of light metals
		99893209	Casting services of other non-ferrous metals n.e.c.
998933	9989330		Metal forging, pressing, stamping, roll forming and powder metallurgy services
		99893301	Metal forging services
		99893302	Cold extrusion or roll-forming services
		99893303	Non-ferrous metal stamping services, from drawings
		99893304	Metal roll-forming services
		99893305	Cutting and stamping, from drawings

Class	Sub Class	Product Code	Description
		99893306	Manufacturing services of metal objects, directly from metal powders, by heat treatment (sintering) or pressure
Group 99894			Materials recovery (recycling) services, on a fee or contract basis
998941	9989410	99894100	Metal waste and scrap recovery (recycling) services, on a fee or contract basis
998942	9989420	99894200	Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis

Section 9 : Community, Social and Personal Services

Class	Sub class	Product Code	Description
Heading No. 9991			Public administration and other services provided to the community as a whole; compulsory social security services
Group 99911			Administrative services of the government
999111			Overall Government public services
	9991111		Executive and legislative services
		99911111	Central Government
		99911112	State Government
		99911113	Local bodies
	9991112		Financial and fiscal services
		99911121	Central Government
		99911122	State Government
		99911123	Local bodies
	9991113		Overall economic and social planning and statistical services
		99911131	Central Government
		99911132	State Government
		99911133	Local bodies
	9991114	99911140	Government services to research and development
	9991119	99911190	Other overall government public services n.e.c.
999112			Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security service
	9991121	99911210	Public administrative services related to education
	9991122	99911220	Public administrative services related to health care
	9991123	99911230	Public administrative services related to housing and community amenities
	9991124	99911240	Public administrative services related to recreation, culture and religion
999113			Public administrative services related to the more efficient operation of business
	9991131		Public administrative services related to agriculture, forestry, fishing and hunting
		99911311	Agriculture
		99911312	Veterinary affairs
		99911313	Forestry
		99911314	Fishing & hunting Affairs
	9991132		Public administrative services related to fuel and energy
		99911321	Coal
		99911322	Petroleum and Natural Gas
		99911323	Nuclear fuel
		99911324	Non conventional energy

Class	Sub class	Product Code	Description
		99911325	Non commercial energy
		99911329	Public administrative services related to fuel and energy n.e.c
	9991133		Public administrative services related to mining and mineral resources, manufacturing and construction
		99911331	Mining & Mineral resources
		99911332	Manufacturing
		99911333	Constructions
	9991134		Public administrative services related to transport and communications
		99911341	Road transport
		99911342	Water transport
		99911343	Railways
		99911344	Air transport
		99911345	Postal activities
		99911346	Telecommunications
		99911349	Public administrative services related to transport and communications n.e.c.
	9991135	99911350	Public administrative services related to the distributive and catering trades, hotels and restaurant
	9991136	99911360	Public administrative services related to tourism affairs
	9991137	99911370	Public administrative services related to multipurpose development projects
	9991138	99911380	Public administrative services related to general economic, commercial and labour affairs
999119			Other administrative services of the government
	9991191	99911910	Administrative services related to government personnel
	9991199	99911990	Other administrative services of the government n.e.c
Group 99912			Public administrative services provided to the community as a whole
999121	9991210	99912100	Public administrative services related to external affairs, diplomatic and consular services abroad
999122	9991220	99912200	Services related to foreign economic aid
999123	9991230	99912300	Services related to foreign military aid
999124	9991240	99912400	Military defence services
999125	9991250	99912500	Civil defence services
999126	9991260	99912600	Police and fire protection services
999127	9991270	99912700	Public administrative services related to law courts
999128	9991280	99912800	Administrative services related to the detention or rehabilitation of criminals

