

Official Journal

of the European Union

L 145

Volume 51

4 June 2008

English edition

Legislation

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Price: EUR 38



Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

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I

(Acts adopted under the EC Treaty/Euratom Treaty whose publication is obligatory)

REGULATIONS

REGULATION (EC) No 450/2008 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL**of 23 April 2008****laying down the Community Customs Code (Modernised Customs Code)**

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Articles 26, 95, 133 and 135 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Economic and Social Committee ⁽¹⁾,

Acting in accordance with the procedure laid down in Article 251 of the Treaty ⁽²⁾,

Whereas:

(1) The Community is based upon a customs union. It is advisable, in the interests both of economic operators and of the customs authorities in the Community, to assemble current customs legislation in a Community Customs Code (hereinafter referred to as the Code). Based on the concept of an internal market, the Code should contain the general rules and procedures which ensure the implementation of the tariff and other common policy measures introduced at Community level in connection with trade in goods between the Community and countries or territories outside the customs territory of the Community, taking into account the requirements of those common policies. Customs legislation should be better aligned on the provisions relating to the collection of import charges without change to the scope of the tax provisions in force.

(2) In accordance with the Communication from the Commission concerning the protection of the Community's financial interests and the Action Plan for 2004-2005, it is appropriate to adapt the legal framework for the protection of the financial interests of the Community.

(3) Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code ⁽³⁾ was based upon integration of the customs procedures applied separately in the respective Member States during the 1980s. That Regulation has been repeatedly and substantially amended since its introduction, in order to address specific problems such as the protection of good faith or the taking into account of security requirements. Further amendments to the Code are necessary as a consequence of the important legal changes which have occurred in recent years, at both Community and international level, such as the expiry of the Treaty establishing the European Coal and Steel Community and the entry into force of the 2003 and 2005 Acts of Accession, as well as the Amendment to the International Convention on the simplification and harmonisation of customs procedures (hereinafter referred to as the revised Kyoto Convention), the accession of the Community to which was approved by Council Decision 2003/231/EC ⁽⁴⁾. The time has now come to streamline customs procedures and to take into account the fact that electronic declarations and processing are the rule and paper-based declarations and processing the exception. For all of these reasons, further amendment of the present Code is not sufficient and a complete overhaul is necessary.

⁽¹⁾ OJ C 309, 16.12.2006, p. 22.

⁽²⁾ Opinion of the European Parliament of 12 December 2006, Council Common Position of 15 October 2007 (OJ C 298 E, 11.12.2007, p. 1) and Position of the European Parliament of 19 February 2008.

⁽³⁾ OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 1791/2006 (OJ L 363, 20.12.2006, p. 1).

⁽⁴⁾ OJ L 86, 3.4.2003, p. 21. Decision as amended by Decision 2004/485/EC (OJ L 162, 30.4.2004, p. 113).

- (4) It is appropriate to introduce in the Code a legal framework for the application of certain provisions of the customs legislation to trade in goods between parts of the customs territory to which the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾ apply and parts of that territory where those provisions do not apply, or to trade between parts where those provisions do not apply. Considering the fact that the goods concerned are Community goods and the fiscal nature of the measures at stake in this intra-Community trade, it is justifiable to introduce, through implementing measures, appropriate simplifications to the customs formalities to be applied to those goods.
- (5) The facilitation of legitimate trade and the fight against fraud require simple, rapid and standard customs procedures and processes. It is therefore appropriate, in line with the Communication from the Commission on a simple and paperless environment for customs and trade, to simplify customs legislation, to allow the use of modern tools and technology and to promote further the uniform application of customs legislation and modernised approaches to customs control, thus helping to ensure the basis for efficient and simple clearance procedures. Customs procedures should be merged or aligned and the number of procedures reduced to those that are economically justified, with a view to increasing the competitiveness of business.
- (6) The completion of the internal market, the reduction of barriers to international trade and investment and the reinforced need to ensure security and safety at the external borders of the Community have transformed the role of customs authorities giving them a leading role within the supply chain and, in their monitoring and management of international trade, making them a catalyst to the competitiveness of countries and companies. Customs legislation should therefore reflect the new economic reality and the new role and mission of customs authorities.
- (7) The use of information and communication technologies, as laid down in the future Decision of the European Parliament and of the Council on a paperless environment for customs and trade, is a key element in ensuring trade facilitation and, at the same time, the effectiveness of customs controls, thus reducing costs for business and risk for society. It is therefore necessary to establish in the Code the legal framework within which that Decision can be implemented, in particular the legal principle that all customs and trade transactions are to be handled electronically and that information and communication systems for customs operations are to offer, in each Member State, the same facilities to economic operators.
- (8) Such use of information and communication technologies should be accompanied by harmonised and standardised application of customs controls by the Member States, to ensure an equivalent level of customs control throughout the Community so as not to give rise to anti-competitive behaviour at the various Community entry and exit points.
- (9) In the interests of facilitating business, while at the same time providing for the proper levels of control of goods brought into or out of the customs territory of the Community, it is desirable that the information provided by economic operators be shared, taking account of the relevant data-protection provisions, between customs authorities and with other agencies involved in that control, such as police, border guards, veterinary and environmental authorities, and that controls by the various authorities be harmonised, so that the economic operator need give the information only once and that goods are controlled by those authorities at the same time and at the same place.
- (10) In the interests of facilitating certain types of business, all persons should continue to have the right to appoint a representative in their dealings with the customs authorities. However, it should no longer be possible for that right of representation to be reserved under a law laid down by one of the Member States. Furthermore, a customs representative who complies with the criteria for the granting of the status of authorised economic operator, should be entitled to provide his services in a Member State other than the one where he is established.
- (11) Compliant and trustworthy economic operators should, as 'authorised economic operators', be able to take maximum advantage of widespread use of simplification and, taking account of security and safety aspects, benefit from reduced levels of customs control. They may thus enjoy the status of 'customs simplification' authorised economic operator or the status of 'security and safety' authorised economic operator. They may be granted one or other status, or both together.
- (12) All decisions, that is to say, official acts by the customs authorities pertaining to customs legislation and having legal effect on one or more persons, including binding information issued by those authorities, should be covered by the same rules. Any such decisions should be valid throughout the Community and should be capable of being annulled, amended except where otherwise stipulated, or revoked where they do not conform to the customs legislation or its interpretation.
- (13) In accordance with the Charter of Fundamental Rights of the European Union, it is necessary, in addition to the right of appeal against any decision taken by the customs authorities, to provide for the right of every person to be heard before any decision is taken which would adversely affect him.
- (14) The streamlining of customs procedures within an electronic environment requires the sharing of responsibilities between the customs authorities of different Member States. It is necessary to ensure an appropriate level of effective, dissuasive and proportionate sanctions throughout the internal market.

⁽¹⁾ OJ L 347, 11.12.2006, p. 1. Directive as last amended by Directive 2008/8/EC (OJ L 44, 20.2.2008, p. 11).

- (15) In order to secure a balance between, on the one hand, the need for customs authorities to ensure the correct application of customs legislation and, on the other, the right of economic operators to be treated fairly, the customs authorities should be granted extensive powers of control and economic operators a right of appeal.
- (16) In order to minimise the risk to the Community, its citizens and its trading partners, the harmonised application of customs controls by the Member States should be based upon a common risk management framework and an electronic system for its implementation. The establishment of a risk management framework common to all Member States should not prevent them from controlling goods by random checks.
- (17) It is necessary to establish the factors on the basis of which import or export duties and other measures in respect of trade in goods are applied. It is also appropriate to lay down clear provisions for issuing proofs of origin in the Community, where the exigencies of trade so require.
- (18) It is desirable to group together all cases of incurrence of a customs debt on importation, other than following the submission of a customs declaration for release for free circulation or temporary admission with partial relief, in order to avoid difficulties in determining the legal basis on which the customs debt was incurred. The same should apply in cases of incurrence of a customs debt on exportation.
- (19) Since the new role of customs authorities implies the sharing of responsibilities and cooperation between inland and border customs offices, the customs debt should, in most cases, be incurred at the place where the debtor is established, as the customs office competent for that place can best supervise the activities of the person concerned.
- (20) Furthermore, in line with the revised Kyoto Convention, it is appropriate to provide for a reduced number of cases where administrative cooperation between Member States is required in order to establish the place where the customs debt was incurred and to recover the duties.
- (21) The rules for special procedures should allow for the use of a single guarantee for all categories of special procedures and for that guarantee to be comprehensive, covering a number of transactions.
- (22) In order to ensure better protection of the financial interests of the Community and of the Member States, a guarantee should cover non-declared or incorrectly declared goods included in a consignment or in a declaration for which it is provided. For the same reason, the undertaking of the guarantor should also cover amounts of import or export duty which fall to be paid following post-release controls.
- (23) In order to safeguard the financial interests of the Community and of the Member States and to curb fraudulent practices, arrangements involving graduated measures for the application of a comprehensive guarantee are advisable.
- Where there is an increased risk of fraud it should be possible to prohibit temporarily the application of the comprehensive guarantee, taking account of the particular situation of the economic operators concerned.
- (24) It is appropriate to take account of the good faith of the person concerned in cases where a customs debt is incurred through non-compliance with customs legislation and to minimise the impact of negligence on the part of the debtor.
- (25) It is necessary to lay down the principle of how to determine the status of Community goods and the circumstances pertaining to the loss of such status, and to provide a basis for determining when that status remains unaltered in cases where goods temporarily leave the customs territory of the Community.
- (26) It is appropriate, where an economic operator has provided, in advance, the information necessary for risk-based controls on the admissibility of the goods, to ensure that quick release of goods is then the rule. Fiscal and trade policy controls should primarily be performed by the customs office competent in respect of the premises of the economic operator.
- (27) The rules for customs declarations and for the placing of goods under a customs procedure should be modernised and streamlined, in particular by requiring that customs declarations be, as a rule, made electronically and providing for only one type of simplified declaration.
- (28) Since the revised Kyoto Convention favours the lodging, registering and checking of the customs declaration prior to the arrival of the goods and, furthermore, the dissociation of the place where the declaration is lodged from the place where the goods are physically located, it is appropriate to provide for centralised clearance at the place where the economic operator is established. Centralised clearance should include the facility for the use of simplified declarations, deferment of the date of the submission of a complete declaration and required documents, periodic declaration and deferred payment.
- (29) In order to help to ensure neutral conditions for competition throughout the Community, it is appropriate to lay down at Community level the rules governing the destruction or disposal otherwise of goods by the customs authorities, these being matters which have previously required national legislation.
- (30) It is appropriate to lay down common and simple rules for the special procedures (transit, storage, specific use and processing), supplemented by a small set of rules for each category of special procedure, in order to make it simple for the operator to choose the right procedure, to avoid errors and to reduce the number of post-release recoveries and repayments.

- (31) The granting of authorisations for several special procedures with a single guarantee and a single supervising customs office should be facilitated and there should be simple rules on the incurrence of a customs debt in these cases. The basic principle should be that goods placed under a special procedure, or the products made from them, are to be assessed at the time when the customs debt is incurred. However, it should also be possible, where economically justified, to assess the goods at the time when they were placed under a special procedure. The same principles should apply to usual forms of handling.
- (32) In view of the increased security-related measures introduced into the Code under Regulation (EC) No 648/2005 of the European Parliament and of the Council of 13 April 2005 amending Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ⁽¹⁾, the placing of goods into free zones should become a customs procedure and the goods should be subject to customs controls at entry and with regard to records.
- (33) Given that the intention of re-exportation is no longer necessary, the inward processing suspension procedure should be merged with processing under customs control and the inward processing drawback procedure abandoned. This single inward-processing procedure should also cover destruction, except where destruction is carried out by, or under the supervision of, customs.
- (34) Security-related measures relating to Community goods brought out of the customs territory of the Community should apply equally to the re-export of non-Community goods. The same basic rules should apply to all types of goods, with the possibility of exceptions where necessary, such as for goods only transiting through the customs territory of the Community.
- (35) The measures necessary for the implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedure for the exercise of implementing powers conferred on the Commission ⁽²⁾.
- (36) It is appropriate to provide for the adoption of measures implementing this Code. These measures should be adopted in accordance with the management and regulatory procedures provided for in Articles 4 and 5 of Decision 1999/468/EC.
- (37) In particular, the Commission should be empowered to define the conditions and criteria necessary for the effective application of this Code. Since those measures are of general scope and are designed to amend non-essential elements of this Regulation or to supplement this Regulation by the addition of new non-essential elements, they must be adopted in accordance with the regulatory procedure with scrutiny provided for in Article 5a of Decision 1999/468/EC.
- (38) It is appropriate, in order to ensure an effective decision-making process, to examine questions relating to the preparation of a position to be taken by the Community in committees, working groups and panels established by or under international agreements dealing with customs legislation.
- (39) In order to simplify and rationalise customs legislation, a number of provisions presently contained in autonomous Community acts have, for the sake of transparency, been incorporated into the Code.
- The following Regulations, together with Regulation (EEC) No 2913/92, should therefore be repealed:
- Council Regulation (EEC) No 3925/91 of 19 December 1991 concerning the elimination of controls and formalities applicable to the cabin and hold baggage of persons taking an intra-Community flight and the baggage of persons making an intra-Community sea crossing ⁽³⁾ and Council Regulation (EC) No 1207/2001 of 11 June 2001 on procedures to facilitate the issue or the making out in the Community of proofs of origin and the issue of certain approved exporter authorisations under the provisions governing preferential trade between the European Community and certain countries ⁽⁴⁾.
- (40) Since the objectives of this Regulation, namely, to lay down rules and procedures applicable to goods brought into or out of the customs territory of the Community in order to enable the Customs Union to function effectively as a central pillar of the internal market, cannot be sufficiently achieved by the Member States and can therefore be better achieved at Community level, the Community may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve those objectives,

HAVE ADOPTED THIS REGULATION:

⁽¹⁾ OJ L 117, 4.5.2005, p. 13.

⁽²⁾ OJ L 184, 17.7.1999, p. 23. Decision as amended by Decision 2006/512/EC (OJ L 200, 22.7.2006, p. 11).

⁽³⁾ OJ L 374, 31.12.1991, p. 4. Regulation as amended by Regulation (EC) No 1882/2003 of the European Parliament and of the Council (OJ L 284, 31.10.2003, p. 1).

⁽⁴⁾ OJ L 165, 21.6.2001, p. 1. Regulation as last amended by Regulation (EC) No 75/2008 (OJ L 24, 29.1.2008, p. 1).

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TITLE I

GENERAL PROVISIONS

CHAPTER 1

Scope of customs legislation, mission of customs and definitions

Article 1

Subject matter and scope

1. This Regulation establishes the Community Customs Code, hereinafter referred to as 'the Code', laying down the general rules and procedures applicable to goods brought into or out of the customs territory of the Community.

Without prejudice to international law and conventions and Community legislation in other fields, the Code shall apply uniformly throughout the customs territory of the Community.

2. Certain provisions of the customs legislation may apply outside the customs territory of the Community within the framework of legislation governing specific fields or of international conventions.

3. Certain provisions of the customs legislation, including the simplifications for which it provides, shall apply to the trade in goods between parts of the customs territory of the Community to which the provisions of Directive 2006/112/EC apply and parts of that territory where those provisions do not apply, or to trade between parts of that territory where those provisions do not apply.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the provisions referred to in the first subparagraph and simplified formalities for their implementation, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4). Those measures shall also take account of particular circumstances pertaining to the trade in goods involving only one Member State.

Article 2

Mission of customs authorities

Customs authorities shall be primarily responsible for the supervision of the Community's international trade, thereby contributing to fair and open trade, to the implementation of the external aspects of the internal market, of the common trade policy and of the other common Community policies having a bearing on trade, and to overall supply chain security. Customs authorities shall put in place measures aimed, in particular, at the following:

- (a) protecting the financial interests of the Community and its Member States;
- (b) protecting the Community from unfair and illegal trade while supporting legitimate business activity;

- (c) ensuring the security and safety of the Community and its residents, and the protection of the environment, where appropriate in close cooperation with other authorities;
- (d) maintaining a proper balance between customs controls and facilitation of legitimate trade.

Article 3

Customs territory

1. The customs territory of the Community shall comprise the following territories, including their territorial waters, internal waters and airspace:

- the territory of the Kingdom of Belgium,
- the territory of the Republic of Bulgaria,
- the territory of the Czech Republic,
- the territory of the Kingdom of Denmark, except the Faeroe Islands and Greenland,
- the territory of the Federal Republic of Germany, except the Island of Heligoland and the territory of Buesingen (Treaty of 23 November 1964 between the Federal Republic of Germany and the Swiss Confederation),
- the territory of the Republic of Estonia,
- the territory of Ireland,
- the territory of the Hellenic Republic,
- the territory of the Kingdom of Spain, except Ceuta and Melilla,
- the territory of the French Republic, except New Caledonia, Mayotte, Saint-Pierre and Miquelon, Wallis and Futuna Islands, French Polynesia and the French Southern and Antarctic Territories,
- the territory of the Italian Republic, except the municipalities of Livigno and Campione d'Italia and the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio,
- the territory of the Republic of Cyprus, in accordance with the provisions of the 2003 Act of Accession,
- the territory of the Republic of Latvia,
- the territory of the Republic of Lithuania,
- the territory of the Grand Duchy of Luxembourg,
- the territory of the Republic of Hungary,
- the territory of Malta,
- the territory of the Kingdom of the Netherlands in Europe,
- the territory of the Republic of Austria,
- the territory of the Republic of Poland,
- the territory of the Portuguese Republic,

- the territory of Romania,
- the territory of the Republic of Slovenia,
- the territory of the Slovak Republic,
- the territory of the Republic of Finland,
- the territory of the Kingdom of Sweden,
- the territory of the United Kingdom of Great Britain and Northern Ireland and of the Channel Islands and the Isle of Man.

2. The following territories, including their territorial waters, internal waters and airspace, situated outside the territory of the Member States shall, taking into account the conventions and treaties applicable to them, be considered to be part of the customs territory of the Community:

(a) FRANCE

The territory of Monaco as defined in the Customs Convention signed in Paris on 18 May 1963 (*Journal officiel de la République française* (Official Journal of the French Republic) of 27 September 1963, p. 8679);

(b) CYPRUS

The territory of the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia as defined in the Treaty concerning the Establishment of the Republic of Cyprus, signed in Nicosia on 16 August 1960 (United Kingdom Treaty Series No 4 (1961) Cmnd. 1252).

Article 4

Definitions

For the purposes of the Code, the following definitions shall apply:

1. 'customs authorities' means the customs administrations of the Member States responsible for applying the customs legislation and any other authorities empowered under national law to apply certain customs legislation;
2. 'customs legislation' means the body of legislation made up of the following:
 - (a) the Code and the provisions adopted at Community level and, where appropriate, at national level, to implement it;
 - (b) the Common Customs Tariff;
 - (c) the legislation setting up a Community system of reliefs from customs duties;
 - (d) international agreements containing customs provisions, insofar as they are applicable in the Community;
3. 'customs controls' means specific acts performed by the customs authorities in order to ensure the correct application of customs legislation and other legislation governing the entry, exit, transit, transfer, storage and end-use of goods moved between the customs territory of the Community and other territories, and the presence and movement within the customs territory of non-Community goods and goods placed under the end-use procedure;

4. 'person' means a natural person, a legal person, and any association of persons which is not a legal person but which is recognised under Community or national law as having the capacity to perform legal acts;

5. 'economic operator' means a person who, in the course of his business, is involved in activities covered by customs legislation;

6. 'customs representative' means any person appointed by another person to carry out the acts and formalities required under the customs legislation in his dealings with customs authorities;

7. 'risk' means the likelihood of an event that may occur, with regard to the entry, exit, transit, transfer or end-use of goods moved between the customs territory of the Community and countries or territories outside that territory and to the presence of goods which do not have Community status, which would have any of the following results:

(a) it would prevent the correct application of Community or national measures;

(b) it would compromise the financial interests of the Community and its Member States;

(c) it would pose a threat to the security and safety of the Community and its residents, to human, animal or plant health, to the environment or to consumers;

8. 'customs formalities' means all the operations which must be carried out by the persons concerned and by the customs authorities in order to comply with the customs legislation;

9. 'summary declaration' (entry summary declaration and exit summary declaration) means the act whereby, before or at the time of the event, a person informs the customs authorities, in the prescribed form and manner, that goods are to be brought into or out of the customs territory of the Community;

10. 'customs declaration' means the act whereby a person indicates in the prescribed form and manner a wish to place goods under a given customs procedure, with an indication, where appropriate, of any specific arrangements to be applied;

11. 'declarant' means the person lodging a summary declaration or a re-export notification or making a customs declaration in his own name or the person in whose name such a declaration is made;

12. 'customs procedure' means any of the following procedures under which goods may be placed in accordance with this Code:

(a) release for free circulation;

- (b) special procedures;
- (c) export;
13. 'customs debt' means the obligation on a person to pay the amount of import or export duty which applies to specific goods under the customs legislation in force;
14. 'debtor' means any person liable for a customs debt;
15. 'import duties' means customs duties payable on the importation of goods;
16. 'export duties' means customs duties payable on the exportation of goods;
17. 'customs status' means the status of goods as Community or non-Community goods;
18. 'Community goods' means goods which fall into any of the following categories:
- (a) goods wholly obtained in the customs territory of the Community and not incorporating goods imported from countries or territories outside the customs territory of the Community. Goods wholly obtained in the customs territory of the Community shall not have the customs status of Community goods if they are obtained from goods placed under the external transit procedure, a storage procedure, the temporary admission procedure or the inward-processing procedure in cases determined in accordance with Article 101(2)(c);
- (b) goods brought into the customs territory of the Community from countries or territories outside that territory and released for free circulation;
- (c) goods obtained or produced in the customs territory of the Community, either solely from goods referred to in point (b) or from goods referred to in points (a) and (b);
19. 'non-Community goods' means goods other than those referred to in point (18) or which have lost their customs status as Community goods;
20. 'risk management' means the systematic identification of risk and the implementation of all measures necessary for limiting exposure to risk. This includes activities such as collecting data and information, analysing and assessing risk, prescribing and taking action and regular monitoring and review of that process and its outcomes, based on international, Community and national sources and strategies;
21. 'release of goods' means the act whereby the customs authorities make goods available for the purposes specified for the customs procedure under which they are placed;
22. 'customs supervision' means action taken in general by the customs authorities with a view to ensuring that customs legislation and, where appropriate, other provisions applicable to goods subject to such action are observed;
23. 'repayment' means the refunding of any import or export duty that has been paid;
24. 'remission' means the waiving of the obligation to pay import or export duties which have not been paid;
25. 'processed products' means goods placed under a processing procedure which have undergone processing operations;
26. 'person established in the customs territory of the Community' means:
- (a) in the case of a natural person, any person who has his habitual residence in the customs territory of the Community;
- (b) in the case of a legal person or an association of persons, any person who has his registered office, central headquarters or a permanent business establishment in the customs territory of the Community;
27. 'presentation of goods to customs' means the notification to the customs authorities of the arrival of goods at the customs office or at any other place designated or approved by the customs authorities and the availability of those goods for customs controls;
28. 'holder of the goods' means the person who is the owner of the goods or who has a similar right of disposal over them or who has physical control of them;
29. 'holder of the procedure' means the person who makes the customs declaration, or on whose behalf the customs declaration is made, or the person to whom the rights and obligations of that person in respect of a customs procedure have been transferred;
30. 'commercial policy measures' means non-tariff measures established, as part of the common commercial policy, in the form of Community provisions governing international trade in goods;
31. 'processing operations' means any of the following:
- (a) the working of goods, including erecting or assembling them or fitting them to other goods;
- (b) the processing of goods;
- (c) the destruction of goods;
- (d) the repair of goods, including restoring them and putting them in order;

- (e) the use of goods which are not to be found in the processed products, but which allow or facilitate the production of those products, even if they are entirely or partially used up in the process (production accessories);
32. 'rate of yield' means the quantity or percentage of processed products obtained from the processing of a given quantity of goods placed under a processing procedure;
33. 'message' means a communication in a prescribed format containing data transmitted from one person, office or authority to another using information technology and computer networks.

CHAPTER 2

Rights and obligations of persons with regard to customs legislation

Section 1

Provision of information

Article 5

Exchange and storage of data

1. All exchanges of data, accompanying documents, decisions and notifications between customs authorities and between economic operators and customs authorities required under the customs legislation, and the storage of such data as required under the customs legislation, shall be made using electronic data-processing techniques.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down exceptions to the first subparagraph, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Those measures shall define the cases in which and the conditions under which paper or other transactions may be used in place of electronic exchanges of data, taking the following, in particular, into account:

- (a) the possibility of temporary failure of the customs authorities' computerised systems;
- (b) the possibility of temporary failure of the economic operator's computerised systems;
- (c) international conventions and agreements which provide for the use of paper documents;
- (d) travellers without direct access to the computerised systems and with no means of providing electronic information;

- (e) practical requirements for declarations to be made orally or by any other act.

2. Except where these are otherwise specifically provided for in the customs legislation, the Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures laying down the following:

- (a) the messages to be exchanged between customs offices, as required for the application of the customs legislation;
- (b) a common data set and format of the messages to be exchanged under the customs legislation.

The data referred to in point (b) of the first subparagraph shall contain the particulars necessary for risk analysis and the proper application of customs controls, using, where appropriate, international standards and commercial practices.

Article 6

Data protection

1. All information acquired by the customs authorities in the course of performing their duties which is by its nature confidential or which is provided on a confidential basis shall be covered by the obligation of professional secrecy. Except as provided for under Article 26(2), such information shall not be disclosed by the competent authorities without the express permission of the person or authority that provided it.

Such information may, however, be disclosed without permission where the customs authorities are obliged or authorised to do so pursuant to the provisions in force, particularly in respect of data protection, or in connection with legal proceedings.

2. Communication of confidential data to the customs authorities and other competent authorities of countries or territories outside the customs territory of the Community shall be permitted only in the framework of an international agreement ensuring an adequate level of data protection.

3. The disclosure or communication of information shall take place in full compliance with data-protection provisions in force.

Article 7

Exchange of additional information between customs authorities and economic operators

1. Customs authorities and economic operators may exchange any information not specifically required under the customs legislation, in particular for the purpose of mutual cooperation in the identification and counteraction of risk. That exchange may take place under a written agreement and may include access to the computer systems of economic operators by the customs authorities.

2. Any information provided by one party to the other in the course of the cooperation referred to in paragraph 1 shall be confidential unless both parties agree otherwise.

Article 8

Provision of information by the customs authorities

1. Any person may request information concerning the application of customs legislation from the customs authorities. Such a request may be refused where it does not relate to an activity pertaining to international trade in goods that is actually envisaged.

2. Customs authorities shall maintain a regular dialogue with economic operators and other authorities involved in international trade in goods. They shall promote transparency by making the customs legislation, general administrative rulings and application forms freely available, wherever practical without charge, and through the Internet.

Article 9

Provision of information to the customs authorities

1. Any person directly or indirectly involved in the accomplishment of customs formalities or in customs controls shall, at the request of the customs authorities and within any time limit specified, provide those authorities with all the requisite documents and information, in an appropriate form, and all the assistance necessary for the completion of those formalities or controls.

2. The lodging of a summary declaration or customs declaration, or notification, or the submission of an application for an authorisation or any other decision, shall render the person concerned responsible for the following:

- (a) the accuracy and completeness of the information given in the declaration, notification or application;
- (b) the authenticity of any documents lodged or made available;
- (c) where applicable, compliance with all of the obligations relating to the placing of the goods in question under the customs procedure concerned, or to the conduct of the authorised operations.

The first subparagraph shall apply also to the provision of any information in any other form required by or given to the customs authorities.

Where the declaration or notification is lodged, the application is submitted or information is provided by a customs representative of the person concerned, the customs representative shall also be bound by the obligations set out in the first subparagraph.

Article 10

Electronic systems

1. Member States shall cooperate with the Commission with a view to developing, maintaining and employing electronic systems for the exchange of information between customs offices

and for the common registration and maintenance of records relating, in particular, to the following:

- (a) economic operators directly or indirectly involved in the accomplishment of customs formalities;
- (b) applications and authorisations concerning a customs procedure or the status of authorised economic operator;
- (c) applications and special decisions granted in accordance with Article 20;
- (d) common risk management, as referred to in Article 25.

2. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the following:

- (a) the standard form and content of the data to be registered;
- (b) maintenance of those data, by the customs authorities of Members States;
- (c) the rules for access to those data by:
 - (i) economic operators,
 - (ii) other competent authorities,

shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Section 2

Customs representation

Article 11

Customs representative

1. Any person may appoint a customs representative.

Such representation may be either direct, in which case the customs representative shall act in the name of and on behalf of another person, or indirect, in which case the customs representative shall act in his own name but on behalf of another person.

A customs representative shall be established within the customs territory of the Community.

2. Member States may define, in accordance with Community law, the conditions under which a customs representative may provide services in the Member State where he is established. However, without prejudice to the application of less stringent criteria by the Member State concerned, a customs representative who complies with the criteria laid down in Article 14(a) to (d) shall be entitled to provide such services in a Member State other than the one where he is established.

3. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down in particular, the following:

- (a) the conditions under which the requirement referred to in the third subparagraph of paragraph 1 may be waived;
- (b) the conditions under which the entitlement referred to in paragraph 2 may be conferred and proved;
- (c) any further measures for the implementation of this Article,

shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Article 12

Empowerment

1. When dealing with the customs authorities, a customs representative shall state that he is acting on behalf of the person represented and specify whether the representation is direct or indirect.

A person who fails to state that he is acting as a customs representative or who states that he is acting as a customs representative without being empowered to do so shall be deemed to be acting in his own name and on his own behalf.

2. The customs authorities may require any person stating that he is acting as a customs representative to produce evidence of his empowerment by the person represented.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down derogations from the first subparagraph, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Section 3

Authorised economic operator

Article 13

Application and authorisation

1. An economic operator who is established in the customs territory of the Community and who meets the conditions set out in Articles 14 and 15 may request the status of authorised economic operator.

The customs authorities shall, if necessary following consultation with other competent authorities, grant that status, which shall be subject to monitoring.

2. The status of authorised economic operator shall consist in two types of authorisations: that of a 'customs simplification' authorised economic operator and that of a 'security and safety' authorised economic operator.

The first type of authorisation shall enable economic operators to benefit from certain simplifications in accordance with the customs legislation. Under the second type of authorisation the holder thereof shall be entitled to facilitations relating to security and safety.

Both types of authorisations may be held at the same time.

3. The status of authorised economic operator shall, subject to Articles 14 and 15, be recognised by the customs authorities in all Member States, without prejudice to customs controls.

4. Customs authorities shall, on the basis of the recognition of the status of authorised economic operator and provided that the requirements related to a specific type of simplification provided for in the customs legislation are fulfilled, authorise the operator to benefit from that simplification.

5. The status of authorised economic operator may be suspended or revoked in accordance with the conditions laid down pursuant to Article 15(1)(g).

6. The authorised economic operator shall notify the customs authorities of all factors arising after that status was granted which may influence its continuation or content.

Article 14

Granting of status

The criteria for the granting of the status of authorised economic operator shall be the following:

- (a) a record of compliance with customs and tax requirements;
- (b) a satisfactory system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;
- (c) proven solvency;
- (d) pursuant to Article 13(2), in cases where an authorised economic operator wishes to take advantage of the simplifications provided for in accordance with the customs legislation, practical standards of competence or professional qualifications directly related to the activity carried out;
- (e) pursuant to Article 13(2), in cases where an authorised economic operator wishes to take advantage of facilitations with regard to customs controls relating to security and safety, appropriate security and safety standards.

Article 15

Implementing measures

1. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down rules in respect of the following:

- (a) the granting of the status of authorised economic operator;

- (b) the cases in which review of the status of authorised economic operator is to be carried out;
- (c) the granting of authorisations for the use of simplifications by authorised economic operators;
- (d) identification of the customs authority competent for the granting of such status and authorisations;
- (e) the type and extent of facilitations that may be granted to authorised economic operators in respect of customs controls relating to security and safety;
- (f) consultation with and provision of information to other customs authorities;
- (g) the conditions under which the status of authorised economic operator may be suspended or revoked;
- (h) the conditions under which the requirement of being established in the customs territory of the Community may be waived for specific categories of authorised economic operators, taking into account, in particular, international agreements,

shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

2. Those measures shall take account of the following:

- (a) the rules adopted pursuant to Article 25(3);
- (b) professional involvement in activities covered by customs legislation;
- (c) practical standards of competence or professional qualifications directly related to the activity carried out;
- (d) the economic operator as the holder of any internationally recognised certificate issued on the basis of relevant international conventions.

Section 4

Decisions relating to the application of customs legislation

Article 16

General provisions

1. Where a person requests that the customs authorities take a decision relating to the application of customs legislation, that person shall supply all the information required by those authorities in order for them to be able to take that decision.

A decision may also be requested by, and taken with regard to, several persons, in accordance with the conditions laid down in the customs legislation.

2. Except where otherwise provided for in the customs legislation, a decision as referred to in paragraph 1 shall be taken, and the applicant notified, without delay, and at the latest within four months of the date on which all the information required by the customs authorities in order for them to be able to take that decision is received by those authorities.

However, where the customs authorities are unable to comply with those time limits, they shall inform the applicant of that fact before the expiry of those time limits, stating the reasons and indicating the further period of time which they consider necessary in order to give a decision on the request.

3. Except where otherwise specified in the decision or in the customs legislation, the decision shall take effect from the date on which the applicant receives the decision, or is deemed to have received it. Except in the cases provided for in Article 24(2), decisions adopted shall be enforceable by the customs authorities from that date.

4. Before taking a decision which would adversely affect the person or persons to whom it is addressed, the customs authorities shall communicate the grounds on which they intend to base their decision to the person or persons concerned, who shall be given the opportunity to express their point of view within a period prescribed from the date on which the communication was made.

Following the expiry of that period, the person concerned shall be notified, in the appropriate form, of the decision, which shall set out the grounds on which it is based. The decision shall refer to the right of appeal provided for in Article 23.

5. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the following:

- (a) the cases in which and conditions under which the first subparagraph of paragraph 4 shall not apply;
- (b) the period referred to in the first subparagraph of paragraph 4,

shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

6. Without prejudice to provisions laid down in other fields which specify the cases in which, and the conditions under which, decisions are invalid or become null and void, the customs authorities who issued a decision may at any time annul, amend or revoke it where it does not conform with the customs legislation.

7. Except when a customs authority acts as a judicial authority, the provisions of paragraphs 3, 4 and 6 of this Article and of Articles 17, 18 and 19 shall also apply to decisions taken by the customs authorities without prior request from the person concerned and, in particular, to the notification of a customs debt as provided for in Article 67(3).

*Article 17***Community-wide validity of decisions**

Except where otherwise requested or specified, decisions taken by the customs authorities which are based upon or related to the application of customs legislation shall be valid throughout the customs territory of the Community.

*Article 18***Annulment of favourable decisions**

1. The customs authorities shall annul a decision favourable to the person to whom it is addressed if all the following conditions are satisfied:

- (a) the decision was issued on the basis of incorrect or incomplete information;
- (b) the applicant knew or ought reasonably to have known that the information was incorrect or incomplete;
- (c) if the information had been correct and complete, the decision would have been different.

2. The person to whom the decision was addressed shall be notified of its annulment.

3. Annulment shall take effect from the date on which the initial decision took effect, unless otherwise specified in the decision in accordance with the customs legislation.

4. The Commission may, in accordance with the management procedure referred to in Article 184(3), adopt measures for the implementation of this Article, in particular in respect of decisions addressed to several persons.

*Article 19***Revocation and amendment of favourable decisions**

1. A favourable decision shall be revoked or amended where, in cases other than those referred to in Article 18, one or more of the conditions laid down for its issue were not or are no longer fulfilled.

2. Except where otherwise specified in the customs legislation, a favourable decision addressed to several persons may be revoked only in respect of a person who fails to fulfil an obligation imposed under that decision.

3. The person to whom the decision was addressed shall be notified of its revocation or amendment.

4. Article 16(3) shall apply to the revocation or amendment of the decision.

However, in exceptional cases where the legitimate interests of the person to whom the decision was addressed so require, the customs authorities may defer the date on which revocation or amendment takes effect.

5. The Commission may, in accordance with the management procedure referred to in Article 184(3), adopt measures for the implementation of this Article, in particular in respect of decisions addressed to several persons.

*Article 20***Decisions relating to binding information**

1. The customs authorities shall, on formal request, issue decisions relating to binding tariff information, hereinafter referred to as 'BTI decisions', or decisions relating to binding origin information, hereinafter referred to as 'BOI decisions'.

Such a request shall be refused in any of the following circumstances:

(a) where the application is made, or has already been made, at the same or another customs office, by or on behalf of the holder of a decision in respect of the same goods and, for BOI decisions, under the same circumstances determining the acquisition of origin;

(b) where the application does not relate to any intended use of the BTI or BOI decision or any intended use of a customs procedure.

2. BTI or BOI decisions shall be binding only in respect of the tariff classification or determination of the origin of goods.

Those decisions shall be binding on the customs authorities, as against the holder of the decision, only in respect of goods for which customs formalities are completed after the date on which the decision takes effect.

The decisions shall be binding on the holder of the decision, as against the customs authorities, only with effect from the date on which he receives, or is deemed to have received, notification of the decision.

3. BTI or BOI decisions shall be valid for a period of three years from the date on which the decision takes effect.

4. For the application of a BTI or BOI decision in the context of a particular customs procedure, the holder of the decision must be able to prove that:

(a) in the case of a BTI decision, the goods declared correspond in every respect to those described in the decision;

(b) in the case of a BOI decision, the goods in question and the circumstances determining the acquisition of origin correspond in every respect to the goods and the circumstances described in the decision.

5. By way of derogation from Article 16(6) and Article 18, BTI or BOI decisions shall be annulled where they are based on inaccurate or incomplete information from the applicants.

6. BTI or BOI decisions shall be revoked in accordance with Article 16(6) and Article 19.

They may not be amended.

7. The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of paragraphs 1 to 5 of this Article.

8. Without prejudice to Article 19, the measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down

- (a) the conditions under which, and the moment when, the BTI or BOI decision ceases to be valid;
- (b) the conditions under which, and the period of time for which, a decision as referred to in point (a) may still be used in respect of binding contracts based upon the decision and concluded before the expiry of its validity;
- (c) the conditions under which the Commission may issue decisions requesting Member States to revoke or amend a decision relating to binding information and giving different binding information compared with other decisions on the same subject,

shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

9. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the conditions under which other decisions relating to binding information are to be issued shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Section 5

Penalties

Article 21

Application of penalties

1. Each Member State shall provide for penalties for failure to comply with Community customs legislation. Such penalties shall be effective, proportionate and dissuasive.

2. Where administrative penalties are applied, they may take, inter alia, one of the following forms, or both:

- (a) a pecuniary charge by the customs authorities, including, where appropriate, a settlement applied in place of and in lieu of a criminal penalty;
- (b) the revocation, suspension or amendment of any authorisation held by the person concerned.

3. Member States shall notify the Commission, within six months from the date of application of this Article, as determined in accordance with Article 188(2), of the national provisions in force as envisaged in paragraph 1 and shall notify it without delay of any subsequent amendment affecting them.

Section 6

Appeals

Article 22

Decisions taken by a judicial authority

Articles 23 and 24 shall not apply to appeals lodged with a view to the annulment, revocation or amendment of a decision relating to the application of customs legislation taken by a judicial authority, or by customs authorities acting as judicial authorities.

Article 23

Right of appeal

1. Any person shall have the right to appeal against any decision taken by the customs authorities relating to the application of customs legislation which concerns him directly and individually.

Any person who has applied to the customs authorities for a decision and has not obtained a decision on that request within the time limits referred to in Article 16(2) shall also be entitled to exercise the right of appeal.

- 2. The right of appeal may be exercised in at least two steps:
 - (a) initially, before the customs authorities or a judicial authority or other body designated for that purpose by the Member States;
 - (b) subsequently, before a higher independent body, which may be a judicial authority or an equivalent specialised body, according to the provisions in force in the Member States.
- 3. The appeal must be lodged in the Member State where the decision has been taken or applied for.

4. Member States shall ensure that the appeals procedure enables the prompt confirmation or correction of decisions taken by the customs authorities.

*Article 24***Suspension of implementation**

1. The submission of an appeal shall not cause implementation of the disputed decision to be suspended.
2. The customs authorities shall, however, suspend implementation of such a decision in whole or in part where they have good reason to believe that the disputed decision is inconsistent with customs legislation or that irreparable damage is to be feared for the person concerned.
3. In the cases referred to in paragraph 2, where the disputed decision has the effect of causing import duties or export duties to be payable, suspension of that decision shall be conditional upon the provision of a guarantee, unless it is established, on the basis of a documented assessment, that such a guarantee would be likely to cause the debtor serious economic or social difficulties.

The Commission may, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of the first subparagraph of this paragraph.

*Section 7***Control of goods***Article 25***Customs controls**

1. The customs authorities may carry out all the customs controls they deem necessary.

Customs controls may in particular consist of examining goods, taking samples, verifying declaration data and the existence and authenticity of documents, examining the accounts of economic operators and other records, inspecting means of transport, inspecting luggage and other goods carried by or on persons and carrying out official enquiries and other similar acts.

2. Customs controls, other than random checks, shall primarily be based on risk analysis using electronic data-processing techniques, with the purpose of identifying and evaluating the risks and developing the necessary counter-measures, on the basis of criteria developed at national, Community and, where available, international level.

Member States, in cooperation with the Commission, shall develop, maintain and employ a common risk management framework, based upon the exchange of risk information and analysis between customs administrations and establishing, inter alia, common risk evaluation criteria, control measures and priority control areas.

Controls based upon such information and criteria shall be carried out without prejudice to other controls carried out in accordance with paragraphs 1 and 2 or with other provisions in force.

3. The Commission, without prejudice to paragraph 2 of this Article, shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt implementing measures laying down the following:

- (a) common risk management framework;
- (b) common criteria and priority control areas;
- (c) the risk information and analysis to be exchanged between customs administrations.

*Article 26***Cooperation between authorities**

1. Where, in respect of the same goods, controls other than customs controls are to be performed by competent authorities other than the customs authorities, customs authorities shall, in close cooperation with those other authorities, endeavour to have those controls performed, wherever possible, at the same time and place as customs controls (one-stop-shop), with customs authorities having the coordinating role in achieving this.