Class	Sub class	Product Code	Description
999129	9991290	99912900	Public administrative services related to other public order and safety affairs n.e.c.
Group 99913			Administrative services related to compulsory social security schemes
999131	9991310	99913100	Administrative services related to sickness, maternity or temporary disablement benefit schemes
999132	9991320	99913200	Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees
999133	9991330	99913300	Administrative services related to unemployment compensation benefit schemes
999134	9991340	99913400	Administrative services related to family and child allowance programmes
Heading no. 9992			Education services
Group 99921			
999210	9992100	99921000	Pre-primary education services
Group 99922			
999220	9992200		Primary education services
		99922001	Primary education at the first level (Class I-V)
		99922002	Primary – Education Guarantee Scheme and Alternative and Innovative Scheme (EGS & AIE)
		99922003	Provision of literacy programmes for adults at primary level
		99922004	Special education for handicapped students at primary level
		99922009	Other primary education activities n.e.c.
Group 99923			Secondary Education Services
999231	9992310		Lower secondary education services, general
		99923101	General School Education at upper Primary level (Class VI to VIII)
		99923102	Provision of literacy programmes for adults at upper primary level
		99923103	Special education for handicapped students at upper Primary Level
		99923104	Other upper primary education activities n.e.c.
999232	9992320		Lower secondary education services, technical and vocational
		99923201	Technical and vocational education at upper primary level except for handicapped
		99923202	Technical and vocational education for handicapped students at upper Primary Level
999233	9992330		Upper secondary education services, general

Class	Sub class	Product Code	Description
		99923301	General school education in the first stage of the secondary level (IX-X) without any special subject pre-requisite
		99923302	General school education in the second stage of the secondary level (XI-XII) giving, in principle, access to higher education
999234	9992340	99923400	Upper secondary education services, technical and vocational
Group 99924			Post-secondary non-tertiary education services
999241	9992410		Post-secondary non-tertiary education services, general
		99924101	General school education in the second stage of the secondary level (XI-XII) giving, in principle, access to higher education
		99924102	General Education after first/second stage of secondary level leading to tertiary education
		99924103	General Education after first/second stage of secondary level not leading to tertiary education
999242	9992420		Post-secondary non-tertiary education services, technical and vocational
		99924201	Technical and Vocational Education after first/second stage of secondary level leading to tertiary education
		99924202	Technical and Vocational Education after first/second stage of secondary level not leading to tertiary education
Group 99925			Tertiary education services
999251	9992510		First stage tertiary education services
		99925101	Higher education in humanities and Arts leading to a university degree or equivalent
		99925102	Higher education in Social Sciences leading to a university degree or equivalent
		99925103	Higher education in Science leading to a university degree or equivalent
		99925104	Higher education in Commerce leading to a university degree or equivalent
		99925105	Higher education in Management courses leading to a degree or equivalent
		99925106	Higher education in Fine arts leading to a university degree or equivalent
		99925107	Higher education in Engineering/other technical courses leading to a university degree or equivalent
		99925108	Higher education in Medical/bio-technology and related courses leading to a university degree or equivalent
		99925109	Higher education in other subjects leading to a degree or equivalent n.e.c
999252	9992520		Second stage tertiary education services

Class	Sub class	Product Code	Description
Group 99929			Other education and training services and educational support services
999291			Other education and training services
	9992911	99929110	Cultural education services
	9992912		Sports and recreation education services
		99929121	Education in athletic activities
		99929122	Education in cricket activities
	9992919	99929190	Other education and training services n.e.c.
		99929191	training on motor driving
		99929192	computer training services
		99929199	Other education and training services n.e.c.
999292	9992920	99929200	Educational support services
Heading no. 9993			Human health and social care services
Group 99931			Human health services
999311			Inpatient services
	9993111	99931110	Surgical services for inpatients
	9993112	99931120	Gynecological and obstetrical services for inpatients
	9993113	99931130	Psychiatric services for inpatients
	9993119	99931190	Other services for inpatients n.e.c.
999312			Medical and dental services
	9993121	99931210	General medical services
	9993122		Specialized medical services
		99931221	Consultation services in Pediatrics
		99931222	Consultation services in Gynecology and obstetrics
		99931223	Consultation services in Neurology and psychiatry
		99931224	Consultation services in Orthopedics
		99931225	Surgical consultation services
		99931226	Treatment services in outpatients clinics, e.g. dialysis, chemotherapy, insulin therapy etc.
	9993123	99931230	Dental services
999319			Other human health services
	9993191	99931910	Childbirth and related services
	9993192	99931920	Nursing services
	9993193	99931930	Physiotherapeutic services
	9993194	99931940	Ambulance services
	9993195	99931950	Medical laboratory services
	9993196	99931960	Diagnostic-imaging services
	9993197	99931970	Blood, sperm and organ bank services
	9993199		Other human health services
		99931991	Homeopathy

Class	Sub class	Product Code	Description
		99931992	Ayurveda
		99931993	Unani
		99931994	Naturopathy
		99931995	Acupuncture/Acupressure
		99931999	Other human health services n.e.c.
Group 99932			Residential care services for the elderly and disabled
999321	9993210	99932100	Residential health-care services other than by hospitals
999322			Residential care services for the elderly and persons with disabilities
	9993221	99932210	Residential care services for the elderly
	9993222	99932220	Residential care services for young disabled persons
	9993223	99932230	Residential care services for disabled adults
Group 99933			Other social services with accommodation
999330			Other social services with accommodation
	9993301	99933010	Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse
	9993302	99933020	Other social services with accommodation for children
	9993303	99933030	Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse
	9993304	99933040	Other social services with accommodation for adults
Group 99934			Social services without accommodation for the elderly and disabled
999341			Vocational rehabilitation services
	9993411	99934110	Vocational rehabilitation services for persons with disabilities
	9993412	99934120	Vocational rehabilitation services for unemployed persons
999349			Other social services without accommodation for the elderly and disabled
	9993491	99934910	Other social services without accommodation for the elderly
	9993492	99934920	Other social services without accommodation for disabled children
	9993493	99934930	Other social services without accommodation for disabled adults
Group 99935			Other social services without accommodation
999351	9993510	99935100	Child day-care services
999352	9993520	99935200	Guidance and counseling services n.e.c. related to children
999353	9993530	99935300	Welfare services without accommodation
999359	9993590	99935900	Other social services without accommodation n.e.c.
Heading no. 9994			Sewage and waste collection, treatment and disposal and other environmental protection services

Class	Sub class	Product Code	Description
Group 99941			Sewerage, sewage treatment and septic tank cleaning services
999411	9994110	99941100	Sewerage and sewage treatment services
999412	9994120	99941200	Septic tank emptying and cleaning services
Group 99942			Waste collection services
999421			Collection services of hazardous waste
	9994211		Collection services of hazardous medical and other biohazardous waste
		99942111	Pathological wastes
		99942112	Other biological and infectious wastes
		99942113	Other biohazardous wastes
	9994212	99942120	Collection services of industrial hazardous waste (except medical and other biohazardous waste)
	9994219	99942190	Collection services of other hazardous waste
999422			Collection services of non-hazardous recyclable materials
	9994221	99942210	Collection services of non-hazardous recyclable materials, residential
	9994229	99942290	Collection services of non-hazardous recyclable materials, other n.e.c.
999423			General waste collection services
	9994231	99942310	General waste collection services, residential
	9994239	99942390	General waste collection services, other n.e.c.
Group 99943			Waste treatment and disposal services
999431			Waste preparation, consolidation and storage services
	9994311	99943110	Hazardous waste preparation, consolidation and storage services
	9994312	99943120	Ship-breaking and other dismantling of wrecks services
	9994313	99943130	Non-hazardous recyclable materials preparation, consolidation and storage services
	9994319	99943190	Other non-hazardous waste preparation, consolidation and storage services n.e.c.
999432			Hazardous waste treatment and disposal services
	9994321	99943210	Hazardous waste treatment services
	9994322	99943220	Hazardous waste disposal services
999433			Non-hazardous waste treatment and disposal services
	9994331	99943310	Sanitary landfill services, non-hazardous waste
	9994332	99943320	Other landfill services, non-hazardous waste
	9994333	99943330	Incineration of non-hazardous waste
	9994339	99943390	Other non-hazardous waste treatment and disposal services n.e.c
Group 99944			Remediation services
999441			Site remediation and clean-up services

Class	Sub class	Product Code	Description
	9994411	99944110	Site remediation and clean-up services, air
	9994412	99944120	Site remediation and clean-up services, surface water
	9994413	99944130	Site remediation and clean-up services, soil and groundwater
999442	9994420	99944200	Containment, control and monitoring services and other site remediation services n.e.c.
999443	9994430	99944300	Building remediation services
999449	9994490	99944900	Other remediation services n.e.c.
Group 99945			Sanitation and similar services
999451	9994510	99945100	Sweeping and snow removal services
999459	9994590	99945900	Other sanitation services n.e.c.
Group 99949	9994900		Other environmental protection services n.e.c.
Heading no. 9995			Services of membership organizations
Group 99951			Services furnished by business, employers and professional organizations Services
999511	9995110	99951100	Services furnished by business and employers organizations
999512	9995120	99951200	Services furnished by professional organizations
Group 99952			Services furnished by trade unions
999520	9995200	99952000	
Group 99959			Services furnished by other membership organizations
999591	9995910		Religious services
		99959101	Religious worship related services
		99959102	Specialized religious services like marriage services
		99959103	Missionary services
999592	9995920	99959200	Services furnished by political organizations
999599			Services furnished by other membership organizations n.e.c.
	9995991	99959910	Services furnished by human rights organizations
	9995992	99959920	Services furnished by environmental advocacy groups
	9995993	99959930	Other special group advocacy services
	9995994	99959940	Other civic betterment and community facility support services
	9995995	99959950	Services provided by youth associations
	9995996	99959960	Grant-giving services
	9995997	99959970	Cultural and recreational associations (other than sports or games)
	9995998		Other civic and social organizations
		99959981	Consumer associations