2. In the framework of the controls referred to in this Section, customs and other competent authorities may, where necessary for the purposes of minimising risk and combating fraud, exchange with each other and with the Commission data received in the context of the entry, exit, transit, transfer, storage and end-use of goods, including postal traffic, moved between the customs territory of the Community and other territories, the presence and movement within the customs territory of non-Community goods and goods placed under the end-use procedure, and the results of any control. Customs authorities and the Commission may also exchange such data with each other for the purpose of ensuring a uniform application of Community customs legislation.

*Article 27***Post-release control**

The customs authorities may, after releasing the goods and in order to ascertain the accuracy of the particulars contained in the summary or customs declaration, inspect any documents and data relating to the operations in respect of the goods in question or to prior or subsequent commercial operations involving those goods. Those authorities may also examine such goods and/or take samples where it is still possible for them to do so.

Such inspections may be carried out at the premises of the holder of the goods or his representative, of any other person directly or indirectly involved in those operations in a business capacity or of any other person in possession of those documents and data for business purposes.

Article 28

Intra-Community flights and sea crossings

1. Customs controls or formalities shall be carried out in respect of the cabin and hold baggage of persons either taking an intra-Community flight, or making an intra-Community sea crossing, only where the customs legislation provides for such controls or formalities.

2. Paragraph 1 shall apply without prejudice to either of the following:

- (a) security and safety checks;
- (b) checks linked to prohibitions or restrictions.

3. The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of this Article, laying down the cases in which and the conditions under which customs controls and formalities may be applied to the following:

- (a) the cabin and hold baggage of the following:
 - (i) persons taking a flight in an aircraft which comes from a non-Community airport and which, after a stopover at a Community airport, continues to another Community airport;
 - (ii) persons taking a flight in an aircraft which stops over at a Community airport before continuing to a non-Community airport;
 - (iii) persons using a maritime service provided by the same vessel and comprising successive legs departing from, calling at or terminating in a non-Community port;
 - (iv) persons on board pleasure craft and tourist or business aircraft;
- (b) cabin and hold baggage:
 - (i) arriving at a Community airport on board an aircraft coming from a non-Community airport and transferred at that Community airport to another aircraft proceeding on an intra-Community flight;
 - (ii) loaded at a Community airport onto an aircraft proceeding on an intra-Community flight for transfer at another Community airport to an aircraft whose destination is a non-Community airport.

Section 8

Keeping of documents and other information; charges and costs

Article 29

Keeping of documents and other information

1. The person concerned shall, for the purposes of customs controls, keep the documents and information referred to in Article 9(1) for at least three calendar years, by any means accessible by and acceptable to the customs authorities.

In the case of goods released for free circulation in circumstances other than those referred to in the third subparagraph, or goods declared for export, that period shall run from the end of the year in which the customs declarations for release for free circulation or export are accepted.

In the case of goods released for free circulation duty-free or at a reduced rate of import duty on account of their end-use, that period shall run from the end of the year in which they cease to be subject to customs supervision.

In the case of goods placed under another customs procedure, that period shall run from the end of the year in which the customs procedure concerned has ended.

2. Without prejudice to Article 68(4), where a customs control in respect of a customs debt shows that the relevant entry in the accounts has to be corrected and the person concerned has been notified of this, the documents and information shall be kept for three years beyond the time limit provided for in paragraph 1 of this Article.

Where an appeal has been lodged or where court proceedings have begun, the documents and information must be kept for the period provided for in paragraph 1 of this Article or until the appeals procedure or court proceedings are terminated, whichever is the later.

Article 30

Charges and costs

1. Customs authorities shall not impose charges for the performance of customs controls or any other application of the customs legislation during the official opening hours of their competent customs offices.

However, the customs authorities may impose charges or recover costs where specific services are rendered, in particular the following:

- (a) attendance, where requested, by customs staff outside official office hours or at premises other than customs premises;

- (b) analyses or expert reports on goods and postal fees for the return of goods to an applicant, particularly in respect of decisions taken pursuant to Article 20 or the provision of information in accordance with Article 8(1);
- (c) the examination or sampling of goods for verification purposes, or the destruction of goods, where costs other than the cost of using customs staff are involved;
- (d) exceptional control measures, where these are necessary due to the nature of the goods or to potential risk.
2. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down measures for the implementation of the second subparagraph of paragraph 1, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

CHAPTER 3

Currency conversion and time limits

Article 31

Currency conversion

1. The competent authorities shall publish, and/or make available on the Internet, the rate of exchange applicable where the conversion of currency is necessary for one of the following reasons:
- (a) because factors used to determine the customs value of goods are expressed in a currency other than that of the Member State where the customs value is determined;
- (b) because the value of the euro is required in national currencies for the purposes of determining the tariff classification of goods and the amount of import and export duty, including value thresholds in the Community Customs Tariff.
2. Where the conversion of currency is necessary for reasons other than those referred to in paragraph 1, the value of the euro in national currencies to be applied within the framework of the customs legislation shall be fixed at least once a year.
3. The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of this Article.

Article 32

Time limits

1. Where a period, date or time limit is laid down in the customs legislation, such period shall not be extended or reduced and such date or time limit shall not be deferred or brought forward unless specific provision is made in the provisions concerned.
2. The rules applicable to periods, dates and time limits set out in Regulation (EEC, Euratom) No 1182/71 of the Council of 3 June 1971 determining the rules applicable to periods, dates and time limits ⁽¹⁾ shall apply, except where otherwise specifically provided for in Community customs legislation.

(1) OJ L 124, 8.6.1971, p. 1.

TITLE II

FACTORS ON THE BASIS OF WHICH IMPORT OR EXPORT DUTIES AND OTHER MEASURES IN RESPECT OF TRADE IN GOODS ARE APPLIED

CHAPTER 1

Common Customs Tariff and tariff classification of goods

Article 33

Common Customs Tariff

1. Import and export duties due shall be based on the Common Customs Tariff.

Other measures prescribed by Community provisions governing specific fields relating to trade in goods shall, where appropriate, be applied in accordance with the tariff classification of those goods.

2. The Common Customs Tariff shall comprise the following:
- (a) the Combined Nomenclature of goods as laid down in Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽²⁾;
- (b) any other nomenclature which is wholly or partly based on the Combined Nomenclature or which provides for further subdivisions to it, and which is established by Community provisions governing specific fields with a view to the application of tariff measures relating to trade in goods;
- (c) the conventional or normal autonomous customs duties applicable to goods covered by the Combined Nomenclature;
- (d) the preferential tariff measures contained in agreements which the Community has concluded with certain countries or territories outside the customs territory of the Community or groups of such countries or territories;
- (e) preferential tariff measures adopted unilaterally by the Community in respect of certain countries or territories outside the customs territory of the Community or groups of such countries or territories;
- (f) autonomous measures providing for a reduction in or exemption from customs duties on certain goods;
- (g) favourable tariff treatment specified for certain goods, by reason of their nature or end-use, in the framework of measures referred to under points (c) to (f) or (h);

(2) OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 275/2008 (OJ L 85, 27.3.2008, p. 3).

(h) other tariff measures provided for by agricultural or commercial or other Community legislation.

3. Where the goods concerned fulfil the conditions included in the measures laid down in points (d) to (g) of paragraph 2, the measures referred to in those provisions shall apply, at the request of the declarant, instead of those provided for in point (c) of that paragraph. Such application may be made retrospectively, provided that the time limits and conditions laid down in the relevant measure or in the Code are complied with.

4. Where application of the measures referred to in points (d) to (g) of paragraph 2, or the exemption from measures referred to in point (h) thereof, is restricted to a certain volume of imports or exports, such application or exemption shall, in the case of tariff quotas, cease as soon as the specified volume of imports or exports is reached.

In the case of tariff ceilings such application shall cease by virtue of a legal act of the Community.

5. The Commission shall, in accordance with the management procedure referred to in Article 184(3), adopt measures for the implementation of paragraphs 1 and 4 of this Article.

Article 34

Tariff classification of goods

1. For the application of the Common Customs Tariff, 'tariff classification' of goods shall consist in the determination of one of the subheadings or further subdivisions of the Combined Nomenclature under which those goods are to be classified.

2. For the application of non-tariff measures, 'tariff classification' of goods shall consist in the determination of one of the subheadings or further subdivisions of the Combined Nomenclature, or of any other nomenclature which is established by Community provisions and which is wholly or partly based on the Combined Nomenclature or which provides for further subdivisions to it, under which those goods are to be classified.

3. The subheading or further subdivision determined in accordance with paragraphs 1 and 2 shall be used for the purpose of applying the measures linked to that subheading.

CHAPTER 2

Origin of goods

Section 1

Non-preferential origin

Article 35

Scope

Articles 36, 37 and 38 lay down rules for the determination of the non-preferential origin of goods for the purposes of applying the following:

(a) the Common Customs Tariff with the exception of the measures referred to in Article 33(2)(d) and (e);

(b) measures, other than tariff measures, established by Community provisions governing specific fields relating to trade in goods;

(c) other Community measures relating to the origin of goods.

Article 36

Acquisition of origin

1. Goods wholly obtained in a single country or territory shall be regarded as having their origin in that country or territory.

2. Goods the production of which involved more than one country or territory shall be deemed to originate in the country or territory where they underwent their last substantial transformation.

Article 37

Proof of origin

1. Where an origin has been indicated in the customs declaration pursuant to customs legislation, the customs authorities may require the declarant to prove the origin of the goods.

2. Where proof of origin of goods is provided pursuant to customs legislation or other Community legislation governing specific fields, the customs authorities may, in the event of reasonable doubt, require any additional evidence needed in order to ensure that the indication of origin does comply with the rules laid down by the relevant Community legislation.

3. A document proving origin may be issued in the Community where the exigencies of trade so require.

Article 38

Implementing measures

The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of Articles 36 and 37.

Section 2

Preferential origin

Article 39

Preferential origin of goods

1. In order to benefit from the measures referred to in points (d) or (e) of Article 33(2) or from non-tariff preferential measures, goods shall comply with the rules on preferential origin referred to in paragraphs 2 to 5 of this Article.

2. In the case of goods benefiting from preferential measures contained in agreements which the Community has concluded with certain countries or territories outside the customs territory of the Community or with groups of such countries or territories, the rules on preferential origin shall be laid down in those agreements.

3. In the case of goods benefiting from preferential measures adopted unilaterally by the Community in respect of certain countries or territories outside the customs territory of the Community or groups of such countries or territories, other than those referred to in paragraph 5, the Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures laying down the rules on preferential origin.

4. In the case of goods benefiting from preferential measures applicable in trade between the customs territory of the Community and Ceuta and Melilla, as contained in Protocol 2 to the 1985 Act of Accession, the rules on preferential origin shall be adopted in accordance with Article 9 of that Protocol.

5. In the case of goods benefiting from preferential measures contained in preferential arrangements in favour of the overseas countries and territories associated with the Community, the rules on preferential origin shall be adopted in accordance with Article 187 of the Treaty.

6. The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures necessary for the implementation of the rules referred to in paragraphs 2 to 5 of this Article.

CHAPTER 3

Value of goods for customs purposes

Article 40

Scope

The customs value of goods, for the purposes of applying the Common Customs Tariff and non-tariff measures laid down by Community provisions governing specific fields relating to trade in goods, shall be determined in accordance with Articles 41 to 43.

Article 41

Method of customs valuation based on the transaction value

1. The primary basis for the customs value of goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to the customs territory of the Community, adjusted, where necessary, in accordance with measures adopted pursuant to Article 43.

2. The price actually paid or payable is the total payment made or to be made by the buyer to the seller or by the buyer to a third party for the benefit of the seller for the imported goods and includes all payments made or to be made as a condition of sale of the imported goods.

3. The transaction value shall apply provided that the following conditions are satisfied:

- (a) there are no restrictions as to the disposal or use of the goods by the buyer, other than any of the following:
 - (i) restrictions imposed or required by a law or by the public authorities in the Community;
 - (ii) limitations of the geographical area in which the goods may be resold;
 - (iii) restrictions which do not substantially affect the customs value of the goods;
- (b) the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;
- (c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with measures adopted pursuant to Article 43;
- (d) the buyer and seller are not related or the relationship did not influence the price.

Article 42

Secondary methods of customs valuation

1. Where the customs value of goods cannot be determined under Article 41, it shall be determined by proceeding sequentially from point (a) to paragraph 2(d) of this Article, until the first point under which the customs value of goods can be determined.

The order of application of points (c) and (d) shall be reversed if the declarant so requests.

2. The customs value, pursuant to paragraph 1, shall be:

- (a) the transaction value of identical goods sold for export to the customs territory of the Community and exported at or about the same time as the goods being valued;
- (b) the transaction value of similar goods sold for export to the customs territory of the Community and exported at or about the same time as the goods being valued;
- (c) the value based on the unit price at which the imported goods, or identical or similar imported goods, are sold within the customs territory of the Community in the greatest aggregate quantity to persons not related to the sellers;
- (d) the computed value.

3. Where the customs value cannot be determined under paragraph 1, it shall be determined, on the basis of data available in the customs territory on the Community, using reasonable means consistent with the principles and general provisions of the following:

- (a) the agreement on implementation of Article VII of the General Agreement on Tariffs and Trade;
- (b) Article VII of General Agreement on Tariffs and Trade;
- (c) this chapter.

Article 43

Implementing measures

The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt the measures laying down the following:

- (a) the elements which, for the purposes of determining the customs value, must be added to the price actually paid or payable, or which may be excluded;
- (b) elements which are to be used to determine the computed value;
- (c) the method of determination of the customs value in specific cases, and with regard to goods for which a customs debt is incurred after the use of a special procedure;
- (d) any further conditions, provisions and rules necessary for the application of Articles 41 and 42.

TITLE III

CUSTOMS DEBT AND GUARANTEES

CHAPTER I

Incurrence of a customs debt

Section 1

Customs debt on importation

Article 44

Release for free circulation and temporary admission

1. A customs debt on importation shall be incurred through the placing of non-Community goods liable to import duties under either of the following customs procedures:

- (a) release for free circulation, including under the end-use provisions;
- (b) temporary admission with partial relief from import duties.

2. A customs debt shall be incurred at the time of acceptance of the customs declaration.

3. The declarant shall be the debtor. In the event of indirect representation, the person on whose behalf the customs declaration is made shall also be a debtor.

Where a customs declaration in respect of one of the procedures referred to in paragraph 1 is drawn up on the basis of information which leads to all or part of the import duties not being collected, the person who provided the information required to draw up the declaration and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor.

Article 45

Special provisions relating to non-originating goods

1. Where a prohibition of drawback of, or exemption from, import duties applies to non-originating goods used in the manufacture of products for which a proof of origin is issued or made out in the framework of a preferential arrangement between the Community and certain countries or territories outside the customs territory of the Community or groups of such countries or territories, a customs debt on importation shall be incurred in respect of those non-originating goods, through the acceptance of the re-export notification relating to the products in question.

2. Where a customs debt is incurred pursuant to paragraph 1, the amount of import duty corresponding to that debt shall be determined under the same conditions as in the case of a customs debt resulting from the acceptance, on the same date, of the customs declaration for release for free circulation of the non-originating goods used in the manufacture of the products in question for the purpose of ending the inward-processing procedure.

3. Article 44(2) and (3) shall apply *mutatis mutandis*. However, in the case of non-Community goods as referred to in Article 179, the person who lodges the re-export notification shall be the debtor. In the event of indirect representation, the person on whose behalf the notification is lodged shall also be a debtor.

Article 46

Customs debt incurred through non-compliance

1. For goods liable to import duties, a customs debt on importation shall be incurred through non-compliance with any of the following:

- (a) one of the obligations laid down in customs legislation concerning the introduction of non-Community goods into the customs territory of the Community, their removal from customs supervision, or the movement, processing, storage, temporary admission or disposal of such goods within that territory;
- (b) one of the obligations laid down in customs legislation concerning the end-use of goods within the customs territory of the Community;
- (c) a condition governing the placing of non-Community goods under a customs procedure or the granting, by virtue of the end-use of the goods, of duty exemption or a reduced rate of import duty.

2. The time at which the customs debt is incurred shall be either of the following:

- (a) the moment when the obligation the non-fulfilment of which gives rise to the customs debt is not met or ceases to be met;
- (b) the moment when a customs declaration is accepted for the placing of goods under a customs procedure where it is established subsequently that a condition governing the placing of the goods under that procedure or the granting of a duty exemption or a reduced rate of import duty by virtue of the end-use of the goods was not in fact fulfilled.

3. In cases referred to under points (a) and (b) of paragraph 1, the debtor shall be any of the following:

- (a) any person who was required to fulfil the obligations concerned;
- (b) any person who was aware or should reasonably have been aware that an obligation under the customs legislation was not fulfilled and who acted on behalf of the person who was obliged to fulfil the obligation, or who participated in the act which led to the non-fulfilment of the obligation;
- (c) any person who acquired or held the goods in question and who was aware or should reasonably have been aware at the time of acquiring or receiving the goods that an obligation under the customs legislation was not fulfilled.

4. In cases referred to under point (c) of paragraph 1, the debtor shall be the person who is required to comply with the conditions governing the placing of the goods under a customs procedure or declaring the goods concerned under that procedure or the granting of a duty exemption or reduced rate of import duty by virtue of the end-use of the goods.

Where a customs declaration in respect of one of the procedures referred to in paragraph 1 is drawn up, or any information required under the customs legislation relating to the conditions governing the placing of the goods under a customs procedure is given to the customs authorities, which leads to all or part of the import duties not being collected, the person who provided the information required to draw up the declaration and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor.

Article 47

Deduction of an amount of import duty already paid

1. Where a customs debt is incurred, pursuant to Article 46(1), in respect of goods released for free circulation at a reduced rate of import duty on account of their end-use, the amount of import duty paid when the goods were released for free circulation shall be deducted from the amount of the import duty corresponding to the customs debt.

The first subparagraph shall apply *mutatis mutandis* where a customs debt is incurred in respect of scrap and waste resulting from the destruction of such goods.

2. Where a customs debt is incurred, pursuant to Article 46(1), in respect of goods placed under temporary admission with partial relief from import duties, the amount of import duty paid under partial relief shall be deducted from the amount of the import duty corresponding to the customs debt.

Section 2

Customs debt on exportation

Article 48

Export and outward processing

1. A customs debt on exportation shall be incurred through the placing of goods liable to export duties under the export procedure or the outward-processing procedure.

2. The customs debt shall be incurred at the time of acceptance of the customs declaration.

3. The declarant shall be the debtor. In the event of indirect representation, the person on whose behalf the customs declaration is made shall also be a debtor.

Where a customs declaration is drawn up on the basis of information which leads to all or part of the export duties not being collected, the person who provided the information required for the declaration and who knew, or who should reasonably have known, that such information was false shall also be a debtor.

Article 49

Customs debt incurred through non-compliance

1. For goods liable to export duties, a customs debt on exportation shall be incurred through non-compliance with either of the following:

- (a) one of the obligations laid down in customs legislation for the exit of the goods;
- (b) the conditions under which the goods were allowed to leave the customs territory of the Community with total or partial relief from export duties.

2. The time at which the customs debt is incurred shall be one of the following:

- (a) the moment at which the goods actually leave the customs territory of the Community without a customs declaration;
- (b) the moment at which the goods reach a destination other than that for which they were allowed to leave the customs territory of the Community with total or partial relief from export duties;
- (c) should the customs authorities be unable to determine the moment referred in point (b), the expiry of the time limit set for the production of evidence that the conditions entitling the goods to such relief have been fulfilled.

3. In cases referred to under point (a) of paragraph 1, the debtor shall be any of the following:

- (a) any person who was required to fulfil the obligation concerned;
- (b) any person who was aware or should reasonably have been aware that the obligation concerned was not fulfilled and who acted on behalf of the person who was obliged to fulfil the obligation;
- (c) any person who participated in the act which led to the non-fulfilment of the obligation and who was aware or should reasonably have been aware that a customs declaration had not been lodged but should have been.

4. In cases referred to under point (b) of paragraph 1, the debtor shall be any person who is required to comply with the conditions under which the goods were allowed to leave the customs territory of the Community with total or partial relief from export duties.

Section 3

Provisions common to customs debts incurred on importation and exportation

Article 50

Prohibitions and restrictions

1. The customs debt on importation or exportation shall be incurred even if it relates to goods which are subject to measures of prohibition or restriction on importation or exportation of any kind.

2. However, no customs debt shall be incurred on either of the following:

- (a) the unlawful introduction into the customs territory of the Community of counterfeit currency;
- (b) the introduction into the customs territory of the Community of narcotic drugs and psychotropic substances other than where strictly supervised by the competent authorities with a view to their use for medical and scientific purposes.

3. For the purposes of penalties as applicable to customs offences, the customs debt shall nevertheless be deemed to have been incurred where, under the law of a Member State, customs duties or the existence of a customs debt provide the basis for determining penalties.

Article 51

Several debtors

Where several persons are liable for payment of the amount of import or export duty corresponding to one customs debt, they shall be jointly and severally liable for the full amount of the debt.

Article 52

General rules for calculation of the amount of import or export duty

1. The amount of the import or export duty shall be determined on the basis of those rules for calculation of duty which

were applicable to the goods concerned at the time at which the customs debt in respect of them was incurred.

2. Where it is not possible to determine precisely the time at which the customs debt is incurred, that time shall be deemed to be the time at which the customs authorities conclude that the goods are in a situation in which a customs debt has been incurred.

However, where the information available to the customs authorities enables them to establish that the customs debt had been incurred prior to the time at which they reached that conclusion, the customs debt shall be deemed to have been incurred at the earliest time that such a situation can be established.

Article 53

Special rules for calculation of the amount of import duty

1. Where costs for storage or usual forms of handling have been incurred within the customs territory of the Community in respect of goods placed under a customs procedure, such costs or the increase in value shall not be taken into account for the calculation of the amount of import duty where satisfactory proof of those costs is provided by the declarant.

However, the customs value, quantity, nature and origin of non-Community goods used in the operations shall be taken into account for the calculation of the amount of import duty.

2. Where the tariff classification of goods placed under a customs procedure changes as a result of usual forms of handling within the customs territory of the Community, the original tariff classification for the goods placed under the procedure shall be applied at the request of the declarant.

3. Where a customs debt is incurred for processed products resulting from the inward-processing procedure, the amount of import duty corresponding to such debt shall, at the request of the declarant, be determined on the basis of the tariff classification, customs value, quantity, nature and origin of the goods placed under the inward-processing procedure at the time of acceptance of the customs declaration relating to those goods.

4. Where customs legislation provides for a favourable tariff treatment of goods, or for relief or total or partial exemption from import or export duties, pursuant to Article 33(2)(d) to (g), Articles 130 to 133 or Articles 171 to 174, or pursuant to Council Regulation (EEC) No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty ⁽¹⁾, such favourable tariff treatment, relief or exemption shall also apply in cases where a customs debt is incurred pursuant to Articles 46 or 49 of this Regulation, on condition that the failure which led to the incurrance of a customs debt did not constitute an attempt at deception.

⁽¹⁾ OJ L 105, 23.4.1983, p. 1. Regulation as last amended by Regulation (EC) No 274/2008 (OJ L 85, 27.3.2008, p. 1).

*Article 54***Implementing measures**

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the following:

- (a) the rules for the calculation of the amount of import or export duty applicable to goods;
- (b) further special rules for specific procedures;
- (c) derogations from Articles 52 and 53, in particular to avoid the circumvention of the tariff measures referred to in Article 33(2)(h),

shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

*Article 55***Place where the customs debt is incurred**

1. A customs debt shall be incurred at the place where the customs declaration or the re-export notification referred to in Articles 44, 45 and 48 is lodged or where the supplementary declaration referred to in Article 110(3) is to be lodged.

In all other cases, the place where a customs debt is incurred shall be the place where the events from which it arises occur.

If it is not possible to determine that place, the customs debt shall be incurred at the place where the customs authorities conclude that the goods are in a situation in which a customs debt is incurred.

2. If the goods have been entered for a customs procedure which has not been discharged, and the place cannot be determined, pursuant to the second or third subparagraphs of paragraph 1, within a specified period of time, the customs debt shall be incurred at the place where the goods were either placed under the procedure concerned or were introduced into the customs territory of the Community under that procedure.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the period of time referred to in the first subparagraph of this paragraph shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

3. Where the information available to the customs authorities enables them to establish that the customs debt may have been incurred in several places, the customs debt shall be deemed to have been incurred at the place where it was first incurred.

4. If a customs authority establishes that a customs debt has been incurred under Article 46 or Article 49 in another Member State and the amount of import or export duty corresponding to that debt is lower than EUR 10 000, the customs debt shall be deemed to have been incurred in the Member State where the finding was made.

CHAPTER 2

Guarantee for a potential or existing customs debt*Article 56***General provisions**

1. This Chapter shall apply to guarantees both for customs debts which have been incurred and for those which may be incurred, unless otherwise specified.

2. Customs authorities may require a guarantee to be provided in order to ensure payment of the amount of import or export duty corresponding to a customs debt. Where the relevant provisions so provide, the guarantee required may also cover other charges as provided for under other relevant provisions in force.

3. Where the customs authorities require a guarantee to be provided, it shall be required from the debtor or the person who may become the debtor. They may also permit the guarantee to be provided by a person other than the person from whom it is required.

4. Without prejudice to Article 64, the customs authorities shall require only one guarantee to be provided in respect of specific goods or a specific declaration.

The guarantee provided for a specific declaration shall apply to the amount of import or export duty corresponding to the customs debt and other charges in respect of all goods covered by or released against that declaration, whether or not that declaration is correct.

If the guarantee has not been released, it may also be used, within the limits of the secured amount, for the recovery of amounts of import or export duty and other charges payable following post-release control of those goods.

5. At the request of the person referred to in paragraph 3 of this Article, the customs authorities may, in accordance with Article 62(1) and (2), authorise the provision of a comprehensive guarantee to cover the amount of import or export duty corresponding to the customs debt in respect of two or more operations, declarations or customs procedures.

6. No guarantee shall be required from States, regional and local government authorities or other bodies governed by public law, in respect of the activities in which they engage as public authorities.

7. The customs authorities may waive the requirement for provision of a guarantee where the amount of import or export duty to be secured does not exceed the statistical threshold for declarations laid down in accordance with Article 12 of Council Regulation (EC) No 1172/95 of 22 May 1995 on the statistics relating to the trading of goods by the Community and its Member States with non-member countries ⁽¹⁾.

⁽¹⁾ OJ L 118, 25.5.1995, p. 10. Regulation as last amended by Regulation (EC) No 1882/2003.

8. A guarantee accepted or authorised by the customs authorities shall be valid throughout the customs territory of the Community, for the purposes for which it is given.

9. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the following:

- conditions for the implementation of this Article,
- cases, other than those laid down in paragraph 6 of this Article, in which no guarantee is to be required,
- exceptions to paragraph 8 of this Article,

shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Article 57

Compulsory guarantee

1. Where it is compulsory for a guarantee to be provided, and subject to the rules adopted pursuant to paragraph 3, the customs authorities shall fix the amount of such guarantee at a level equal to the precise amount of import or export duty corresponding to the customs debt and of other charges where that amount can be established with certainty at the time when the guarantee is required.

Where it is not possible to establish the precise amount, the guarantee shall be fixed at the maximum amount, as estimated by the customs authorities, of import or export duty corresponding to the customs debt and of other charges which have been or may be incurred.

2. Without prejudice to Article 62, where a comprehensive guarantee is provided for the amount of import or export duty corresponding to customs debts and other charges which vary in amount over time, the amount of such guarantee shall be set at a level enabling the amount of import or export duty corresponding to customs debts and other charges to be covered at all times.

3. The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of paragraph 1 of this Article.

Article 58

Optional guarantee

Where the provision of a guarantee is optional, such guarantee shall in any case be required by the customs authorities if they consider that the amount of import or export duty corresponding to a customs debt and other charges are not certain to be paid within the prescribed period. Its amount shall be fixed by those authorities so as not to exceed the level referred to in Article 57.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down when a guarantee is optional shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Article 59

Provision of a guarantee

1. A guarantee may be provided in one of the following forms:
 - (a) by a cash deposit or by any other means of payment recognised by the customs authorities as being equivalent to a cash deposit, made in euro or in the currency of the Member State in which the guarantee is required;
 - (b) by an undertaking given by a guarantor;
 - (c) by another form of guarantee which provides equivalent assurance that the amount of import or export duty corresponding to the customs debt and other charges will be paid.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the forms of guarantee referred in point (c) of the first subparagraph of this paragraph, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

2. A guarantee in the form of a cash deposit or payment deemed equivalent to a cash deposit shall be given in accordance with the provisions in force in the Member State in which the guarantee is required.

Article 60

Choice of guarantee

The person required to provide a guarantee may choose between the forms of guarantee laid down in Article 59(1).

However, the customs authorities may refuse to accept the form of guarantee chosen where it is incompatible with the proper functioning of the customs procedure concerned.

The customs authorities may require that the form of guarantee chosen be maintained for a specific period.

Article 61

Guarantor

1. The guarantor referred to in Article 59(1)(b) must be a third person established in the customs territory of the Community. The guarantor must be approved by the customs authorities requiring the guarantee, unless the guarantor is a credit institution, financial institution or insurance company accredited in the Community in accordance with Community provisions in force.

2. The guarantor shall undertake in writing to pay the secured amount of import or export duty corresponding to a customs debt and other charges.

3. The customs authorities may refuse to approve the guarantor or the type of guarantee proposed where either does not appear certain to ensure payment within the prescribed period of the amount of import or export duty corresponding to the customs debt and of other charges.

Article 62

Comprehensive guarantee

1. The authorisation referred to in Article 56(5) shall be granted only to persons who satisfy the following conditions:

- (a) they are established in the customs territory of the Community;
- (b) they have a record of compliance with customs and tax requirements;
- (c) they are regular users of the customs procedures involved or are known to the customs authorities to have the capacity to fulfil their obligation in relation to those procedures.

2. Where a comprehensive guarantee is to be provided for customs debts and other charges which may be incurred, an economic operator may be authorised to use a comprehensive guarantee with a reduced amount or to have a guarantee waiver provided that he fulfils the following criteria:

- (a) a satisfactory system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;
- (b) proven solvency.

3. The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures governing the procedure for granting authorisations under paragraphs 1 and 2 of this Article.

Article 63

Additional provisions relating to the use of guarantees

1. In cases where a customs debt may be incurred in the framework of special procedures, paragraphs 2 and 3 shall apply.

2. The guarantee waiver authorised in accordance with Article 62(2) shall not apply to goods which are considered to present increased risks of fraud.

3. The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures:

- (a) implementing paragraph 2 of this Article;

(b) temporarily prohibiting the use of a comprehensive guarantee with a reduced amount referred to in Article 62(2);

(c) as an exceptional measure in special circumstances, temporarily prohibiting the use of a comprehensive guarantee in respect of goods which have been identified as being subject to large-scale fraud while under a comprehensive guarantee.

Article 64

Additional or replacement guarantee

Where the customs authorities establish that the guarantee provided does not ensure, or is no longer certain or sufficient to ensure, payment within the prescribed period of the amount of import or export duty corresponding to the customs debt and other charges, they shall require any of the persons referred to in Article 56(3) either to provide an additional guarantee or to replace the original guarantee with a new guarantee, according to his choice.

Article 65

Release of the guarantee

1. The customs authorities shall release the guarantee immediately when the customs debt or liability for other charges is extinguished or can no longer arise.

2. Where the customs debt or liability for other charges has been extinguished in part, or may arise only in respect of part, of the amount which has been secured, a corresponding part of the guarantee shall be released accordingly at the request of the person concerned, unless the amount involved does not justify such action.

3. The Commission may, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of this Article.

CHAPTER 3

Recovery and payment of duty and repayment and remission of the amount of import and export duty

Section 1

Determination of the amount of import or export duty, notification of the customs debt and entry in the accounts

Article 66

Determination of the amount of import or export duty

1. The amount of import or export duty payable shall be determined by the customs authorities responsible for the place where the customs debt is incurred, or is deemed to have been incurred in accordance with Article 55, as soon as they have the necessary information.

2. Without prejudice to Article 27, the customs authorities may accept the amount of import or export duty payable determined by the declarant.

Article 67

Notification of the customs debt

1. The customs debt shall be notified to the debtor in the form prescribed at the place where the customs debt is incurred, or is deemed to have been incurred in accordance with Article 55.

The notification referred to in the first subparagraph shall not be made in the following situations:

- (a) where, pending a final determination of the amount of import or export duty, a provisional commercial policy measure taking the form of a duty has been imposed;
- (b) where the amount of import or export duty payable exceeds that determined on the basis of a decision made in accordance with Article 20;
- (c) where the original decision not to notify the customs debt or to notify it with an amount of import or export duty at a figure less than the amount of import or export payable was taken on the basis of general provisions invalidated at a later date by a court decision;
- (d) in cases where the customs authorities are exempted under the customs legislation from notification of the customs debt.

The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of point (d) of the second subparagraph of this paragraph.

2. Where the amount of import or export duty payable is equal to the amount entered in the customs declaration, release of the goods by the customs authorities shall be equivalent to notifying the debtor of the customs debt.

3. Where paragraph 2 of this Article does not apply, the customs debt shall be notified to the debtor within 14 days of the date on which the customs authorities are in a position to determine the amount of import or export duty payable.

Article 68

Limitation of the customs debt

1. No customs debt shall be notified to the debtor after the expiry of a period of three years from the date on which the customs debt was incurred.

2. Where the customs debt is incurred as the result of an act which, at the time it was committed, was liable to give rise to criminal court proceedings, the three year period laid down in paragraph 1 shall be extended to a period of 10 years.

3. Where an appeal is lodged under Article 23, the periods laid down in paragraphs 1 and 2 of this Article shall be suspended, for the duration of the appeal proceedings, from the date on which the appeal is lodged.

4. Where liability for a customs debt is reinstated pursuant to Article 79(5), the periods laid down in paragraphs 1 and 2 of this Article shall be considered as suspended from the date on which the repayment or remission application was submitted in accordance with Article 84, until a decision on the repayment or remission is taken.

Article 69

Entry in the accounts

1. The customs authorities referred to in Article 66 shall enter in their accounts, in accordance with the national legislation, the amount of import or export duty payable as determined in accordance with that Article.

The first subparagraph shall not apply in cases referred to in the second subparagraph of Article 67(1).

The customs authorities need not enter in the accounts amounts of import or export duty which, pursuant to Article 68, correspond to a customs debt which could no longer be notified to the debtor.

2. The Member States shall determine the practical procedures for the entry in the accounts of the amounts of import or export duty. Those procedures may differ according to whether, in view of the circumstances in which the customs debt was incurred, the customs authorities are satisfied that those amounts will be paid.

Article 70

Time of entry in the accounts

1. Where a customs debt is incurred as a result of the acceptance of the customs declaration of goods for a customs procedure, other than temporary admission with partial relief from import duties, or of any other act having the same legal effect as such acceptance, the customs authorities shall enter the amount of import or export duty payable in the accounts within 14 days of the release of the goods.

However, provided that payment has been guaranteed, the total amount of import or export duty relating to all the goods released to one and the same person during a period fixed by the customs authorities, which may not exceed 31 days, may be covered by a single entry in the accounts at the end of that period. Such entry in the accounts shall take place within 14 days of the expiry of the period concerned.

2. Where goods may be released subject to certain conditions which govern either the determination of the amount of import or export duty payable or its collection, entry in the accounts shall take place within 14 days of the day on which the amount of import or export duty payable is determined or the obligation to pay that duty is fixed.

However, where the customs debt relates to a provisional commercial policy measure taking the form of a duty, the amount of import or export duty payable shall be entered in the accounts within two months of the date of publication in the *Official Journal of the European Union* of the Regulation establishing the definitive commercial policy measure.

3. Where a customs debt is incurred in circumstances not covered by paragraph 1, the amount of import or export duty payable shall be entered in the accounts within 14 days of the date on which the customs authorities are in a position to determine the amount of import or export duty in question and take a decision.

4. Paragraph 3 shall apply *mutatis mutandis* with regard to the amount of import or export duty to be recovered or which remains to be recovered where the amount of import or export duty payable has not been entered in the accounts in accordance with paragraphs 1, 2 and 3, or has been determined and entered in the accounts at a level lower than the amount payable.

5. The time limits for entry in the accounts laid down in paragraphs 1, 2 and 3 shall not apply in unforeseeable circumstances or in cases of *force majeure*.

Article 71

Implementing measures

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down rules for entry in the accounts, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Section 2

Payment of the amount of import or export duty

Article 72

General time limits for payment and suspension of the time limit for payment

1. Amounts of import or export duty, corresponding to a customs debt notified in accordance with Article 67, shall be paid by the debtor within the period prescribed by the customs authorities.

Without prejudice to Article 24(2), that period shall not exceed 10 days following notification to the debtor of the customs debt. In the case of aggregation of entries in the accounts under the conditions laid down in the second subparagraph of Article 70(1), it shall be so fixed as not to enable the debtor to obtain a longer period for payment than if he had been granted deferred payment in accordance with Article 74.

Extension of that period may be granted by the customs authorities at the request of the debtor where the amount of import or export duty payable has been determined in the course of post-release control as referred to in Article 27. Without prejudice to Article 77(1), such extensions shall not exceed the time necessary for the debtor to take the appropriate steps to discharge his obligation.

2. If the debtor is entitled to any of the payment facilities laid down in Articles 74 to 77, payment shall be made within the period or periods specified in relation to those facilities.

3. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the conditions for the suspension of the time limit for payment of the amount of import or export duty corresponding to a customs debt in the following situations:

- (a) where an application for remission of duty is made in accordance with Article 84;
- (b) where goods are to be confiscated, destroyed or abandoned to the State;
- (c) where the customs debt was incurred pursuant to Article 46 and there is more than one debtor,

shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Those measures shall lay down, in particular, the period of the suspension, taking into account the time which is reasonable for the conclusion of any formalities or for the recovery of the amount of import or export duty corresponding to the customs debt.

Article 73

Payment

1. Payment shall be made in cash or by any other means with similar discharging effect, including by adjustment of a credit balance, in accordance with national legislation.

2. Payment may be made by a third person instead of the debtor.

3. The debtor may in any case pay all or part of the amount of import or export duty without awaiting expiry of the period he has been granted for payment.

Article 74

Deferment of payment

Without prejudice to Article 79, the customs authorities shall, at the request of the person concerned and upon provision of a guarantee, permit deferment of payment of the duty payable in any of the following ways:

- (a) separately in respect of each amount of import or export duty entered in the accounts in accordance with the first subparagraph of Article 70(1), or Article 70(4);
- (b) globally in respect of all amounts of import or export duty entered in the accounts in accordance with the first subparagraph of Article 70(1) during a period fixed by the customs authorities and not exceeding 31 days;
- (c) globally in respect of all amounts of import or export duty forming a single entry in accordance with the second subparagraph of Article 70(1).

*Article 75***Time limits for deferred payment**

1. The period for which payment is deferred under Article 74 shall be 30 days.
2. Where payment is deferred in accordance with Article 74(a), the period shall begin on the day following that on which the customs debt is notified to the debtor.
3. Where payment is deferred in accordance with Article 74(b), the period shall begin on the day following that on which the aggregation period ends. It shall be reduced by the number of days corresponding to half the number of days covered by the aggregation period.
4. Where payment is deferred in accordance with Article 74(c), the period shall begin on the day following the end of the period fixed for release of the goods in question. It shall be reduced by the number of days corresponding to half the number of days covered by the period concerned.
5. Where the number of days in the periods referred to in paragraphs 3 and 4 is an odd number, the number of days to be deducted from the 30-day period pursuant to those paragraphs shall be equal to half the next lowest even number.
6. Where the periods referred to in paragraphs 3 and 4 are calendar weeks, Member States may provide that the amount of import or export duty in respect of which payment has been deferred is to be paid on the Friday of the fourth week following the calendar week in question at the latest.

If those periods are calendar months, Member States may provide that the amount of import or export duty in respect of which payment has been deferred is to be paid by the 16th day of the month following the calendar month in question.

*Article 76***Implementing measures**

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the rules for deferment of payment in cases where the customs declaration is simplified in accordance with Article 109, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

*Article 77***Other payment facilities**

1. The customs authorities may grant the debtor payment facilities other than deferred payment on condition that a guarantee is provided.

Where facilities are granted pursuant to the first subparagraph, credit interest shall be charged on the amount of import or export duty. The rate of credit interest shall be the interest rate applied

by the European Central Bank to its most recent main refinancing operation carried out before the first calendar day of the half-year in question (the reference rate), plus one percentage point.

For a Member State which is not participating in the third stage of economic and monetary union, the reference rate referred to above shall be the equivalent rate set by its national central bank. In that case, the reference rate in force on the first calendar day of the half-year in question shall apply for the following six months.

2. The customs authorities may refrain from requiring a guarantee or from charging credit interest where it is established, on the basis of a documented assessment of the situation of the debtor, that this would create serious economic or social difficulties.

3. The Commission may, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of paragraphs 1 and 2.

*Article 78***Enforcement of payment and arrears**

1. Where the amount of import or export duty payable has not been paid within the prescribed period, the customs authorities shall secure payment of that amount by all means available to them under the law of the Member State concerned.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down measures in respect of securing payment from guarantors within the framework of a special procedure, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

2. Interest on arrears shall be charged on the amount of import or export duty from the date of expiry of the prescribed period until the date of payment.

The rate of interest on arrears shall be the interest rate applied by the European Central Bank to its most recent main refinancing operation carried out before the first calendar day of the half-year in question (the reference rate), plus two percentage points.

For a Member State which is not participating in the third stage of economic and monetary union, the reference rate referred to above shall be the equivalent rate set by its national central bank. In that case, the reference rate in force on the first calendar day of the half-year in question shall apply for the following six months.

3. Where a customs debt has been notified pursuant to Article 67(3), interest on arrears shall be charged over and above the amount of import or export duty, from the date on which the customs debt was incurred until the date of its notification.

The rate of interest on arrears shall be set in accordance with paragraph 2.

4. The customs authorities may refrain from charging interest on arrears where it is established, on the basis of a documented assessment of the situation of the debtor, that to charge it would create serious economic or social difficulties.

5. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the cases, in terms of time and amounts, in which the customs authorities may waive the collection of interest on arrears, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Section 3

Repayment and remission of the amount of import or export duty

Article 79

Repayment and remission

1. Subject to the conditions laid down in this Section, amounts of import or export duty shall, provided that the amount to be repaid or remitted exceeds a certain amount, be repaid or remitted on the following grounds:

- (a) overcharged amounts of import or export duty;
- (b) defective goods or goods not complying with the terms of the contract;
- (c) error by the competent authorities;
- (d) equity.

In addition, where an amount of import or export duty has been paid and the corresponding customs declaration is invalidated in accordance with Article 114, that amount shall be repaid.

2. Subject to the rules of competence for a decision, where the customs authorities themselves discover within the periods referred to in Article 84(1) that an amount of import or export duty is repayable or remissible pursuant to Articles 80, 82 or 83, they shall repay or remit on their own initiative.

3. No repayment or remission shall be granted when the situation which led to the notification of the customs debt results from deception by the debtor.

4. Repayment shall not give rise to the payment of interest by the customs authorities concerned.

However, interest shall be paid where a decision granting repayment is not implemented within three months of the date on which that decision was taken, unless the failure to meet the deadline was outside the control of the customs authorities.

In such cases, the interest shall be paid from the date of expiry of the three-month period until the date of repayment. The rate of interest shall be established in accordance with Article 77.

5. Where the competent authority has granted repayment or remission in error, the original customs debt shall be reinstated insofar as it is not time-barred under Article 68.

In such cases, any interest paid under the second subparagraph of paragraph 4 must be reimbursed.

Article 80

Repayment and remission of overcharged amounts of import or export duty

An amount of import or export duty shall be repaid or remitted insofar as the amount corresponding to the customs debt initially notified exceeds the amount payable, or the customs debt was notified to the debtor contrary to points (c) or (d) of Article 67(1).

Article 81

Defective goods or goods not complying with the terms of the contract

1. An amount of import duty shall be repaid or remitted if the notification of the customs debt relates to goods which have been rejected by the importer because, at the time of release, they were defective or did not comply with the terms of the contract on the basis of which they were imported.

Defective goods shall be deemed to include goods damaged before their release.

2. Repayment or remission of import duties shall be granted provided the goods have not been used, except for such initial use as may have been necessary to establish that they were defective or did not comply with the terms of the contract and provided they are exported from the customs territory of the Community.

3. Instead of being exported, at the request of the person concerned, the customs authorities shall permit the goods to be placed under the inward-processing procedure, including for destruction, or the external transit, the customs warehousing or the free-zone procedure.

Article 82

Repayment or remission on account of error by the competent authorities

1. In situations other than those referred to in the second subparagraph of Article 79(1) and in Articles 80, 81 and 83, an amount of import or export duty shall be repaid or remitted where, as a result of an error on the part of the competent authorities, the amount corresponding to the customs debt initially notified was lower than the amount payable, provided the following conditions are met:

- (a) the debtor could not reasonably have detected that error;
- (b) the debtor was acting in good faith.

2. Where the preferential treatment of the goods is granted on the basis of a system of administrative cooperation involving the authorities of a country or territory outside the customs territory of the Community, the issue of a certificate by those authorities, should it prove to be incorrect, shall constitute an error which could not reasonably have been detected within the meaning of paragraph 1(a).

The issue of an incorrect certificate shall not, however, constitute an error where the certificate is based on an incorrect account of the facts provided by the exporter, except where it is evident that the issuing authorities were aware or should have been aware that the goods did not satisfy the conditions laid down for entitlement to the preferential treatment.

The debtor shall be considered to be in good faith if he can demonstrate that, during the period of the trading operations concerned, he has taken due care to ensure that all the conditions for the preferential treatment have been fulfilled.

The debtor may not rely on a plea of good faith if the Commission has published a notice in the *Official Journal of the European Union* stating that there are grounds for doubt concerning the proper application of the preferential arrangements by the beneficiary country or territory.

Article 83

Repayment and remission in equity

In situations other than those referred to in the second subparagraph of Article 79(1) and in Articles 80, 81 and 82, an amount of import or export duty shall be repaid or remitted in the interest of equity where a customs debt is incurred under special circumstances in which no deception or obvious negligence may be attributed to the debtor.

Article 84

Procedure for repayment and remission

1. Applications for repayment or remission in accordance with Article 79 shall be submitted to the appropriate customs office within the following periods:

- (a) in the case of overcharged duties, error by the competent authorities or equity, within three years of the date of notification of the customs debt;
- (b) in the case of defective goods or goods not complying with the terms of the contract, within one year of the date of notification of the customs debt;
- (c) in the case of invalidation of a customs declaration, within the period specified in the rules applicable to invalidation.

The period specified in points (a) and (b) of the first subparagraph shall be extended where the applicant provides evidence that he was prevented from submitting his application within the prescribed period as a result of unforeseeable circumstances or *force majeure*.

2. Where an appeal has been lodged under Article 23 against the notification of the customs debt, the relevant period specified in the first subparagraph of paragraph 1 of this Article shall be suspended, from the date on which the appeal is lodged, for the duration of the appeal proceedings.

Article 85

Implementing measures

The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of this Section. Those measures shall lay down, in

particular, the cases in which the Commission shall, in accordance with the management procedure referred to in Article 184(3), decide whether remission or repayment of an amount of import or export duty is justified.

CHAPTER 4

Extinguishment of customs debt

Article 86

Extinguishment

1. Without prejudice to Article 68 and the provisions in force relating to non-recovery of the amount of import or export duty corresponding to a customs debt in the event of the judicially established insolvency of the debtor, a customs debt on importation or exportation shall be extinguished in any of the following ways:

- (a) by payment of the amount of import or export duty;
- (b) subject to paragraph 4, by remission of the amount of import or export duty;
- (c) where, in respect of goods declared for a customs procedure entailing the obligation to pay duties, the customs declaration is invalidated;
- (d) where goods liable to import or export duties are confiscated;
- (e) where goods liable to import or export duties are seized and simultaneously or subsequently confiscated;
- (f) where goods liable to import and export duties are destroyed under customs supervision or abandoned to the State;
- (g) where the disappearance of the goods or the non-fulfilment of obligations arising from the customs legislation results from the total destruction or irretrievable loss of those goods as a result of the actual nature of the goods or unforeseeable circumstances or *force majeure*, or as a consequence of instruction by the customs authorities; for the purpose of this point, goods shall be considered as irretrievably lost when they have been rendered unusable by any person;
- (h) where the customs debt was incurred pursuant to Article 46 or 49 and where the following conditions are fulfilled:
 - (i) the failure which led to the incurrance of a customs debt had no significant effect on the correct operation of the customs procedure concerned and did not constitute an attempt at deception;
 - (ii) all of the formalities necessary to regularise the situation of the goods are subsequently carried out;

- (i) where goods released for free circulation duty-free, or at a reduced rate of import duty by virtue of their end-use, have been exported with the permission of the customs authorities;
- (j) where it was incurred pursuant to Article 45 and where the formalities carried out in order to enable the preferential tariff treatment referred to in that Article to be granted are cancelled;
- (k) where, subject to paragraph 5 of this Article, the customs debt was incurred pursuant to Article 46 and evidence is provided to the satisfaction of the customs authorities that the goods have not been used or consumed and have been exported from the customs territory of the Community.
2. In the event of confiscation, as referred to in paragraph 1(d), the customs debt shall, nevertheless, for the purposes of penalties applicable to customs offences, be deemed not to have been extinguished where, under the law of a Member State, customs duties or the existence of a customs debt provide the basis for determining penalties.
3. Where, in accordance with paragraph 1(g), a customs debt is extinguished in respect of goods released for free circulation duty-free or at a reduced rate of import duty on account of their end-use, any scrap or waste resulting from their destruction shall be deemed to be non-Community goods.
4. Where several persons are liable for payment of the amount of import or export duty corresponding to the customs debt and remission is granted, the customs debt shall be extinguished only in respect of the person or persons to whom the remission is granted.
5. In the case referred to in paragraph 1(k), the customs debt shall not be extinguished in respect of any person or persons who attempted deception.
6. Where the customs debt was incurred pursuant to Article 46, it shall be extinguished with regard to the person whose behaviour did not involve any attempt at deception and who contributed to the fight against fraud.
7. The Commission may, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of this Article.

TITLE IV

GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE COMMUNITY

CHAPTER 1

Entry summary declaration

Article 87

Obligation to lodge an entry summary declaration

1. Goods brought into the customs territory of the Community shall be covered by an entry summary declaration, with the exception of means of transport temporarily imported and means

of transport and the goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Community without a stop within that territory.

2. Except where otherwise specified in the customs legislation, an entry summary declaration shall be lodged at the competent customs office before the goods are brought into the customs territory of the Community.

Customs authorities may accept, instead of the lodging of the entry summary declaration, the lodging of a notification and access to the entry summary declaration data in the economic operator's computer system.

3. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the following:

- (a) the cases, other than those referred to in paragraph 1 of this Article, in which the requirement for an entry summary declaration may be waived or adapted and the conditions under which it may be so waived or adapted;
- (b) the deadline by which the entry summary declaration is to be lodged or made available before the goods are brought into the customs territory of the Community;
- (c) the rules for exceptions from and variations to the deadline referred to in point (b);
- (d) the rules for determining the competent customs office at which the entry summary declaration is to be lodged or made available and where risk analysis and risk-based entry controls are to be carried out,

shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

In adopting those measures, account shall be taken of the following:

- (a) special circumstances;
- (b) the application of those measures to certain types of goods traffic, modes of transport or economic operators;
- (c) international agreements which provide for special security arrangements.

Article 88

Lodgement and responsible person

1. The entry summary declaration shall be lodged using an electronic data-processing technique. Commercial, port or transport information may be used provided it contains the necessary particulars for an entry summary declaration.

Customs authorities may, in exceptional circumstances, accept paper-based entry summary declarations, provided that they apply the same level of risk management as that applied to entry summary declarations made using an electronic data-processing technique and that the requirements for the exchange of such data with other customs offices can be met.

2. The entry summary declaration shall be lodged by the person who brings the goods into the customs territory of the Community or who assumes responsibility for the carriage of the goods into that territory.

3. Notwithstanding the obligations of the person referred to in paragraph 2, the entry summary declaration may be lodged instead by one of the following persons:

- (a) the importer or consignee or other person in whose name or on whose behalf the person referred to in paragraph 2 acts;
- (b) any person who is able to present the goods in question or to have them presented to the competent customs authority.

4. Where the entry summary declaration is lodged by a person other than the operator of the means of transport by which the goods are brought on to Community customs territory, that operator shall lodge with the appropriate customs office a notification of arrival in the form of a manifest, a dispatch note or a load sheet containing the information required in order to enable all the goods transported which are to be covered by an entry summary declaration to be identified.

The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures stipulating the information which must appear on the notification of arrival.

Paragraph 1 shall apply, *mutatis mutandis*, to the notification of arrival mentioned in the first subparagraph of this paragraph.

Article 89

Amendment of entry summary declaration

1. The person who lodges the entry summary declaration shall, at his request, be permitted to amend one or more particulars of that declaration after it has been lodged.

However, no such amendment shall be possible after any of the following events:

- (a) the customs authorities have informed the person who lodged the entry summary declaration that they intend to examine the goods;
- (b) the customs authorities have established that the particulars in question are incorrect;

- (c) the customs authorities have allowed the removal of the goods from the place where they were presented.

2. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down exceptions to paragraph 1(c) of this Article, defining, in particular, the following:

- (a) criteria for establishing grounds for amendments after removal;
- (b) the data elements which may be amended;
- (c) the time limit after removal within which amendment may be permitted,

shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Article 90

Customs declaration replacing entry summary declaration

The competent customs office may waive the lodging of an entry summary declaration in respect of goods for which, prior to the expiry of the deadline referred to in point (b) of the first subparagraph of Article 87(3), a customs declaration is lodged. In that case, the customs declaration shall contain at least the particulars necessary for the entry summary declaration. Until such time as the customs declaration is accepted in accordance with Article 112, it shall have the status of an entry summary declaration.

CHAPTER 2

Arrival of goods

Section 1

Entry of goods into the customs territory of the Community

Article 91

Customs supervision

1. Goods brought into the customs territory of the Community shall, from the time of their entry, be subject to customs supervision and may be subject to customs controls. Where applicable, they shall be subject to such prohibitions and restrictions as are justified on grounds of, *inter alia*, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property, including controls on drug precursors, goods infringing certain intellectual property rights and cash entering the Community, as well as to the implementation of fishery conservation and management measures and of commercial policy measures.

They shall remain under such supervision for as long as is necessary to determine their customs status and shall not be removed therefrom without the permission of the customs authorities.

Without prejudice to Article 166, Community goods shall not be subject to customs supervision once their customs status is established.

Non-Community goods shall remain under customs supervision until their customs status is changed, or they are re-exported or destroyed.

2. The holder of goods under customs supervision may, with the permission of the customs authorities, at any time examine the goods or take samples, in particular in order to determine their tariff classification, customs value or customs status.

Article 92

Conveyance to the appropriate place

1. The person who brings goods into the customs territory of the Community shall convey them without delay, by the route specified by the customs authorities and in accordance with their instructions, if any, to the customs office designated by the customs authorities, or to any other place designated or approved by those authorities, or into a free zone.

Goods brought into a free zone shall be brought into that free zone directly, either by sea or air or, if by land, without passing through another part of the customs territory of the Community, where the free zone adjoins the land frontier between a Member State and a third country.

The goods shall be presented to the customs authorities in accordance with Article 95.

2. Any person who assumes responsibility for the carriage of goods after they have been brought into the customs territory of the Community shall become responsible for compliance with the obligation laid down in paragraph 1.

3. Goods which, although still outside the customs territory of the Community, may be subject to customs controls by the customs authority of a Member State as a result of an agreement concluded with the relevant country or territory outside the customs territory of the Community, shall be treated in the same way as goods brought into the customs territory of the Community.

4. Paragraph 1 shall not preclude application of any special provisions with respect to letters, postcards and printed matter and their electronic equivalents held on other media or to goods carried by travellers, goods transported within frontier zones or in pipelines and wires as well as any other traffic of negligible

economic importance, provided that customs supervision and customs control possibilities are not thereby jeopardised.

5. Paragraph 1 shall not apply to means of transport and goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Community without a stop within that territory.

Article 93

Intra-Community air and sea services

1. Articles 87 to 90, 92(1) and 94 to 97 shall not apply to goods which have temporarily left the customs territory of the Community while moving between two points in that territory by sea or air, provided that carriage has been effected by a direct route and by an air or regular shipping service without a stop outside the customs territory of the Community.

2. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down special provisions for air and regular shipping services, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Article 94

Conveyance under special circumstances

1. Where, by reason of unforeseeable circumstances or *force majeure*, the obligation laid down in Article 92(1) cannot be complied with, the person bound by that obligation or any other person acting on that person's behalf shall inform the customs authorities of the situation without delay. Where the unforeseeable circumstances or *force majeure* do not result in total loss of the goods, the customs authorities shall also be informed of their precise location.

2. Where, by reason of unforeseeable circumstances or *force majeure*, a vessel or aircraft covered by Article 92(5) is forced to put into port or to land temporarily in the customs territory of the Community and the obligation laid down in Article 92(1) cannot be complied with, the person who brought the vessel or aircraft into the customs territory of the Community, or any other person acting on that person's behalf, shall inform the customs authorities of the situation without delay.

3. The customs authorities shall determine the measures to be taken in order to permit customs supervision of the goods referred to in paragraph 1, or of the vessel or aircraft and any goods thereon in the circumstances specified in paragraph 2, and to ensure, where appropriate, that they are subsequently conveyed to a customs office or other place designated or approved by the authorities.

Section 2

Presentation, unloading and examination of goods

Article 95

Presentation of goods to customs

1. Goods brought into the customs territory of the Community shall be presented to customs immediately upon their arrival at the designated customs office or any other place designated or approved by the customs authorities or in the free zone by one of the following persons:

- (a) the person who brought the goods into the customs territory of the Community;
- (b) the person in whose name or on whose behalf the person who brought the goods into that territory acts;
- (c) the person who assumed responsibility for carriage of the goods after they were brought into the customs territory of the Community.

2. Notwithstanding the obligations of the person described in paragraph 1, presentation of the goods may be effected instead by one of the following persons:

- (a) any person who immediately places the goods under a customs procedure;
- (b) the holder of an authorisation for the operation of storage facilities or any person who carries out an activity in a free zone.

3. The person presenting the goods shall make a reference to the entry summary declaration or customs declaration which has been lodged in respect of the goods.

4. Paragraph 1 shall not preclude application of any special provisions with respect to letters, postcards and printed matter and their electronic equivalents held on other media or to goods carried by travellers, goods transported within frontier zones or in pipelines and wires as well as any other traffic of negligible economic importance, provided that customs supervision and customs control possibilities are not thereby jeopardised.

Article 96

Unloading and examination of goods

1. Goods shall be unloaded or trans-shipped from the means of transport carrying them solely with the permission of the customs authorities in places designated or approved by those authorities.

However, such permission shall not be required in the event of an imminent danger necessitating the immediate unloading of all or part of the goods. In that case, the customs authorities shall immediately be informed accordingly.

2. The customs authorities may at any time require goods to be unloaded and unpacked for the purpose of examining them, taking samples or examining the means of transport carrying them.

3. Goods presented to customs shall not be removed from the place where they have been presented without the permission of the customs authorities.

Section 3

Formalities after presentation

Article 97

Obligation to place non-Community goods under a customs procedure

1. Without prejudice to Articles 125 to 127, non-Community goods presented to customs shall be placed under a customs procedure.

2. Except as otherwise provided, the declarant shall be free to choose the customs procedure under which he wishes to place the goods, under the conditions for that procedure, irrespective of their nature or quantity, or their country of origin, consignment or destination.

Article 98

Goods deemed to be placed in temporary storage

1. Except where goods are immediately placed under a customs procedure for which a customs declaration has been accepted, or have been placed in a free zone, non-Community goods presented to customs shall be deemed to have been placed under temporary storage, in accordance with Article 151.

2. Without prejudice to the obligation laid down in Article 87(2) and the exceptions or waiver provided for by the measures adopted under Article 87(3), where it is found that non-Community goods presented to customs are not covered by an entry summary declaration, the holder of the goods shall lodge such a declaration immediately.

Section 4

Goods moved under a transit procedure

Article 99

Waiver for goods arriving under transit

Article 92, with the exception of the first subparagraph of paragraph 1 thereof, and Articles 95 to 98 shall not apply when goods already under a transit procedure are brought into the customs territory of the Community.

Article 100

Provisions applicable to non-Community goods after a transit procedure has ended

Articles 96, 97 and 98 shall apply to non-Community goods moving under a transit procedure, once such goods have been presented to the customs office of destination in the customs territory of the Community, in accordance with the rules governing transit.

TITLE V

GENERAL RULES ON CUSTOMS STATUS, PLACING GOODS UNDER A CUSTOMS PROCEDURE, VERIFICATION, RELEASE AND DISPOSAL OF GOODS

CHAPTER 1

Customs status of goods

Article 101

Presumption of customs status of Community goods

1. Without prejudice to Article 161, all goods in the customs territory of the Community shall be presumed to have the customs status of Community goods, unless it is established that they are not Community goods.
2. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down:
 - (a) the cases in which the presumption referred to in paragraph 1 of this Article does not apply;
 - (b) the means by which the customs status of Community goods may be established;
 - (c) the cases in which goods wholly obtained in the customs territory of the Community do not have the customs status of Community goods if they are obtained from goods placed under the external transit procedure, a storage procedure, the temporary admission procedure or the inward-processing procedure,

shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Article 102

Loss of customs status of Community goods

Community goods shall become non-Community goods in the following cases:

- (a) where they are moved out of the customs territory of the Community, insofar as the rules on internal transit or the measures laid down in accordance with Article 103 do not apply;
- (b) where they have been placed under the external transit procedure, a storage procedure or the inward-processing procedure, insofar as the customs legislation so allows;
- (c) where they have been placed under the end-use procedure and are either subsequently abandoned to the State, or are destroyed and waste remains;

- (d) where the declaration for release of goods for free circulation is invalidated after release in accordance with measures adopted pursuant to the second subparagraph of Article 114(2).

Article 103

Community goods leaving the customs territory temporarily

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the conditions under which Community goods may move, without being subject to a customs procedure, from one point to another within the customs territory of the Community and temporarily out of that territory without alteration of their customs status, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

CHAPTER 2

Placing goods under a customs procedure

Section 1

General provisions

Article 104

Customs declaration of goods and customs supervision of Community goods

1. All goods intended to be placed under a customs procedure, except for the free-zone procedure, shall be covered by a customs declaration appropriate for the particular procedure.
2. Community goods declared for export, internal Community transit or outward processing shall be subject to customs supervision from the time of acceptance of the declaration referred to in paragraph 1 until such time as they leave the customs territory of the Community or are abandoned to the State or destroyed or the customs declaration is invalidated.

Article 105

Competent customs offices

1. Except where Community legislation provides otherwise, Member States shall determine the location and competence of the various customs offices situated in their territory.

Member States shall ensure that official opening hours are fixed for those offices that are reasonable and appropriate, taking into account the nature of the traffic and of the goods and the customs procedures under which they are to be placed, so that the flow of international traffic is neither hindered nor distorted.

2. The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures defining the various roles and responsibilities of competent customs offices, and notably of the following:

- (a) the customs offices of entry, import, export or exit;
- (b) the customs offices carrying out the formalities for the placing of goods under a customs procedure;
- (c) the customs offices granting authorisations and supervising customs procedures.

Article 106

Centralised clearance

1. Customs authorities may authorise a person to lodge, or make available, at the customs office responsible for the place where he is established a customs declaration for goods which are presented to customs at another customs office. In such cases, the customs debt shall be deemed to be incurred at the customs office at which the customs declaration is lodged or made available.

2. The customs office at which the customs declaration is lodged or made available shall carry out the formalities for the verification of the declaration, the recovery of the amount of import or export duty corresponding to any customs debt and for granting release of the goods.

3. The customs office at which the goods are presented shall, without prejudice to its own controls for security and safety purposes, carry out any examination justifiably requested by the customs office at which the customs declaration is lodged or made available and shall allow release of the goods, taking into account information received from that office.

4. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down in particular, rules in respect of the following:

- (a) the granting of the authorisation referred to in paragraph 1;
- (b) the cases in which review of the authorisation is to be carried out;
- (c) the conditions under which the authorisation is granted;
- (d) identification of the customs authority competent for the granting of the authorisation;
- (e) consultation with and provision of information to other customs authorities, where appropriate;
- (f) the conditions under which the authorisation may be suspended or revoked;

(g) the specific role and responsibilities of the competent customs offices involved, particularly in respect of the controls to be applied;

(h) the form of, and any time limit for, the completion of formalities,

shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Those measures shall take account of the following:

- with regard to point (c), where more than one Member State is involved, compliance by the applicant with the criteria laid down in Article 14 for the granting of the status of authorised economic operator,
- with regard to point (d), the place where the applicant's main accounts for customs purposes are held or accessible, facilitating audit-based controls, and where at least part of the activities to be covered by the authorisation are to be carried out.

Article 107

Types of customs declaration

1. The customs declaration shall be lodged using an electronic data-processing technique. The customs authorities may allow the customs declaration to take the form of an entry in the declarant's records, provided that the customs authorities have access to those data in the declarant's electronic system and that the requirements for any necessary exchange of such data between customs offices are met.

2. Where this is provided for in the customs legislation, the customs authorities may accept a paper-based customs declaration, or a customs declaration made orally or by any other act whereby goods can be placed under a customs procedure.

3. The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of this Article.

Section 2

Standard customs declarations

Article 108

Content of a declaration and supporting documents

1. Customs declarations shall contain all the particulars necessary for application of the provisions governing the customs procedure for which the goods are declared. Customs declarations made using an electronic data-processing technique shall contain an electronic signature or other means of authentication. Paper-based declarations shall be signed.

The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures laying down the specifications to which customs declarations must correspond.

2. The supporting documents required for application of the provisions governing the customs procedure for which the goods are declared shall be made available to the customs authorities at the time when the declaration is lodged.

3. When a customs declaration is lodged using an electronic data-processing technique, the customs authorities may also allow supporting documents to be lodged using that technique. Customs authorities may accept, instead of the lodging of those documents, access to the relevant data in the economic operator's computer system.

However, upon request by the declarant, the customs authorities may allow those documents to be made available after release of the goods.

4. The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of paragraphs 2 and 3 of this Article.

Section 3

Simplified customs declarations

Article 109

Simplified declaration

1. The customs authorities shall, provided that the conditions of paragraphs 2 and 3 of this Article are fulfilled, authorise any person to have goods placed under a customs procedure on the basis of a simplified declaration which may omit certain of the particulars and supporting documents referred to in Article 108.

2. The measures designed to amend non-essential elements of this Regulation, by supplementing it, relating to the conditions under which the authorisation referred to in paragraph 1 of this Article is to be given, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

3. The Commission may, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures concerning the specifications to which the simplified declarations must correspond.

Article 110

Supplementary declaration

1. In the case of a simplified declaration pursuant to Article 109(1), the declarant shall furnish a supplementary declaration containing the further particulars necessary to complete the customs declaration for the customs procedure concerned.

The supplementary declaration may be of a general, periodic or recapitulative nature.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down exceptions to the first subparagraph of this paragraph, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

2. The supplementary declaration and the simplified declaration referred to in Article 109(1) shall be deemed to constitute a single, indivisible instrument taking effect on the date on which the simplified declaration is accepted in accordance with Article 112.

Where the simplified declaration takes the form of an entry in the declarant's records and access to those data by the customs authorities, the declaration shall take effect from the date on which the goods are entered in the records.

3. The place where the supplementary declaration is to be lodged in accordance with the authorisation shall be deemed, for the purposes of Article 55, to be the place where the customs declaration has been lodged.

Section 4

Provisions applying to all customs declarations

Article 111

Person lodging a declaration

1. Without prejudice to Article 110(1), a customs declaration may be made by any person who is able to present or make available all of the documents which are required for the application of the provisions governing the customs procedure in respect of which the goods are declared. That person shall also be able to present the goods in question or to have them presented to the competent customs office.

However, where acceptance of a customs declaration imposes particular obligations on a specific person, the declaration must be made by that person or by his representative.

2. The declarant shall be established in the customs territory of the Community. However, the following declarants shall not be required to be established within the Community:

- persons who lodge a declaration for transit or temporary admission,
- persons who declare goods occasionally, provided that the customs authorities deem this to be justified.

3. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the cases in which, and the conditions under which, the requirements referred to in paragraph 2 may be waived, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Article 112

Acceptance of a declaration

1. Declarations which comply with the conditions laid down in this Chapter shall be accepted by the customs authorities immediately, provided that the goods to which they refer have been presented to customs or, to the satisfaction of the customs authorities, are made available for customs controls.

Where the declaration takes the form of an entry in the declarant's records and access to those data by the customs authorities, the declaration shall be deemed to have been accepted at the moment at which the goods are entered in the records. The customs authorities may, without prejudice to the legal obligations of the declarant or to the application of security and safety controls, waive the obligation for the goods to be presented or to be made available for customs control.

2. Without prejudice to Article 110(2) or the second subparagraph of paragraph 1 of this Article, where a customs declaration is lodged at a customs office other than the office at which the goods are presented, the declaration shall be accepted when the office at which the goods are presented confirms the availability of the goods for customs controls.

3. The date of acceptance of the customs declaration by the customs authorities shall, except where otherwise provided, be the date to be used for the application of the provisions governing the customs procedure for which the goods are declared and for all other import or export formalities.

4. The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures laying down detailed rules for the implementation of this Article.

Article 113

Amendment of a declaration

1. The declarant shall, at his request, be permitted to amend one or more of the particulars of the declaration after the declaration has been accepted by customs. The amendment shall not render the declaration applicable to goods other than those which it originally covered.

2. No such amendment shall be permitted where it is requested after any of the following events:

- (a) the customs authorities have informed the declarant that they intend to examine the goods;
- (b) the customs authorities have established that the particulars in question are incorrect;
- (c) the customs authorities have released the goods.

3. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down exceptions to paragraph 2(c) of this Article, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Article 114

Invalidation of a declaration

1. The customs authorities shall, at the request of the declarant, invalidate a declaration already accepted in the following cases:

- (a) where they are satisfied that the goods are immediately to be placed under another customs procedure;

- (b) where they are satisfied that, as a result of special circumstances, the placing of the goods under the customs procedure for which they were declared is no longer justified.

However, where the customs authorities have informed the declarant of their intention to examine the goods, a request for invalidation of the declaration shall not be accepted before the examination has taken place.

2. The declaration shall not be invalidated after the goods have been released.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down exceptions to the first subparagraph of this paragraph, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Section 5

Other simplifications

Article 115

Facilitation of the drawing-up of customs declarations for goods falling under different tariff subheadings

Where a consignment is made up of goods falling within different tariff subheadings, and dealing with each of those goods in accordance with its tariff subheadings for the purpose of drawing-up the customs declaration would entail a burden of work and expense disproportionate to the import duties chargeable, the customs authorities may, at the request of the declarant, agree that import duties be charged on the whole consignment on the basis of the tariff subheadings of the goods which are subject to the highest rate of import or export duty.

The Commission may, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of this Article.

Article 116

Simplification of customs formalities and controls

1. Customs authorities may authorise simplifications, other than as referred to under Section 3 of this Chapter, of the customs formalities and controls.

2. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down in particular rules in respect of the following:

- (a) the granting of the authorisations referred to in paragraph 1;
- (b) the cases in which review of the authorisations is to be carried out and the conditions under which their use is to be monitored by the customs authorities;
- (c) the conditions under which the authorisations are granted;

- (d) the conditions under which an economic operator may be authorised to carry out certain customs formalities which should in principle be carried out by the customs authorities, including the self-assessment of import and export duties, and to perform certain controls under customs supervision;
- (e) identification of the customs authority competent for the granting of the authorisations;
- (f) consultation with and provision of information to other customs authorities, where appropriate;
- (g) the conditions under which the authorisations may be suspended or revoked;
- (h) the specific role and responsibilities of the competent customs offices involved, particularly in respect of the controls to be applied;
- (i) the form of, and any time limit for, the completion of formalities,

shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Those measures shall take account of the following:

- the customs formalities to be completed and customs controls to be performed for security and safety purposes on goods brought into or leaving the customs territory of the Community,
- the rules adopted pursuant to Article 25(3),
- with regard to point (d), where more than one Member State is involved, the applicant shall hold the status of authorised economic operator in accordance with Article 14,
- with regard to point (e), the place where the applicant's main accounts for customs purposes are held or accessible, facilitating audit-based controls, and where at least part of the activities to be covered by the authorisation are to be carried out.

CHAPTER 3

Verification and release of goods

Section 1

Verification

Article 117

Verification of a customs declaration

The customs authorities may, for the purpose of verifying the accuracy of the particulars contained in a customs declaration which they have accepted:

- (a) examine the declaration and all of the supporting documents;

- (b) require the declarant to present other documents;
- (c) examine the goods;
- (d) take samples for analysis or for detailed examination of the goods.

Article 118

Examination and sampling of goods

1. Transport of the goods to the places where they are to be examined and where samples are to be taken, and all the handling necessitated by such examination or taking of samples, shall be carried out by or under the responsibility of the declarant. The costs incurred shall be borne by the declarant.

2. The declarant shall have the right to be present or represented when the goods are examined and when samples are taken. Where the customs authorities have reasonable grounds for so doing, they may require the declarant to be present or represented when the goods are examined or samples are taken or to provide them with the assistance necessary to facilitate such examination or taking of samples.

3. Provided that samples are taken in accordance with the provisions in force, the customs authorities shall not be liable for payment of any compensation in respect thereof but shall bear the costs of their analysis or examination.

Article 119

Partial examination and sampling of goods

1. Where only part of the goods covered by a customs declaration is examined, or samples are taken, the results of the partial examination, or of the analysis or examination of the samples, shall be taken to apply to all the goods covered by the same declaration.

However, the declarant may request a further examination or sampling of the goods if he considers that the results of the partial examination, or of the analysis or examination of the samples taken, are not valid as regards the remainder of the goods declared. The request shall be granted, provided that the goods have not been released or that, if they have been released, the declarant proves that they have not been altered in any way.

2. For the purposes of paragraph 1, where a customs declaration covers two or more items, the particulars relating to each item shall be deemed to constitute a separate declaration.

3. The Commission shall, in accordance with the management procedure referred to in Article 184(3), adopt measures laying down the procedure to be followed in the event of divergent results of examinations pursuant to paragraph 1 of this Article.

Article 120

Results of the verification

1. The results of verifying the customs declaration shall be used for the application of the provisions governing the customs procedure under which the goods are placed.
2. Where the customs declaration is not verified, paragraph 1 shall apply on the basis of the particulars contained in the declaration.
3. The results of the verification made by the customs authorities shall have the same conclusive force throughout the customs territory of the Community.

Article 121

Identification measures

1. The customs authorities or, where appropriate, economic operators authorised to do so by the customs authorities, shall take the measures necessary to identify the goods where identification is required in order to ensure compliance with the provisions governing the customs procedure for which those goods have been declared.

Those identification measures shall have the same legal effect throughout the customs territory of the Community.

2. Means of identification affixed to the goods or means of transport shall be removed or destroyed only by the customs authorities or, where they are authorised to do so by the customs authorities, by economic operators, unless, as a result of unforeseeable circumstances or *force majeure*, their removal or destruction is essential to ensure the protection of the goods or the means of transport.

Article 122

Implementing measures

The Commission may, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of this Section.

Section 2

Release

Article 123

Release of the goods

1. Without prejudice to Article 117, where the conditions for placing the goods under the procedure concerned are fulfilled and provided that any restriction has been applied and the goods are not subject to any prohibition, the customs authorities shall

release the goods as soon as the particulars in the customs declaration have been verified or are accepted without verification.

The first subparagraph shall also apply where verification as referred to in Article 117 cannot be completed within a reasonable period of time and the goods are no longer required to be present for verification purposes.

2. All the goods covered by the same declaration shall be released at the same time.

For the purposes of the first subparagraph, where a customs declaration covers two or more items, the particulars relating to each item shall be deemed to constitute a separate customs declaration.

3. Where the goods are presented at a customs office other than the office at which the customs declaration has been accepted, the customs authorities involved shall exchange the information necessary for the release of the goods, without prejudice to appropriate controls.

Article 124

Release dependent upon payment of the amount of import or export duty corresponding to the customs debt or provision of a guarantee

1. Where the placing of goods under a customs procedure gives rise to a customs debt, the release of the goods shall be conditional upon the payment of the amount of import or export duty corresponding to the customs debt or the provision of a guarantee to cover that debt.

However, without prejudice to the third subparagraph, the first subparagraph shall not apply to temporary admission with partial relief from import duties.

Where, pursuant to the provisions governing the customs procedure for which the goods are declared, the customs authorities require the provision of a guarantee, those goods shall not be released for the customs procedure in question until such guarantee is provided.

2. The Commission may, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures laying down exceptions to the first and third subparagraphs of paragraph 1 of this Article.

CHAPTER 4

Disposal of goods

Article 125

Destruction of goods

Where the customs authorities have reasonable grounds for so doing, they may require goods which have been presented to customs to be destroyed and shall inform the holder of the goods accordingly. The costs of destruction shall be borne by the holder of the goods.

Article 126

Measures to be taken by the customs authorities

1. The customs authorities shall take any necessary measures, including confiscation and sale, or destruction, to dispose of goods in the following cases:

- (a) where one of the obligations laid down in customs legislation concerning the introduction of non-Community goods into the customs territory of the Community has not been fulfilled, or the goods have been withheld from customs supervision;
- (b) where the goods cannot be released for any of the following reasons:
 - (i) it has not been possible, for reasons attributable to the declarant, to undertake or continue examination of the goods within the period prescribed by the customs authorities;
 - (ii) the documents which must be produced before the goods can be placed under, or released for, the customs procedure requested have not been made available;
 - (iii) payments or a guarantee which should have been made or provided in respect of import or export duties, as the case may be, have not been made or provided within the period prescribed;
 - (iv) they are subject to prohibitions or restrictions;
- (c) where the goods have not been removed within a reasonable period after their release;
- (d) where, after their release, the goods are found not to have fulfilled the conditions for that release;
- (e) where goods are abandoned to the State in accordance with Article 127.

Article 127

Abandonment

1. Non-Community goods and goods placed under the end-use procedure may with prior permission of the customs authorities be abandoned to the State by the holder of the procedure or, where applicable, the holder of the goods.

2. Abandonment shall not entail any expense for the State. The holder of the procedure or, where applicable, the holder of goods, shall bear the costs of any destruction or other disposal of goods.

Article 128

Implementing measures

The measures designed to amend non-essential elements of this Regulation, by supplementing it, relating to the implementation of this Chapter, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

TITLE VI

RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT DUTIES

CHAPTER 1

Release for free circulation

Article 129

Scope and effect

1. Non-Community goods intended to be put on the Community market or intended for private use or consumption within the Community shall be placed under release for free circulation.
2. Release for free circulation shall entail the following:
 - (a) the collection of any import duties due;
 - (b) the collection, as appropriate, of other charges, as provided for under relevant provisions in force relating to the collection of those charges;
 - (c) the application of commercial policy measures and prohibitions and restrictions insofar as they do not have to be applied at an earlier stage;
 - (d) completion of the other formalities laid down in respect of the importation of the goods.
3. Release for free circulation shall confer on non-Community goods the customs status of Community goods.

CHAPTER 2

Relief from import duties

Section 1

Returned goods

Article 130

Scope and effect

1. Non-Community goods which, having originally been exported as Community goods from the customs territory of the Community, are returned to that territory within a period of three years and declared for release for free circulation shall, at the request of the person concerned, be granted relief from import duties.

2. The three-year period referred to in paragraph 1 may be exceeded in order to take account of special circumstances.

3. Where, prior to their export from the customs territory of the Community, the returned goods had been released for free circulation duty-free or at a reduced rate of import duty because of a particular end-use, relief from duty under paragraph 1 shall be granted only if they are to be released for free circulation for the same end-use.

Where the end-use for which the goods in question are to be released for free circulation is no longer the same, the amount of import duty shall be reduced by any amount collected on the goods when they were first released for free circulation. Should the latter amount exceed that levied on the release for free circulation of the returned goods, no repayment shall be granted.

4. Where Community goods have lost their customs status as Community goods pursuant to Article 102(b) and are subsequently released for free circulation, paragraphs 1, 2 and 3 of this Article shall apply *mutatis mutandis*.

5. The relief from import duties shall be granted only if goods are reimported in the state in which they were exported.

Article 131

Cases in which no relief from import duties is granted

Relief from import duties provided for in Article 130 shall not be granted in the following cases:

- (a) goods exported from the customs territory of the Community under the outward-processing procedure, unless one of the following applies:
 - (i) those goods remain in the state in which they were exported;
 - (ii) the rules adopted in accordance with Article 134 allow for this;
- (b) goods which have benefited from measures laid down under the common agricultural policy involving their export out of the customs territory of the Community, except where the rules adopted in accordance with Article 134 allow for this.

Article 132

Goods previously placed under the inward-processing procedure

1. Article 130 shall apply *mutatis mutandis* to processed products which were originally re-exported from the customs territory of the Community subsequent to an inward-processing procedure.

2. At the request of the declarant and provided he submits the necessary information, the amount of import duty on the goods covered by paragraph 1 of this Article shall be determined in accordance with Article 53(3). The date of acceptance of the re-export notification shall be regarded as the date of release for free circulation.

3. The relief from import duties provided for in Article 130 shall not be granted for processed products which were exported in accordance with Article 142(2)(b), unless it is ensured that no goods will be placed under the inward-processing procedure.

Section 2

Sea-fishing and products taken from the sea

Article 133

Products of sea-fishing and other products taken from the sea

Without prejudice to Article 36(1), the following shall be exempt from import duties when they are released for free circulation:

- (a) products of sea-fishing and other products taken from the territorial sea of a country or territory outside the customs territory of the Community by vessels solely registered or recorded in a Member State and flying the flag of that state;
- (b) products obtained from products referred to in point (a) on board factory-ships fulfilling the conditions laid down in that point.

Section 3

Implementing measures

Article 134

Implementing measures

The measures designed to amend non-essential elements of this Regulation, by supplementing it, relating to the implementation of this Chapter, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

TITLE VII

SPECIAL PROCEDURES

CHAPTER 1

General provisions

Article 135

Scope

Goods may be placed under any of the following categories of special procedures:

- (a) transit, which shall comprise external and internal transit;

- (b) storage, which shall comprise temporary storage, customs warehousing and free zones;
- (c) specific use, which shall comprise temporary admission and end-use;
- (d) processing, which shall comprise inward and outward processing.

Article 136

Authorisation

1. An authorisation from the customs authorities shall be required for the following:

- the use of the inward or outward-processing procedure, the temporary admission procedure or the end-use procedure,
- the operation of storage facilities for the temporary storage or customs warehousing of goods, except where the storage facility operator is the customs authority itself.

The conditions under which the use of one or more of the procedures referred to above or the operation of storage facilities is permitted shall be set out in the authorisation.

2. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down in particular rules in respect of the following:

- (a) the granting of the authorisation referred to in paragraph 1;
- (b) the cases in which review of the authorisation is to be carried out;
- (c) the conditions under which the authorisation is granted;
- (d) identification of the customs authority competent for the granting of the authorisation;
- (e) consultation with and provision of information to other customs authorities, where appropriate;
- (f) the conditions under which the authorisation may be suspended or revoked;
- (g) the specific role and responsibilities of the competent customs offices involved, particularly in respect of the controls to be applied;
- (h) the form of, and any time limit for, the completion of formalities,

shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Those measures shall take account of the following:

- (a) with regard to point (c) of the first subparagraph, where more than one Member State is involved, compliance by the applicant with the criteria laid down in Article 14 for the granting of the status of authorised economic operator,
- (b) with regard to point (d) of the first subparagraph, the place where the applicant's main accounts for customs purposes are held or accessible, facilitating audit-based controls, and where at least part of the activities to be covered by the authorisation are to be carried out.