Class	Sub class	Product Code	Description
		99959982	Automobile associations
		99959983	Rotary clubs, lodges, etc.
		99959989	Other civic and social organizations n.e.c.
	9995999		Other services provided by membership organizations
		99959991	Home owners associations
		99959992	Tenants associations
		99959999	Other services provided by membership organizations n.e.c.
Heading No. 9996			Recreational, cultural and sporting services
Group 99961			Audiovisual and related services
999611			Sound recording services
	9996111	99961110	Services related to converting sounds to permanent physical format
	9996112	99961120	Live recording services
	9996113	99961130	Sound recording originals
999612			Motion picture, videotape, television and radio programme production services
	9996121	99961210	Motion picture, videotape and television programme production services
	9996122	99961220	Radio programme production services
	9996123	99961230	Motion picture, videotape, television and radio programme originals
999613			Audiovisual post-production services
	9996131	99961310	Audiovisual editing services
	9996132	99961320	Transfers and duplication of masters services
	9996133	99961330	Colour correction and digital restoration services
	9996134	99961340	Visual effects services
	9996135	99961350	Animation services
	9996136	99961360	Captioning, titling and subtitling services
	9996137	99961370	Sound editing and design services
	9996139	99961390	Other post-production services n.e.c.
999614	9996140	9996140	Motion picture, videotape and television programme distribution services
999615	9996150	9996150	Motion picture projection services
Group 99962			Performing arts and other live entertainment event presentation and promotion services
999621	9996210	99962100	Performing arts event promotion and organization services
999622	9996220	99962200	Performing arts event production and presentation services
999623	9996230	99962300	Performing arts facility operation services

Class	Sub class	Product Code	Description
999629	9996290	99962900	Other performing arts and live entertainment services n.e.c.
Group 99963			Services of performing and other artists
999631	9996310		Services of performing artists
		99963101	Services of actors
		99963102	Services of readers
		99963103	Services of musicians & singers
		99963104	Services of dancers
		99963105	Services of TV personalities
		99963106	Services of independent models
		99963109	Services of performing artists, n.e.c.
999632	9996320	99963200	Services of authors, composers, sculptors and other artists, except performing artists
999633	9996330		Original works of authors, composers and other artists except performing artists, painters and sculptors
		99963301	Original works of authors
		99963302	Original works of composers
		99963309	Original works of other artists except performing artists, painters and sculptors, authors, composers, n.e.c.
Group 99964			Museum and preservation services
999641			Museum and preservation services of historical sites and buildings
	9996411	99964110	Museum services except for historical sites and buildings
	9996412	99964120	Preservation services of historical sites and buildings
999642			Botanical, zoological and nature reserve services
	9996421	99964210	Botanical and zoological garden services
	9996422	99964220	Nature reserve services including wildlife preservation services
Group 99965			Sports and recreational sports services
999651			Sports and recreational sports event promotion and organization services
	9996511	99965110	Sports and recreational sports event promotion services
	9996512	99965120	Services of sports clubs
999652	9996520	99965200	Sports and recreational sports facility operation services
999659	9996590	99965900	Other sports and recreational sports services n.e.c.
Group 99966			Services of athletes and related support services
999661	9996610	99966100	Services of athletes
999662	9996620	99966200	Support services related to sports and recreation
Group 99969			Other amusement and recreational services
999691	9996910	99969100	Amusement park and similar attraction services
999692			Gambling and betting services

Class	Sub class	Product Code	Description
	9996921	99969210	On-line gambling services
	9996929	99969290	Other gambling and betting services
999693	9996930	99969300	Coin-operated amusement machine services
999699	9996990	99969900	Other recreation and amusement services n.e.c.
Heading No. 9997			Other services
Group 99971			Washing, cleaning and dyeing services
999711	9997110	99971100	Coin-operated laundry services
999712	9997120	99971200	Dry-cleaning services (including fur product cleaning services)
999713	9997130	99971300	Other textile cleaning services
999714	9997140	99971400	Pressing services
999715	9997150	99971500	Dyeing and colouring services
Group 99972			Beauty and physical well-being services
999721	9997210	99972100	Hairdressing and barbers' services
999722	9997220	99972200	Cosmetic treatment, manicuring and pedicuring services
999723	9997230	99972300	Physical well-being services
999729	9997290	99972900	Other beauty treatment services n.e.c.
Group 99973			Funeral, cremation and undertaking services
999731	9997310	99973100	Cemeteries and cremation services
999732	9997320	99973200	Undertaking services
Group 99979			Other miscellaneous services
999791	9997910	99979100	Escort services
999799	9997990	99979900	Other miscellaneous services n.e.c.
Heading No. Group 9998			Domestic services
Group 99980			Domestic services
999800	9998000		Domestic services
		99980001	Part time services
		99980002	Full time services
Heading No. 9999			Services provided by extraterritorial organizations and bodies
Group 99990			
999900	9999000	99990000	Services provided by extraterritorial organizations and bodies Services provided by extraterritorial organizations and bodies Services provided by extraterritorial organizations and bodies

Explanatory Notes

Section 8

¹ CRM (customer relationship management) is an information industry term for methodologies, software, and usually Internet capabilities that help an enterprise manage customer relationships in an organized way. For example, an enterprise might build a database about its customers that described relationships in sufficient detail so that management, salespeople, people providing service, and perhaps the customer directly could access information, match customer needs with product plans and offerings, remind customers of service requirements, know what other products a customer had purchased, and so forth.

Support centre services include setting up and managing a support centre. In a business enterprise, a support centre is a place that a user of information technology can call to get help with a problem. In many companies, a support centre is simply one person with a phone number and a more or less organized idea of how to handle the problems that come in. In larger companies, the same may consist of a group of experts using software to help track the status of problems and other special software to help analyze problems (for example, the status of a company's telecommunications network). Typically, the term is used for centralized help to users within an enterprise. A related term is call center, a place that customers call to place orders, track shipments, get help with products, and so forth. The World Wide Web offers the possibility of a new, relatively inexpensive, and effectively standard user interface to help desks (as well as to call centers) and appears to be encouraging more automation in help desk service. Some common names for a support centre include: Computer IT Response Center, Customer Support Center, IT Solutions Center, Resource Center, Information Center, and Technical Support Center.

²Business process outsourcing (BPO) is the act of giving a third-party the responsibility of running what would otherwise be an internal system or service. For instance, an insurance company might outsource their claims processing program or a bank might outsource their loan processing system. Other common examples of BPO are call centres and payroll outsourcing

³ Knowledge Process Outsourcing in simple words is the upward shift of BPO in the value chain. Old BPO companies that used to provide basic backend or customer care support are moving up this value chain. Unlike conventional BPO where the focus is on process expertise, in KPO, the focus is on knowledge expertise. KPO is involved in services like valuation and investment research, patent filing, legal and insurance claim processing, etc.

⁴ A back office is a part of most corporations where tasks dedicated to running the company itself take place. The term comes from the building layout of early companies where the front office would contain the sales and other customer-facing staff and the back office would be those manufacturing or developing the products or involved in administration but without being seen by customers. Although the operations of a back office are usually not given a lot of consideration, they are a major contributor to a business. Examples of back-office tasks include IT departments that keep the phones and computers running (operations architecture), accounting, and human resources. These tasks are often supported by back-office systems: secure e-commerce software that processes company information (e.g. a database). A back-office system will keep a record of the company's sales and purchase transactions, and update the inventory as needed. Invoices, receipts, and reports can also be

produced by the back-office system. In banking, the back office includes a heavyweight IT processing system that handles position keeping, clearance, and settlement. In investment firms, the back office includes the administrative functions that support the trading of securities, including record keeping, trade confirmation, trade settlement, and regulatory compliance. If used in sales, the back office would include functions that fulfill customers' orders and would usually include the duties involved in customer-support call centers. Back offices may be somewhere other than the headquarters of a company. Much of the time they are in areas and countries with cheaper rent and lower labor costs. Back office functions can be outsourced to consultants and contractors in any country.