3. Except where otherwise provided for in the customs legislation, the authorisation referred to in paragraph 1 shall be granted only to the following persons:

- (a) persons who are established in the customs territory of the Community;
- (b) persons who provide the necessary assurance of the proper conduct of the operations and, in cases where a customs debt or other charges may be incurred for goods placed under a special procedure, provide a guarantee in accordance with Article 56;
- (c) in the case of the temporary admission or inward-processing procedure, the person who uses the goods or arranges for their use or who carries out processing operations on the goods or arranges for them to be carried out, respectively.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, providing for derogations from the first subparagraph of this paragraph, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

4. Except where otherwise provided for and in addition to paragraph 3, the authorisation referred to in paragraph 1 shall be granted only where the following conditions are fulfilled:

- (a) where the customs authorities are able to exercise customs supervision without having to introduce administrative arrangements disproportionate to the economic needs involved;
- (b) where the essential interests of Community producers would not be adversely affected by an authorisation for a processing procedure (economic conditions).

The essential interests of Community producers shall be deemed not to be adversely affected, as referred to in point (b) of the first subparagraph, except where evidence to the contrary exists or where the customs legislation provides that the economic conditions are deemed to be fulfilled.

Where evidence exists that the essential interests of Community producers are likely to be adversely affected, an examination of the economic conditions shall take place in accordance with Article 185.

The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures governing the following:

- (a) examination of the economic conditions;
- (b) the determination of cases in which the essential interests of Community producers are likely to be adversely affected, taking into account commercial and agricultural policy measures;
- (c) the determination of cases in which the economic conditions are deemed to be fulfilled.

5. The holder of the authorisation shall notify the customs authorities of all factors arising after the authorisation was granted which may influence its continuation or content.

Article 137

Records

1. Except for the transit procedure, or where otherwise provided for under the customs legislation, the holder of the authorisation, the holder of the procedure, and all persons carrying on an activity involving the storage, working or processing of goods, or the sale or purchase of goods in free zones, shall keep records in a form approved by the customs authorities.

The records must enable the customs authorities to supervise the procedure concerned, in particular with regard to identification of the goods placed under that procedure, their customs status and their movements.

2. The measures designed to amend non-essential elements of this Regulation, by supplementing it, relating to the implementation of this Article, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Article 138

Discharge of a procedure

1. In cases other than the transit procedure and without prejudice to Article 166, a special procedure shall be discharged when the goods placed under the procedure, or the processed products, are placed under a subsequent customs procedure, have left the customs territory of the Community, or have been destroyed with no waste remaining, or are abandoned to the State in accordance with Article 127.

2. The transit procedure shall be discharged by the customs authorities when they are in a position to establish, on the basis of a comparison of the data available to the customs office of departure and those available to the customs office of destination, that the procedure has ended correctly.

3. The customs authorities shall take all the measures necessary to regularise the situation of the goods in respect of which a procedure has not been discharged under the conditions prescribed.

Article 139

Transfer of rights and obligations

The rights and obligations of the holder of a procedure with regard to goods which have been placed under a special procedure other than transit may, under the conditions laid down by the customs authorities, be fully or partially transferred to other persons who fulfil the conditions laid down for the procedure concerned.

Article 140

Movement of goods

1. Goods placed under a special procedure other than transit or in a free zone may be moved between different places in the customs territory of the Community, insofar as this is provided for in the authorisation or under the customs legislation.

2. The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of this Article.

Article 141

Usual forms of handling

Goods placed under customs warehousing or a processing procedure or in a free zone may undergo usual forms of handling intended to preserve them, improve their appearance or marketable quality or prepare them for distribution or resale.

Article 142

Equivalent goods

1. Equivalent goods shall consist in Community goods which are stored, used or processed instead of the goods placed under a special procedure.

Under the outward-processing procedure, equivalent goods shall consist in non-Community goods which are processed instead of Community goods placed under the outward-processing procedure.

Equivalent goods shall have the same eight-digit Combined Nomenclature code, the same commercial quality and the same technical characteristics as the goods which they are replacing.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, providing for derogations from the third subparagraph of this paragraph, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

2. The customs authorities shall authorise the following, provided that the proper conduct of the procedure, in particular as regards customs supervision, is ensured:

- (a) the use of equivalent goods under a special procedure other than the transit, temporary admission and temporary storage procedure;
- (b) in the case of the inward-processing procedure, the exportation of processed products obtained from equivalent goods before the importation of the goods they are replacing;
- (c) in the case of the outward-processing procedure, the importation of processed products obtained from equivalent goods before the exportation of the goods they are replacing.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the cases in which the customs authorities may authorise the use of equivalent goods under temporary admission, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

3. The use of equivalent goods shall not be permitted in any of the following cases:

- (a) where only usual forms of handling as defined in Article 141 are carried out under inward processing;
- (b) where a prohibition of drawback of, or exemption from, import duties applies to non-originating goods used in the manufacture of processed products under inward processing, for which a proof of origin is issued or made out in the framework of a preferential arrangement between the Community and certain countries or territories outside the customs territory of the Community or groups of such countries or territories; or
- (c) where it would lead to an unjustified import duty advantage.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, specifying additional cases where equivalent goods may not be used, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

4. In the case referred to in paragraph 2(b) of this Article, and where the processed products would be liable to export duties if they were not being exported in the context of the inward-processing procedure, the holder of the authorisation shall provide a guarantee to ensure payment of the duties should the non-Community goods not be imported within the period referred to in Article 169(3).

Article 143

Implementing measures

The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the operation of the procedures under this Title.

CHAPTER 2

Transit

Section 1

External and internal transit

Article 144

External transit

1. Under the external transit procedure, non-Community goods may be moved from one point to another within the customs territory of the Community without being subject to any of the following:

- (a) import duties;
- (b) other charges as provided for under other relevant provisions in force;
- (c) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Community.

2. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down cases in which and the conditions under which Community goods are to be placed under external transit, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

3. Movement as referred to in paragraph 1 shall take place in one of the following ways:

- (a) under the external Community transit procedure;
 - (b) in accordance with the TIR Convention, provided that such movement:
 - (i) began or is to end outside the customs territory of the Community; or
 - (ii) is effected between two points in the customs territory of the Community through the territory of a country or territory outside the customs territory of the Community;
 - (c) in accordance with the ATA Convention/Istanbul Convention, where a transit movement takes place;
 - (d) under cover of the Rhine Manifest (Article 9 of the Revised Convention for the Navigation of the Rhine);
 - (e) under cover of form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
 - (f) under the postal system in accordance with the acts of the Universal Postal Union, when the goods are carried by or for holders of rights and obligations under such acts.
4. External transit shall apply without prejudice to Article 140.

*Article 145***Internal transit**

1. Under the internal transit procedure, and under the conditions laid down in paragraphs 2 and 3, Community goods may be moved from one point to another within the customs territory of the Community, and pass through another territory outside that territory, without any change in their customs status.

2. The movement referred to in paragraph 1 shall take place in one of the following ways:

- (a) under the internal Community transit procedure provided that such a possibility is provided for in an international agreement;
- (b) in accordance with the TIR Convention;
- (c) in accordance with the ATA Convention/Istanbul Convention, where a transit movement takes place;
- (d) under cover of a Rhine Manifest (Article 9 of the Revised Convention for the Navigation of the Rhine);
- (e) under cover of form 302 as provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
- (f) under the postal system in accordance with the acts of the Universal Postal Union, when the goods are carried by or for holders of rights and obligations under such acts.

3. In the cases referred to in points (b) to (f) of paragraph 2, goods shall keep their customs status as Community goods only if that status is established under certain conditions and by means laid down in the customs legislation.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the conditions under which and the means by which that customs status may be established, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Section 2

Community transit*Article 146***Obligations of the holder of the Community transit procedure and of the carrier and recipient of goods moving under the Community transit procedure**

1. The holder of the Community transit procedure shall be responsible for the following:

- (a) presentation of the goods intact and the required information at the customs office of destination within the prescribed time limit and in compliance with the measures taken by the customs authorities to ensure their identification;

(b) observance of the customs provisions relating to the procedure;

(c) unless otherwise provided for in the customs legislation, provision of a guarantee in order to ensure payment of the amount of import or export duty corresponding to any customs debt or other charges, as provided for under other relevant provisions in force, which may be incurred in respect of the goods.

2. The obligation of the holder of the procedure shall be met and the transit procedure shall end when the goods placed under the procedure and the required information are available at the customs office of destination in accordance with the customs legislation.

3. A carrier or recipient of goods who accepts goods knowing that they are moving under the Community transit procedure shall also be responsible for presentation of the goods intact at the customs office of destination within the prescribed time limit and in compliance with the measures taken by the customs authorities to ensure their identification.

*Article 147***Goods passing through the territory of a country outside the customs territory of the Community under the external Community transit procedure**

1. The external Community transit procedure shall apply to goods passing through a territory outside the customs territory of the Community if one of the following conditions is satisfied:

- (a) provision is made to that effect under an international agreement;
- (b) carriage through that territory is effected under cover of a single transport document drawn up in the customs territory of the Community.

2. In the case referred to in paragraph 1(b), the operation of the external Community transit procedure shall be suspended while the goods are outside the customs territory of the Community.

CHAPTER 3

Storage

Section 1

Common provisions*Article 148***Scope**

1. Under a storage procedure, non-Community goods may be stored in the customs territory of the Community without being subject to any of the following:

- (a) import duties;

- (b) other charges as provided for under other relevant provisions in force;
- (c) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Community.

2. Community goods may be placed under the customs warehousing or free-zone procedure in accordance with the customs legislation or Community legislation governing specific fields, or in order to benefit from a decision granting repayment or remission of import duties.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down cases in which, and the conditions under which, Community goods may be placed under the customs warehousing or free-zone procedures, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Article 149

Responsibilities of the holder of the authorisation or procedure

1. The holder of the authorisation and the holder of the procedure shall be responsible for the following:
 - (a) ensuring that goods under the temporary storage or customs warehousing procedures are not removed from customs supervision;
 - (b) fulfilling the obligations arising from the storage of goods covered by the temporary storage or customs warehousing procedures;
 - (c) complying with the particular conditions specified in the authorisation for the operation of a customs warehouse or temporary storage facilities.
2. By way of derogation from paragraph 1, where the authorisation concerns a public customs warehouse, it may provide that the responsibilities referred to in points (a) or (b) of paragraph 1 devolve exclusively upon the holder of the procedure.
3. The holder of the procedure shall be responsible for fulfilling the obligations arising from the placing of the goods under the temporary storage or customs warehousing procedures.

Article 150

Duration of a storage procedure

1. There shall be no limit to the length of time goods may remain under a storage procedure.
2. However, the customs authorities may set a time limit by which a storage procedure must be discharged in one of the following cases:
 - (a) where a storage facility is operated by the customs authorities and available for use by any person for the temporary storage of goods under Article 151;

- (b) in exceptional circumstances, in particular where the type and nature of the goods may, in the case of long-term storage, pose a threat to human, animal or plant health or to the environment.

3. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the cases referred to in paragraph 2, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Section 2

Temporary storage

Article 151

Placing of goods in temporary storage

1. Where not otherwise declared for a customs procedure, the following non-Community goods shall be deemed to be declared for the temporary storage procedure by the holder of the goods at the moment of their presentation to customs:
 - (a) goods which are brought into the customs territory of the Community, other than directly into a free zone;
 - (b) goods which are brought from a free zone into another part of the customs territory of the Community;
 - (c) goods for which the external transit procedure is ended.

The customs declaration shall be regarded as having been lodged and accepted by the customs authorities at the moment of presentation of the goods to customs.

2. The entry summary declaration, or a transit document replacing it, shall constitute the customs declaration for the temporary storage procedure.
3. The customs authorities may require the holder of the goods to provide a guarantee with a view to ensuring payment of the amount of import or export duty corresponding to any customs debt or other charges, as provided for under other relevant provisions in force, which may be incurred.
4. Where, for any reason, goods cannot be placed or can no longer be maintained under the temporary storage procedure, the customs authorities shall without delay take all measures necessary to regularise the situation of the goods. Articles 125 to 127 shall apply *mutatis mutandis*.
5. The Commission may, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of this Article.

Article 152

Goods in temporary storage

1. Goods under the temporary storage procedure shall be stored only in places authorised for temporary storage.

2. Without prejudice to the provisions of Article 91(2), goods under the temporary storage procedure shall be subject only to such forms of handling as are designed to ensure their preservation in an unaltered state without modifying their appearance or technical characteristics.

Section 3

Customs warehousing

Article 153

Storage in customs warehouses

1. Under the customs warehousing procedure, non-Community goods may be stored in premises or any other location authorised for that procedure by the customs authorities and under customs supervision, hereinafter referred to as 'customs warehouses'.

2. Customs warehouses may be available for use by any person for the warehousing of goods (public customs warehouse), or for the storage of goods by the holder of an authorisation for customs warehousing (private customs warehouse).

3. Goods placed under the customs warehousing procedure may be temporarily removed from the customs warehouse. Such removal must, except in case of *force majeure*, be authorised in advance by the customs authorities.

Article 154

Community goods, end-use and processing activities

1. The customs authorities may, where an economic need exists and customs supervision will not be adversely affected, authorise the following to take place in a customs warehouse:

- (a) storage of Community goods;
- (b) processing of goods under the inward processing or end-use procedure, subject to the conditions provided for by these procedures.

2. In the cases referred to in paragraph 1, the goods shall not be regarded as being under the customs warehousing procedure.

Section 4

Free zones

Article 155

Designation of free zones

1. Member States may designate parts of the customs territory of the Community as free zones.

For each free zone the Member State shall determine the area covered and define the entry and exit points.

2. Free zones shall be enclosed.

The perimeter and the entry and exit points of the area of free zones shall be subject to customs supervision.

3. Persons, goods and means of transport entering or leaving free zones may be subject to customs controls.

Article 156

Buildings and activities in free zones

1. The construction of any building in a free zone shall require the prior approval of the customs authorities.

2. Subject to customs legislation, any industrial, commercial or service activity shall be permitted in a free zone. The carrying on of such activities shall be subject to notification, in advance, to the customs authorities.

3. The customs authorities may impose prohibitions or restrictions on the activities referred to in paragraph 2, having regard to the nature of the goods in question, or the requirements of customs supervision, or security or safety requirements.

4. The customs authorities may prohibit persons who do not provide the necessary assurance of compliance with the customs provisions from carrying on an activity in a free zone.

Article 157

Presentation of goods and their placement under the procedure

1. Goods brought into a free zone shall be presented to customs and undergo the prescribed customs formalities in the following cases:

- (a) where they are brought into the free zone directly from outside the customs territory of the Community;
- (b) where they have been placed under a customs procedure which is ended or discharged when they are placed under the free-zone procedure;
- (c) where they are placed under the free-zone procedure in order to benefit from a decision granting repayment or remission of import duties;
- (d) where legislation other than customs legislation provides for such formalities.

2. Goods brought into a free zone in circumstances other than those covered by paragraph 1 need not be presented to customs.

3. Without prejudice to Article 158, goods brought into a free zone are deemed to be placed under the free-zone procedure:

- (a) at the moment of their entry into a free zone, unless they have already been placed under another customs procedure;
- (b) at the moment when a transit procedure is ended, unless they are immediately placed under a subsequent customs procedure.

Article 158

Community goods in free zones

1. Community goods may be entered, stored, moved, used, processed or consumed in a free zone. In such cases the goods shall not be regarded as being under the free-zone procedure.

2. At the request of the person concerned, the customs authorities shall certify the customs status as Community goods of the following goods:

- (a) Community goods which enter a free zone;
- (b) Community goods which have undergone processing operations within a free zone;
- (c) goods released for free circulation within a free zone.

Article 159

Non-Community goods in free zones

1. Non-Community goods may, while they remain in a free zone, be released for free circulation or be placed under the inward processing, temporary admission or end-use procedure, under the conditions laid down for those procedures.

In such cases the goods shall not be regarded as being under the free-zone procedure.

2. Without prejudice to the provisions applicable to supplies or to victualling storage, where the procedure concerned so provides, paragraph 1 of this Article shall not preclude the use or consumption of goods of which the release for free circulation or temporary admission would not entail application of import duties or measures laid down under the common agricultural or commercial policies.

In the case of such use or consumption, no customs declaration for the release for free circulation or temporary admission procedure shall be required.

Such declaration shall, however, be required if such goods are subject to a tariff quota or ceiling.

Article 160

Bringing goods out of a free zone

Without prejudice to legislation in fields other than customs, goods in a free zone may be exported or re-exported from the customs territory of the Community, or brought into another part of the customs territory of the Community.

Articles 91 to 98 shall apply *mutatis mutandis* to goods brought into other parts of the customs territory of the Community.

Article 161

Customs status

Where goods are brought out of a free zone into another part of the customs territory of the Community or placed under a customs procedure, they shall be regarded as non-Community goods unless their customs status as Community goods has been proven by the certificate referred to in Article 158(2) or by any other status document provided for in Community customs legislation.

However, for the purposes of applying export duties and export licences or export control measures laid down under the common agricultural or commercial policies, such goods shall be regarded as Community goods, unless it is established that they do not have the customs status of Community goods.

CHAPTER 4

Specific use

Section 1

Temporary admission

Article 162

Scope

1. Under the temporary admission procedure non-Community goods intended for re-export may be used in the customs territory of the Community, with total or partial relief from import duties, and without being subject to any of the following:

- (a) other charges as provided for under other relevant provisions in force;
- (b) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Community.

2. The temporary admission procedure may only be used provided that the following conditions are met:

- (a) the goods are not intended to undergo any change, except normal depreciation due to the use made of them;
- (b) it is possible to ensure that the goods placed under the procedure can be identified, except where, in view of the nature of the goods or of the intended use, the absence of identification measures is not liable to give rise to any abuse of the procedure or, in the case referred to in Article 142, where compliance with the conditions laid down in respect of equivalent goods can be verified;

- (c) the holder of the procedure is established outside the customs territory of the Community, except where otherwise provided for in the customs legislation;
- (d) the requirements for total or partial duty relief laid down in the Community customs legislation are met.

Article 163

Period during which goods may remain under the temporary admission procedure

1. The customs authorities shall determine the period within which goods placed under the temporary admission procedure must be re-exported or placed under a subsequent customs procedure. Such period must be long enough for the objective of authorised use to be achieved.

2. The maximum period during which goods may remain under the temporary admission procedure for the same purpose and under the responsibility of the same authorisation holder shall be 24 months, even where the procedure was discharged by placing the goods under another special procedure and subsequently placing them under the temporary admission procedure again.

3. Where, in exceptional circumstances, the authorised use cannot be achieved within the periods referred to in paragraphs 1 and 2, the customs authorities may, at the duly justified request of the authorisation holder, extend those periods for a reasonable duration.

Article 164

Situations covered by temporary admission

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the cases in which, and the conditions under which, the temporary admission procedure may be used and total or partial relief from import duties may be granted, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

In adopting those measures, account shall be taken of international agreements and of the nature and the use of the goods.

Article 165

Amount of import duty in case of temporary admission with partial relief from import duties

1. The amount of import duties in respect of goods placed under the temporary admission procedure with partial relief from import duties shall be set at 3 % of the amount of import duty which would have been payable on those goods had they been released for free circulation on the date on which they were placed under the temporary admission procedure.

That amount shall be payable for every month or fraction of a month during which the goods have been placed under temporary admission with partial relief from import duty.

2. The amount of import duty shall not exceed that which would have been payable if the goods in question had been released for free circulation on the date on which they were placed under the temporary admission procedure.

Section 2

End-use

Article 166

End-use procedure

1. Under the end-use procedure, goods may be released for free circulation under a duty exemption or at a reduced rate of duty on account of their specific use. They shall remain under customs supervision.

2. Customs supervision under the end-use procedure shall end in the following cases:

- (a) where the goods have been used for the purposes laid down for the application of the duty exemption or reduced rate of duty;
- (b) where the goods are exported, destroyed or abandoned to the State;
- (c) where the goods have been used for purposes other than those laid down for the application of the duty exemption or reduced duty rate and the applicable import duties have been paid.

3. Where a rate of yield is required, Article 167 shall apply *mutatis mutandis* to the end-use procedure.

CHAPTER 5

Processing

Section 1

General provisions

Article 167

Rate of yield

Except where a rate of yield has been specified in Community legislation governing specific fields, the customs authorities shall set either the rate of yield or average rate of yield of the processing operation or where appropriate, the method of determining such rate.

The rate of yield or average rate of yield shall be determined on the basis of the actual circumstances in which processing operations are, or are to be, carried out. That rate may be adjusted, where appropriate, in accordance with Articles 18 and 19.

Section 2

Inward processing

Article 168

Scope

1. Without prejudice to Article 142, under the inward-processing procedure non-Community goods may be used in the customs territory of the Community in one or more processing operations without such goods being subject to any of the following:

- (a) import duties;
- (b) other charges as provided for under other relevant provisions in force;
- (c) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Community.

2. The inward-processing procedure may be used in cases other than repair and destruction only where, without prejudice to the use of production accessories, the goods placed under the procedure can be identified in the processed products.

In the case referred to in Article 142, the procedure may be used where compliance with the conditions laid down in respect of equivalent goods can be verified.

3. In addition to paragraphs 1 and 2, the inward-processing procedure may also be used for the following goods:

- (a) goods intended to undergo operations to ensure their compliance with technical requirements for their release for free circulation;
- (b) goods which have to undergo usual forms of handling in accordance with Article 141.

Article 169

Period for discharge

1. The customs authorities shall specify the period within which the inward-processing procedure is to be discharged, in accordance with Article 138.

That period shall run from the date on which the non-Community goods are placed under the procedure and shall take account of the time required to carry out the processing operations and to discharge the procedure.

2. The customs authorities may grant an extension, of reasonable duration, of the period specified pursuant to paragraph 1, on submission of a duly justified request by the holder of the authorisation.

The authorisation may specify that a period which commences in the course of a calendar month, quarter or semester shall end on the last day of a subsequent calendar month, quarter or semester respectively.

3. In cases of prior exportation in accordance with Article 142(2)(b), the customs authorities shall specify the period within which the non-Community goods must be declared for the procedure. That period shall run from the date of acceptance of the export declaration relating to the processed products obtained from the corresponding equivalent goods.

Article 170

Temporary re-export for further processing

Subject to authorisation by the customs authorities, some or all of the goods placed under the inward-processing procedure, or the processed products, may be temporarily re-exported for the purpose of further processing outside the customs territory of the Community, in accordance with the conditions laid down for the outward-processing procedure.

Section 3

Outward processing

Article 171

Scope

1. Under the outward-processing procedure Community goods may be temporarily exported from the customs territory of the Community in order to undergo processing operations. The processed products resulting from those goods may be released for free circulation with total or partial relief from import duties at the request of the holder of the authorisation or any other person established in the customs territory of the Community provided that that person has obtained the consent of the holder of the authorisation and the conditions of the authorisation are fulfilled.

2. Outward processing shall not be allowed for the following Community goods:

- (a) goods the export of which gives rise to repayment or remission of import duties;
- (b) goods which, prior to exportation, were released for free circulation under a duty exemption or at a reduced rate of duty by virtue of their end-use, for as long as the purposes of such end-use have not been fulfilled, unless those goods have to undergo repair operations;
- (c) goods the export of which gives rise to the granting of export refunds;

(d) goods in respect of which a financial advantage other than refunds referred to in point (c) is granted under the common agricultural policy by virtue of the exportation of those goods.

3. In cases not covered by Articles 172 and 173 and where *ad valorem* duties are involved, the amount of the import duty shall be calculated on the basis of the cost of the processing operation undertaken outside the customs territory of the Community.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the rules for such calculation and the rules where specific duties are involved, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

4. The customs authorities shall specify the period within which goods temporarily exported must be reimported into the customs territory of the Community in the form of processed products, and placed under release for free circulation, in order to be able to benefit from total or partial relief from import duties. They may, extend that period, for a reasonable duration, on submission of a duly justified request by the holder of the authorisation.

Article 172

Goods repaired free of charge

1. Where it is established to the satisfaction of the customs authorities that goods have been repaired free of charge, either because of a contractual or statutory obligation arising from a guarantee or because of a manufacturing or material defect, they shall be granted total relief from import duties.

2. Paragraph 1 shall not apply where account was taken of the manufacturing or material defect at the time when the goods in question were first released for free circulation.

Article 173

Standard exchange system

1. Under the standard exchange system an imported product, hereinafter referred to as a 'replacement product', may, in accordance with paragraphs 2 to 5, replace a processed product.

2. The customs authorities shall authorise the standard exchange system to be used where the processing operation involves the repair of defective Community goods other than those subject to measures laid down under the common agricultural policy or to the specific arrangements applicable to certain goods resulting from the processing of agricultural products.

3. Replacement products shall have the same eight-digit Combined Nomenclature code, the same commercial quality and the same technical characteristics as the defective goods had the latter undergone repair.

4. Where the defective goods have been used before export, the replacement products must also have been used.

The customs authorities shall, however, waive the requirement set out in the first subparagraph if the replacement product has been supplied free of charge, either because of a contractual or statutory obligation arising from a guarantee or because of a material or manufacturing defect.

5. The provisions which would be applicable to the processed products shall apply to the replacement products.

Article 174

Prior importation of replacement products

1. The customs authorities shall, under the conditions they lay down, and at the request of the person concerned, authorise replacement products to be imported before the defective goods are exported.

In the event of such prior importation of a replacement product, a guarantee shall be provided covering the amount of the import duty that would be payable should the defective goods not be exported in accordance with paragraph 2.

2. The defective goods shall be exported within a period of two months from the date of acceptance by the customs authorities of the declaration for the release for free circulation of the replacement products.

3. Where, in exceptional circumstances, the defective goods cannot be exported within the period referred to in paragraph 2, the customs authorities may, at the duly justified request of the person concerned, extend that period for a reasonable duration.

TITLE VIII

DEPARTURE OF GOODS FROM THE CUSTOMS TERRITORY OF THE COMMUNITY

CHAPTER 1

Goods leaving the customs territory

Article 175

Obligation to lodge a pre-departure declaration

1. Goods destined to leave the customs territory of the Community shall be covered by a pre-departure declaration lodged or made available at the competent customs office before the goods are to be brought out of the customs territory of the Community.

However, the first subparagraph shall not apply to goods carried on means of transport which only pass through the territorial waters or the airspace of the customs territory of the Community without a stop therein.

2. The pre-departure declaration shall take the form of one of the following:

(a) where goods leaving the customs territory of the Community are placed under a customs procedure for the purpose of which a customs declaration is required, the appropriate customs declaration;

- (b) a re-export notification, in accordance with Article 179;
 - (c) where neither a customs declaration nor a re-export notification is required, the exit summary declaration referred to in Article 180.
3. The pre-departure declaration shall contain at least the particulars necessary for the exit summary declaration.

Article 176

Measures establishing certain details

1. The measures designed to amend non-essential elements of this Regulation, by supplementing it, concerning the following:

- (a) the cases in which, and the conditions under which, goods leaving the customs territory of the Community are not subject to a pre-departure declaration;
- (b) the conditions under which the requirement for a pre-departure declaration may be waived or adapted;
- (c) the deadline by which the pre-departure declaration is to be lodged or made available before the goods are brought out of the customs territory of the Community;
- (d) any exceptions from and variations to the deadline referred to in point (c);
- (e) the determination of the competent customs office at which the pre-departure declaration is to be lodged or made available and where risk analysis and risk-based export and exit controls are to be carried out,

shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

2. In adopting those measures, account shall be taken of the following:

- (a) special circumstances;
- (b) the application of those measures to certain types of goods traffic, modes of transport or economic operators;
- (c) international agreements which provide for special security arrangements.

Article 177

Customs supervision and exit formalities

1. Goods leaving the customs territory of the Community shall be subject to customs supervision and may be subject to customs controls. Where appropriate, the customs authorities may, in accordance with the measures adopted under paragraph 5, determine the route to be used, and the time limit to be respected when goods are to leave the customs territory of the Community.

2. Goods destined to leave the customs territory of the Community shall be presented to customs at the customs office competent for the place where the goods leave the customs territory of the Community and shall be subject to the application of exit formalities, which shall, as appropriate, include the following:

- (a) the repayment or remission of import duties or the payment of export refunds;
- (b) the collection of export duties;
- (c) the formalities required under provisions in force with regard to other charges;
- (d) the application of prohibitions and restrictions justified on grounds of, inter alia, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property, including controls against drug precursors, goods infringing certain intellectual property rights and cash leaving the Community, as well as the implementation of fishery conservation and management measures and of commercial policy measures.

3. Goods leaving the customs territory of the Community shall be presented to customs by one of the following persons:

- (a) the person who exports the goods from the customs territory of the Community;
- (b) the person in whose name or on whose behalf the person who exports the goods from that territory acts;
- (c) the person who assumed responsibility for carriage of the goods prior to their export from the customs territory of the Community.

4. Release for exit shall be granted on condition that the goods in question leave the customs territory of the Community in the same condition as when the pre-departure declaration was accepted.

5. The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of paragraphs 1, 2 and 3 of this Article.

CHAPTER 2

Export and re-export

Article 178

Community goods

1. Community goods destined to leave the customs territory of the Community shall be placed under the export procedure.

2. Paragraph 1 shall not apply to the following goods:
- (a) goods placed under the end-use or outward-processing procedure;
 - (b) goods placed under the internal transit procedure or leaving the customs territory of the Community temporarily, in accordance with Article 103.
3. The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures laying down the export formalities applicable to goods placed under the export procedure, under the end-use procedure or the outward-processing procedure.

Article 179

Non-Community goods

1. Non-Community goods destined to leave the customs territory of the Community shall be subject to a re-export notification to be lodged at the competent customs office and to the exit formalities.
2. Articles 104 to 124 shall apply *mutatis mutandis* to the re-export notification.
3. Paragraph 1 shall not apply to the following goods:
 - (a) goods placed under the external transit procedure which only pass through the customs territory of the Community;
 - (b) goods trans-shipped within, or directly re-exported from, a free zone;
 - (c) goods under the temporary storage procedure which are directly re-exported from an authorised temporary storage facility.

Article 180

Exit summary declaration

1. Where goods are destined to leave the customs territory of the Community and a customs declaration or a re-export notification is not required, an exit summary declaration shall be lodged at the competent customs office, in accordance with Article 175.
2. The exit summary declaration shall be made using an electronic data-processing technique. Commercial, port or transport information may be used, provided that it contains the necessary particulars for an exit summary declaration.
3. In exceptional circumstances, customs authorities may accept paper-based exit summary declarations, provided that they apply the same level of risk management as that applied to exit summary declarations made using an electronic data-processing technique and that the requirements for the exchange of such data with other customs offices can be met.

Customs authorities may accept, instead of the lodging of the exit summary declaration, the lodging of a notification and access to the summary declaration data in the economic operator's computer system.

4. The exit summary declaration shall be lodged by one of the following persons:
 - (a) the person who brings the goods, or who assumes responsibility for the carriage of the goods, out of the customs territory of the Community;
 - (b) the exporter or consignor or other person in whose name or on whose behalf the persons referred to in point (a) act;
 - (c) any person who is able to present the goods in question or to have them presented to the competent customs authority.

Article 181

Amendment of the exit summary declaration

The declarant shall, at his request, be permitted to amend one or more particulars of the exit summary declaration after it has been lodged.

However, no amendment shall be possible after any of the following events:

- (a) the customs authorities have informed the person who lodged the summary declaration that they intend to examine the goods;
- (b) the customs authorities have established that the particulars in question are incorrect;
- (c) the customs authorities have already allowed the removal of the goods.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down exceptions to point (c) of the second subparagraph of this Article, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

CHAPTER 3

Relief from export duties

Article 182

Temporary export

1. Without prejudice to Article 171, Community goods may be temporarily exported from the customs territory of the Community and benefit from export duty relief, conditional upon reimportation.

2. The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of this Article.

TITLE IX

CUSTOMS CODE COMMITTEE AND FINAL PROVISIONS

CHAPTER 1

Customs Code Committee

Article 183

Further implementing measures

1. The Commission shall, in accordance with the regulatory procedure referred to in Article 184(2), adopt rules for the interoperability of Member States' electronic customs systems as well as for the relevant Community components to bring about improved cooperation based upon electronic data exchange between customs authorities, between customs authorities and the Commission and between customs authorities and economic operators.

2. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the following:

- (a) the conditions under which the Commission may issue decisions requesting Member States to revoke or amend a decision — other than those referred to in Article 20(8)(c) issued within the framework of the customs legislation which deviates from comparable decisions of other competent authorities and thereby compromises the uniform application of customs legislation;
- (b) any other implementing measures, where necessary, including where the Community has accepted commitments and obligations in relation to international agreements which require the adaptation of provisions of the Code;
- (c) further cases and conditions under which the application of this Code may be simplified,

shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Article 184

Committee

1. The Commission shall be assisted by the Customs Code Committee, hereinafter referred to as 'the Committee'.

2. Where reference is made to this paragraph, Articles 5 and 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

The period laid down in Article 5(6) of Decision 1999/468/EC shall be set at three months.

3. Where reference is made to this paragraph, Articles 4 and 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

The period laid down in Article 4(3) of Decision 1999/468/EC shall be set at three months.

4. Where reference is made to this paragraph, Article 5a(1) to (4) and Article 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

Article 185

Further matters

The Committee may examine any question concerning the customs legislation which is raised by its chairman, either on the initiative of the Commission or at the request of a representative of a Member State, and which concerns, in particular, the following:

- (a) any problems arising from the application of customs legislation;
- (b) any position to be taken by the Community in committees, working groups and panels established by or under international agreements dealing with customs legislation.

CHAPTER 2

Final provisions

Article 186

Repeal

Regulations (EEC) No 3925/91, (EEC) No 2913/92 and (EC) No 1207/2001 are hereby repealed.

References to the repealed Regulations shall be construed as references to this Regulation and shall be read in accordance with the correlation tables set out in the Annex.

Article 187

Entry into force

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

*Article 188***Application**

1. The second subparagraph of Article 1(3), second subparagraph of Article 5(1), first subparagraph of Article 5(2), Article 10(2), Article 11(3), second subparagraph of Article 12(2), Article 15(1), Article 16(5), Article 18(4), Article 19(5), Article 20(7), Article 20(8), Article 20(9), second subparagraph of Article 24(3), Article 25(3), Article 28(3), Article 30(2), Article 31(3), Article 33(5), Article 38, Article 39(3), Article 39(6), Article 43, Article 54, second subparagraph of Article 55(2), Article 56(9), Article 57(3), second subparagraph of Article 58, second subparagraph of Article 59(1), Article 62(3), Article 63(3), Article 65(3), third subparagraph of Article 67(1), Article 71, first subparagraph of Article 72(3), Article 76, Article 77(3), second subparagraph of Article 78(1), Article 78(5), Article 85, Article 86(7), first subparagraph of Article 87(3), second subparagraph of Article 88(4), Article 89(2), Article 93(2), Article 101(2), Article 103, Article 105(2), first subparagraph of Article 106(4), Article 107(3), second subparagraph of Article 108(1), Article 108(4), Article 109(2), Article 109(3), third subparagraph of Article 110(1), Article 111(3), Article 112(4), Article 113(3), second subparagraph of Article 114(2), second subparagraph of

Article 115, first subparagraph of Article 116(2), Article 119(3), Article 122, Article 124(2), Article 128, Article 134, first subparagraph of Article 136(2), second subparagraph of Article 136(3), fourth subparagraph of Article 136(4), Article 137(2), Article 140(2), fourth subparagraph of Article 142(1), second subparagraph of Article 142(2), second subparagraph of Article 142(3), Article 143, Article 144(2), second subparagraph of Article 145(3), second subparagraph of Article 148(2), Article 150(3), Article 151(5), first subparagraph of Article 164, second subparagraph of Article 171(3), Article 176(1), Article 177(5), Article 178(3), third subparagraph of Article 181, Article 182(2), Article 183(1) and Article 183(2) shall be applicable from 24 June 2008.

2. All other provisions shall be applicable once the implementing provisions adopted on the basis of the Articles referred to in the paragraph 1 are applicable. The implementing provisions shall enter into force on 24 June 2009 at the earliest.

Notwithstanding the entry into force of the implementing provisions, the provisions of this Regulation referred to in this paragraph shall be applicable on 24 June 2013 at the latest.

3. Article 30(1) shall apply from 1 January 2011.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Strasbourg, 23 April 2008.

For the European Parliament
The President
H.-G. PÖTTERING

For the Council
The President
J. LENARČIČ

ANNEX

CORRELATION TABLES

1. Regulation (EEC) No 2913/92

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2. **Regulations (EEC) No 3925/91 and (EC) No 1207/2001**

Repealed Regulation	This Regulation
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Regulation (EC) No 1207/2001	Article 39

**REGULATION (EC) No 451/2008 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL
of 23 April 2008**

**establishing a new statistical classification of products by activity (CPA) and repealing Council
Regulation (EEC) No 3696/93**

(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 285(1) thereof,

Having regard to the proposal from the Commission,

Acting in accordance with the procedure laid down in Article 251 of the Treaty ⁽¹⁾,

Whereas:

- (1) Regulation (EEC) No 3696/93 ⁽²⁾ established the statistical classification of products by activity (CPA) in the European Economic Community.
- (2) In order to reflect the technological development and structural changes of the economy, an up-to-date CPA should be established.
- (3) The structuring of a product classification in accordance with the production activity involved avoids proliferation of unrelated coding schemes, and facilitates the identification by producers of relevant markets.
- (4) There is a need to create a reference framework within which statistical data on production, consumption, external trade and transport can be compared.
- (5) An up-to-date CPA is central to the Commission's ongoing efforts to overhaul Community statistics; it is expected to convey, through more comparable and relevant data, better economic governance at Community and national level.
- (6) In order to function, the internal market requires statistical standards applicable to the collection, transmission and publication of national and Community statistics so that enterprises, financial institutions, governments and all other operators in the internal market can be provided with reliable and comparable statistical data. To this end, it is vital that the various categories of the CPA be interpreted uniformly in all the Member States.

- (7) Reliable and comparable statistics are necessary to enable enterprises to assess their competitiveness, and are useful to the Community institutions in preventing distortions of competition.
- (8) The establishment of a common statistical classification of products by economic activity does not per se oblige Member States to collect, publish or supply data. Only if the Member States use product classifications linked to the Community classification is it possible to provide integrated information with the reliability, speed, flexibility and degree of detail required for the management of the internal market.
- (9) Provision should be made to enable the Member States, in order to meet their national requirements, to integrate into their national classifications additional categories based on the CPA.
- (10) The international comparability of economic statistics requires that the Member States and the Community institutions use classifications of products which are directly linked to the Central Product Classification (CPC) Ver. 2, as adopted by the United Nations Statistical Commission.
- (11) Use of the CPA requires that the Commission be assisted by the Statistical Programme Committee established by Council Decision 89/382/EEC, Euratom ⁽³⁾ in particular as regards examining problems arising from the implementation of the CPA and incorporating amendments to the CPA.
- (12) The establishment of a new statistical classification of products implies a need to amend specifically references to the CPA. It is therefore necessary to repeal Regulation (EEC) No 3696/93.
- (13) The measures necessary for the implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission ⁽⁴⁾. In particular, the Commission should be empowered to amend the CPA in order to take account of technological or economic developments and align it with other economic and social classifications. Since those measures are of general scope and are designed to amend non-essential elements of this Regulation, inter alia, by supplementing it with new non-essential elements, they must be adopted in accordance with the regulatory procedure with scrutiny provided for in Article 5a of Decision 1999/468/EC.

⁽¹⁾ Opinion of the European Parliament of 10 July 2007 (not yet published in the Official Journal) and Council Decision of 14 February 2008.

⁽²⁾ OJ L 342, 31.12.1993, p. 1. Regulation as last amended by Regulation (EC) No 1882/2003 of the European Parliament and of the Council (OJ L 284, 31.10.2003, p. 1).

⁽³⁾ OJ L 181, 28.6.1989, p. 47.

⁽⁴⁾ OJ L 184, 17.7.1999, p. 23. Decision as amended by Decision 2006/512/EC (OJ L 200, 22.7.2006, p. 11).

(14) Since the objective of this Regulation, namely the establishment of a new CPA, cannot be sufficiently achieved by the Member States and can therefore be better achieved at Community level, the Community may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary to achieve that objective.

(15) The Statistical Programme Committee has been consulted,

HAVE ADOPTED THIS REGULATION:

Article 1

Subject matter and scope

1. This Regulation establishes a new common CPA within the Community in order to ensure relevance with respect to the economic reality and comparability between national, Community and international classifications and hence national, Community and international statistics.

2. The term 'product' shall refer to outputs of economic activities, whether goods or services.

3. This Regulation shall apply to the use of the classification for statistical purposes only.

Article 2

The levels and the structure of the CPA

1. The CPA shall comprise:

(a) a first level, comprising headings identified by an alphabetical code (sections);

(b) a second level, comprising headings identified by a two-digit numerical code (divisions);

(c) a third level, comprising headings identified by a three-digit numerical code (groups);

(d) a fourth level, comprising headings identified by a four-digit numerical code (classes);

(e) a fifth level, comprising headings identified by a five-digit numerical code (categories); and

(f) a sixth level, comprising headings identified by a six-digit numerical code (subcategories).

2. The CPA is set out in the Annex.

Article 3

Use of the CPA

The Commission shall use the CPA for all statistics classified according to products by activity.

Article 4

National classifications of products by economic activity

1. Member States may use the CPA for aggregated or detailed, national, specific or functional adaptation based on the subcategories of the CPA.

2. Those classifications shall be related to the CPA in accordance with the following rules:

(a) classifications that are more aggregated than the CPA shall comprise precise aggregations of CPA subcategories;

(b) classifications that are more detailed than the CPA shall comprise headings that are wholly contained within CPA subcategories.

The classifications that are derived in accordance with this paragraph may have a different coding.

3. Member States may use a national classification of products by economic activity derived from the CPA. In such a case, they shall forward to the Commission drafts defining their national classification. Within three months after receiving such a draft, the Commission shall verify the conformity of the envisaged national classification with paragraph 2 and shall transmit it to the other Member States for information. The Member States' national classifications shall include a table of correspondence with the CPA.

Article 5

Commission activities

The Commission, in cooperation with the Member States, shall ensure the dissemination, maintenance and promotion of the CPA, in particular by:

(a) drafting, updating and publishing explanatory notes relating to the CPA;

(b) drawing up and publishing guidelines for the application of the CPA;

- (c) publishing tables of correspondence between the new version and the previous version of the CPA; the previous version and the new version of the CPA; and the CPA and the Combined Nomenclature (CN), which is reproduced in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽¹⁾; and
- (d) working to improve consistency with other classifications.