Medical transcription (MT), also known as MT, is an allied health profession, which deals in the process of transcription, or converting voice-recorded reports as dictated by physicians and/or other healthcare professionals into text format.

⁵ These are voice processes which are typically scripted; most of the answers to the queries are found in the database, system and work-flows. These processes require minimal training. Examples include answering credit card queries of customers, customer verification etc.

These are processes with more complicated interactions, and are unscripted; require troubleshooting and substantial process and contextual training. Examples include late stage credit card collections, answering queries on term deposits.

⁶ Advisory services that help clients assess different technology strategies and, in doing so, align their technology strategies with their business or process strategies. These services support customer's IT initiatives by providing strategic, architectural, and operational and implementation planning.

⁷ It includes addressing all aspects of the customer's future solution and offering help in developing solution requirement specifications. This also includes, but not limited to, the customer's IT environment, requirements for future software upgrades, performance and scalability, hardware compatibility if required, and usability for end users. In the end, the customer receives a thorough project documentation package, eliminating typical offshore development risks.

⁸ Secure services that allow a representative to assist an end-user in solving computer problems, either by showing what steps to take via screen sharing, or with permission, taking control of the desktop and performing a task remotely. Remote Support is often used in conjunction with phone support.

⁹ These services are generally technical support, break/fix services or minor enhancements that are delivered for specific software products or applications. These services include revenue delivered from long-term technical support contracts or pay-as-you-go, incident-based support. These services typically include remote troubleshooting capabilities, installation assistance and basic usability assistance.

Maintenance of websites services include on going support to change the content of the current web site files. An example of this is when data such as rates, photos or any current data changes. The files, in turn, will need to be modified to reflect such changes. Once the web site is designed, a maintenance program is available to continue to keep it up to date.

¹⁰ Basic data services are processes involving simple data entry and data conversion from one electronic format to another. Examples include updating static data, entering customer request for a new credit card in the system.

Data preparation services include data preparation services for clients not involving data processing services and input data preparation services include data recording services such as optical scanning or other methods of data entry

¹¹ Integration services are detailed design, implementation and management services that link applications (custom or packaged) to each other, or with the established or planned IT infrastructure. Specific activities might include project planning, project management, detailed design or implementation of application programming interfaces. These also include installation and on-going maintenance of software packages (e.g. ERP or CRM solutions) and covers services such as migration, upgrades, global rollouts, installation, ongoing production support.

System maintenance services includes a series of on-going routine actions, which repeat in all platforms such as administration of operating systems, including testing, installation, upgrading, and upkeep of systems and software, connectivity among systems, adjustment of software to peripheral equipment and drivers, printer definitions, definition of users and user authorization, information security, handling software malfunctions, installation and development of backup environments of the central servers in all platforms and their on-going maintenance, including follow-up after execution, restoring files from backup in case the users cannot do it themselves, definition of guidelines and work environments, posting work instructions and user guides, handling software licensing and renewal of software contracts, supporting communication software, Web servers, e-mail, statistics packages, word processors, etc. , advice and instruction for support personnel and end users, contact with lecturers for identification of needs, transferring material to public areas in order to serve all, market surveys of commercial software and public domain software, maintenance of central storage systems, disaster recovery planning, maintenance of the central servers, administration of the Name Server and definition of new nodes, maintenance of Web servers and handling of distribution lists etc.

Packaged IT software services include ready-made custom-built software and pre-build integrated software designed to fulfil a whole range of business functions. It typically refers to upscale enterprise software suites, such as ERP or CRM, including the shrinkwrap packages sold through retail outlets. Packaged software, although ready-made, rarely comes ready-to-run. It typically requires weeks or months of configuration work to set it up for the specific needs of each individual business.

¹² Customised application development services include creating new software applications or major enhancements to support any added functionality required by clients. These applications are customised for individual clients.

It also includes creating a computer program comprising of developing the program logic to solve the particular problem, writing the program logic in a specific programming language (coding the program), assembling or compiling the program to turn it into machine language, testing and debugging the program and preparing the necessary documentation. The logic is generally the most difficult part of programming. However, depending on the programming language, writing the statements may also be laborious. One thing is certain. Documenting the program is considered the most annoying activity by most programmers.

¹³ Geographic Information System (GIS) services include developing an information system that captures, stores, analyzes, manages, and presents data that are linked to location. Technically, a GIS is a system that includes mapping software and its application to remote sensing, land surveying, aerial photography, mathematics, photogrammetry, geography, and tools that can be implemented with GIS software. In the strictest sense, the term GIS describes any information system that integrates, stores, edits, analyzes, shares, and displays geographic information. In a more generic sense, GIS applications are tools that allow users to create interactive queries (user-created searches), analyze spatial information, edit data, maps, and present the results of all these operations. Geographic Information Science is the science underlying the geographic concepts, applications and systems, taught in degree and GIS Certificate programs at many universities. In the simplest terms, GIS is the merging of cartography and database technology. Consumer users would likely be familiar with applications for finding driving directions, like a GPS program on their hand-held device. GPS (Global Positioning System) is the real-time location component that uses satellites to show your current position, "where am I now" on your device.

¹⁴ Animation is simulation of movement created by displaying a series of pictures, or frames. Cartoons on television are one example of animation. Animation on computers is one of the chief ingredients of multimedia presentations. There are many software applications that enable you to create animations that one can display on a computer monitor. Also includes on-line games development services.

¹⁵ Research and analytics services refer to activities requiring problem solving, synthesis, and data analysis and research skills. Examples include financial ratio analysis for corporate loans, writing industry and company research reports etc.

Data mining is the process of extracting patterns from data. Data mining is becoming an increasingly important tool to transform these data into information. It is commonly used in a wide range of profiling practices, such as marketing, surveillance, fraud detection and scientific discovery. Data mining can be used to uncover patterns in data but is often carried out only on samples of data.

¹⁶ In respect of computer system development services other than programming services, virtually all organizations rely on computer and information technology to conduct business and operate efficiently. Many institutions, however, do not have the internal resources to effectively design, implement, or manage the products and systems that they need. When faced with such limitations, organizations often turn to the computer systems design and related services industry. Establishments in this industry design computer and information systems, develop custom software programs, and provide computer facilities management services. They also may perform various other functions, such as software installation and disaster recovery services. They generally work on a contract basis, assisting an organization with a particular project or problem, such as setting up a secure Web site or establishing a marketplace online, or for ongoing activities, such as the management of an onsite data center or help-desk.

The embedded systems development services include services such as chip design – Application Specific Integrated Circuits (ASIC), Mechatronics – integration of electronic and mechanical design, embedded software design, board design, testing and prototyping. Major industries that use such services are communication systems – handsets and infrastructure, computing and storage and medical equipment.

¹⁷ Plant engineering services include services such as plant layout, plant design including detailed design, material flow simulations, process automation and optimisation. Oil and gas, food processing, chemical industries and consumer packaged goods are some of the major industries where such services are required.

Product design services Include services such as two and three dimensional design (including design conversions), detailed design, production engineering – tooling, fixtures, assembly line design etc. and testing, rapid/final prototyping. Key skills required to deliver such services are CAD, CAM, human simulation, virtual testing and physical testing,. Major industries that use such services are automobiles, aerospace, industrial products and construction equipment.

Product development services Include development of multi-client software products, thereby taking on the responsibilities of all aspects of the product lifecycle – R&D, prototyping, testing, maintenance, support and development of next generation of the products.

¹⁸ It includes a collection of components that work together to realize some objective forms of a system. Basically there are three major components in every system, namely input, processing and output.. In a system the different components are connected with each other and they are interdependent. The objective of the system demands that some output is produced as a result of processing the suitable inputs. System life cycle is an organisational process of developing and maintaining systems. It helps in establishing a system project plan, because it gives overall list of processes and sub-processes required developing a system. System development life cycle means combination of various activities. In other words we can say that various activities put together are referred as system development life cycle. In the System Analysis and Design terminology, the system development life cycle means software development life cycle. The different phases of software development cycle are: system study, feasibility study, system analysis, system design, coding, testing, implementation and maintenance.

¹⁹ It includes basic network management such as fault and performance to include, configuration management, change management, compliance management, application availability management and application response time management. The current focus areas are integration (workflow, portal, etc), usability and supporting wider variety of networks and devices. Networks today have come a long way and have acquired varied technologies. Outsourcing network management and control systems requirements has enabled enterprises to grow and focus on core businesses. Most organizations today go for the managed services partner that can provide customized services with state-of-the-art tools for managing network.