Article 6

Implementing measures

1. The following measures, designed to implement and update this Regulation, shall be adopted in accordance with the regulatory procedure referred to in Article 7(2):
- (a) decisions required in case of problems arising from implementing the CPA, including the assignment of products to specific classes; and
- (b) technical measures ensuring a fully coordinated transition from the previous version of the CPA.
2. The following measures, designed to amend non-essential elements of this Regulation, inter alia, by supplementing it, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 7(3):
- (a) amendments to the CPA designed to take account of technological or economic developments; and
- (b) amendments to the CPA designed to align it with other economic and social classifications.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Strasbourg, 23 April 2008.

For the European Parliament
The President
H.-G. PÖTTERING

For the Council
The President
J. LENARČIČ

3. Consideration is to be given to the principle that the benefits of updating the CPA must outweigh its costs, and to the principle that additional costs and burden remain within a reasonable limit.

Article 7

Committee

1. The Commission shall be assisted by the Statistical Programme Committee.
2. Where reference is made to this paragraph, Articles 5 and 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

The period laid down in Article 5(6) of Decision 1999/468/EC shall be set at three months.

3. Where reference is made to this paragraph, Article 5a(1) to (4) and Article 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

Article 8

Repeal of Regulation (EEC) No 3696/93

Regulation (EEC) No 3696/93 shall be repealed with effect from 1 January 2008.

Article 9

Entry into force

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2008.

⁽¹⁾ OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Commission Regulation (EC) No 360/2008 (OJ L 111, 23.4.2008, p. 9).

ANNEX

CPA 2008

(n.e.c.: not elsewhere classified; (): part of)*

Code	Heading	CPC ver. 2
A	PRODUCTS OF AGRICULTURE, FORESTRY AND FISHING	
01	Products of agriculture, hunting and related services	
01.1	Non-perennial crops	
01.11	Cereals (except rice), leguminous crops and oil seeds	
01.11.1	Wheat	
01.11.11	Durum wheat	01111 (*) 01112 (*)
01.11.12	Wheat, except durum wheat	01111 (*) 01112 (*)
01.11.2	Maize	
01.11.20	Maize	01121 01122
01.11.3	Barley, rye and oats	
01.11.31	Barley	01151 01152
01.11.32	Rye	01161 01162
01.11.33	Oats	01171 01172
01.11.4	Sorghum, millet and other cereals	
01.11.41	Sorghum	01141 01142
01.11.42	Millet	01181 01182
01.11.49	Other cereals	01190
01.11.5	Cereals straw and husks	
01.11.50	Cereals straw and husks	01913
01.11.6	Green leguminous vegetables	
01.11.61	Beans, green	01241
01.11.62	Peas, green	01242
01.11.69	Other green leguminous vegetables	01249
01.11.7	Dried leguminous vegetables	
01.11.71	Beans, dry	01701
01.11.72	Broad beans, dry	01702
01.11.73	Chick peas, dry	01703
01.11.74	Lentils, dry	01704
01.11.75	Peas, dry	01705
01.11.79	Pulses (dried leguminous vegetables) n.e.c.	01709

Code	Heading	CPC ver. 2
01.11.8	Soya beans, groundnuts and cotton seed	
01.11.81	Soya beans	01411 01412
01.11.82	Groundnuts, in shell	01421 01422
01.11.83	Groundnuts, shelled	21421
01.11.84	Cotton seed	01431 01432
01.11.9	Other oil seeds	
01.11.91	Linseed	01441
01.11.92	Mustard seed	01442
01.11.93	Rape or colza seed	01443
01.11.94	Sesame seed	01444
01.11.95	Sunflower seed	01445
01.11.99	Other oil seeds n.e.c.	01446 01449
01.12	Rice, not husked	
01.12.1	Rice, not husked	
01.12.10	Rice, not husked	01131 01132
01.13	Vegetables and melons, roots and tubers	
01.13.1	Leafy or stem vegetables	
01.13.11	Asparagus	01211
01.13.12	Cabbages	01212
01.13.13	Cauliflowers and broccoli	01213
01.13.14	Lettuce	01214 (*)
01.13.15	Chicory	01214 (*)
01.13.16	Spinach	01215
01.13.17	Artichokes	01216
01.13.19	Other leafy or stem vegetables	01219
01.13.2	Melons	
01.13.21	Watermelons	01221
01.13.29	Other melons	01229
01.13.3	Other fruit-bearing vegetables	
01.13.31	Chillies and peppers, green (only capsicum)	01231
01.13.32	Cucumbers and gherkins	01232
01.13.33	Eggplants (aubergines)	01233
01.13.34	Tomatoes	01234
01.13.39	Other fruit-bearing vegetables n.e.c.	01235 01239
01.13.4	Root, bulb or tuberous vegetables	
01.13.41	Carrots and turnips	01251
01.13.42	Garlic	01252
01.13.43	Onions	01253

Code	Heading	CPC ver. 2
01.13.44	Leeks and other alliaceous vegetables	01254
01.13.49	Other root, bulb or tuberous vegetables (without high starch or inulin content)	01259
01.13.5	Edible roots and tubers with high starch or inulin content	
01.13.51	Potatoes	01510
01.13.52	Sweet potatoes	01591
01.13.53	Cassava	01592
01.13.59	Other edible roots and tubers with high starch or inulin content	01593 01599
01.13.6	Vegetable seeds, except beet seeds	
01.13.60	Vegetable seeds, except beet seeds	01260
01.13.7	Sugar beet and sugar beet seeds	
01.13.71	Sugar beet	01801
01.13.72	Sugar beet seeds	01803
01.13.8	Mushrooms and truffles	
01.13.80	Mushrooms and truffles	01270
01.13.9	Vegetables, fresh, n.e.c.	
01.13.90	Vegetables, fresh, n.e.c.	01290
01.14	Sugar cane	
01.14.1	Sugar cane	
01.14.10	Sugar cane	01802 01809
01.15	Unmanufactured tobacco	
01.15.1	Unmanufactured tobacco	
01.15.10	Unmanufactured tobacco	01970 25010
01.16	Fibre crops	
01.16.1	Fibre crops	
01.16.11	Cotton, whether or not ginned	01921
01.16.12	Jute, kenaf and other textile bast fibres, raw or retted, except flax, true hemp and ramie	01922
01.16.19	Flax, true hemp and raw fibre crops n.e.c.	01929
01.19	Other non-perennial crops	
01.19.1	Forage crops	
01.19.10	Forage crops	01911 01912 01919
01.19.2	Cut flowers and flower buds; flower seeds	
01.19.21	Cut flowers and flower buds	01962
01.19.22	Flower seeds	01963
01.19.3	Beet seeds, seeds for forage plants; other raw vegetable materials	
01.19.31	Beet seeds (excluding sugar beet seeds) and seeds for forage plants	01940
01.19.39	Raw vegetable materials n.e.c.	01990
01.2	Perennial crops	

Code	Heading	CPC ver. 2
01.21	Grapes	
01.21.1	Grapes	
01.21.11	Table grapes	01330 (*)
01.21.12	Other grapes, fresh	01330 (*)
01.22	Tropical and subtropical fruits	
01.22.1	Tropical and subtropical fruits	
01.22.11	Avocados	01311
01.22.12	Bananas, plantains and similar	01312 01313
01.22.13	Dates	01314
01.22.14	Figs	01315
01.22.19	Other tropical and subtropical fruits	01316 01317 01318 01319
01.23	Citrus fruits	
01.23.1	Citrus fruits	
01.23.11	Pomelo and grapefruits	01321
01.23.12	Lemons and limes	01322
01.23.13	Oranges	01323
01.23.14	Tangerines, mandarins, clementines	01324
01.23.19	Other citrus fruits	01329
01.24	Pome fruits and stone fruits	
01.24.1	Apples	
01.24.10	Apples	01351
01.24.2	Other pome fruits and stone fruits	
01.24.21	Pears	01352 (*)
01.24.22	Quinces	01352 (*)
01.24.23	Apricots	01353
01.24.24	Cherries	01354
01.24.25	Peaches	01355 (*)
01.24.26	Nectarines	01355 (*)
01.24.27	Plums	01356 (*)
01.24.28	Sloes	01356 (*)
01.24.29	Other pome fruits and stone fruits n.e.c.	01359
01.25	Other tree and bush fruits and nuts	
01.25.1	Berries and the fruits of the genus vaccinium	
01.25.11	Kiwi fruit	01342
01.25.12	Raspberries	01343
01.25.13	Strawberries	01344
01.25.19	Other berries, the fruits of the genus vaccinium n.e.c.	01341 01349
01.25.2	Fruit seeds	

Code	Heading	CPC ver. 2
01.25.20	Fruit seeds	01360
01.25.3	Nuts (excluding wild edible nuts, groundnuts and coconuts)	
01.25.31	Almonds	01371 21422
01.25.32	Chestnuts	01373 21429 (*)
01.25.33	Hazelnuts	01374 21423
01.25.34	Pistachios	01375 21429 (*)
01.25.35	Walnuts	01376 21429 (*)
01.25.39	Other nuts (excluding wild edible nuts, groundnuts and coconuts)	01372 01377 01379 21424 21429 (*)
01.25.9	Other tree and bush fruits n.e.c.	
01.25.90	Other tree and bush fruits n.e.c.	01391 01399
01.26	Oleaginous fruits	
01.26.1	Olives	
01.26.11	Table olives	01450 (*)
01.26.12	Olives for production of olive oil	01450 (*)
01.26.2	Coconuts	
01.26.20	Coconuts	01460 21429 (*)
01.26.9	Other oleaginous fruits	
01.26.90	Other oleaginous fruits	01491 01499
01.27	Beverage crops	
01.27.1	Beverage crops	
01.27.11	Coffee beans, not roasted	01610
01.27.12	Tea leaves	01620
01.27.13	Maté leaves	01630
01.27.14	Cocoa beans	01640
01.28	Spices, aromatic, drug and pharmaceutical crops	
01.28.1	Spices, not processed	
01.28.11	Pepper (piper spp.), raw	01651
01.28.12	Chillies and peppers, dry (capsicum spp.), raw	01652
01.28.13	Nutmeg, mace and cardamoms, raw	01653
01.28.14	Anise, badian, coriander, cumin, caraway, fennel and juniper berries, raw	01654
01.28.15	Cinnamon (canella), raw	01655
01.28.16	Cloves (whole stems), raw	01656
01.28.17	Ginger, dry, raw	01657

Code	Heading	CPC ver. 2
01.28.18	Vanilla, raw	01658
01.28.19	Other spices, not processed	01690
01.28.2	Hop cones	
01.28.20	Hop cones	01659
01.28.3	Plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes	
01.28.30	Plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes	01930 (*)
01.29	Other perennial crops	
01.29.1	Natural rubber	
01.29.10	Natural rubber	01950
01.29.2	Christmas trees, cut	
01.29.20	Christmas trees, cut	03241
01.29.3	Vegetable materials of a kind used primarily for plaiting or as stuffing or padding, or in dyeing or tanning	
01.29.30	Vegetable materials of a kind used primarily for plaiting or as stuffing or padding, or in dyeing or tanning	03250
01.3	Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn	
01.30	Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn	
01.30.1	Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn	
01.30.10	Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn	01961 (*)
01.4	Live animals and animal products	
01.41	Dairy cattle, live and raw milk from dairy cattle	
01.41.1	Dairy cattle, live	
01.41.10	Dairy cattle, live	0211 (*)
01.41.2	Raw milk from dairy cattle	
01.41.20	Raw milk from dairy cattle	0221
01.42	Other cattle and buffaloes, live and their semen	
01.42.1	Other cattle and buffaloes, live	
01.42.11	Other cattle and buffaloes, except calves, live	0211 (*)
01.42.12	Calves of cattle and buffalo, live	0211 (*)
01.42.2	Cattle and buffalo semen	
01.42.20	Cattle and buffalo semen	02411
01.43	Horses and other equines, live	
01.43.1	Horses and other equines, live	
01.43.10	Horses and other equines, live	02130
01.44	Camels and camelids, live	
01.44.1	Camels and camelids, live	
01.44.10	Camels and camelids, live	02121
01.45	Sheep and goats, live; raw milk and shorn wool from sheep and goats	
01.45.1	Sheep and goats, live	
01.45.11	Sheep, live	02122
01.45.12	Goats, live	02123

Code	Heading	CPC ver. 2
01.45.2	Raw milk from sheep and goats	
01.45.21	Raw milk from sheep	02291
01.45.22	Raw milk from goats	02292
01.45.3	Shorn wool from sheep and goats, greasy, including fleece-washed shorn wool	
01.45.30	Shorn wool from sheep and goats, greasy, including fleece-washed shorn wool	02941
01.46	Swine, live	
01.46.1	Swine, live	
01.46.10	Swine, live	02140
01.47	Poultry, live and eggs	
01.47.1	Poultry, live	
01.47.11	Chickens, live	02151
01.47.12	Turkeys, live	02152
01.47.13	Geese, live	02153
01.47.14	Ducks and guinea fowls, live	02154 02155
01.47.2	Eggs, in shell, fresh	
01.47.21	Hen eggs in shell, fresh	02310
01.47.22	Eggs from other poultry in shell, fresh	02320
01.47.23	Eggs for hatching	02330
01.49	Other farmed animals and animal products	
01.49.1	Other farmed animals, live	
01.49.11	Domestic rabbits, live	02191
01.49.12	Farmed birds n.e.c., live	02193 02194
01.49.13	Farmed reptiles (including snakes and turtles), live	02195
01.49.19	Other farmed animals n.e.c., live	02129 02192 02196 02199
01.49.2	Other farm animal products	
01.49.21	Natural honey	02910
01.49.22	Raw milk n.e.c.	02293 02299
01.49.23	Snails, fresh, chilled, frozen, dried, salted or in brine, except sea snails	02920
01.49.24	Edible products of farm animal origin n.e.c.	02930
01.49.25	Silk-worm cocoons suitable for reeling	02944
01.49.26	Insect waxes and spermaceti, whether or not refined or coloured	02960
01.49.27	Animal embryos for reproduction	02419 02420
01.49.28	Non-edible products of farm animal origin n.e.c.	02943
01.49.3	Raw fur skins and miscellaneous raw hides and skins	
01.49.31	Raw fur skins, except of fur-bearing lambs	02955 (*)
01.49.32	Raw fur skins of fur-bearing lambs	02955 (*)

Code	Heading	CPC ver. 2
01.49.39	Raw skins of animals n.e.c. (fresh or preserved, but not further prepared)	02959
01.6	Agricultural and animal husbandry services (except veterinary services)	
01.61	Support services to crop production	
01.61.1	Support services to crop production	
01.61.10	Support services to crop production	86119
01.62	Support services to animal production	
01.62.1	Support services to animal production	
01.62.10	Support services to animal production	86121
01.63	Post-harvest crop services	
01.63.1	Post-harvest crop services	
01.63.10	Post-harvest crop services	86111
01.64	Seed processing services for propagation	
01.64.1	Seed processing services for propagation	
01.64.10	Seed processing services for propagation	86112
01.7	Hunting and trapping and related services	
01.70	Hunting and trapping and related services	
01.70.1	Hunting and trapping and related services	
01.70.10	Hunting and trapping and related services	86130
02	Products of forestry, logging and related services	
02.1	Forest trees and nursery services	
02.10	Forest trees and nursery services	
02.10.1	Live forest tree plants; forest tree seeds	
02.10.11	Live forest tree plants	01961 (*)
02.10.12	Forest tree seeds	01360
02.10.2	Forest trees nurseries services	
02.10.20	Forest trees nurseries services	86140 (*)
02.10.3	Forest trees	
02.10.30	Forest trees	03300
02.2	Wood in the rough	
02.20	Wood in the rough	
02.20.1	Wood in the rough	
02.20.11	Logs of coniferous wood	03110
02.20.12	Logs of non-coniferous wood, except tropical wood	03120 (*)
02.20.13	Logs of tropical wood	03120 (*)
02.20.14	Fuel wood	03130 (*)
02.3	Wild growing non-wood products	
02.30	Wild growing non-wood products	
02.30.1	Natural gums	
02.30.11	Balata, gutta-percha, guayula, chicle and similar natural gums	03211
02.30.12	Lac, balsams and other natural gums and resins	03219
02.30.2	Natural cork, raw or simply prepared	
02.30.20	Natural cork, raw or simply prepared	03220

Code	Heading	CPC ver. 2
02.30.3	Parts of plants, grasses, mosses and lichens suitable for ornamental purposes	
02.30.30	Parts of plants, grasses, mosses and lichens suitable for ornamental purposes	03249
02.30.4	Wild growing edible products	
02.30.40	Wild growing edible products	03230
02.4	Support services to forestry	
02.40	Support services to forestry	
02.40.1	Support services to forestry	
02.40.10	Support services to forestry	86140 (*)
03	Fish and other fishing products; aquaculture products; support services to fishing	
03.0	Fish and other fishing products; aquaculture products; support services to fishing	
03.00	Fish and other fishing products; aquaculture products; support services to fishing	
03.00.1	Fish, live	
03.00.11	Live ornamental fish	04111
03.00.12	Live fish, marine, not farmed	04119 (*)
03.00.13	Live fish, freshwater, not farmed	04119 (*)
03.00.14	Live fish, marine, farmed	04119 (*)
03.00.15	Live fish, freshwater, farmed	04119 (*)
03.00.2	Fish, fresh or chilled	
03.00.21	Fresh or chilled fish, marine, not farmed	04120 (*)
03.00.22	Fresh or chilled fish, freshwater, not farmed	04120 (*)
03.00.23	Fresh or chilled fish, marine, farmed	04120 (*)
03.00.24	Fresh or chilled fish, freshwater, farmed	04120 (*)
03.00.3	Crustaceans, not frozen	
03.00.31	Crustaceans, not frozen, not farmed	04210 (*)
03.00.32	Crustaceans, not frozen, farmed	04210 (*)
03.00.4	Molluscs and other aquatic invertebrates, live, fresh or chilled	
03.00.41	Oysters, live, fresh or chilled, not farmed	04220 (*)
03.00.42	Other molluscs and aquatic invertebrates, live, fresh or chilled, not farmed	0429 (*)
03.00.43	Oysters, live, fresh or chilled, farmed	04220 (*)
03.00.44	Other molluscs and aquatic invertebrates, live, fresh or chilled, farmed	0429 (*)
03.00.5	Pearls, unworked	
03.00.51	Natural pearls, unworked	38210 (*)
03.00.52	Cultured pearls, unworked	38210 (*)
03.00.6	Other aquatic plants, animals and their products	
03.00.61	Coral and similar products, shells of molluscs, crustaceans or echinoderms and cuttle-bone	04910
03.00.62	Natural sponges of animal origin	04920
03.00.63	Seaweeds and other algae, not farmed	04930 (*)
03.00.64	Seaweeds and other algae, farmed	04930 (*)

Code	Heading	CPC ver. 2
03.00.69	Other aquatic plants, animals and their products n.e.c.	0 (*)
03.00.7	Support services to fishing and aquaculture	
03.00.71	Support services to fishing	86150 (*)
03.00.72	Support services to aquaculture	86150 (*)
B	MINING AND QUARRYING	
05	Coal and lignite	
05.1	Hard coal	
05.10	Hard coal	
05.10.1	Hard coal	
05.10.10	Hard coal	11010
05.2	Lignite	
05.20	Lignite	
05.20.1	Lignite	
05.20.10	Lignite	11030 (*)
06	Crude petroleum and natural gas	
06.1	Crude petroleum	
06.10	Crude petroleum	
06.10.1	Petroleum oils and oils obtained from bituminous minerals, crude	
06.10.10	Petroleum oils and oils obtained from bituminous minerals, crude	12010
06.10.2	Bituminous or oil shale and tar sands	
06.10.20	Bituminous or oil shale and tar sands	12030
06.2	Natural gas, liquefied or in gaseous state	
06.20	Natural gas, liquefied or in gaseous state	
06.20.1	Natural gas, liquefied or in gaseous state	
06.20.10	Natural gas, liquefied or in gaseous state	12020
07	Metal ores	
07.1	Iron ores	
07.10	Iron ores	
07.10.1	Iron ores	
07.10.10	Iron ores	14100
07.2	Non-ferrous metal ores	
07.21	Uranium and thorium ores	
07.21.1	Uranium and thorium ores	
07.21.10	Uranium and thorium ores	13000
07.29	Other non-ferrous metal ores and concentrates	
07.29.1	Other non-ferrous metal ores and concentrates	
07.29.11	Copper ores and concentrates	14210
07.29.12	Nickel ores and concentrates	14220
07.29.13	Aluminium ores and concentrates	14230
07.29.14	Precious metal ores and concentrates	14240
07.29.15	Lead, zinc and tin ores and concentrates	14290 (*)
07.29.19	Other non-ferrous metal ores and concentrates n.e.c.	14290 (*)
08	Other mining and quarrying products	

Code	Heading	CPC ver. 2
08.1	Stone, sand and clay	
08.11	Ornamental and building stone, limestone, gypsum, chalk and slate	
08.11.1	Ornamental or building stone	
08.11.11	Marble and other calcareous ornamental or building stone	15120
08.11.12	Granite, sandstone and other ornamental or building stone	15130
08.11.2	Limestone and gypsum	
08.11.20	Limestone and gypsum	15200
08.11.3	Chalk and uncalcined dolomite	
08.11.30	Chalk and uncalcined dolomite	16330
08.11.4	Slate	
08.11.40	Slate	15110
08.12	Gravel, sand, clays and kaolin	
08.12.1	Gravel and sand	
08.12.11	Natural sands	15310
08.12.12	Granules, chippings and powder; pebbles, gravel	15320 (*)
08.12.13	Mixtures of slag and similar industrial waste products, whether or not incorporating pebbles, gravel, shingle and flint for construction use	15320 (*)
08.12.2	Clays and kaolin	
08.12.21	Kaolin and other kaolinic clays	15400 (*)
08.12.22	Other clays, andalusite, kyanite and sillimanite; mullite; chamotte or dinas earths	15400 (*)
08.9	Mining and quarrying products n.e.c.	
08.91	Chemical and fertiliser minerals	
08.91.1	Chemical and fertiliser minerals	
08.91.11	Natural calcium or aluminium calcium phosphates	16110
08.91.12	Unroasted iron pyrites; crude or unrefined sulphur	16120
08.91.19	Other chemical and fertiliser minerals	16190 (*)
08.92	Peat	
08.92.1	Peat	
08.92.10	Peat	11040 (*)
08.93	Salt and pure sodium chloride; sea water	
08.93.1	Salt and pure sodium chloride; sea water	
08.93.10	Salt and pure sodium chloride; sea water	16200 (*)
08.99	Other mining and quarrying products n.e.c.	
08.99.1	Bitumen and asphalt, natural; asphaltites and asphaltic rock	
08.99.10	Bitumen and asphalt, natural; asphaltites and asphaltic rock	15330
08.99.2	Precious and semi-precious stones; industrial diamonds, unworked or simply sawn, cleaved or bruted; pumice stone; emery; natural corundum, natural garnet and other natural abrasives; other minerals	
08.99.21	Precious and semi-precious stones (excluding industrial diamonds), unworked or simply sawn or roughly shaped	16310

Code	Heading	CPC ver. 2
08.99.22	Industrial diamonds, unworked or simply sawn, cleaved or bruted; pumice stone; emery; natural corundum, natural garnet and other natural abrasives	16320
08.99.29	Other minerals	16390
09	Mining support services	
09.1	Support services to petroleum and natural gas extraction	
09.10	Support services to petroleum and natural gas extraction	
09.10.1	Support services to petroleum and natural gas extraction	
09.10.11	Drilling services to petroleum and natural gas extraction	86211 (*)
09.10.12	Derrick erection, repair and dismantling services and related support services to petroleum and natural gas extraction	86211 (*)
09.10.13	Liquefaction and regasification services of natural gas for transportation done at the mine site	86211 (*)
09.9	Support services to other mining and quarrying	
09.90	Support services to other mining and quarrying	
09.90.1	Support services to other mining and quarrying	
09.90.11	Support services to hard coal extraction	86219 (*)
09.90.19	Support services to other mining and quarrying n.e.c.	86219 (*)
C	MANUFACTURED PRODUCTS	
10	Food products	
10.1	Preserved meat and meat products	
10.11	Processed and preserved meat	
10.11.1	Meat of bovine animals, swine, sheep, goats, horses and other equines, fresh or chilled	
10.11.11	Meat of bovine animals, fresh or chilled	21111 21112
10.11.12	Meat of swine, fresh or chilled	21113
10.11.13	Meat of sheep, fresh or chilled	21115
10.11.14	Meat of goats, fresh or chilled	21116
10.11.15	Meat of horses and other equines, fresh or chilled	21118
10.11.2	Edible offal of bovine animals, swine, sheep, goats, horses and other equines, fresh or chilled	
10.11.20	Edible offal of bovine animals, swine, sheep, goats, horses and other equines, fresh or chilled	21151 (*) 21152 (*) 21153 (*) 21155 (*) 21156 (*)
10.11.3	Frozen meat and edible offal; other meat and edible offal	
10.11.31	Meat of bovine animals, frozen	21131 21132
10.11.32	Meat of swine, frozen	21133
10.11.33	Meat of sheep, frozen	21135
10.11.34	Meat of goats, frozen	21136
10.11.35	Meat of horses and other equines, frozen	21138

Code	Heading	CPC ver. 2
10.11.39	Other meat and edible offal, fresh, chilled or frozen	21114 21117 21119 21134 21137 21139 21151 (*) 21152 (*) 21153 (*) 21155 (*) 21156 (*) 21159 21190
10.11.4	Pulled wool and raw hides and skins of bovine or equine animals, sheep and goats	
10.11.41	Pulled wool, greasy, including fleece-washed pulled wool	02942
10.11.42	Whole raw hides and skins of bovine or equine animals	02951
10.11.43	Other raw hides and skins of bovine or equine animals	02952
10.11.44	Raw hides and skins of sheep or lambs	02953
10.11.45	Raw hides and skins of goats or kids	02954
10.11.5	Fats of bovine animals, sheep, goats or pigs	
10.11.50	Fats of bovine animals, sheep, goats or pigs	21511 (*) 21512 21513 21514 21515 21519 (*) 21521
10.11.6	Raw offal, inedible	
10.11.60	Raw offal, inedible	39110 (*)
10.11.9	Sub-contracted operations as part of manufacturing of processed and preserved meat	
10.11.99	Sub-contracted operations as part of manufacturing of processed and preserved meat	88111 (*)
10.12	Processed and preserved poultry meat	
10.12.1	Meat of poultry, fresh or chilled	
10.12.10	Meat of poultry, fresh or chilled	21121 21122 21123 21124 21125
10.12.2	Meat of poultry, frozen	
10.12.20	Meat of poultry, frozen	21141 21142 21143 21144 21149
10.12.3	Fats of poultry	
10.12.30	Fats of poultry	21511 (*) 21522
10.12.4	Edible offal of poultry	

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10.12.40	Edible offal of poultry	21160
10.12.5	Feathers and skins of birds with feathers	
10.12.50	Feathers and skins of birds with feathers	39110 (*)
10.12.9	Sub-contracted operations as part of manufacturing of processed and preserved poultry meat	
10.12.99	Sub-contracted operations as part of manufacturing of processed and preserved poultry meat	88111 (*)
10.13	Meat and poultry meat products	
10.13.1	Preserves and preparations of meat, meat offal or blood	
10.13.11	Swine meat, cuts, salted, dried or smoked (bacon and ham)	21171
10.13.12	Bovine meat, salted, dried or smoked	21172
10.13.13	Other meat and edible meat offal, salted, in brine, dried or smoked (excluding swine and bovine meat); edible flours and meals of meat or meat offal	21173
10.13.14	Sausages and similar products of meat, offal or blood	21174
10.13.15	Other prepared and preserved meat, meat offal or blood, except prepared meat and offal dishes	21179
10.13.16	Flours, meals and pellets of meat unfit for human consumption; greaves	21181 21182 21183 21184 21185 21186 21187 21188 21189
10.13.9	Cooking and other preparation services for the production of meat products; sub-contracted operations as part of manufacturing of meat and poultry meat products	
10.13.91	Cooking and other preparation services for the production of meat products	88111 (*)
10.13.99	Sub-contracted operations as part of manufacturing of meat and poultry meat products	88111 (*)
10.2	Processed and preserved fish, crustaceans and molluscs	
10.20	Processed and preserved fish, crustaceans and molluscs	
10.20.1	Fish, fresh, chilled or frozen	
10.20.11	Fish fillets and other fish meat (whether or not minced), fresh or chilled	21221
10.20.12	Fish livers and roes, fresh or chilled	21225
10.20.13	Fish, frozen	21210
10.20.14	Fish fillets, frozen	21222
10.20.15	Fish meat, (whether or not minced), frozen	21223
10.20.16	Fish livers and roes, frozen	21226
10.20.2	Fish, otherwise prepared or preserved; caviar and caviar substitutes	
10.20.21	Fish fillets, dried, salted or in brine, but not smoked	21224
10.20.22	Fish livers and roes dried, smoked, salted or in brine; flours, meals and pellets of fish, fit for human consumption	21227 21233 (*)

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10.20.23	Fish, dried, whether or not salted, or in brine	21231
10.20.24	Fish, including fillets, smoked	21232
10.20.25	Fish, otherwise prepared or preserved, except prepared fish dishes	21242 (*)
10.20.26	Caviar and caviar substitutes	21243
10.20.3	Crustaceans, molluscs and other aquatic invertebrates, frozen, prepared or preserved	
10.20.31	Crustaceans, frozen	21250
10.20.32	Molluscs, frozen, dried, salted or in brine, smoked	21261
10.20.33	Other aquatic invertebrates, frozen, dried, salted or in brine, smoked	21269
10.20.34	Crustaceans, otherwise prepared or preserved; molluscs and other aquatic invertebrates, otherwise prepared or preserved	21270 21280
10.20.4	Flours, meals and pellets, unfit for human consumption, and other products n.e.c. of fish or of crustaceans, molluscs or other aquatic invertebrates	
10.20.41	Flours, meals and pellets of fish, crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	21291
10.20.42	Other inedible products of fish, crustaceans, molluscs or other aquatic invertebrates	21299
10.20.9	Smoking and other preservation and preparation services for manufacture of fish products; sub-contracted operations as part of manufacturing of processed and preserved fish, crustaceans and molluscs	
10.20.91	Smoking and other preservation and preparation services for manufacture of fish products	88111 (*)
10.20.99	Sub-contracted operations as part of manufacturing of processed and preserved fish, crustaceans and molluscs	88111 (*)
10.3	Processed and preserved fruit and vegetables	
10.31	Processed and preserved potatoes	
10.31.1	Processed and preserved potatoes	
10.31.11	Potatoes, frozen	21313
10.31.12	Dried potatoes whether or not cut or sliced but not further prepared	21393 (*)
10.31.13	Dried potatoes in the form of flour, meal, flakes, granulates and pellets	21392
10.31.14	Potatoes prepared or preserved	21323 (*)
10.31.9	Cooking and other preparation services for potatoes and potato products; sub-contracted operations as part of manufacturing of processed and preserved potatoes	
10.31.91	Cooking and other preparation services for potatoes and potato products	88111 (*)
10.31.99	Sub-contracted operations as part of manufacturing of processed and preserved potatoes	88111 (*)
10.32	Fruit and vegetable juices	
10.32.1	Fruit and vegetable juices	
10.32.11	Tomato juice	21331
10.32.12	Orange juice	21431
10.32.13	Grapefruit juice	21432
10.32.14	Pineapple juice	21433
10.32.15	Grape juice	21434

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10.32.16	Apple juice	21435
10.32.17	Mixtures of fruit and vegetable juices	21339
10.32.19	Other fruit and vegetable juices	21439
10.32.9	Sub-contracted operations as part of manufacturing of fruit and vegetable juice	
10.32.99	Sub-contracted operations as part of manufacturing of fruit and vegetable juice	88111 (*)
10.39	Other processed and preserved fruit and vegetables	
10.39.1	Processed and preserved vegetables, excluding potatoes	
10.39.11	Vegetables, frozen	21311 21312 21319
10.39.12	Vegetables provisionally preserved	21399 (*)
10.39.13	Dried vegetables	21393 (*)
10.39.14	Cut and packaged vegetables and fruits	0 (*)
10.39.15	Beans, preserved otherwise than by vinegar or acetic acid, except prepared vegetable dishes	21321
10.39.16	Peas, preserved otherwise than by vinegar or acetic acid, except prepared vegetable dishes	21322
10.39.17	Other vegetables (except potatoes), preserved otherwise than by vinegar or acetic acid, except prepared vegetable dishes	21329 (*) 21399
10.39.18	Vegetables (except potatoes), fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	21394
10.39.2	Processed and preserved fruit and nuts	
10.39.21	Fruit and nuts, uncooked or cooked, frozen	21493
10.39.22	Jams, fruit jellies and fruit or nut puree and pastes	21494
10.39.23	Nuts, groundnuts, roasted, salted or otherwise prepared	21495
10.39.24	Fruit and nuts, provisionally preserved, not for immediate consumption	21496
10.39.25	Other prepared or preserved fruits	21411 21412 21419 21491 21492
10.39.3	Vegetable materials and vegetable waste, vegetable residues and by-products	
10.39.30	Vegetable materials and vegetable waste, vegetable residues and by-products	39120 (*)
10.39.9	Cooking and other preparation services for the preservation of fruit and vegetables; sub-contracted operations as part of manufacturing of other processed and preserved fruit and vegetables	
10.39.91	Cooking and other preparation services for the preservation of fruit and vegetables	88111 (*)
10.39.99	Sub-contracted operations as part of manufacturing of other processed and preserved fruit and vegetables	88111 (*)
10.4	Vegetable and animal oils and fats	
10.41	Oils and fats	
10.41.1	Animal oils and fats, their fractions, crude	
10.41.11	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	21529 (*)

Code	Heading	CPC ver. 2
10.41.12	Fats and oils and their fractions, of fish and marine mammals	21524 21525 21526
10.41.19	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	21519 (*) 21523 21529 (*)
10.41.2	Vegetable oils, crude	
10.41.21	Soya-bean oil, crude	21531
10.41.22	Groundnut oil, crude	21532
10.41.23	Olive oil, crude	21537
10.41.24	Sunflower-seed oil, crude	21533
10.41.25	Cotton-seed oil, crude	21538
10.41.26	Rape, colza and mustard oil, crude	21534
10.41.27	Palm oil, crude	21535
10.41.28	Coconut oil, crude	21536
10.41.29	Other vegetable oils, crude	21539 (*)
10.41.3	Cotton linters	
10.41.30	Cotton linters	21600
10.41.4	Oil-cake and other solid residues, of vegetable fats or oils; flours and meals of oil seeds or oleaginous fruits	
10.41.41	Oil-cake and other solid residues, of vegetable fats or oils	21710
10.41.42	Flours and meals of oil seeds or oleaginous fruits, except those of mustard	21720
10.41.5	Refined oils, except residues	
10.41.51	Soya-bean oil and its fractions, refined but not chemically modified	21541
10.41.52	Groundnut oil and its fractions, refined but not chemically modified	21542
10.41.53	Olive oil and its fractions, refined but not chemically modified	21547
10.41.54	Sunflower-seed oil and its fractions, refined but not chemically modified	21543
10.41.55	Cotton-seed oil and its fractions, refined but not chemically modified	21548
10.41.56	Rape, colza and mustard oil and their fractions, refined but not chemically modified	21544
10.41.57	Palm oil and its fractions, refined but not chemically modified	21545
10.41.58	Coconut oil and its fractions, refined but not chemically modified	21546
10.41.59	Other oils and their fractions, refined but not chemically modified; fixed vegetable fats and other vegetable oils (except maize oil) and their fractions n.e.c. refined but not chemically modified	21549 (*)
10.41.6	Animal or vegetable fats and oils and their fractions, hydrogenated, esterified, but not further prepared	
10.41.60	Animal or vegetable fats and oils and their fractions, hydrogenated, esterified, but not further prepared	21590 (*)
10.41.7	Vegetable waxes (excluding triglycerides); degreas; residues resulting from treatment of fatty substances or animal or vegetable waxes	
10.41.71	Vegetable waxes (excluding triglycerides)	21731
10.41.72	Degreas; residues resulting from treatment of fatty substances or animal or vegetable waxes	21732
10.41.9	Sub-contracted operations as part of manufacturing of oils and fats	
10.41.99	Sub-contracted operations as part of manufacturing of oils and fats	88111 (*)

Code	Heading	CPC ver. 2
10.42	Margarine and similar edible fats	
10.42.1	Margarine and similar edible fats	
10.42.10	Margarine and similar edible fats	21550
10.42.9	Sub-contracted operations as part of manufacturing of margarine and similar edible fats	
10.42.99	Sub-contracted operations as part of manufacturing of margarine and similar edible fats	88111 (*)
10.5	Dairy products	
10.51	Dairy and cheese products	
10.51.1	Processed liquid milk and cream	
10.51.11	Processed liquid milk	22110
10.51.12	Milk and cream of > 6 % fat, not concentrated or sweetened	22120
10.51.2	Milk in solid forms	
10.51.21	Skimmed milk powder	22212
10.51.22	Whole milk powder	22211
10.51.3	Butter and dairy spreads	
10.51.30	Butter and dairy spreads	22241 22242 22249
10.51.4	Cheese and curd	
10.51.40	Cheese and curd	22251 22252 22253 22254 22259
10.51.5	Other dairy products	
10.51.51	Milk and cream, concentrated or containing added sugar or other sweetening matter, other than in solid forms	22221 22222 22229
10.51.52	Yoghurt and other fermented or acidified milk or cream	22230
10.51.53	Casein	22260
10.51.54	Lactose and lactose syrup	23210 (*)
10.51.55	Whey	22130 22219 (*)
10.51.56	Dairy products n.e.c.	22290
10.51.9	Sub-contracted operations as part of manufacturing of dairy and cheese products	
10.51.99	Sub-contracted operations as part of manufacturing of dairy and cheese products	88111 (*)
10.52	Ice cream	
10.52.1	Ice cream and other edible ice	
10.52.10	Ice cream and other edible ice	22270
10.52.9	Sub-contracted operations as part of manufacturing of ice cream	
10.52.99	Sub-contracted operations as part of manufacturing of ice cream	88111 (*)
10.6	Grain mill products, starches and starch products	

Code	Heading	CPC ver. 2
10.61	Grain mill products	
10.61.1	Rice, semi- or wholly milled, or husked or broken	
10.61.11	Husked rice	23162
10.61.12	Rice, semi- or wholly milled or broken	23161
10.61.2	Cereal and vegetable flour; mixes thereof	
10.61.21	Wheat or maslin flour	23110
10.61.22	Other cereal flour	23120
10.61.23	Vegetable flour and meal	23170
10.61.24	Mixes for preparation of bakers' wares	23180
10.61.3	Groats, meal and pellets and other cereal grain products	
10.61.31	Groats and meal of wheat	23130 (*)
10.61.32	Cereal groats, meal and pellets n.e.c.	23130 (*)
10.61.33	Breakfast cereals and other cereal grain products	23140
10.61.4	Bran, sharps and other residues from the working of cereals	
10.61.40	Bran, sharps and other residues from the working of cereals	39120 (*)
10.61.9	Sub-contracted operations as part of manufacturing of grain mill products	
10.61.99	Sub-contracted operations as part of manufacturing of grain mill products	88111 (*)
10.62	Starches and starch products	
10.62.1	Starches and starch products; sugars and sugar syrups n.e.c.	
10.62.11	Starches; inulin; wheat gluten; dextrans and other modified starches	23220
10.62.12	Tapioca and substitutes prepared from starch in flakes, grains and the like	23230
10.62.13	Glucose and glucose syrup; fructose and fructose syrup; invert sugar; sugars and sugar syrups n.e.c.	23210 (*)
10.62.14	Maize oil	21539 (*) 21549 (*)
10.62.2	Residues of starch manufacture and similar residues	
10.62.20	Residues of starch manufacture and similar residues	39130
10.62.9	Sub-contracted operations as part of manufacturing of starches and starch products	
10.62.99	Sub-contracted operations as part of manufacturing of starches and starch products	88111 (*)
10.7	Bakery and farinaceous products	
10.71	Bread; fresh pastry goods and cakes	
10.71.1	Bread, fresh pastry goods and cakes	
10.71.11	Fresh bread	23491
10.71.12	Fresh pastry goods and cakes	23431
10.71.9	Sub-contracted operations as part of manufacturing of fresh or frozen bread, pastry goods and cakes	
10.71.99	Sub-contracted operations as part of manufacturing of fresh or frozen bread, pastry goods and cakes	88111 (*)

Code	Heading	CPC ver. 2
10.72	Rusks and biscuits; preserved pastry goods and cakes	
10.72.1	Rusks and biscuits; preserved pastry goods and cakes	
10.72.11	Crispbread, rusks, toasted bread and similar toasted products	23410
10.72.12	Gingerbread and the like; sweet biscuits; waffles and wafers	23420
10.72.19	Other dry or preserved bakers' wares	23439 23499
10.72.9	Sub-contracted operations as part of manufacturing of rusks and biscuits; preserved pastry goods and cakes	
10.72.99	Sub-contracted operations as part of manufacturing of rusks and biscuits; preserved pastry goods and cakes	88111 (*)
10.73	Macaroni, noodles, couscous and similar farinaceous products	
10.73.1	Macaroni, noodles, couscous and similar farinaceous products	
10.73.11	Macaroni, noodles and similar farinaceous products	23710
10.73.12	Couscous	23721 (*)
10.73.9	Sub-contracted operations as part of manufacturing of macaroni, noodles, couscous and similar farinaceous products	
10.73.99	Sub-contracted operations as part of manufacturing of macaroni, noodles, couscous and similar farinaceous products	88111 (*)
10.8	Other food products	
10.81	Sugar	
10.81.1	Raw or refined cane or beet sugar; molasses	
10.81.11	Raw cane or beet sugar, in solid form	23511 23512
10.81.12	Refined cane or beet sugar and chemically pure sucrose, in solid form, not containing added flavouring or colouring matter	23520
10.81.13	Refined cane or beet sugar, containing added flavouring or colouring matter; maple sugar and maple syrup	23530
10.81.14	Molasses	23540
10.81.2	Beet-pulp, bagasse and other waste of sugar manufacture	
10.81.20	Beet-pulp, bagasse and other waste of sugar manufacture	39140
10.81.9	Sub-contracted operations as part of manufacturing of sugar	
10.81.99	Sub-contracted operations as part of manufacturing of sugar	88111 (*)
10.82	Cocoa, chocolate and sugar confectionery	
10.82.1	Cocoa paste, whether or not defatted, cocoa butter, fat and oil, cocoa powder	
10.82.11	Cocoa paste, whether or not defatted	23610
10.82.12	Cocoa butter, fat and oil	23620
10.82.13	Cocoa powder, not containing added sugar or other sweetening matter	23630
10.82.14	Cocoa powder, containing added sugar or other sweetening matter	23640
10.82.2	Chocolate and sugar confectionery	
10.82.21	Chocolate and food preparations containing cocoa (except sweetened cocoa powder), in bulk forms	23650
10.82.22	Chocolate and food preparations containing cocoa (except sweetened cocoa powder), other than in bulk forms	23660
10.82.23	Sugar confectionery (including white chocolate), not containing cocoa	23670
10.82.24	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar	21499
10.82.3	Cocoa shells, husks, skins and other cocoa waste	

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10.82.30	Cocoa shells, husks, skins and other cocoa waste	39150
10.82.9	Sub-contracted operations as part of manufacturing of cocoa, chocolate and sugar confectionery	
10.82.99	Sub-contracted operations as part of manufacturing of cocoa, chocolate and sugar confectionery	88111 (*)
10.83	Processed tea and coffee	
10.83.1	Processed tea and coffee	
10.83.11	Coffee, decaffeinated or roasted	23911
10.83.12	Coffee substitutes; extracts, essences and concentrates of coffee or coffee substitutes; coffee husks and skins	23912
10.83.13	Green tea (not fermented), black tea (fermented) and partly fermented tea, in immediate packings of a content \leq 3 kg	23913
10.83.14	Extracts, essences, concentrates and preparations of tea or maté	23914
10.83.15	Herb infusions	01930 (*)
10.83.9	Sub-contracted operations as part of manufacturing of coffee and tea	
10.83.99	Sub-contracted operations as part of manufacturing of coffee and tea	88111 (*)
10.84	Condiments and seasonings	
10.84.1	Vinegar; sauces; mixed condiments; mustard flour or meal; prepared mustard	
10.84.11	Vinegar and substitutes for vinegar obtained from acetic acid	23994
10.84.12	Sauces; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard	23995
10.84.2	Spices, processed	
10.84.21	Pepper (<i>piper</i> spp.), processed	23921
10.84.22	Chillies and peppers, dry (<i>capsicum</i> spp.), processed	23922
10.84.23	Cinnamon (<i>canella</i>), processed; other processed spices	23923 23924 23925 23926 23927 23928
10.84.3	Food-grade salt	
10.84.30	Food-grade salt	16200 (*)
10.84.9	Sub-contracted operations as part of manufacturing of condiments and seasonings	
10.84.99	Sub-contracted operations as part of manufacturing of condiments and seasonings	88111 (*)
10.85	Prepared meals and dishes	
10.85.1	Prepared meals and dishes	
10.85.11	Prepared meals and dishes based on meat, meat offal or blood	21176
10.85.12	Prepared meals and dishes based on fish, crustaceans and molluscs	21241 21242 (*)
10.85.13	Prepared meals and dishes based on vegetables	21391
10.85.14	Prepared meals and dishes based on pasta	23721 (*) 23722
10.85.19	Other prepared dishes and meals (including frozen pizza)	23997
10.85.9	Sub-contracted operations as part of manufacturing of prepared meals and dishes	
10.85.99	Sub-contracted operations as part of manufacturing of prepared meals and dishes	88111 (*)

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10.86	Homogenised food preparations and dietetic food	
10.86.1	Homogenised food preparations and dietetic food	
10.86.10	Homogenised food preparations and dietetic food	23991
10.86.9	Sub-contracted operations as part of manufacturing of homogenised food preparations and dietetic food	
10.86.99	Sub-contracted operations as part of manufacturing of homogenised food preparations and dietetic food	88111 (*)
10.89	Other food products n.e.c.	
10.89.1	Soups, eggs, yeasts and other food products; extracts and juices of meat, fish and aquatic invertebrates	
10.89.11	Soups and broths and preparations thereof	23992
10.89.12	Eggs, not in shell, and eggs yolks fresh or preserved; eggs in shells preserved or cooked; egg albumin	22300 23993
10.89.13	Yeasts (active or inactive); other single-cell micro-organisms, dead; prepared baking powders	23996
10.89.14	Extracts and juices of meat, fish and aquatic invertebrates	21175
10.89.15	Vegetable saps and extracts; peptic substances; mucilages and thickeners	23999 (*)
10.89.19	Miscellaneous food products n.e.c.	23210 (*) 23999 (*)
10.89.9	Sub-contracted operations as part of manufacturing of other food products n.e.c.	
10.89.99	Sub-contracted operations as part of manufacturing of other food products n.e.c.	88111 (*)
10.9	Prepared animal feeds	
10.91	Prepared feeds for farm animals	
10.91.1	Prepared feeds for farm animals, except lucerne meal and pellets	
10.91.10	Prepared feeds for farm animals, except lucerne meal and pellets	23311 23313 23315 23319
10.91.2	Lucerne (alfalfa) meal and pellets	
10.91.20	Lucerne (alfalfa) meal and pellets	23320
10.91.9	Sub-contracted operations as part of manufacturing of prepared feeds for farm animals	
10.91.99	Sub-contracted operations as part of manufacturing of prepared feeds for farm animals	88111 (*)
10.92	Prepared pet foods	
10.92.1	Prepared pet foods	
10.92.10	Prepared pet foods	23314
10.92.9	Sub-contracted operations as part of manufacturing of prepared pet foods	
10.92.99	Sub-contracted operations as part of manufacturing of prepared pet foods	88111 (*)
11	Beverages	
11.0	Beverages	
11.01	Distilled alcoholic beverages	
11.01.1	Distilled alcoholic beverages	

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11.01.10	Distilled alcoholic beverages	24131 24139
11.01.9	Sub-contracted operations as part of manufacturing of distilled alcoholic beverages	
11.01.99	Sub-contracted operations as part of manufacturing of distilled alcoholic beverages	88111 (*)
11.02	Wine from grape	
11.02.1	Wine of fresh grapes; grape must	
11.02.11	Sparkling wine of fresh grapes	24211
11.02.12	Wine of fresh grapes, except sparkling wine; grape must	24212
11.02.2	Wine lees; argol	
11.02.20	Wine lees; argol	39170
11.02.9	Sub-contracted operations as part of manufacturing of wine from grape	
11.02.99	Sub-contracted operations as part of manufacturing of wine from grape	88111 (*)
11.03	Cider and other fruit wines	
11.03.1	Other fermented beverages (e.g., cider, perry, mead); mixed beverages containing alcohol	
11.03.10	Other fermented beverages (e.g., cider, perry, mead); mixed beverages containing alcohol	24230
11.03.9	Sub-contracted operations as part of manufacturing of cider and other fruit wines	
11.03.99	Sub-contracted operations as part of manufacturing of cider and other fruit wines	88111 (*)
11.04	Other non-distilled fermented beverages	
11.04.1	Vermouth and other flavoured wine of fresh grapes	
11.04.10	Vermouth and other flavoured wine of fresh grapes	24220
11.04.9	Sub-contracted operations as part of manufacturing of other non-distilled fermented beverages	
11.04.99	Sub-contracted operations as part of manufacturing of other non-distilled fermented beverages	88111 (*)
11.05	Beer	
11.05.1	Beer, except dregs from brewing	
11.05.10	Beer, except dregs from brewing	24310
11.05.2	Brewing or distilling dregs	
11.05.20	Brewing or distilling dregs	39160
11.05.9	Sub-contracted operations as part of manufacturing of beer	
11.05.99	Sub-contracted operations as part of manufacturing of beer	88111 (*)
11.06	Malt	
11.06.1	Malt	
11.06.10	Malt	24320
11.06.9	Sub-contracted operations as part of manufacturing of malt	
11.06.99	Sub-contracted operations as part of manufacturing of malt	88111 (*)
11.07	Soft drinks; mineral waters and other bottled waters	
11.07.1	Mineral waters and soft drinks	
11.07.11	Mineral waters and aerated waters, not sweetened nor flavoured	24410

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11.07.19	Other non alcoholic beverages	24490
11.07.9	Sub-contracted operations as part of manufacturing of mineral waters and soft drinks	
11.07.99	Sub-contracted operations as part of manufacturing of mineral waters and soft drinks	88111 (*)
12	Tobacco products	
12.0	Tobacco products	
12.00	Tobacco products	
12.00.1	Tobacco products, except refuse	
12.00.11	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes	25020
12.00.19	Other manufactured tobacco and substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences	25090
12.00.2	Tobacco refuse	
12.00.20	Tobacco refuse	39180
12.00.9	Sub-contracted operations as part of manufacturing of tobacco products	
12.00.99	Sub-contracted operations as part of manufacturing of tobacco products	88112
13	Textiles	
13.1	Textile yarn and thread	
13.10	Textile yarn and thread	
13.10.1	Wool grease (including lanolin)	
13.10.10	Wool grease (including lanolin)	21519 (*)
13.10.2	Natural textile fibres prepared for spinning	
13.10.21	Raw silk (not thrown)	26110
13.10.22	Wool, degreased or carbonised, not carded or combed	26130
13.10.23	Noils of wool or of fine animal hair	26140
13.10.24	Wool and fine or coarse animal hair, carded or combed	26150
13.10.25	Cotton, carded or combed	26160
13.10.26	Jute and other textile fibres (except flax, true hemp and ramie), processed but not spun	26170
13.10.29	Other vegetable textile fibres, processed but not spun	26190
13.10.3	Man-made textile staple fibres processed for spinning	
13.10.31	Synthetic staple fibres, carded, combed or otherwise processed for spinning	26210
13.10.32	Artificial staple fibres, carded, combed or otherwise processed for spinning	26220
13.10.4	Silk yarn and yarn spun from silk waste	
13.10.40	Silk yarn and yarn spun from silk waste	26310
13.10.5	Yarn of wool put up or not put up for retail store; yarn of fine or coarse animal hair or of horse hair	
13.10.50	Yarn of wool put up or not put up for retail store; yarn of fine or coarse animal hair or of horse hair	26320 26330 26340
13.10.6	Cotton yarn; cotton sewing thread	
13.10.61	Cotton yarn (other than sewing thread)	26360 26370
13.10.62	Cotton sewing thread	26350

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13.10.7	Yarn of vegetable textile fibres other than cotton (including flax, jute, coir and true hemp); paper yarn	
13.10.71	Flax yarn	26380 (*)
13.10.72	Yarn of jute or of other textile bast fibres; yarn of other vegetable textile fibres; paper yarn	26380 (*)
13.10.8	Textile yarn and thread of man-made filaments or staple fibres	
13.10.81	Yarn of man made filaments, multiple or cabled (other than sewing thread, high tenacity yarn of polyamides, polyesters or viscose rayon), not put up for retail sale; man made filament yarn (other than sewing thread) put up for retail sale	26420
13.10.82	Yarn other than sewing thread of synthetic staple fibres, containing ≥ 85 % by weight of such fibres	26430
13.10.83	Yarn (other than sewing thread) of synthetic staple fibres, containing < 85 % by weight of such fibres	26440
13.10.84	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	26450 26460
13.10.85	Sewing thread and yarn of artificial and synthetic filaments and fibres	26410
13.10.9	Garneted stock; preparation services of natural textile fibres; sub-contracted operations as part of manufacturing of textile yarn and thread	
13.10.91	Garneted stock of wool or of fine or coarse animal hair	39213
13.10.92	Garneted stock and other cotton waste	39215
13.10.93	Preparation services of natural textile fibres	88121 (*)
13.10.99	Sub-contracted operations as part of manufacturing of textile yarn and thread	88121 (*)
13.2	Woven textiles	
13.20	Woven textiles	
13.20.1	Woven fabrics (except special fabrics), of natural fibres other than cotton	
13.20.11	Woven fabrics of silk or of silk waste	26510
13.20.12	Woven fabrics carded or combed wool or fine animal hair or of coarse animal hair or of horsehair	26520 26530 26540 26550
13.20.13	Woven fabrics of flax	26560
13.20.14	Woven fabrics of jute and other textile bast fibres (except flax, true hemp and ramie)	26570
13.20.19	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	26590
13.20.2	Woven fabrics of cotton	
13.20.20	Woven fabrics of cotton	26610 26620 26630 26690
13.20.3	Woven fabrics (except special fabrics), of man-made filaments and staple fibres	
13.20.31	Woven fabrics of synthetic filament yarn and artificial filament yarn	26710 26720 26730
13.20.32	Woven fabrics of synthetic staple fibres	26740 26760 (*) 26770 (*) 26790 (*)

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13.20.33	Woven fabrics of artificial staple fibres	26750 26760 (*) 26770 (*) 26790 (*)
13.20.4	Pile fabrics, terry towelling and other special fabrics	
13.20.41	Woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics)	26810 26820 26830
13.20.42	Terry towelling and similar woven terry fabrics (other than narrow fabrics) of cotton	26840
13.20.43	Other terry towelling and similar woven terry fabrics (other than narrow fabrics)	26850
13.20.44	Gauze (other than narrow fabrics)	26860
13.20.45	Tufted textile fabrics, other than carpets	26880
13.20.46	Woven fabrics (including narrow fabrics) of glass fibres	26890
13.20.5	Imitation fur by weaving	
13.20.50	Imitation fur by weaving	28330
13.20.9	Sub-contracted operations as part of manufacturing of textile fabrics	
13.20.99	Sub-contracted operations as part of manufacturing of textile fabrics	88121 (*)
13.3	Textile finishing services	
13.30	Textile finishing services	
13.30.1	Textile finishing services	
13.30.11	Bleaching and dyeing services of textile fibres and yarns	88122 (*)
13.30.12	Bleaching services of fabrics and textile articles (including wearing apparel)	88122 (*)
13.30.13	Dyeing services of fabrics and textile articles (including wearing apparel)	88122 (*)
13.30.14	Printing services of fabrics and textile articles (including wearing apparel)	88122 (*)
13.30.19	Other finishing services of textiles and textile articles (including wearing apparel)	88122 (*)
13.9	Other textiles	
13.91	Knitted and crocheted fabrics	
13.91.1	Knitted or crocheted fabrics	
13.91.11	Pile fabrics, terry fabrics, knitted or crocheted	28110
13.91.19	Other knitted or crocheted fabrics, including imitation fur by knitting	28190 28330
13.91.9	Sub-contracted operations as part of manufacturing of knitted or crocheted fabrics	
13.91.99	Sub-contracted operations as part of manufacturing of knitted or crocheted fabrics	88121 (*)
13.92	Made-up textile articles, except apparel	
13.92.1	Made-up textile articles for the household	
13.92.11	Blankets and travelling rugs, except electric blankets	27110
13.92.12	Bed linen	27120 (*)
13.92.13	Table linen	27120 (*)
13.92.14	Toilet and kitchen linen	27120 (*)
13.92.15	Curtains (including drapes) and interior blinds; curtain or bed valances	27130

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13.92.16	Furnishing articles n.e.c.; sets of woven fabric and yarn for making up into rugs, tapestries and the like	27140
13.92.2	Other made-up textile articles	
13.92.21	Sacks and bags, of a kind used for the packing of goods	27150
13.92.22	Tarpaulins, awnings and sunblinds; sails for boats, sailboards or landcraft; tents and camping goods (including pneumatic mattresses)	27160
13.92.23	Parachutes (including dirigible parachutes) and rotochutes; parts thereof	27170
13.92.24	Quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags and the like, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics	27180
13.92.29	Other made-up textile articles (including floor cloths, dish-cloths, dusters and similar cleaning cloths, life-jackets and life-belts)	27190
13.92.9	Sub-contracted operations as part of manufacturing of made-up textile articles, except apparel	
13.92.99	Sub-contracted operations as part of manufacturing of made-up textile articles, except apparel	88121 (*)
13.93	Carpets and rugs	
13.93.1	Carpets and rugs	
13.93.11	Carpets and other textile floor coverings, knotted	27210
13.93.12	Carpets and other textile floor coverings, woven, not tufted or flocked	27220
13.93.13	Carpets and other textile floor coverings, tufted	27230
13.93.19	Other carpets and textile floor coverings (including those of felt)	27290
13.93.9	Sub-contracted operations as part of manufacturing of carpets and rugs	
13.93.99	Sub-contracted operations as part of manufacturing of carpets and rugs	88121 (*)
13.94	Cordage, rope, twine and netting	
13.94.1	Cordage, rope, twine and netting, except waste	
13.94.11	Twine, cordage, rope and cables, of jute or other textile bast fibres	27310
13.94.12	Knotted netting of twine, cordage or rope, made up nets of textile materials; articles of yarn, strip n.e.c.	27320
13.94.2	Rags, scrap twine, cordage, rope and cables and worn out articles of textile materials	
13.94.20	Rags, scrap twine, cordage, rope and cables and worn out articles of textile materials	39218
13.94.9	Sub-contracted operations as part of manufacturing of cordage, rope, twine and netting	
13.94.99	Sub-contracted operations as part of manufacturing of cordage, rope, twine and netting	88121 (*)
13.95	Non-wovens and articles made from non-wovens, except apparel	
13.95.1	Non-wovens and articles made from non-wovens, except apparel	
13.95.10	Non-wovens and articles made from non-wovens, except apparel	27922
13.95.9	Sub-contracted operations as part of manufacturing of non-wovens and articles made from non-wovens, except apparel	
13.95.99	Sub-contracted operations as part of manufacturing of non-wovens and articles made from non-wovens, except apparel	88121 (*)
13.96	Other technical and industrial textiles	

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13.96.1	Metallised yarn or metallised gimped yarn; woven fabrics of metal thread and woven fabrics of metallised yarn; rubber thread and cord, textile covered and textile products and articles for technical uses	
13.96.11	Metallised yarn or metallised gimped yarn	27993
13.96.12	Woven fabrics of metal thread and woven fabrics of metallised yarn n.e.c.	27994
13.96.13	Rubber thread and cord, textile covered; textile yarn and strip, impregnated or covered with rubber or plastics	27992
13.96.14	Textile fabrics, impregnated, coated or covered n.e.c.	27997
13.96.15	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	27996
13.96.16	Textile products and articles for technical uses (including wicks, gas mantles, hose piping, transmission or conveyor belts, bolting cloth and straining cloth)	27998
13.96.17	Narrow woven fabrics; narrow fabrics of warp without weft assembled by adhesive (bolducs); trimmings and the like	27911
13.96.9	Sub-contracted operations as part of manufacturing of technical and industrial textiles	
13.96.99	Sub-contracted operations as part of manufacturing of technical and industrial textiles	88121 (*)
13.99	Other textiles n.e.c.	
13.99.1	Tulles, lace and embroidery; gimped yarn and strip; chenille yarn; loop wale-yarn	
13.99.11	Tulles and other net fabrics, except woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs	27912
13.99.12	Embroidery in the piece, in strips or in motifs	27913
13.99.13	Felt, coated, covered or laminated	27921
13.99.14	Textile fibres \leq 5 mm in length (flock), textile dust and mill neps	27991 (*)
13.99.15	Gimped yarn and strip; chenille yarn; loop wale-yarn	27995
13.99.16	Quilted textile products in the piece	27999
13.99.19	Other textiles and textile products n.e.c.	38994 (*)
13.99.9	Sub-contracted operations as part of manufacturing of other textiles n.e.c.	
13.99.99	Sub-contracted operations as part of manufacturing of other textiles n.e.c.	88121 (*)
14	Wearing apparel	
14.1	Wearing apparel, except fur apparel	
14.11	Leather clothes	
14.11.1	Apparel of leather or of composition of leather	
14.11.10	Apparel of leather or of composition of leather	28241
14.11.9	Sub-contracted operations as part of manufacturing of leather clothes	
14.11.99	Sub-contracted operations as part of manufacturing of leather clothes	88124 (*)
14.12	Workwear	
14.12.1	Men's workwear	
14.12.11	Men's ensembles, jackets and blazers, industrial and occupational	28231 (*)
14.12.12	Men's trousers, bib and brace overalls, breeches and shorts, industrial and occupational	28231 (*)

Code	Heading	CPC ver. 2
14.12.2	Women's workwear	
14.12.21	Women's ensembles, jackets and blazers, industrial and occupational	28233 (*)
14.12.22	Women's trousers, bib and brace overalls, breeches and sorts, industrial and occupational	28233 (*)
14.12.3	Other workwear	
14.12.30	Other workwear	28236 (*)
14.12.9	Sub-contracted operations as part of manufacturing of workwear	
14.12.99	Sub-contracted operations as part of manufacturing of workwear	88123 (*)
14.13	Other outerwear	
14.13.1	Outerwear, knitted or crocheted	
14.13.11	Men's or boys' overcoats, car coats, capes, cloaks, anoraks, windcheaters, wind-jackets and similar articles, knitted or crocheted	28221 (*)
14.13.12	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts, knitted or crocheted	28221 (*)
14.13.13	Women's or girls' overcoats, car coats, capes, cloaks, anoraks, windcheaters, wind-jackets and similar articles, knitted or crocheted	28223 (*)
14.13.14	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts, knitted or crocheted	28223 (*)
14.13.2	Other outerwear, for men and boys	
14.13.21	Men's or boys' overcoats, raincoats, car coats, capes, cloaks, anoraks, wind-cheaters, wind-jackets and similar articles of textile fabrics, not knitted or crocheted	28231 (*)
14.13.22	Men's or boys' suits and ensembles of textile fabrics, not knitted or crocheted	28231 (*)
14.13.23	Men's or boys' jackets and blazers, of textile fabrics, not knitted or crocheted	28231 (*)
14.13.24	Men's or boys' trousers, bib and brace overalls, breeches and shorts of textile fabrics, not knitted or crocheted	28231 (*)
14.13.3	Other outerwear, for women and girls	
14.13.31	Women's or girls' overcoats, car coats, capes, cloaks, anoraks, wind-cheaters, wind-jackets and similar articles of textile fabrics, not knitted or crocheted	28233 (*)
14.13.32	Women's or girls' suits and ensembles of textile fabrics, not knitted or crocheted	28233 (*)
14.13.33	Women's or girls' jackets and blazers of textile fabrics, not knitted or crocheted	28233 (*)
14.13.34	Women's or girls' dresses, skirts and divided skirts of textile fabrics, not knitted or crocheted	28233 (*)
14.13.35	Women's or girls' trousers, bib and brace overalls, breeches and shorts of textile fabrics, not knitted or crocheted	28233 (*)
14.13.4	Worn clothing and other worn articles	
14.13.40	Worn clothing and other worn articles	39217
14.13.9	Sub-contracted operations as part of manufacturing of outerwear	
14.13.99	Sub-contracted operations as part of manufacturing of outerwear	88123 (*)

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14.14	Underwear	
14.14.1	Underwear, knitted and crocheted	
14.14.11	Men's or boys' shirts, knitted or crocheted	28222 (*)
14.14.12	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted	28222 (*)
14.14.13	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted	28224 (*)
14.14.14	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, dressing gowns, negligees, bathrobes and similar articles, knitted or crocheted	28224 (*)
14.14.2	Underwear, not knitted or crocheted	
14.14.21	Men's or boys' shirts, of textile fabric not knitted or crocheted	28232 (*)
14.14.22	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns, of textile fabric not knitted or crocheted	28232 (*)
14.14.23	Women's or girls' blouses, shirts and shirt-blouses, of textile fabric not knitted or crocheted	28234 (*)
14.14.24	Women's and girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, of textile fabric not knitted or crocheted	28234 (*)
14.14.25	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted	28237
14.14.3	T-shirts, singlets and other vests, knitted or crocheted	
14.14.30	T-shirts, singlets and other vests, knitted or crocheted	28225
14.14.9	Sub-contracted operations as part of manufacturing of underwear	
14.14.99	Sub-contracted operations as part of manufacturing of underwear	88123 (*)
14.19	Other wearing apparel and accessories	
14.19.1	Babies' garments, tracksuits and other garments, clothing accessories and parts, knitted or crocheted	
14.19.11	Babies' garments and clothing accessories, knitted or crocheted	28227
14.19.12	Tracksuits, ski suits, swimwear and other garments, knitted or crocheted	28228
14.19.13	Gloves, mittens and mitts, knitted or crocheted	28229 (*)
14.19.19	Other made-up clothing accessories and parts of garments or of clothing accessories, knitted or crocheted	28229 (*)
14.19.2	Babies' garments, other garments and other clothing accessories, of textile fabric, not knitted or crocheted	
14.19.21	Babies' garments and clothing accessories, of textile fabric, not knitted or crocheted	28235
14.19.22	Tracksuits, ski suits and swimwear; other garments of textile fabric, not knitted or crocheted	28236 (*)
14.19.23	Handkerchiefs, shawls, scarves, veils, ties, cravats, gloves and other made-up clothing accessories; parts of garments or of clothing accessories, of textile fabric, not knitted or crocheted, n.e.c.	28238
14.19.3	Clothing accessories of leather; garments made up of felt or non-wovens; garments made up of coated textile fabrics	

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14.19.31	Clothing accessories of leather or of composition leather, except sports gloves	28242
14.19.32	Garments made up of felt or non-wovens, textile fabrics impregnated or coated	28250
14.19.4	Hats and headgear	
14.19.41	Hat forms, hat bodies and hoods of felt; plateaux and manchons of felt; hat shapes, plaited or made by assembling strips of any material	28261
14.19.42	Hats and other headgear, of felt, or plaited or made by assembling strips of any material, or knitted or crocheted or made up from lace or other textile fabric in the piece; hairnets	28262
14.19.43	Other headgear, except headgear of rubber or of plastics, safety headgear and asbestos headgear; headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	28269
14.19.9	Sub-contracted operations as part of manufacturing of other wearing apparel and accessories	
14.19.99	Sub-contracted operations as part of manufacturing of other wearing apparel and accessories	88123 (*)
14.2	Articles of fur	
14.20	Articles of fur	
14.20.1	Articles of apparel, clothing accessories and other articles of fur skin, except headgear	
14.20.10	Articles of apparel, clothing accessories and other articles of fur skin, except headgear	28320
14.20.9	Sub-contracted operations as part of manufacturing of articles of fur	
14.20.99	Sub-contracted operations as part of manufacturing of articles of fur	88123 (*)
14.3	Knitted and crocheted apparel	
14.31	Knitted and crocheted hosiery	
14.31.1	Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted	
14.31.10	Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted	28210
14.31.9	Sub-contracted operations as part of manufacturing of knitted and crocheted hosiery	
14.31.99	Sub-contracted operations as part of manufacturing of knitted and crocheted hosiery	88123 (*)
14.39	Other knitted and crocheted apparel	
14.39.1	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted	
14.39.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted	28226
14.39.9	Sub-contracted operations as part of manufacturing of other knitted and crocheted apparel	
14.39.99	Sub-contracted operations as part of manufacturing of other knitted and crocheted apparel	88123 (*)
15	Leather and related products	
15.1	Tanned and dressed leather; luggage, handbags, saddlery and harness; dressed and dyed fur	
15.11	Tanned and dressed leather; dressed and dyed fur	
15.11.1	Tanned or dressed fur skins	
15.11.10	Tanned or dressed fur skins	28310

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15.11.2	Chamois leather; patent leather and patent laminated leather; metallised leather	
15.11.21	Chamois leather	29110 (*)
15.11.22	Patent leather and patent laminated leather; metallised leather	29110 (*)
15.11.3	Leather, of bovine or equine animals, without hair	
15.11.31	Leather, of bovine animals, without hair on, whole	29120 (*)
15.11.32	Leather, of bovine animals, without hair on, not whole	29120 (*)
15.11.33	Leather, of equine animals, without hair on	29120 (*)
15.11.4	Leather of sheep, goat or swine, without hair	
15.11.41	Sheep or lamb skin leather, without wool on	29130 (*)
15.11.42	Goat or kid skin leather, without hair on	29130 (*)
15.11.43	Leather of swine	29130 (*)
15.11.5	Leather of other animals; composition leather with a basis of leather	
15.11.51	Leather of other animals, without hair on	29130 (*)
15.11.52	Composition leather with a basis of leather or leather fibre	29130 (*)
15.11.9	Sub-contracted operations as part of manufacturing of tanned and dressed leather; dressed and dyed fur	
15.11.99	Sub-contracted operations as part of manufacturing of tanned and dressed leather; dressed and dyed fur	88124 (*)
15.12	Luggage, handbags and the like, saddlery and harness	
15.12.1	Saddlery and harness; luggage, handbags and the like; other articles of leather	
15.12.11	Saddlery and harness for any animal, of any material	29210
15.12.12	Luggage, handbags and the like, of leather, composition of leather, plastic sheeting, textile materials, vulcanised fibre or paperboard; travel sets for personal toilet, sewing or shoe or clothes cleaning	29220
15.12.13	Watch straps (except metal), watch bands and watch bracelets and parts thereof	29230
15.12.19	Other articles of leather or composition leather (including articles used in machinery or mechanical appliances of for other technical uses) n.e.c.	29290
15.12.9	Sub-contracted operations as part of manufacturing of saddlery and harness luggage, handbags and the like	
15.12.99	Sub-contracted operations as part of manufacturing of saddlery and harness luggage, handbags and the like	88124 (*)
15.2	Footwear	
15.20	Footwear	
15.20.1	Footwear other than sports and protective footwear and orthopaedic shoes	
15.20.11	Waterproof footwear, with outer soles and uppers of rubber or plastics, other than footwear incorporating a protective metal toe-cap	29310
15.20.12	Footwear with outer soles and uppers of rubber or plastics, other than waterproof or sports footwear	29320
15.20.13	Footwear with uppers of leather, other than sports footwear, footwear incorporating a protective metal toe-cap and miscellaneous special footwear	29330
15.20.14	Footwear with uppers of textile materials, other than sports footwear	29340
15.20.2	Sports footwear	
15.20.21	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	29420
15.20.29	Other sports footwear, except snow-ski footwear and skating boots	29490

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15.20.3	Protective and other footwear n.e.c.	
15.20.31	Footwear incorporating a protective metal toe-cap	29510
15.20.32	Wooden footwear, miscellaneous special footwear and other footwear n.e.c.	29520
15.20.4	Parts of footwear of leather; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	
15.20.40	Parts of footwear of leather; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	29600 (*)
15.20.9	Sub-contracted operations as part of manufacturing of footwear	
15.20.99	Sub-contracted operations as part of manufacturing of footwear	88124 (*)
16	Wood and of products of wood and cork, except furniture; articles of straw and plaiting materials	
16.1	Wood, sawn and planed	
16.10	Wood, sawn and planed	
16.10.1	Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness > 6 mm; railway or tramway sleepers of wood not impregnated	
16.10.10	Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness > 6 mm; railway or tramway sleepers of wood not impregnated	31100
16.10.2	Wood continuously shaped along any of its edges or faces; wood wool; wood flour; wood in chips or particles	
16.10.21	Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings)	31210
16.10.22	Wood wool; wood flour	31220
16.10.23	Wood in chips or particles	31230
16.10.3	Wood in the rough; railway or tramway sleepers (cross-ties) of wood, impregnated or otherwise treated	
16.10.31	Wood in the rough, treated with paint, stains, creosote or other preservatives	31310 31330 (*)
16.10.32	Railway or tramway sleepers (cross-ties) of wood, impregnated	31320
16.10.39	Other wood in the rough, including split poles and pickets	31330 (*)
16.10.9	Drying, impregnation or chemical treatment services of timber; sub-contracted operations as part of manufacturing of wood, sawn and planed	
16.10.91	Drying, impregnation or chemical treatment services of timber	88130 (*)
16.10.99	Sub-contracted operations as part of manufacturing of wood, sawn and planed	88130 (*)
16.2	Products of wood, cork, straw and plaiting materials	
16.21	Veneer sheets and wood-based panels	
16.21.1	Plywood, veneered panels and similar laminated wood; particle boards and similar boards of wood or other ligneous materials	
16.21.11	Plywood, veneered panels and similar laminated wood, of bamboo	31410 31450
16.21.12	Other plywood, veneered panels and similar laminated wood	31420
16.21.13	Particle boards and similar boards of wood or other ligneous materials	31430
16.21.14	Fibreboard of wood or other ligneous materials	31440
16.21.2	Veneer sheets; sheets for plywood; densified wood	
16.21.21	Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness ≤ 6 mm	31510
16.21.22	Densified wood, in blocks, plates, strips or profile shapes	31520

Code	Heading	CPC ver. 2
16.21.9	Finishing services of boards and panels; sub-contracted operations as part of manufacturing of veneer sheets and wood-based panels	
16.21.91	Finishing services of boards and panels	88130 (*)
16.21.99	Sub-contracted operations as part of manufacturing of veneer sheets and wood-based panels	88130 (*)
16.22	Assembled parquet floors	
16.22.1	Assembled parquet panels	
16.22.10	Assembled parquet panels	31600 (*)
16.22.9	Sub-contracted operations as part of manufacturing of assembled parquet floors	
16.22.99	Sub-contracted operations as part of manufacturing of assembled parquet floors	88130 (*)
16.23	Other builders' carpentry and joinery	
16.23.1	Builders' joinery and carpentry (except prefabricated buildings), of wood	
16.23.11	Windows, French windows and their frames, doors and their frames and thresholds, of wood	31600 (*)
16.23.12	Shuttering for concrete constructional work, shingles and shakes, of wood	31600 (*)
16.23.19	Builders' joinery and carpentry, of wood, n.e.c.	31600 (*)
16.23.2	Prefabricated wooden buildings	
16.23.20	Prefabricated wooden buildings	38701
16.23.9	Sub-contracted operations as part of manufacturing of other builders' carpentry and joinery	
16.23.99	Sub-contracted operations as part of manufacturing of other builders' carpentry and joinery	88130 (*)
16.24	Wooden containers	
16.24.1	Wooden containers	
16.24.11	Pallets, box pallets and other load boards of wood	31700 (*)
16.24.12	Barrels and cooper's products of wood	31700 (*)
16.24.13	Other wooden containers and parts thereof	31700 (*)
16.24.9	Sub-contracted operations as part of manufacturing of wooden containers	
16.24.99	Sub-contracted operations as part of manufacturing of wooden containers	88130 (*)
16.29	Other products of wood; articles of cork, straw and plaiting materials	
16.29.1	Other products of wood	
16.29.11	Tools, tool bodies, tool handles, broom or brush bodies and handles, blocks for the manufacture of smoking pipes, boot or shoe lasts and trees, of wood	31911
16.29.12	Tableware and kitchenware, of wood	31912
16.29.13	Wood marquetry and inlaid wood, cases for jewellery or cutlery and similar articles of wood, statuettes and other ornaments, of wood	31913
16.29.14	Wooden frames for paintings, photographs, mirrors or similar objects and other articles of wood	29600 (*) 31914 38922 (*)
16.29.2	Articles of cork, straw or other plaiting materials; basket ware and wickerwork	

Code	Heading	CPC ver. 2
16.29.21	Natural cork, debarked or roughly squared or in blocks, plates, sheets or strip; crushed, granulated or ground cork; waste cork	31921
16.29.22	Articles of natural cork	31922 (*)
16.29.23	Blocks, plates, sheets and strips, tiles of any shape, solid cylinders, of agglomerated cork	31922 (*)
16.29.24	Agglomerated cork; articles of agglomerated cork n.e.c.	31922 (*)
16.29.25	Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork	31923
16.29.9	Wood and cork, except furniture, and straw and plaiting material manufacturing services; sub-contracted operations as part of manufacturing of other products of wood, articles of cork, straw and plaiting materials	
16.29.91	Wood and cork, except furniture, and straw and plaiting material manufacturing services	88130 (*)
16.29.99	Sub-contracted operations as part of manufacturing of other products of wood, articles of cork, straw and plaiting materials	88130 (*)
17	Paper and paper products	
17.1	Pulp, paper and paperboard	
17.11	Pulp	
17.11.1	Pulps of wood or other fibrous cellulosic material	
17.11.11	Chemical wood pulp, dissolving grades	32111
17.11.12	Chemical wood pulp, soda or sulphate, other than dissolving grades	32112 (*)
17.11.13	Chemical wood pulp, sulphite, other than dissolving grades	32112 (*)
17.11.14	Mechanical wood pulp; semi-chemical wood pulp; pulps of fibrous cellulosic material other than wood	32113
17.11.9	Sub-contracted operations as part of manufacturing of pulp	
17.11.99	Sub-contracted operations as part of manufacturing of pulp	88140 (*)
17.12	Paper and paperboard	
17.12.1	Newsprint, handmade paper and other uncoated paper or paperboard for graphic purposes	
17.12.11	Newsprint, in rolls or sheets	32121
17.12.12	Handmade paper and paperboard	32122
17.12.13	Paper and paperboard used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper; carbonising base paper; wallpaper base	32129 (*)
17.12.14	Other paper and paperboard for graphic purposes	32129 (*)
17.12.2	Toilet or facial tissue stock, towel or napkin stock, cellulose wadding and webs of cellulose fibres	
17.12.20	Toilet or facial tissue stock, towel or napkin stock, cellulose wadding and webs of cellulose fibres	32131
17.12.3	Containerboard	
17.12.31	Kraftliner, unbleached, uncoated	32132 (*)
17.12.32	White top kraftliner; coated kraftliner	32132 (*)
17.12.33	Semi chemical fluting	32134 (*)
17.12.34	Recycled fluting and other fluting	32134 (*)
17.12.35	Testliner (recycled liner board)	32135
17.12.4	Uncoated paper	
17.12.41	Uncoated kraft paper; sack kraft paper, creped or crinkled	32133 (*)

Code	Heading	CPC ver. 2
17.12.42	Sulphite wrapping paper and other uncoated paper (other than that of a kind used for writing, printing or other graphic purposes)	32136 (*)
17.12.43	Filter paper and paperboard; felt paper	32136 (*)
17.12.44	Cigarette paper not cut to size or in form of booklets or tubes	32136 (*)
17.12.5	Uncoated paperboard (other than that of a kind used for writing, printing or other graphic purposes)	
17.12.51	Uncoated, inside grey paperboard	32133 (*)
17.12.59	Other uncoated paperboard	32133 (*)
17.12.6	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers	
17.12.60	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers	32137
17.12.7	Processed paper and paperboard	
17.12.71	Composite paper and paperboard, not surface-coated or impregnated	32141
17.12.72	Paper and paperboard, creped, crinkled, embossed or perforated	32142
17.12.73	Paper and paperboard of a kind used for writing, printing or other graphic purposes, coated with kaolin or with other inorganic substances	32143 (*)
17.12.74	Kraft paper (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances	32143 (*)
17.12.75	Kraft paperboard (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances	32143 (*)
17.12.76	Carbon paper, self-copy paper and other copying or transfer paper, in rolls or sheets	32149 (*)
17.12.77	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface coloured or printed, in rolls or sheets	32149 (*)
17.12.78	Inside grey paperboard (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances	32143 (*)
17.12.79	Other paperboard (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances	32143 (*)
17.12.9	Sub-contracted operations as part of manufacturing of paper and paperboard	
17.12.99	Sub-contracted operations as part of manufacturing of paper and paperboard	88140 (*)
17.2	Articles of paper and paperboard	
17.21	Corrugated paper and paperboard and containers of paper and paperboard	
17.21.1	Corrugated paper and paperboard and containers of paper and paperboard	
17.21.11	Corrugated board, in rolls or sheets	32151
17.21.12	Sacks and bags of paper	32152
17.21.13	Cartons, boxes and cases, of corrugated board or corrugated paperboard	32153 (*)
17.21.14	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	32153 (*)
17.21.15	Box files, letter trays, storage boxes and similar articles of a kind used in offices, shops or the like, of paper	32153 (*)

Code	Heading	CPC ver. 2
17.21.9	Sub-contracted operations as part of manufacturing of corrugated paper and paperboard and containers of paper and paperboard	
17.21.99	Sub-contracted operations as part of manufacturing of corrugated paper and paperboard and containers of paper and paperboard	88140 (*)
17.22	Household and sanitary goods and toilet requisites	
17.22.1	Household and toilet paper and paper products	
17.22.11	Toilet paper, handkerchiefs, cleansing or facial tissues and towels, tablecloths and serviettes, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	32193 (*)
17.22.12	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles and articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	27991 (*) 32193 (*)
17.22.13	Trays, dishes, plates and cups and the like, of paper or paperboard	32199 (*)
17.22.9	Sub-contracted operations as part of manufacturing of household and sanitary goods and toilet requisites	
17.22.99	Sub-contracted operations as part of manufacturing of household and sanitary goods and toilet requisites	88140 (*)
17.23	Paper stationery	
17.23.1	Paper stationery	
17.23.11	Carbon paper, self-copy paper and other copying or transfer papers; duplicator stencil and offset plates of paper; gummed or adhesive paper	32191
17.23.12	Envelopes, letter cards, plain postcards and correspondence cards of paper or paperboard; boxes, pouches, wallets and writing compendiums of paper or paperboard, containing paper stationery	32192
17.23.13	Registers, account books, binders, forms and other articles of stationery, of paper or paperboard	32700
17.23.14	Other paper and paperboard, of a kind used for writing or printing or other graphic purposes, printed, embossed or perforated	32199 (*)
17.23.9	Sub-contracted operations as part of manufacturing of paper stationery	
17.23.99	Sub-contracted operations as part of manufacturing of paper stationery	88140 (*)
17.24	Wallpaper	
17.24.1	Wallpaper	
17.24.11	Wallpaper and similar wall coverings; window transparencies of paper	32194
17.24.12	Textile wall coverings	32195
17.24.9	Sub-contracted operations as part of manufacturing of wallpaper	
17.24.99	Sub-contracted operations as part of manufacturing of wallpaper	88140 (*)
17.29	Other articles of paper and paperboard	
17.29.1	Other articles of paper and paperboard	
17.29.11	Labels of paper or paperboard	32197
17.29.12	Filter blocks, slabs and plates, of paper pulp	32198
17.29.19	Cigarette paper; bobbins, spools, cops and similar supports; filter paper and paperboard; other articles of paper and paperboard n.e.c.	32199 (*)
17.29.9	Sub-contracted operations as part of manufacturing of other articles of paper and paperboard	
17.29.99	Sub-contracted operations as part of manufacturing of other articles of paper and paperboard	88140 (*)
18	Printing and recording services	