²⁰ People tend to think of software as a commodity - something you buy off the shelf from a retailer, like a computer or a television. When you buy a commodity, you own the physical object and all or most of the commodity's value is intrinsic to that object. However, when you acquire software, its value comes not from an object (such as the disk it is stored on) but from the knowledge of the programmers who wrote the software. You do not own that knowledge; you are merely acquiring a limited right to use it. In other words, software is an intellectual property, much like books or music. When you buy a book, you own the ink and the paper, but not the words and thoughts of the author. The same holds true for music, software and all other intellectual properties.

Intellectual property includes ideas and creative expressions that have commercial value. By definition, these items are intangible and not easily defined or identified by their physical parameters. Hence, they are copyrighted. A copyright is an Intellectual Property Right (IPR) and is

protected by international copyright laws. Intellectual Property Rights include copyrights, trademarks and patents. These enable the owners of the intellectual property to decide who may access and use their property and to protect it from unauthorised use.

For software, usage is controlled by the terms stated in the licence agreement. A software licence provides the legal right to install, use, access, display, run, or otherwise interact with a software programme. A licence does not necessarily include the rights to media, manuals, or support. The way in which the software can be used is determined by the licence agreement. Consumers must agree to the terms of the licence agreement when they use the software. Licence compliance protects a software developer's investment in its intellectual property. For consumers, the benefits of compliance outweigh the disadvantages. With proper compliance, consumers are sure that the software they are using is covered by the terms of the licence - protecting them from incomplete, pirated, corrupted, or malfunctioning software. In addition, they have the option of receiving technical services and support to maximise their investment.

²¹ A web hosting service is a type of Internet hosting service that allows individuals and organizations to make their own website accessible via the World Wide Web. Web hosts are companies that provide space on a server they own or lease for use by their clients as well as providing Internet connectivity, typically in a data center. Web hosts can also provide data center space and connectivity to the Internet for servers they do not own to be located in their data center, called co-location.

²² Data base services include all services provided from primarily structured databases through a communication network. Data bank services are provided by hosts directly or through information brokers. These suppliers offer data banks on-line via telecommunication networks to customers, which can use these databanks in dialogue.

Data processing & tabulation services include services such as data processing and tabulation services, computer calculating services, and rental services of computer time.

On-line information and data base access or retrieval means providing data or information, retrievable or otherwise, to a customer in electronic form through a computer network.

Electronic Data Interchange (EDI) refers to the structured transmission of data between organizations by electronic means. It is used to transfer electronic documents from one computer system to another, i.e. from one trading partner to another trading partner. It is more than mere E-mail; for instance, organizations might replace bills of lading and even Cheques with appropriate EDI messages. It also refers specifically to a family of standards, including the X12 series. However, EDI also exhibits its pre-Internet roots, and the standards tend to focus on ASCII (American Standard Code for Information Interchange)-formatted single messages rather than the whole sequence of conditions and exchanges that make up an inter-organization business process.

Code conversion service is driven by the fact that companies have enormous investments in legacy code for embedded applications. This code is deployed in the field and well understood. There is incalculable risk in starting over. Advances in technology and increases in customer expectations are driving industry to develop ever more complex products. Global competition forces industries to shorten development cycles and achieve product goals with fewer resources. Code conversion service involves migrating entire legacy code applications to executable specification models using proprietary processes (solving Y2K problem is an example).

Protocol conversion is an interpretation service between different devices, allowing them to communicate. It enables a client and server with different networking protocols to communicate with each other.

²³ This refers to data processing activities based on business rules and guidelines; almost 70 – 80% of the processing is governed by business rules. Examples include payments reconciliations, insurance claims processing.

²⁴ It includes providing on-site management and operation of computer and data processing facilities on a contract or fee basis.

²⁵ These services consist of remote (outside the physical premises of a company's facilities) monitoring and managing of infrastructure components. This is done through a combination of offshore/near-shore/global delivery centre, where skilled staff of a service provider monitors and manages the infrastructure, ensuring uptimes and availability. These services cover the entire spectrum of IT infrastructure, such as helpdesk, desktops, server & storage, databases, telecom, networks and security, as well as infrastructure.

²⁶ It includes services to acquire computer and peripheral equipment. There are four ways to go and one can switch at any time: short-term rentals, long-term rentals and even the purchase of new or used equipment.

Time-sharing is sharing a computing resource among many users by means of multiprogramming and multi-tasking. By allowing a large number of users to interact concurrently with a single computer, time-sharing dramatically lower the cost of providing computing capability, makes it possible for individuals and organizations to use a computer without owning one, and promotes the interactive use of computers and the development of new interactive applications.

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