Code	Heading	CPC ver. 2
18.1	Printing services and services related to printing	
18.11	Newspaper printing services	
18.11.1	Newspaper printing services	
18.11.10	Newspaper printing services	89121 (*)
18.12	Other printing services	
18.12.1	Other printing services	
18.12.11	Printing services for postage stamps, taxation stamps, documents of titles, smart cards, cheques and other security papers and the like	89121 (*)
18.12.12	Printing services for advertising catalogues, prospectuses, posters and other printed advertising	89121 (*)
18.12.13	Printing services for journals and periodicals, appearing less than four times a week	89121 (*)
18.12.14	Printing services for books, maps, hydrographic or similar charts of all kinds, pictures, designs and photographs, postcards	89121 (*)
18.12.15	Printing services for labels and tags	89121 (*)
18.12.16	Printing services directly onto plastic, glass, metal, wood and ceramics	89121 (*)
18.12.19	Other printing services n.e.c.	89121 (*)
18.13	Pre-press and pre-media services	
18.13.1	Pre-press services	
18.13.10	Pre-press services	89121 (*)
18.13.2	Printing plates or cylinders and other impressed media for use in printing	
18.13.20	Printing plates or cylinders and other impressed media for use in printing	32800
18.13.3	Ancillary services related to printing	
18.13.30	Ancillary services related to printing	89121 (*)
18.14	Binding and related services	
18.14.1	Binding and related services	
18.14.10	Binding and related services	89121 (*)
18.2	Reproduction services of recorded media	
18.20	Reproduction services of recorded media	
18.20.1	Reproduction services of sound recording	
18.20.10	Reproduction services of sound recording	89122 (*)
18.20.2	Reproduction services of video recording	
18.20.20	Reproduction services of video recording	89122 (*)
18.20.3	Reproduction services of software	
18.20.30	Reproduction services of software	89122 (*)
19	Coke and refined petroleum products	
19.1	Coke oven products	
19.10	Coke oven products	
19.10.1	Coke and semi-coke of coal, of lignite or of peat; retort carbon	
19.10.10	Coke and semi-coke of coal, of lignite or of peat; retort carbon	33100

Code	Heading	CPC ver. 2
19.10.2	Tar distilled from coal, lignite or peat; other mineral tars	
19.10.20	Tar distilled from coal, lignite or peat; other mineral tars	33200
19.10.3	Pitch and pitch coke	
19.10.30	Pitch and pitch coke	34540 (*)
19.10.9	Sub-contracted operations as part of manufacturing of coke oven products	
19.10.99	Sub-contracted operations as part of manufacturing of coke oven products	88151 (*)
19.2	Refined petroleum products	
19.20	Refined petroleum products	
19.20.1	Briquettes, ovoids and similar solid fuels	
19.20.11	Briquettes, ovoids and similar solid fuels manufactured from coal	11020
19.20.12	Briquettes, ovoids and similar solid fuels manufactured from lignite	11030 (*)
19.20.13	Briquettes, ovoids and similar solid fuels manufactured from peat	11040 (*)
19.20.2	Fuel oil and gas; lubricating oils	
19.20.21	Motor spirit (gasoline), including aviation spirit	33310
19.20.22	Spirit type (gasoline type) jet fuel	33320
19.20.23	Light petroleum oils, light preparations n.e.c.	33330
19.20.24	Kerosene	33341
19.20.25	Kerosene-type jet fuel	33342
19.20.26	Gas oils	33360
19.20.27	Medium petroleum oils; medium preparations n.e.c.	33350
19.20.28	Fuel oils n.e.c.	33370
19.20.29	Lubricating petroleum oils; heavy preparations n.e.c.	33380
19.20.3	Petroleum gases and other gaseous hydrocarbons, except natural gas	
19.20.31	Propane and butane, liquefied	33410
19.20.32	Ethylene, propylene, butylene, butadiene and other petroleum gases or gaseous hydrocarbons, except natural gas	33420
19.20.4	Other petroleum products	
19.20.41	Petroleum jelly; paraffin wax; petroleum and other waxes	33500 (*)
19.20.42	Petroleum coke; petroleum bitumen and other residues of petroleum oils	33500 (*)
19.20.9	Sub-contracted operations as part of manufacturing of refined petroleum products	
19.20.99	Sub-contracted operations as part of manufacturing of refined petroleum products	88151 (*)
20	Chemicals and chemical products	
20.1	Basic chemicals, fertilisers and nitrogen compounds, plastics and synthetic rubber in primary forms	
20.11	Industrial gases	
20.11.1	Industrial gases	
20.11.11	Hydrogen, argon, rare gases, nitrogen and oxygen	34210 (*)
20.11.12	Carbon dioxide and other inorganic oxygen compounds of non-metals	34210 (*)
20.11.13	Liquid air and compressed air	34250 (*)

Code	Heading	CPC ver. 2
20.11.9	Sub-contracted operations as part of manufacturing of industrial gases	
20.11.99	Sub-contracted operations as part of manufacturing of industrial gases	88160 (*)
20.12	Dyes and pigments	
20.12.1	Oxides, peroxides and hydroxides	
20.12.11	Zinc oxide and peroxide; titanium oxides	34220 (*)
20.12.12	Chromium, manganese, lead and copper oxides and hydroxides	34220 (*)
20.12.19	Other metal oxides, peroxides and hydroxides	34220 (*)
20.12.2	Tanning or dyeing extracts; tannins and their derivatives; colouring matter n.e.c.	
20.12.21	Synthetic organic colouring matter and preparations based thereon; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores; colour lakes and preparations based thereon	34310
20.12.22	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives; colouring matter of vegetable or animal origin	34320
20.12.23	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations; enzymatic preparations for pre-tanning	34330
20.12.24	Colouring matter n.e.c.; inorganic products of a kind used as luminophores	34340
20.12.9	Sub-contracted operations as part of manufacturing of dyes and pigments	
20.12.99	Sub-contracted operations as part of manufacturing of dyes and pigments	88160 (*)
20.13	Other inorganic basic chemicals	
20.13.1	Enriched uranium and plutonium; depleted uranium and thorium; other radioactive elements	
20.13.11	Enriched uranium and plutonium and their compounds	33620 88152 (*)
20.13.12	Depleted uranium and thorium and their compounds	33630 88152 (*)
20.13.13	Other radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds	33690
20.13.14	Fuel elements (cartridges), non-irradiated, for nuclear reactors	33710
20.13.2	Chemical elements n.e.c.; inorganic acids and compounds	
20.13.21	Metalloids	34231 (*)
20.13.22	Halogen or sulphur compounds of non-metals	34231 (*)
20.13.23	Alkali or alkaline-earth metals; rare earth metals, scandium and yttrium; mercury	34231 (*)
20.13.24	Hydrogen chloride; oleum; diphosphorus pentoxide; other inorganic acids; silicon and sulphur dioxide	34231 (*) 34232
20.13.25	Oxides, hydroxides and peroxides; hydrazine and hydroxylamine and their inorganic salts	34231 (*)

Code	Heading	CPC ver. 2
20.13.3	Metallic halogenates; hypochlorites, chlorates and perchlorates	
20.13.31	Metallic halogenates	34240 (*)
20.13.32	Hypochlorites, chlorates and perchlorates	34240 (*)
20.13.4	Sulphides, sulphates; nitrates, phosphates and carbonates	
20.13.41	Sulphides, sulphites and sulphates	34240 (*)
20.13.42	Phosphinates, phosphonates, phosphates, polyphosphates and nitrates (except of potassium)	34240 (*)
20.13.43	Carbonates	34240 (*)
20.13.5	Salts of other metals	
20.13.51	Salts of oxometallic or peroxometallic acids; colloidal precious metals	34250 (*)
20.13.52	Inorganic compounds n.e.c., including distilled water; amalgams other than amalgams of precious metals	34250 (*)
20.13.6	Other basic inorganic chemicals	
20.13.61	Isotopes n.e.c. and compounds thereof (including heavy water)	34260
20.13.62	Cyanides, cyanide oxides and complex cyanides; fulminates, cyanates and thiocyanates; silicates; borates; perborates; other salts of inorganic acids or peroxyacids	34270
20.13.63	Hydrogen peroxide	34280 (*)
20.13.64	Phosphides, carbides, hydrides, nitrides, azides, silicides and borides	34280 (*)
20.13.65	Compounds of rare earth metals, of yttrium or of scandium	34290
20.13.66	Sulphur, except sublimed sulphur, precipitated sulphur and colloidal sulphur	34520
20.13.67	Roasted iron pyrites	34530
20.13.68	Piezo-electric quartz; other synthetic or reconstructed precious or semi-precious stones, unworked	34560
20.13.9	Sub-contracted operations as part of manufacturing of other inorganic basic chemicals	
20.13.99	Sub-contracted operations as part of manufacturing of other inorganic basic chemicals	88160 (*)
20.14	Other organic basic chemicals	
20.14.1	Hydrocarbons and their derivatives	
20.14.11	Acyclic hydrocarbons	34110 (*)
20.14.12	Cyclic hydrocarbons	34110 (*)
20.14.13	Chlorinated derivatives of acyclic hydrocarbons	34110 (*)
20.14.14	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated	34110 (*)
20.14.19	Other derivatives of hydrocarbons	34110 (*)

Code	Heading	CPC ver. 2
20.14.2	Alcohols, phenols, phenol-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; industrial fatty alcohols	
20.14.21	Industrial fatty alcohols	34139 (*)
20.14.22	Monohydric alcohols	34139 (*)
20.14.23	Diols, polyalcohols, cyclical alcohols and derivatives thereof	34139 (*) 34570 (*)
20.14.24	Phenols; phenol-alcohols and derivatives of phenols	34139 (*)
20.14.3	Industrial monocarboxylic fatty acids; carboxylic acids and their derivatives	
20.14.31	Industrial monocarboxylic fatty acids; acid oils from refining	34120
20.14.32	Saturated acyclic monocarboxylic acids and their derivatives	34140 (*)
20.14.33	Unsaturated monocarboxylic, cyclanic, cyclenic or cycloterpenic acyclic polycarboxylic acids and their derivatives	34140 (*)
20.14.34	Aromatic polycarboxylic and carboxylic acids with additional oxygen functions; and their derivatives, except salicylic acid and its salts	34140 (*)
20.14.4	Organic compounds with nitrogen functions	
20.14.41	Amine function compounds	34150 (*)
20.14.42	Oxygen-function amino-compounds, except lysine and glutamic acid	34150 (*)
20.14.43	Ureines; carboxymide-function compounds, nitrile function compounds; derivatives thereof	34150 (*)
20.14.44	Compounds with other nitrogen functions	34150 (*)
20.14.5	Organo-sulphur compounds and other organo-inorganic compounds; heterocyclic compounds n.e.c.	
20.14.51	Organo-sulphur and other organo-inorganic compounds	34160 (*)
20.14.52	Heterocyclic compounds n.e.c.; nucleic acids and their salts	34160 (*)
20.14.53	Phosphoric esters and their salts or esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; and their halogenated, sulphonated, nitrated or nitrosated derivatives	34180
20.14.6	Ethers, organic peroxides, epoxides, acetals and hemiacetals; other organic compounds	
20.14.61	Aldehyde function compounds	34170 (*)
20.14.62	Ketone and quinone function compounds	34170 (*)
20.14.63	Ethers, organic peroxides, epoxides, acetals and hemiacetals and their derivatives	34170 (*)
20.14.64	Enzymes and other organic compounds n.e.c.	34170 (*)
20.14.7	Miscellaneous basic organic chemical products	
20.14.71	Derivates of vegetable or resin products	34400
20.14.72	Wood charcoal	34510
20.14.73	Oils and other products of the distillation of high temperature coal tar, and similar products	34540 (*)

Code	Heading	CPC ver. 2
20.14.74	Udenatured ethyl alcohol of alcoholic strength by volume of ≥ 80 %	24110
20.14.75	Ethyl alcohol and other spirits, denatured, of any strength	34131
20.14.8	Residual lyes from the manufacture of wood pulp, excluding tall oil	
20.14.80	Residual lyes from the manufacture of wood pulp, excluding tall oil	39230
20.14.9	Sub-contracted operations as part of manufacturing of other organic basic chemicals	
20.14.99	Sub-contracted operations as part of manufacturing of other organic basic chemicals	88160 (*)
20.15	Fertilisers and nitrogen compounds	
20.15.1	Nitric acid; sulphonitric acids; ammonia	
20.15.10	Nitric acid; sulphonitric acids; ammonia	34233 34651 34652
20.15.2	Ammonium chloride; nitrites	
20.15.20	Ammonium chloride; nitrites	34653
20.15.3	Nitrogenous fertilisers, mineral or chemical	
20.15.31	Urea	34611
20.15.32	Ammonium sulphate	34612
20.15.33	Ammonium nitrate	34613
20.15.34	Double salts and mixtures of calcium nitrate and ammonium nitrate	34614
20.15.35	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	34615
20.15.39	Other nitrogenous fertilisers and mixtures	34619
20.15.4	Phosphatic fertilisers, mineral or chemical	
20.15.41	Superphosphates	34621
20.15.49	Other phosphatic fertilisers	34629
20.15.5	Potassic fertilisers, mineral or chemical	
20.15.51	Potassium chloride (muriate of potash)	34631
20.15.52	Potassium sulphate (sulphate of potash)	34632
20.15.59	Other potassic fertilisers	34639
20.15.6	Sodium nitrate	
20.15.60	Sodium nitrate	34150 (*)
20.15.7	Fertilisers n.e.c.	
20.15.71	Fertilisers containing three nutrients: nitrogen, phosphorus and potassium	34641
20.15.72	Diammonium hydrogenorthophosphate (diammonium phosphate)	34642
20.15.73	Monoammonium phosphate	34643
20.15.74	Fertilisers containing two nutrients: nitrogen and phosphorus	34644
20.15.75	Fertilisers containing two nutrients: phosphorus and potassium	34645
20.15.76	Potassium nitrates	34646
20.15.79	Mineral or chemical fertilisers containing at least two nutrients (nitrogen, phosphate, potash) n.e.c.	34649 34659

Code	Heading	CPC ver. 2
20.15.8	Animal or vegetable fertilisers n.e.c.	
20.15.80	Animal or vegetable fertilisers n.e.c.	34654
20.15.9	Sub-contracted operations as part of manufacturing of fertilisers and nitrogen compounds	
20.15.99	Sub-contracted operations as part of manufacturing of fertilisers and nitrogen compounds	88160 (*)
20.16	Plastics in primary forms	
20.16.1	Polymers of ethylene, in primary forms	
20.16.10	Polymers of ethylene, in primary forms	34710
20.16.2	Polymers of styrene, in primary forms	
20.16.20	Polymers of styrene, in primary forms	34720
20.16.3	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	
20.16.30	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	34730
20.16.4	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	
20.16.40	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	34740
20.16.5	Other plastics in primary forms; ion exchangers	
20.16.51	Polymers of propylene or of other olefins, in primary forms	34790 (*)
20.16.52	Polymers of vinyl acetate or of other vinyl esters and other vinyl polymers, in primary forms	34790 (*)
20.16.53	Acrylic polymers, in primary forms	34790 (*)
20.16.54	Polyamides, in primary forms	34790 (*)
20.16.55	Urea resins, thiourea resins and melamine resins, in primary forms	34790 (*)
20.16.56	Other amino-resins, phenolic resins and polyurethanes, in primary forms	34790 (*)
20.16.57	Silicones, in primary forms	34790 (*)
20.16.59	Other plastics, in primary forms, n.e.c.	34790 (*)
20.16.9	Sub-contracted operations as part of manufacturing of plastics in primary forms	
20.16.99	Sub-contracted operations as part of manufacturing of plastics in primary forms	88170 (*)
20.17	Synthetic rubber in primary forms	
20.17.1	Synthetic rubber in primary forms	
20.17.10	Synthetic rubber in primary forms	34800
20.17.9	Sub-contracted operations as part of manufacturing of synthetic rubber in primary forms	
20.17.99	Sub-contracted operations as part of manufacturing of synthetic rubber in primary forms	88170 (*)
20.2	Pesticides and other agrochemical products	
20.20	Pesticides and other agrochemical products	
20.20.1	Pesticides and other agrochemical products	
20.20.11	Insecticides	34661
20.20.12	Herbicides	34663 (*)

Code	Heading	CPC ver. 2
20.20.13	Anti-sprouting products and plant growth regulators	34663 (*)
20.20.14	Disinfectants	34664
20.20.15	Fungicides	34662
20.20.19	Other pesticides and other agrochemical products	34666 34669
20.20.9	Sub-contracted operations as part of manufacturing of pesticides and other agrochemical products	
20.20.99	Sub-contracted operations as part of manufacturing of pesticides and other agrochemical products	88160 (*)
20.3	Paints, varnishes and similar coatings, printing ink and mastics	
20.30	Paints, varnishes and similar coatings, printing ink and mastics	
20.30.1	Paints and varnishes based on polymers	
20.30.11	Paints and varnishes based on acrylic or vinyl polymers, in an aqueous medium	35110 (*)
20.30.12	Paints and varnishes based on polyesters, acrylic or vinyl polymers, in a non-aqueous medium; solutions	35110 (*)
20.30.2	Other paints and varnishes and related products; artists' colour and printing ink	
20.30.21	Prepared pigments, opacifiers and colours, vitrifiable enamels and glazes, engobes, liquid lustres and the like; glass frit	35110 (*)
20.30.22	Other paints and varnishes; prepared driers	35110 (*)
20.30.23	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like	35120
20.30.24	Printing ink	35130
20.30.9	Sub-contracted operations as part of manufacturing of paints, varnishes and similar coatings, printing ink and mastics	
20.30.99	Sub-contracted operations as part of manufacturing of paints, varnishes and similar coatings, printing ink and mastics	88160 (*)
20.4	Soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations	
20.41	Soap and detergents, cleaning and polishing preparations	
20.41.1	Glycerol	
20.41.10	Glycerol	34570 (*)
20.41.2	Organic surface-active agents, except soap	
20.41.20	Organic surface-active agents, except soap	35310
20.41.3	Soap, washing and cleaning preparations	
20.41.31	Soap and organic surface-active products and preparations for use as soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent	35321 (*)
20.41.32	Detergents and washing preparations	35322
20.41.4	Odoriferous preparations and waxes	

Code	Heading	CPC ver. 2
20.41.41	Preparations for perfuming or deodorising rooms	35331
20.41.42	Artificial waxes and prepared waxes	35332
20.41.43	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal	35333
20.41.44	Scouring pastes and powders and other scouring preparations	35334
20.41.9	Sub-contracted operations as part of manufacturing of soap and detergents, cleaning and polishing preparations	
20.41.99	Sub-contracted operations as part of manufacturing of soap and detergents, cleaning and polishing preparations	88160 (*)
20.42	Perfumes and toilet preparations	
20.42.1	Perfumes and toilet preparations	
20.42.11	Perfumes and toilet waters	35323 (*)
20.42.12	Lip and eye make-up preparations	35323 (*)
20.42.13	Manicure or pedicure preparations	35323 (*)
20.42.14	Powders for cosmetic or toilet use	35323 (*)
20.42.15	Beauty, make-up or skin-care preparations (including sun tan preparations) n.e.c.	35323 (*)
20.42.16	Shampoos, hair lacquers, preparations for permanent waving or straightening	35323 (*)
20.42.17	Lotions and other preparations for use on the hair n.e.c.	35323 (*)
20.42.18	Preparations for oral or dental hygiene (including denture fixative pastes and powders), dental floss	35323 (*)
20.42.19	Shaving preparations; personal deodorants and antiperspirants; bath preparations; other perfumery, cosmetic or toilet preparations n.e.c.	35321 (*) 35323 (*)
20.42.9	Sub-contracted operations as part of manufacturing of perfumes and toilet preparations	
20.42.99	Sub-contracted operations as part of manufacturing of perfumes and toilet preparations	88160 (*)
20.5	Other chemical products	
20.51	Explosives	
20.51.1	Prepared explosives; safety fuses; percussion or detonating gaps; igniters; electric detonators; fireworks	
20.51.11	Propellant powders and prepared explosives	35450 (*)
20.51.12	Safety fuses; detonating fuses; caps; igniters; electric detonators	35450 (*)
20.51.13	Fireworks	35460 (*)
20.51.14	Signalling flares, rain rockets, fog signals and other pyrotechnic articles, excluding fireworks	35460 (*)
20.51.2	Matches	
20.51.20	Matches	38998
20.51.9	Sub-contracted operations as part of manufacturing of explosives	
20.51.99	Sub-contracted operations as part of manufacturing of explosives	88160 (*)
20.52	Glues	
20.52.1	Glues	
20.52.10	Glues	35420 (*)

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20.52.9	Sub-contracted operations as part of manufacturing of glues	
20.52.99	Sub-contracted operations as part of manufacturing of glues	88160 (*)
20.53	Essential oils	
20.53.1	Essential oils	
20.53.10	Essential oils	35410
20.53.9	Sub-contracted operations as part of manufacturing of essential oils	
20.53.99	Sub-contracted operations as part of manufacturing of essential oils	88160 (*)
20.59	Other chemical products n.e.c.	
20.59.1	Photographic plates and film, instant print film; chemical preparations and unmixed products for photographic uses	
20.59.11	Photographic plates and film and instant print film, sensitised, unexposed; photographic paper	48341
20.59.12	Sensitising emulsions for photographic uses; chemical preparations for photographic uses n.e.c.	48342
20.59.2	Chemically modified animal or vegetable fats and oils; inedible mixtures of animal or vegetable fats or oils	
20.59.20	Chemically modified animal or vegetable fats and oils; inedible mixtures of animal or vegetable fats or oils	34550
20.59.3	Writing or drawing ink and other inks	
20.59.30	Writing or drawing ink and other inks	35140
20.59.4	Lubricating preparations; additives; anti-freezing preparations	
20.59.41	Lubricating preparations	35430 (*)
20.59.42	Anti-knock preparations; additives for mineral oils and similar products	35430 (*)
20.59.43	Hydraulic brake fluids; anti-freezing preparations and prepared de-icing fluids	35430 (*)
20.59.5	Miscellaneous chemical products	
20.59.51	Peptones, other protein substances and their derivatives, n.e.c.; hide powder	35420 (*)
20.59.52	Modelling pastes; dental wax and other preparations for use in dentistry with a basis of plaster; preparations and charges for fire-extinguishers; prepared culture media for development of micro-organisms; composite diagnostic or laboratory reagents n.e.c.	35440 (*)
20.59.53	Chemical elements in disk form and compounds doped for use in electronics	35470
20.59.54	Activated carbon	35490 (*)
20.59.55	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and similar products	35490 (*)
20.59.56	Pickling preparations; fluxes; prepared rubber accelerators; compound plasticisers and stabilisers for rubber or plastics; catalytic preparations n.e.c.; mixed alkylbenzenes and mixed alkyl-naphthalenes n.e.c.	35490 (*)
20.59.57	Prepared binders for foundry moulds or cores; chemical products	35490 (*)
20.59.59	Miscellaneous other chemical products n.e.c.	35490 (*)
20.59.6	Gelatines and gelatine derivatives, including milk albumins	

Code	Heading	CPC ver. 2
20.59.60	Gelatines and gelatine derivatives, including milk albumins	35420 (*)
20.59.9	Sub-contracted operations as part of manufacturing of other chemical products n.e.c.	
20.59.99	Sub-contracted operations as part of manufacturing of other chemical products n.e.c.	88160 (*)
20.6	Man-made fibres	
20.60	Man-made fibres	
20.60.1	Synthetic fibres	
20.60.11	Synthetic staple and tow, not carded or combed	35510
20.60.12	Polyamide and polyester high tenacity filament yarn	35520 (*)
20.60.13	Other synthetic filament yarn, single	35520 (*)
20.60.14	Synthetic monofilament; strip and the like, of synthetic textile materials	35530
20.60.2	Artificial fibres	
20.60.21	Artificial staple and tow, not carded or combed	35540
20.60.22	Viscose high tenacity filament yarn	35550 (*)
20.60.23	Other artificial filament yarn, single	35550 (*)
20.60.24	Artificial monofilament; strip and the like of artificial textile materials	35560
20.60.9	Sub-contracted operations as part of manufacturing of man-made fibres	
20.60.99	Sub-contracted operations as part of manufacturing of man-made fibres	88160 (*)
21	Basic pharmaceutical products and pharmaceutical preparations	
21.1	Basic pharmaceutical products	
21.10	Basic pharmaceutical products	
21.10.1	Salicylic acid, O-acetylsalicylic acid, their salts and esters	
21.10.10	Salicylic acid, O-acetylsalicylic acid, their salts and esters	35210
21.10.2	Lysine, glutamic acid and their salts; quaternary ammonium salts and hydroxides; phosphoaminolipids; amides and their derivatives and salts thereof	
21.10.20	Lysine, glutamic acid and their salts; quaternary ammonium salts and hydroxides; phosphoaminolipids; amides and their derivatives and salts thereof	35220
21.10.3	Lactones n.e.c., heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring, a pyrimidine ring, a piperazine ring, an unfused triazine ring or a phenothiazine ring system not further fused; hydantoin and its derivatives; sulphonamides	
21.10.31	Lactones n.e.c., heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring, a pyrimidine ring, a piperazine ring, an unfused triazine ring or a phenothiazine ring system not further fused; hydantoin and its derivatives	35230 (*)
21.10.32	Sulphonamides	35230 (*)
21.10.4	Sugars, chemically pure, n.e.c.; sugar ethers and esters and their salts n.e.c.	
21.10.40	Sugars, chemically pure, n.e.c.; sugar ethers and esters and their salts, n.e.c.	35240
21.10.5	Provitamins, vitamins and hormones; glycosides and vegetable alkaloids and their derivatives; antibiotics	
21.10.51	Provitamins, vitamins and their derivatives	35250 (*)
21.10.52	Hormones, derivatives thereof; other steroids, used primarily as hormones	35250 (*)
21.10.53	Glycosides, vegetable alkaloids, their salts, ethers, esters and other derivatives	35250 (*)
21.10.54	Antibiotics	35250 (*)

Code	Heading	CPC ver. 2
21.10.6	Glands and other organs; extracts thereof and other human or animal substances n.e.c.	
21.10.60	Glands and other organs; extracts thereof and other human or animal substances n.e.c.	35270 (*)
21.10.9	Sub-contracted operations as part of manufacturing of basic pharmaceutical products	
21.10.99	Sub-contracted operations as part of manufacturing of basic pharmaceutical products	88160 (*)
21.2	Pharmaceutical preparations	
21.20	Pharmaceutical preparations	
21.20.1	Medicaments	
21.20.11	Medicaments, containing penicillins or other antibiotics	35260 (*)
21.20.12	Medicaments, containing hormones, but not antibiotics	35260 (*)
21.20.13	Medicaments, containing alkaloids or derivatives thereof, but not hormones or antibiotics	35260 (*)
21.20.2	Other pharmaceutical preparations	
21.20.21	Antisera and vaccines	35270 (*)
21.20.22	Chemical contraceptive preparations based on hormones or spermicides	35270 (*) 35290 (*)
21.20.23	Diagnostic reagents and other pharmaceutical preparations	35270 (*) 35290 (*)
21.20.24	Adhesive dressings, catgut and similar materials; first-aid boxes	35270 (*) 35290 (*)
21.20.9	Sub-contracted operations as part of manufacturing of pharmaceutical preparations	
21.20.99	Sub-contracted operations as part of manufacturing of pharmaceutical preparations	88152 88160 (*)
22	Rubber and plastics products	
22.1	Rubber products	
22.11	Rubber tyres and tubes; retreading and rebuilding of rubber tyres	
22.11.1	New rubber tyres and tubes	
22.11.11	New pneumatic tyres, of rubber, of a kind used on motor cars	36111
22.11.12	New pneumatic tyres, of rubber, of a kind used on motorcycles or bicycles	36112
22.11.13	New pneumatic tyres, of rubber, of a kind used on buses, lorries or aircraft	36113 (*)
22.11.14	Agrarian tyres; other new pneumatic tyres, of rubber	36113 (*)
22.11.15	Inner tubes, solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber	36114
22.11.16	Camel-back strips for retreading rubber tyres	36115
22.11.2	Retreaded pneumatic tyres, of rubber	
22.11.20	Retreaded pneumatic tyres, of rubber	36120
22.11.9	Sub-contracted operations as part of manufacturing of rubber tyres and tubes; retreading and rebuilding of rubber tyres	
22.11.99	Sub-contracted operations as part of manufacturing of rubber tyres and tubes; retreading and rebuilding of rubber tyres	88170 (*)
22.19	Other rubber products	

Code	Heading	CPC ver. 2
22.19.1	Reclaimed rubber in primary forms or in plates, sheets or strip	
22.19.10	Reclaimed rubber in primary forms or in plates, sheets or strip	36210
22.19.2	Unvulcanised rubber and articles thereof; vulcanised rubber, other than hard rubber, in thread, cord, plates, sheets, strip, rods and profile shapes	
22.19.20	Unvulcanised rubber and articles thereof; vulcanised rubber, other than hard rubber, in thread, cord, plates, sheets, strip, rods and profile shapes	36220
22.19.3	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber	
22.19.30	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber	36230
22.19.4	Conveyor or transmission belts or belting, of vulcanised rubber	
22.19.40	Conveyor or transmission belts or belting, of vulcanised rubber	36240
22.19.5	Rubberised textile fabrics, except tyre cord fabric	
22.19.50	Rubberised textile fabrics, except tyre cord fabric	36250
22.19.6	Articles of apparel and clothing accessories, of vulcanised rubber other than hard rubber	
22.19.60	Articles of apparel and clothing accessories, of vulcanised rubber other than hard rubber	36260
22.19.7	Articles of vulcanised rubber n.e.c.; hard rubber; articles of hard rubber	
22.19.71	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber	36270 (*)
22.19.72	Floor coverings and mats, of vulcanised rubber other than cellular	36270 (*)
22.19.73	Other articles of vulcanised rubber n.e.c.; hard rubber in all forms and articles thereof; floor coverings and mats, of vulcanised cellular rubber	29600 (*) 36270 (*)
22.19.9	Sub-contracted operations as part of manufacturing of other rubber products	
22.19.99	Sub-contracted operations as part of manufacturing of other rubber products	88170 (*)
22.2	Plastics products	
22.21	Plastic plates, sheets, tubes and profiles	
22.21.1	Monofilament > 1 mm, rods, sticks and profile shapes, of plastics	
22.21.10	Monofilament > 1 mm, rods, sticks and profile shapes, of plastics	36310
22.21.2	Tubes, pipes and hoses and fittings thereof, of plastics	
22.21.21	Artificial guts, of hardened proteins or of cellulosic materials; tubes, pipes and hoses, rigid, of plastics	36320 (*)
22.21.29	Other tubes, pipes, hoses and fittings thereof, of plastics	36320 (*)
22.21.3	Plates, sheets, film, foil and strip, of plastics, not supported or similarly combined with other materials	
22.21.30	Plates, sheets, film, foil and strip, of plastics, not supported or similarly combined with other materials	36330
22.21.4	Other plates, sheets, film, foil and strip, of plastics	
22.21.41	Other plates, sheets, film, foil and strip, of plastics, cellular	36390 (*)
22.21.42	Other plates, sheets, film, foil and strip, of plastics, non-cellular	36390 (*)
22.21.9	Sub-contracted operations as part of manufacturing of plastic plates, sheets, tubes and profiles	
22.21.99	Sub-contracted operations as part of manufacturing of plastic plates, sheets, tubes and profiles	88170 (*)
22.22	Plastic packing goods	

Code	Heading	CPC ver. 2
22.22.1	Plastic packing goods	
22.22.11	Sacks and bags (including cones), of polymers of ethylene	36410 (*)
22.22.12	Sacks and bags (including cones), of other plastics than polymers of ethylene	36410 (*)
22.22.13	Boxes, cases, crates and similar articles of plastics	36490 (*)
22.22.14	Carboys, bottles, flasks and similar articles of plastics	36490 (*)
22.22.19	Other plastic packing goods	36490 (*)
22.22.9	Sub-contracted operations as part of manufacturing of plastic packing goods	
22.22.99	Sub-contracted operations as part of manufacturing of plastic packing goods	88170 (*)
22.23	Builders' ware of plastic	
22.23.1	Builders' ware of plastic; linoleum and hard non-plastic surface floor coverings	
22.23.11	Floor, wall or ceiling coverings of plastics, in rolls or in the form of tiles	36910
22.23.12	Baths, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary ware, of plastics	36930
22.23.13	Reservoirs, tanks, vats and similar containers, capacity > 300 l, of plastics	36950 (*)
22.23.14	Doors, windows and frames and thresholds for doors; shutters, blinds and similar articles and parts thereof, of plastics	36950 (*)
22.23.15	Linoleum and hard non-plastic surface floor coverings, i.e. resilient floor coverings, such as vinyl, linoleum etc.	38930
22.23.19	Builders' ware of plastics n.e.c.	36950 (*)
22.23.2	Prefabricated buildings of plastics	
22.23.20	Prefabricated buildings of plastics	38703
22.23.9	Sub-contracted operations as part of manufacturing of builders' ware of plastics	
22.23.99	Sub-contracted operations as part of manufacturing of builders' ware of plastics	88170 (*)
22.29	Other plastic products	
22.29.1	Apparel and clothing accessories (including gloves), of plastics	
22.29.10	Apparel and clothing accessories (including gloves), of plastics	28243
22.29.2	Other plastic products n.e.c.	
22.29.21	Self-adhesive plates, sheets, film, foil, tapes, strip and other flat shapes of plastics, in rolls of width \leq 20 cm	36920 (*)
22.29.22	Other self-adhesive plates, sheets, film, foil, tapes, strip and other flat shapes of plastics	36920 (*)
22.29.23	Tableware, kitchenware, other household articles and toilet articles, of plastics	36940
22.29.24	Parts n.e.c. for lamps and lighting fitting, illuminated name-plates and the like, of plastics	36960
22.29.25	Office or school supplies of plastics	36990 (*)
22.29.26	Fittings for furniture, coachwork or the like, of plastics; statuettes and other ornamental articles, of plastics	36990 (*)

Code	Heading	CPC ver. 2
22.29.29	Other articles of plastics	29600 (*) 36990 (*) 38922 (*) 38994 (*)
22.29.9	Manufacturing services of other plastic products; sub-contracted operations as part of manufacturing of other plastic products	
22.29.91	Manufacturing services of other plastic products	88170 (*)
22.29.99	Sub-contracted operations as part of manufacturing of other plastic products	88170 (*)
23	Other non-metallic mineral products	
23.1	Glass and glass products	
23.11	Flat glass	
23.11.1	Flat glass	
23.11.11	Glass cast, rolled, drawn or blown, in sheets, but not otherwise worked	37112
23.11.12	Float glass and surface ground or polished glass, in sheets, but not otherwise worked	37113
23.11.9	Sub-contracted operations as part of manufacturing of flat glass	
23.11.99	Sub-contracted operations as part of manufacturing of flat glass	88180 (*)
23.12	Shaped and processed flat glass	
23.12.1	Shaped and processed flat glass	
23.12.11	Glass in sheets, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or mounted	37114
23.12.12	Safety glass	37115
23.12.13	Glass mirrors; multiple walled insulating units of glass	37116
23.12.9	Sub-contracted operations as part of manufacturing of shaped and processed flat glass	
23.12.99	Sub-contracted operations as part of manufacturing of shaped and processed flat glass	88180 (*)
23.13	Hollow glass	
23.13.1	Hollow glass	
23.13.11	Bottles, jars, phials and other containers, of glass, except ampoules; stoppers, lids and other closures, of glass	37191
23.13.12	Drinking glasses other than of glass-ceramics	37193 (*)
23.13.13	Glassware of a kind used for table or kitchen purposes, for toilet, office, indoor decorations and the like	37193 (*)
23.13.14	Glass inners for vacuum flasks or for other vacuum vessels	37199 (*)
23.13.9	Finishing services of hollow glass; sub-contracted operations as part of manufacturing of hollow glass	
23.13.91	Finishing services of drinking glasses and other glassware of a kind used for table or kitchen purpose	88180 (*)
23.13.92	Finishing services of glass containers	88180 (*)
23.13.99	Sub-contracted operations as part of manufacturing of hollow glass	88180 (*)
23.14	Glass fibres	
23.14.1	Glass fibres	
23.14.11	Slivers, rovings, yarn and chopped strands, of glass fibre	37121

Code	Heading	CPC ver. 2
23.14.12	Voiles, webs, mats, mattresses, boards and other articles of glass fibres, except woven fabrics	37129
23.14.9	Sub-contracted operations as part of manufacturing of glass fibres	
23.14.99	Sub-contracted operations as part of manufacturing of glass fibres	88180 (*)
23.19	Other processed glass, including technical glassware	
23.19.1	Other glass, semi-finished	
23.19.11	Glass in the mass, in balls (except microspheres), rods or tubes, unworked	37111 (*)
23.19.12	Paving blocks, bricks, tiles and other articles of pressed or moulded glass; leaded lights and the like; multicellular or foam glass in blocks, plates or similar forms	37117
23.19.2	Technical and other glass	
23.19.21	Glass envelopes, open, and glass parts thereof, for electric lamps, cathode-ray tubes or the like	37192
23.19.22	Glasses for clocks, watches or spectacles, not optically worked; hollow spheres and their segments, for the manufacture of such glasses	37194
23.19.23	Laboratory, hygienic or pharmaceutical glassware; ampoules of glass	37195
23.19.24	Glass parts for lamps and lighting fittings, illuminated signs, name-plates and the like	37196
23.19.25	Electrical insulators of glass	37197
23.19.26	Articles of glass n.e.c.	37199 (*)
23.19.9	Finishing services of other glass, including technical glassware; sub-contracted operations as part of manufacturing of other processed glass, including technical glassware	
23.19.91	Finishing services of other glass, including technical glassware	88180 (*)
23.19.99	Sub-contracted operations as part of manufacturing of other processed glass, including technical glassware	88180 (*)
23.2	Refractory products	
23.20	Refractory products	
23.20.1	Refractory products	
23.20.11	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals or earth	37310
23.20.12	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than of siliceous fossil meals or earths	37320
23.20.13	Refractory cements, mortars, concretes and similar compositions n.e.c.	37330
23.20.14	Unfired refractory products and other refractory ceramic goods	37340
23.20.9	Sub-contracted operations as part of manufacturing of refractory products	
23.20.99	Sub-contracted operations as part of manufacturing of refractory products	88180 (*)
23.3	Clay building materials	
23.31	Ceramic tiles and flags	
23.31.1	Ceramic tiles and flags	
23.31.10	Ceramic tiles and flags	37370
23.31.9	Sub-contracted operations as part of manufacturing of ceramic tiles and flags	
23.31.99	Sub-contracted operations as part of manufacturing of ceramic tiles and flags	88180 (*)

Code	Heading	CPC ver. 2
23.32	Bricks, tiles and construction products, in baked clay	
23.32.1	Bricks, tiles and construction products, in baked clay	
23.32.11	Non-refractory ceramic building bricks, flooring blocks, support or filler tiles and the like	37350 (*)
23.32.12	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	37350 (*)
23.32.13	Ceramic pipes, conduits, guttering and pipe fittings	37360
23.32.9	Sub-contracted operations as part of manufacturing of bricks, tiles and construction products, in baked clay	
23.32.99	Sub-contracted operations as part of manufacturing of bricks, tiles and construction products, in baked clay	88180 (*)
23.4	Other porcelain and ceramic products	
23.41	Ceramic household and ornamental articles	
23.41.1	Ceramic household and ornamental articles	
23.41.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	37221 (*)
23.41.12	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	37221 (*)
23.41.13	Statuettes and other ornamental ceramic articles	37222
23.41.9	Sub-contracted operations as part of manufacturing of ceramic household and ornamental articles	
23.41.99	Sub-contracted operations as part of manufacturing of ceramic household and ornamental articles	88180 (*)
23.42	Ceramic sanitary fixtures	
23.42.1	Ceramic sanitary fixtures	
23.42.10	Ceramic sanitary fixtures	37210
23.42.9	Sub-contracted operations as part of manufacturing of ceramic sanitary fixtures	
23.42.99	Sub-contracted operations as part of manufacturing of ceramic sanitary fixtures	88180 (*)
23.43	Ceramic insulators and insulating fittings	
23.43.1	Electrical insulators of ceramics; insulating fittings, for electrical machines, appliances or equipment, of ceramics	
23.43.10	Electrical insulators of ceramics; insulating fittings, for electrical machines, appliances or equipment, of ceramics	37292
23.43.9	Sub-contracted operations as part of manufacturing of ceramic insulators and insulating fittings	
23.43.99	Sub-contracted operations as part of manufacturing of ceramic insulators and insulating fittings	88180 (*)
23.44	Other technical ceramic products	
23.44.1	Other technical ceramic products	
23.44.11	Ceramic wares for laboratory, chemical or other technical uses, of porcelain or china	37291 (*)
23.44.12	Ceramic wares for laboratory, chemical or other technical uses, other than of porcelain or china	37291 (*) 46932
23.44.9	Sub-contracted operations as part of manufacturing of other technical ceramic products	
23.44.99	Sub-contracted operations as part of manufacturing of other technical ceramic products	88180 (*)
23.49	Other ceramic products	
23.49.1	Other ceramic products	

Code	Heading	CPC ver. 2
23.49.11	Ceramic articles for use in agriculture and for the conveyance or packing of goods	37291 (*)
23.49.12	Other non-structural ceramic articles n.e.c.	37299
23.49.9	Sub-contracted operations as part of manufacturing of other ceramic products	
23.49.99	Sub-contracted operations as part of manufacturing of other ceramic products	88180 (*)
23.5	Cement, lime and plaster	
23.51	Cement	
23.51.1	Cement	
23.51.11	Cement clinkers	37430
23.51.12	Portland cement, aluminous cement, slag cement and similar hydraulic cements	37440
23.51.9	Sub-contracted operations as part of manufacturing of cement	
23.51.99	Sub-contracted operations as part of manufacturing of cement	88180 (*)
23.52	Lime and plaster	
23.52.1	Quicklime, slaked lime and hydraulic lime	
23.52.10	Quicklime, slaked lime and hydraulic lime	37420
23.52.2	Plaster	
23.52.20	Plaster	37410
23.52.3	Calcined or agglomerated dolomite	
23.52.30	Calcined or agglomerated dolomite	37450
23.52.9	Sub-contracted operations as part of manufacturing of lime and plaster	
23.52.99	Sub-contracted operations as part of manufacturing of lime and plaster	88180 (*)
23.6	Articles of concrete, cement and plaster	
23.61	Concrete products for construction purposes	
23.61.1	Concrete products for construction	
23.61.11	Tiles, flagstones, bricks and similar articles, of cement, concrete or artificial stone	37540
23.61.12	Prefabricated structural components for building or civil engineering, of cement, concrete or artificial stone	37550
23.61.2	Prefabricated buildings of concrete	
23.61.20	Prefabricated buildings of concrete	38704
23.61.9	Sub-contracted operations as part of manufacturing of concrete products for construction purposes	
23.61.99	Sub-contracted operations as part of manufacturing of concrete products for construction purposes	88180 (*)
23.62	Plaster products for construction purposes	
23.62.1	Plaster products for construction purposes	
23.62.10	Plaster products for construction purposes	37530 (*)
23.62.9	Sub-contracted operations as part of manufacturing of plaster products for construction purposes	
23.62.99	Sub-contracted operations as part of manufacturing of plaster products for construction purposes	88180 (*)
23.63	Ready-mixed concrete	
23.63.1	Ready-mixed concrete	

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23.63.10	Ready-mixed concrete	37510 (*)
23.63.9	Sub-contracted operations as part of manufacturing of ready-mixed concrete	
23.63.99	Sub-contracted operations as part of manufacturing of ready-mixed concrete	88180 (*)
23.64	Mortars	
23.64.1	Mortars	
23.64.10	Mortars	37510 (*)
23.64.9	Sub-contracted operations as part of manufacturing of mortars	
23.64.99	Sub-contracted operations as part of manufacturing of mortars	88180 (*)
23.65	Fibre cement	
23.65.1	Articles of fibre cement	
23.65.11	Boards, blocks and similar articles of vegetable fibre, straw or wood waste, agglomerated with mineral binders	37520
23.65.12	Articles of asbestos-cement, cellulose fibre-cement or the like	37570
23.65.9	Sub-contracted operations as part of manufacturing of articles of fibre cement	
23.65.99	Sub-contracted operations as part of manufacturing of articles of fibre cement	88180 (*)
23.69	Other articles of concrete, plaster and cement	
23.69.1	Other articles of concrete, plaster and cement	
23.69.11	Other articles of plaster or compositions based on plaster n.e.c.	37530 (*)
23.69.19	Articles of cement, concrete or artificial stone n.e.c.	37560
23.69.9	Sub-contracted operations as part of manufacturing of other articles of concrete, plaster and cement	
23.69.99	Sub-contracted operations as part of manufacturing of other articles of concrete, plaster and cement	88180 (*)
23.7	Cut, shaped and finished stone	
23.70	Cut, shaped and finished stone	
23.70.1	Cut, shaped and finished stone	
23.70.11	Marble, travertine, alabaster, worked, and articles thereof (except setts, curbstones, flagstones, tiles, cubes and similar articles); artificially coloured granules, chippings and powder of marble, travertine and alabaster	37610
23.70.12	Other worked ornamental or building stone and articles thereof; other artificially coloured granules and powder of natural stone; articles of agglomerated slate	37690
23.70.9	Sub-contracted operations as part of manufacturing of cut, shaped and finished stone	
23.70.99	Sub-contracted operations as part of manufacturing of cut, shaped and finished stone	88180 (*)
23.9	Other non-metallic mineral products	
23.91	Abrasive products	
23.91.1	Abrasive products	
23.91.11	Millstones, grindstones, grinding wheels and the like, without frameworks, for working stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics	37910 (*)

Code	Heading	CPC ver. 2
23.91.12	Abrasive powder or grain, on a base of textile fabric, paper or paperboard	37910 (*)
23.91.9	Sub-contracted operations as part of manufacturing of abrasive products	
23.91.99	Sub-contracted operations as part of manufacturing of abrasive products	88180 (*)
23.99	Other non-metallic mineral products n.e.c.	
23.99.1	Other non-metallic mineral products n.e.c.	
23.99.11	Fabricated asbestos fibres; mixtures with a basis of asbestos and magnesium carbonate; articles of such mixtures, or of asbestos; friction material for brakes, clutches and the like, not mounted	37920
23.99.12	Articles of asphalt or of similar material	37930
23.99.13	Bituminous mixtures based on natural and artificial stone materials and bitumen, natural asphalt or related substances as a binder	37940
23.99.14	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of semi-manufactures	37950
23.99.15	Artificial corundum	37960
23.99.19	Non-metallic mineral products n.e.c.	37990
23.99.9	Sub-contracted operations as part of manufacturing of other non-metallic mineral products n.e.c.	
23.99.99	Sub-contracted operations as part of manufacturing of other non-metallic mineral products n.e.c.	88180 (*)
24	Basic metals	
24.1	Basic iron and steel and ferro-alloys	
24.10	Basic iron and steel and ferro-alloys	
24.10.1	Primary materials of iron and steel	
24.10.11	Pig iron and spiegeleisen in pigs, blocks or other primary forms	41111
24.10.12	Ferro-alloys	41112 41113 41114 41115
24.10.13	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99,94 %, in lumps, pellets or similar forms	41116
24.10.14	Granules and powders, of pig iron and spiegeleisen, or steel	39350 41117
24.10.2	Crude steel	
24.10.21	Non alloy steel in ingots or other primary forms and semi-finished products of non alloy steel	41121
24.10.22	Stainless steel in ingots or other primary forms and semi-finished products of stainless steel	41122 (*)
24.10.23	Other alloy steel in ingots or other primary forms and semi-finished products of other alloy steel	41122 (*)
24.10.3	Flat rolled products of steel, not further worked than hot rolled	
24.10.31	Flat rolled products of non alloy steel, not further worked than hot rolled, of a width of ≥ 600 mm	41211
24.10.32	Flat rolled products of non alloy steel, not further worked than hot rolled, of a width of < 600 mm	41212
24.10.33	Flat rolled products of stainless steel, not further worked than hot rolled, of a width ≥ 600 mm	41213 (*)
24.10.34	Flat rolled products of stainless steel, not further worked than hot rolled, of a width of < 600 mm	41214 (*)

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24.10.35	Flat rolled products of other alloy steel, not further worked than hot rolled, of a width of ≥ 600 mm	41213 (*) 41223 (*)
24.10.36	Flat rolled products of other alloy steel, not further worked than hot rolled, of a width of < 600 mm (except products of silicon-electrical steel)	41214 (*)
24.10.4	Flat rolled products of steel, not further worked than cold rolled, of a width of ≥ 600 mm	
24.10.41	Flat rolled products of non alloy steel, not further worked than cold rolled, of a width of ≥ 600 mm	41221
24.10.42	Flat rolled products of stainless steel, not further worked than cold rolled, of a width of ≥ 600 mm	41223 (*)
24.10.43	Flat rolled products of other-alloy steel, not further worked than cold rolled, of a width of ≥ 600 mm	41223 (*)
24.10.5	Flat rolled products of steel, clad, plated or coated and flat rolled products of high speed steel and of silicon-electrical steel	
24.10.51	Flat rolled products of non alloy steel, of a width of ≥ 600 mm, clad, plated or coated	41231 (*)
24.10.52	Flat rolled products of other alloy steel, of a width of ≥ 600 mm, clad, plated or coated	41232
24.10.53	Flat rolled products of silicon-electrical steel, of a width of ≥ 600 mm	41233 (*)
24.10.54	Flat rolled products of silicon-electrical steel, of a width of < 600 mm	41233 (*)
24.10.55	Flat rolled products of high speed steel, of a width of < 600 mm	41234
24.10.6	Hot processed bars and rods of steel	
24.10.61	Bars and rods, hot rolled, in irregularly wound coils, of non alloy steel	41241
24.10.62	Other bars and rods of steel, not further worked than forged, hot rolled, hot-drawn or extruded, but including those twisted after rolling	41242
24.10.63	Bars and rods, hot rolled, in irregularly wound coils, of stainless steel	41243 (*)
24.10.64	Other bars and rods of stainless steel, not further worked than forged, hot rolled, hot-drawn or extruded, but including those twisted after rolling	41244 (*) 41273 (*)
24.10.65	Bars and rods, hot rolled, in irregularly wound coils, of other alloy steel	41243 (*)
24.10.66	Other bars and rods of other alloy steel, not further worked than forged, hot rolled, hot-drawn or extruded, but including those twisted after rolling	41244 (*) 41271 (*) 41272 (*) 41273 (*)
24.10.67	Hollow drill bars and rods	41275
24.10.7	Hot processed open sections of steel, sheet piling of steel and railway or tramway track construction material, of steel	
24.10.71	Open sections, not further worked than hot rolled, hot-drawn or extruded, of non alloy steel	41251
24.10.72	Open sections, not further worked than hot rolled, hot-drawn or extruded, of stainless steel	41274 (*)
24.10.73	Open sections, not further worked than hot rolled, hot-drawn or extruded, of other alloy steel	41274 (*)
24.10.74	Sheet piling, of steel and welded open sections of steel	41252
24.10.75	Railway or tramway track construction material of steel	41253
24.10.9	Sub-contracted operations as part of manufacturing of basic iron and steel and of ferro-alloys	
24.10.99	Sub-contracted operations as part of manufacturing of basic iron and steel and of ferro-alloys	88213 (*)
24.2	Tubes, pipes, hollow profiles and related fittings, of steel	

Code	Heading	CPC ver. 2
24.20	Tubes, pipes, hollow profiles and related fittings, of steel	
24.20.1	Tubes, pipes and hollow profiles, seamless, of steel	
24.20.11	Line pipe of a kind used for oil or gas pipelines, seamless, of steel	41281
24.20.12	Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas, seamless, of steel	41282
24.20.13	Other tubes and pipes, of circular cross section, of steel	41283
24.20.14	Tubes and pipes, of non-circular cross-section and hollow profiles, of steel	41284
24.20.2	Tubes and pipes, welded, of circular cross-section, of an external diameter of > 406,4 mm, of steel	
24.20.21	Line pipe of a kind used for oil or gas pipelines, welded, of an external diameter of > 406,4 mm, of steel	41285 (*)
24.20.22	Casing and tubing of a kind used in drilling for oil or gas, welded, of an external diameter of > 406,4 mm, of steel	41286 (*)
24.20.23	Other tubes and pipes, of circular cross section, welded, of an external diameter of > 406,4 mm, of steel	41287 (*)
24.20.24	Other tubes and pipes, of circular cross section, such as open seam, riveted or similarly closed, of an external diameter of > 406.4 mm, of steel	41289 (*)
24.20.3	Tubes and pipes, of an external diameter of ≤ 406.4 mm, welded, of steel	
24.20.31	Line pipe of a kind used for oil or gas pipelines, welded, of an external diameter of ≤ 406,4 mm, of steel	41285 (*)
24.20.32	Casing and tubing, of a kind used in drilling for oil or gas, welded, of an external diameter of ≤ 406,4 mm, of steel	41286 (*)
24.20.33	Other tubes and pipes, of circular cross section, welded, of an external diameter of ≤ 406,4 mm, of steel	41287 (*)
24.20.34	Tubes and pipes, of non-circular cross-section, welded, of an external diameter of ≤ 406,4 mm, of steel	41288
24.20.35	Other tubes and pipes, such as open seam, riveted or similarly closed, of an external diameter of ≤ 406,4 mm, of steel	41289 (*)
24.20.4	Tube or pipe fittings of steel, not cast	
24.20.40	Tube or pipe fittings of steel, not cast	41293
24.20.9	Sub-contracted operations as part of manufacturing of tubes, pipes, hollow profiles and related fittings, of steel	
24.20.99	Sub-contracted operations as part of manufacturing of tubes, pipes, hollow profiles and related fittings, of steel	88213 (*)
24.3	Other products of the first processing of steel	
24.31	Cold drawn bars	
24.31.1	Cold drawn bars and solid profiles of non alloy steel	
24.31.10	Cold drawn bars and solid profiles of non alloy steel	41261
24.31.2	Cold drawn bars and solid profiles of alloy steel, other than stainless steel	
24.31.20	Cold drawn bars and solid profiles of alloy steel, other than stainless steel	41264 (*) 41271 (*) 41272 (*) 41274 (*)
24.31.3	Cold drawn bars and solid profiles of stainless steel	
24.31.30	Cold drawn bars and solid profiles of stainless steel	41244 (*) 41264 (*)

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24.31.9	Sub-contracted operations as part of manufacturing of cold drawn bars	
24.31.99	Sub-contracted operations as part of manufacturing of cold drawn bars	88213 (*)
24.32	Cold rolled narrow strip	
24.32.1	Flat cold rolled steel products, uncoated, of a width of < 600 mm	
24.32.10	Flat cold rolled steel products, uncoated, of a width of < 600 mm	41222 41224
24.32.2	Flat cold rolled steel products, clad, plated or coated, of a width of < 600 mm	
24.32.20	Flat cold rolled steel products, clad, plated or coated, of a width of < 600 mm	41231 (*)
24.32.9	Sub-contracted operations as part of manufacturing of cold rolled narrow strip	
24.32.99	Sub-contracted operations as part of manufacturing of cold rolled narrow strip	88213 (*)
24.33	Cold formed or folded products	
24.33.1	Open sections cold formed or folded	
24.33.11	Open sections cold formed or folded of non alloy steel	41262 (*)
24.33.12	Open sections cold formed or folded of stainless steel	41274 (*)
24.33.2	Ribbed sheets of non alloy steel	
24.33.20	Ribbed sheets of non alloy steel	41262 (*)
24.33.3	Sandwich panels of coated steel sheet	
24.33.30	Sandwich panels of coated steel sheet	42190 (*)
24.33.9	Sub-contracted operations as part of manufacturing of cold formed or folded products	
24.33.99	Sub-contracted operations as part of manufacturing of cold formed or folded products	88213 (*)
24.34	Cold drawn wire	
24.34.1	Cold drawn wire	
24.34.11	Cold drawn wire of non alloy steel	41263
24.34.12	Cold drawn wire of stainless steel	41265 (*)
24.34.13	Cold drawn wire of other alloy steel	41265 (*)
24.34.9	Sub-contracted operations as part of manufacturing of cold drawn wire	
24.34.99	Sub-contracted operations as part of manufacturing of cold drawn wire	88213 (*)
24.4	Basic precious and other non-ferrous metals	
24.41	Precious metals	
24.41.1	Silver, unwrought or in semi-manufactured forms, or in powder form	
24.41.10	Silver, unwrought or in semi-manufactured forms, or in powder form	41310
24.41.2	Gold, unwrought or in semi-manufactured forms, or in powder form	
24.41.20	Gold, unwrought or in semi-manufactured forms, or in powder form	41320
24.41.3	Platinum, unwrought or in semi-manufactured forms, or in powder form	
24.41.30	Platinum, unwrought or in semi-manufactured forms, or in powder form	41330
24.41.4	Base metals or silver, clad with gold, not further worked than semi-manufactured	

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24.41.40	Base metals or silver, clad with gold, not further worked than semi-manufactured	41340
24.41.5	Base metals clad with silver and base metals, silver or gold clad with platinum, not further worked than semi-manufactured	
24.41.50	Base metals clad with silver and base metals, silver or gold clad with platinum, not further worked than semi-manufactured	41350
24.41.9	Sub-contracted operations as part of manufacturing of precious metals	
24.41.99	Sub-contracted operations as part of manufacturing of precious metals	88213 (*)
24.42	Aluminium	
24.42.1	Aluminium, unwrought; aluminium oxide	
24.42.11	Aluminium, unwrought	41431
24.42.12	Aluminium oxide, excluding artificial corundum	41432
24.42.2	Semi-finished products of aluminium or aluminium alloys	
24.42.21	Aluminium powders and flakes	41531
24.42.22	Aluminium bars, rods and profiles	41532
24.42.23	Aluminium wire	41533
24.42.24	Aluminium plates, sheets and strip, of a thickness > 0,2 mm	41534
24.42.25	Aluminium foil, of a thickness ≤ 0,2 mm	41535
24.42.26	Aluminium tubes, pipes and tube or pipe fittings	41536
24.42.9	Sub-contracted operations as part of manufacturing of aluminium	
24.42.99	Sub-contracted operations as part of manufacturing of aluminium	88213 (*)
24.43	Lead, zinc and tin	
24.43.1	Lead, zinc and tin, unwrought	
24.43.11	Lead, unwrought	41441
24.43.12	Zinc, unwrought	41442
24.43.13	Tin, unwrought	41443
24.43.2	Semi-finished products of lead, zinc and tin or their alloys	
24.43.21	Lead plates, sheets, strip and foil; lead powders and flakes	41542
24.43.22	Zinc dust, powders and flakes	41544
24.43.23	Zinc bars, rods, profiles and wire; zinc plates, sheets, strip and foil	41545
24.43.24	Tin bars, rods, profiles and wire	41547
24.43.9	Sub-contracted operations as part of manufacturing of lead, zinc and tin	
24.43.99	Sub-contracted operations as part of manufacturing of lead, zinc and tin	88213 (*)
24.44	Copper	
24.44.1	Copper, unwrought; copper mattes; cement copper	
24.44.11	Copper mattes; cement copper	41411
24.44.12	Copper, unrefined; copper anodes for electrolytic refining	41412
24.44.13	Refined copper and copper alloys, unwrought; master alloys of copper	41413
24.44.2	Semi-finished products of copper or copper alloys	

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24.44.21	Copper powders and flakes	41511
24.44.22	Copper bars, rods and profiles	41512
24.44.23	Copper wire	41513
24.44.24	Copper plates, sheets and strip, of a thickness > 0,15 mm	41514
24.44.25	Copper foil, of a thickness ≤ 0,15 mm	41515
24.44.26	Copper tubes, pipes and tube or pipe fittings	41516
24.44.9	Sub-contracted operations as part of manufacturing of copper	
24.44.99	Sub-contracted operations as part of manufacturing of copper	88213 (*)
24.45	Other non-ferrous metal	
24.45.1	Nickel, unwrought; intermediate products of nickel metallurgy	
24.45.11	Nickel, unwrought	41422
24.45.12	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	41421
24.45.2	Semi-finished products of nickel or nickel alloys	
24.45.21	Nickel powders and flakes	41521
24.45.22	Nickel bars, rods, profiles and wire	41522
24.45.23	Nickel plates, sheets, strip and foil	41523
24.45.24	Nickel tubes, pipes and tube or pipe fittings	41524
24.45.3	Other non-ferrous metals and articles thereof; cermets; ash and residues, containing metals or metallic compounds	
24.45.30	Other non-ferrous metals and articles thereof; cermets; ash and residues, containing metals or metallic compounds	41601 41602 41603 41604
24.45.9	Sub-contracted operations as part of manufacturing of other non-ferrous metal	
24.45.99	Sub-contracted operations as part of manufacturing of other non-ferrous metal	88213 (*)
24.46	Processed nuclear fuel	
24.46.1	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	
24.46.10	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	33610
24.46.9	Sub-contracted operations as part of manufacturing of processed nuclear fuel	
24.46.99	Sub-contracted operations as part of manufacturing of processed nuclear fuel	88152 (*)
24.5	Casting services of metals	
24.51	Casting services of iron	
24.51.1	Casting services of cast iron	
24.51.11	Casting services of malleable cast iron	89310 (*)
24.51.12	Casting services of spheroidal cast iron	89310 (*)
24.51.13	Casting services of grey cast iron	89310 (*)
24.51.2	Tubes, pipes and hollow profiles of cast iron	
24.51.20	Tubes, pipes and hollow profiles of cast iron	41291 (*)

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24.51.3	Tube or pipe fittings, of cast iron	
24.51.30	Tube or pipe fittings, of cast iron	41292 (*)
24.51.9	Sub-contracted operations as part of manufacturing of casting of iron	
24.51.99	Sub-contracted operations as part of manufacturing of casting of iron	89310 (*)
24.52	Casting services of steel	
24.52.1	Casting services of steel	
24.52.10	Casting services of steel	89310 (*)
24.52.2	Tubes and pipes of centrifugally cast-steel	
24.52.20	Tubes and pipes of centrifugally cast-steel	41291 (*)
24.52.3	Tube or pipe fittings, of cast-steel	
24.52.30	Tube or pipe fittings, of cast-steel	41292 (*)
24.53	Casting services of light metals	
24.53.1	Casting services of light metals	
24.53.10	Casting services of light metals	89310 (*)
24.54	Casting services of other non-ferrous metals	
24.54.1	Casting services of other non-ferrous metals	
24.54.10	Casting services of other non-ferrous metals	89310 (*)
25	Fabricated metal products, except machinery and equipment	
25.1	Structural metal products	
25.11	Metal structures and parts of structures	
25.11.1	Prefabricated buildings of metal	
25.11.10	Prefabricated buildings of metal	38702
25.11.2	Structural metal products and parts thereof	
25.11.21	Bridges and bridge-sections of iron or steel	42110 (*)
25.11.22	Towers and lattice masts of iron or steel	42110 (*)
25.11.23	Other structures and parts of structures, plates, rods, angles, shapes and the like, of iron, steel or aluminium	42190 (*)
25.11.9	Sub-contracted operations as part of manufacturing of metal structures and parts of structures	
25.11.99	Sub-contracted operations as part of manufacturing of metal structures and parts of structures	88219 (*)
25.12	Doors and windows of metal	
25.12.1	Doors, windows and their frames and thresholds for doors, of metal	
25.12.10	Doors, windows and their frames and thresholds for doors, of metal	42120
25.12.9	Sub-contracted operations as part of manufacturing of doors and windows of metal	
25.12.99	Sub-contracted operations as part of manufacturing of doors and windows of metal	88219 (*)
25.2	Tanks, reservoirs and containers of metal	
25.21	Central heating radiators and boilers	
25.21.1	Central heating radiators and boilers	
25.21.11	Central heating radiators, not electrically heated, of iron or steel	44823

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25.21.12	Central heating boilers, for producing hot water or low pressure steam	44825
25.21.13	Parts for central heating boilers	44833
25.21.9	Sub-contracted operations as part of manufacturing of central heating radiators and boilers	
25.21.99	Sub-contracted operations as part of manufacturing of central heating radiators and boilers	88219 (*)
25.29	Other tanks, reservoirs and containers of metal	
25.29.1	Other tanks, reservoirs and containers of metal	
25.29.11	Reservoirs, tanks, vats and similar containers (other than for compressed or liquefied gas), of iron, steel or aluminium, of a capacity > 300 litres, not fitted with mechanical or thermal equipment)	42210
25.29.12	Containers for compressed or liquefied gas, of metal	42220
25.29.9	Sub-contracted operations as part of manufacturing of tanks, reservoirs and containers of metal	
25.29.99	Sub-contracted operations as part of manufacturing of tanks, reservoirs and containers of metal	88219 (*)
25.3	Steam generators, except central heating hot water boilers	
25.30	Steam generators, except central heating hot water boilers	
25.30.1	Steam generators and parts thereof	
25.30.11	Steam or other vapour generating boilers; super-heated water boilers	42320
25.30.12	Auxiliary plant for use with boilers; condensers for steam or other vapour power units	42330
25.30.13	Parts of steam generators	42342
25.30.2	Nuclear reactors and parts thereof	
25.30.21	Nuclear reactors, except isotope separators	42310
25.30.22	Parts of nuclear reactors, except isotope separators	42341
25.30.9	Sub-contracted operations as part of manufacturing of steam generators, except central heating boilers	
25.30.99	Sub-contracted operations as part of manufacturing of steam generators, except central heating boilers	88219 (*)
25.4	Weapons and ammunition	
25.40	Weapons and ammunition	
25.40.1	Weapons and ammunition and parts thereof	
25.40.11	Military weapons, other than revolvers, pistols and the like	44720
25.40.12	Revolvers, pistols, non-military firearms and similar devices	44730
25.40.13	Bombs, missiles and similar munitions of war; cartridges, other ammunition and projectiles and parts thereof	44740
25.40.14	Parts of military weapons and other arms	44760
25.40.9	Sub-contracted operations as part of manufacturing of weapons and ammunition	
25.40.99	Sub-contracted operations as part of manufacturing of weapons and ammunition	88214
25.5	Forging, pressing, stamping and roll-forming services of metal; powder metallurgy	
25.50	Forging, pressing, stamping and roll-forming services of metal; powder metallurgy	

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25.50.1	Forging, pressing, stamping and roll forming services of metal	
25.50.11	Forging services of metal	89320 (*)
25.50.12	Stamping services of metal	89320 (*)
25.50.13	Other forming services of metal	89320 (*)
25.50.2	Powder metallurgy	
25.50.20	Powder metallurgy	89320 (*)
25.6	Treatment and coating services of metals; machining	
25.61	Treatment and coating services of metals	
25.61.1	Coating services of metal	
25.61.11	Metallic coating services of metal	88211 (*)
25.61.12	Non-metallic coating services of metal	88211 (*)
25.61.2	Other treatment services of metal	
25.61.21	Heat treatment services of metal, other than metallic coating	88211 (*)
25.61.22	Other surface treatment services of metal	88211 (*)
25.62	Machining services	
25.62.1	Turning services of metal parts	
25.62.10	Turning services of metal parts	88212
25.62.2	Other machining services	
25.62.20	Other machining services	88213 (*)
25.7	Cutlery, tools and general hardware	
25.71	Cutlery	
25.71.1	Cutlery	
25.71.11	Knives (except for machines) and scissors and blades thereof	42913
25.71.12	Razors and razor blades, including razor blade blanks in strips	42914
25.71.13	Other articles of cutlery; manicure or pedicure sets and instruments	42915
25.71.14	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	42916
25.71.15	Swords, cutlasses, bayonets, lances and similar arms and parts thereof	44750
25.71.9	Sub-contracted operations as part of manufacturing of cutlery	
25.71.99	Sub-contracted operations as part of manufacturing of cutlery	88219 (*)
25.72	Locks and hinges	
25.72.1	Locks and hinges	
25.72.11	Padlocks, locks used for motor vehicles and for furniture, of base metal	42992 (*)
25.72.12	Other locks, of base metal	42992 (*)
25.72.13	Clasps and frames with clasps, incorporating locks; parts	42992 (*)
25.72.14	Hinges, mountings, fittings and similar articles, suitable for motor vehicles, doors, windows, furniture and the like, of base metal	42992 (*)

Code	Heading	CPC ver. 2
25.72.9	Sub-contracted operations as part of manufacturing of locks and hinges	
25.72.99	Sub-contracted operations as part of manufacturing of locks and hinges	88219 (*)
25.73	Tools	
25.73.1	Hand tools of a kind used in agriculture, horticulture or forestry	
25.73.10	Hand tools of a kind used in agriculture, horticulture or forestry	42921 (*)
25.73.2	Hand saws; blades for saws of all kinds	
25.73.20	Hand saws; blades for saws of all kinds	42921 (*)
25.73.3	Other hand tools	
25.73.30	Other hand tools	42921 (*)
25.73.4	Interchangeable tools for hand tools, whether or not power-operated, or for machine tools	
25.73.40	Interchangeable tools for hand tools, whether or not power-operated, or for machine tools	42922 (*)
25.73.5	Moulds; moulding boxes for metal foundry; mould bases; moulding patterns	
25.73.50	Moulds; moulding boxes for metal foundry; mould bases; moulding patterns	44916
25.73.6	Other tools	
25.73.60	Other tools	42922 (*)
25.73.9	Sub-contracted operations as part of manufacturing of tools	
25.73.99	Sub-contracted operations as part of manufacturing of tools	88219 (*)
25.9	Other fabricated metal products	
25.91	Steel drums and similar containers	
25.91.1	Steel drums and similar containers	
25.91.11	Tanks, casks, drums, cans, boxes and similar containers, for any material (excluding gas), of iron or steel, of a capacity ≥ 50 l but ≤ 300 l, not fitted with mechanical or thermal equipment	42931 (*)
25.91.12	Tanks, casks, drums, cans (except those to be closed by soldering or crimping), boxes and similar containers, for any material (excluding gas), of iron or steel, of a capacity < 50 l, not fitted with mechanical or thermal equipment	42931 (*)
25.91.9	Sub-contracted operations as part of manufacturing of steel drums and similar containers	
25.91.99	Sub-contracted operations as part of manufacturing of steel drums and similar containers	89200
25.92	Light metal packaging	
25.92.1	Light metal packaging	
25.92.11	Cans, of iron or steel, to be closed by soldering or crimping, of a capacity < 50 l	42931 (*)
25.92.12	Aluminium casks, drums, cans, boxes and similar containers, for any material (excluding gas), of a capacity ≤ 300 l	42931 (*)
25.92.13	Crown corks and stoppers, caps and lids, of base metal	42932
25.92.9	Sub-contracted operations as part of manufacturing of light metal packaging	
25.92.99	Sub-contracted operations as part of manufacturing of light metal packaging	88219 (*)

Code	Heading	CPC ver. 2
25.93	Wire products, chain and springs	
25.93.1	Wire products, chain and springs	
25.93.11	Stranded wire, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	42941
25.93.12	Barbed wire, of iron or steel; stranded wire, cables, plaited bands and the like, of copper or aluminium, not electrically insulated	42942 42946
25.93.13	Cloth, grills, netting and fencing, of iron, steel or copper wire; expanded metal, of iron, steel or copper	42943
25.93.14	Nails, tacks, drawing pins, staples and similar articles	42944 (*)
25.93.15	Wire, rods, tubes, plates, electrodes, coated or cored with flux material	42950
25.93.16	Springs and leaves for springs, of iron or steel; copper springs	42945
25.93.17	Chain (except articulated link chain) and parts thereof	42991
25.93.18	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles for use in the hand, of iron or steel; safety pins and other pins of iron or steel n.e.c.	42997 (*)
25.93.9	Sub-contracted operations as part of manufacturing of wire products, chain and springs	
25.93.99	Sub-contracted operations as part of manufacturing of wire products, chain and springs	88219 (*)
25.94	Fasteners and screw machine products	
25.94.1	Fasteners and screw machine products	
25.94.11	Threaded fasteners, of iron or steel, n.e.c.	42944 (*)
25.94.12	Non-threaded fasteners, of iron or steel, n.e.c.	42944 (*)
25.94.13	Non-threaded and threaded fasteners, of copper	42944 (*)
25.94.9	Sub-contracted operations as part of manufacturing of fasteners and screw machine products	
25.94.99	Sub-contracted operations as part of manufacturing of fasteners and screw machine products	88219 (*)
25.99	Other fabricated metal products n.e.c.	
25.99.1	Metal articles for bathroom and kitchen	
25.99.11	Sinks, wash-basins, baths and other sanitary ware, and parts thereof, of iron, steel, copper or aluminium	42911
25.99.12	Table, kitchen or household articles and parts thereof, of iron, steel, copper or aluminium	42912
25.99.2	Other articles of base metal	
25.99.21	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	42993
25.99.22	Paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture	42994
25.99.23	Fittings for loose-leaf binders or files, letter clips and similar office articles, and staples in strips, of base metal	42995
25.99.24	Statuettes and other ornaments and photograph, picture or similar frames and mirrors, of base metal	42996

Code	Heading	CPC ver. 2
25.99.25	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made-up articles; tubular or bifurcated rivets, of base metal; beads and spangles of base metal	42997 (*)
25.99.26	Ships' or boats' propellers and blades thereof	42998
25.99.29	Other articles of base metal n.e.c.	42999 46931
25.99.9	Sub-contracted operations as part of manufacturing of other fabricated metal products n.e.c.	
25.99.99	Sub-contracted operations as part of manufacturing of other fabricated metal products n.e.c.	88219 (*)
26	Computer, electronic and optical products	
26.1	Electronic components and boards	
26.11	Electronic components	
26.11.1	Thermionic, cold cathode or photo-cathode valves and tubes, including cathode ray tubes	
26.11.11	Cathode-ray television picture tubes; television camera tubes; other cathode-ray tubes	47140 (*)
26.11.12	Magnetrons, klystrons, microwave tubes and other valve tubes	47140 (*)
26.11.2	Diodes and transistors	
26.11.21	Diodes; transistors; thyristors, diacs and triacs	47150 (*)
26.11.22	Semiconductor devices; light-emitting diodes; mounted piezo-electric crystals; parts thereof	47150 (*)
26.11.3	Electronic integrated circuits	
26.11.30	Electronic integrated circuits	47160
26.11.4	Parts of electronic valves and tubes and of other electronic components n.e.c.	
26.11.40	Parts of electronic valves and tubes and of other electronic components n.e.c.	47173
26.11.9	Services connected with manufacturing of electronic integrated circuits; sub-contracted operations as part of manufacturing of electronic components	
26.11.91	Services connected with manufacturing of electronic integrated circuits	88233 (*)
26.11.99	Sub-contracted operations as part of manufacturing of electronic components	88233 (*)
26.12	Loaded electronic boards	
26.12.1	Loaded printed circuits	
26.12.10	Loaded printed circuits	47130
26.12.2	Sound, video, network and similar cards for automatic data processing machines	
26.12.20	Sound, video, network and similar cards for automatic data processing machines	45281 45282
26.12.3	Smart cards	
26.12.30	Smart cards	47920
26.12.9	Services connected with printing of circuits; sub-contracted operations as part of manufacturing of loaded electronic boards	
26.12.91	Services connected with printing of circuits	88233 (*)
26.12.99	Sub-contracted operations as part of manufacturing of loaded electronic boards	88233 (*)
26.2	Computers and peripheral equipment	

Code	Heading	CPC ver. 2
26.20	Computers and peripheral equipment	
26.20.1	Computing machinery and parts and accessories thereof	
26.20.11	Portable automatic data processing machines weighing ≤ 10 kg, such as laptop and notebook computers; personal digital assistants and similar computers	45221 45222
26.20.12	Point-of-sale terminals, ATMs and similar machines capable of being connected to a data processing machine or network	45142
26.20.13	Digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and an output unit, whether or not combined	45230
26.20.14	Digital automatic data processing machines presented in the form of systems	45240
26.20.15	Other digital automatic data processing machines, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units	45250
26.20.16	Input or output units, whether or not containing storage units in the same housing	45261 45262 45263 45264 45265 45269
26.20.17	Monitors and projectors, principally used in an automatic data processing system	47315
26.20.18	Units performing two or more of the following functions: printing, scanning, copying, faxing	45266
26.20.2	Storage units and other storage devices	
26.20.21	Storage units	45271 45272
26.20.22	Solid-state non-volatile storage devices	47550
26.20.3	Other units of automatic data processing machines	
26.20.30	Other units of automatic data processing machines	45289
26.20.4	Parts and accessories of computing machines	
26.20.40	Parts and accessories of computing machines	45290
26.20.9	Computers and peripheral equipment manufacturing services; sub-contracted operations as part of manufacturing of computers and peripheral equipment	
26.20.91	Computers and peripheral equipment manufacturing services	88231 (*)
26.20.99	Sub-contracted operations as part of manufacturing of computers and peripheral equipment	88231 (*)
26.3	Communication equipment	
26.30	Communication equipment	
26.30.1	Radio or television transmission apparatus; television cameras	
26.30.11	Transmission apparatus incorporating reception apparatus	47211
26.30.12	Transmission apparatus not incorporating reception apparatus	47212
26.30.13	Television cameras	47213
26.30.2	Electrical apparatus for line telephony or line telegraphy; videophones	

Code	Heading	CPC ver. 2
26.30.21	Line telephone sets with cordless handsets	47221
26.30.22	Telephones for cellular networks or for other wireless networks	47222
26.30.23	Other telephone sets and apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)	47223 (*)
26.30.3	Parts of electrical telephonic or telegraphic apparatus	
26.30.30	Parts of electrical telephonic or telegraphic apparatus	47401
26.30.4	Aerials and aerial reflectors of all kind and parts thereof; parts of radio and television transmission apparatus and television cameras	
26.30.40	Aerials and aerial reflectors of all kind and parts thereof; parts of radio and television transmission apparatus and television cameras	47403 (*)
26.30.5	Burglar or fire alarms and similar apparatus	
26.30.50	Burglar or fire alarms and similar apparatus	46921
26.30.6	Parts of burglar or fire alarms and similar apparatus	
26.30.60	Parts of burglar or fire alarms and similar apparatus	46960 (*)
26.30.9	Sub-contracted operations as part of manufacturing of communication equipment	
26.30.99	Sub-contracted operations as part of manufacturing of communication equipment	88234 (*)
26.4	Consumer electronics	
26.40	Consumer electronics	
26.40.1	Radio broadcast receivers	
26.40.11	Radio broadcast receivers (except for cars), capable of operating without an external source of power	47311
26.40.12	Radio broadcast receivers not capable of operating without an external source of power	47312
26.40.2	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus	
26.40.20	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus	47313
26.40.3	Apparatus for sound and video recording and reproducing	
26.40.31	Turntables, record-players, cassette-players and other sound-reproducing apparatus	47321 (*)
26.40.32	Magnetic tape recorders and other sound recording apparatus	47321 (*)
26.40.33	Video camera recorders and other video recording or reproducing apparatus	47214 47323
26.40.34	Monitors and projectors, not incorporating television reception apparatus and not principally used in an automatic data processing system	47314
26.40.4	Microphones, loudspeakers, reception apparatus for radio-telephony or telegraphy	
26.40.41	Microphones and stands thereof	47331 (*)
26.40.42	Loudspeakers; headphones, earphones and combined microphone/speaker sets	47331 (*)
26.40.43	Audio-frequency electric amplifiers; electric sound amplifier sets	47331 (*)
26.40.44	Reception apparatus for radio-telephony or radio-telegraphy n.e.c.	47223 (*)

Code	Heading	CPC ver. 2
26.40.5	Parts of sound and video equipment	
26.40.51	Parts and accessories of sound and video equipment	47402
26.40.52	Parts of radio receivers and transmitters	47403 (*)
26.40.6	Video game consoles (used with a television receiver or having a self-contained screen) and other games of skill or chance with an electronic display	
26.40.60	Video game consoles (used with a television receiver or having a self-contained screen) and other games of skill or chance with an electronic display	38580
26.40.9	Sub-contracted operations as part of manufacturing of consumer electronics	
26.40.99	Sub-contracted operations as part of manufacturing of consumer electronics	88234 (*)
26.5	Measuring, testing and navigating equipment; watches and clocks	
26.51	Measuring, testing and navigating equipment	
26.51.1	Navigational, meteorological, geophysical and similar instruments and appliances	
26.51.11	Direction-finding compasses; other navigational instruments and appliances	48211
26.51.12	Rangefinders, theodolites and tachymetres (tachometers); other surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances	48212 (*) 48219
26.51.2	Radar apparatus and radio navigational aid apparatus	
26.51.20	Radar apparatus and radio navigational aid apparatus	48220
26.51.3	Precision balances; instruments for drawing, calculating, measuring length and the like	
26.51.31	Balances of a sensitivity of 5 cg or better	48231
26.51.32	Drafting tables and machines and other drawing, marking-out or mathematical calculating instruments	48232
26.51.33	Instruments for measuring length, for use in the hand (including micrometers and calipers) n.e.c.	48233 (*)
26.51.4	Instruments for measuring electrical quantities or ionising radiations	
26.51.41	Instruments and apparatus for measuring or detecting ionising radiations	48241
26.51.42	Cathode-ray oscilloscopes and cathode-ray oscillographs	48242
26.51.43	Instruments for measuring electrical quantities without a recording device	48243
26.51.44	Instruments and apparatus for telecommunications	48244
26.51.45	Instruments and apparatus for measuring or checking electrical quantities n.e.c.	48249
26.51.5	Instrument for checking other physical characteristics	
26.51.51	Hydrometers, thermometers, pyrometers, barometers, hygrometers and psychrometers	48251
26.51.52	Instruments for measuring or checking the flow, level, pressure or other variables of liquids and gases	48252
26.51.53	Instruments and apparatus for physical or chemical analysis n.e.c.	48253
26.51.6	Other measuring, checking and testing instruments and appliances	
26.51.61	Microscopes (except optical microscopes) and diffraction apparatus	48261

Code	Heading	CPC ver. 2
26.51.62	Machines and appliances for testing the mechanical properties of materials	48262
26.51.63	Gas, liquid or electricity supply or production meters	48263
26.51.64	Revolution and production counters, taximeters; speed indicators and tachometers; stroboscopes	48264
26.51.65	Automatic regulating or controlling instruments and apparatus, hydraulic or pneumatic	48266
26.51.66	Measuring or checking instruments, appliances and machines n.e.c.	48269 (*)
26.51.7	Thermostats, manostats and other automatic regulating or controlling instruments and apparatus	
26.51.70	Thermostats, manostats and other automatic regulating or controlling instruments and apparatus	48269 (*)
26.51.8	Parts and accessories for measuring, testing and navigating equipment	
26.51.81	Parts of radar apparatus and radio navigational aid apparatus	47403 (*)
26.51.82	Parts and accessories for the goods of 26.51.12, 26.51.32, 26.51.33, 26.51.4 and 26.51.5; microtomes; parts n.e.c.	48281
26.51.83	Parts and accessories of microscopes (other than optical) and of diffraction apparatus	48282
26.51.84	Parts and accessories for the goods of 26.51.63 and 26.51.64	48283
26.51.85	Parts and accessories of instruments and apparatus of 26.51.65, 26.51.66 and 26.51.70	48284
26.51.86	Parts and accessories of instruments and apparatus of 26.51.11 and 26.51.62	48285
26.51.9	Sub-contracted operations as part of manufacturing of measuring, testing and navigating equipment	
26.51.99	Sub-contracted operations as part of manufacturing of measuring, testing and navigating equipment	88235 (*)
26.52	Watches and clocks	
26.52.1	Watches and clocks, except movements and parts	
26.52.11	Wrist watches, pocket watches, with case of precious metal or of metal clad with precious metal	48410 (*)
26.52.12	Other wrist watches, pocket watches and other watches, including stop watches	48410 (*)
26.52.13	Instrument panel clocks and clocks of a similar type for vehicles	48420 (*)
26.52.14	Clocks with watch movements; alarm clocks and wall clocks; other clocks	48420 (*)
26.52.2	Watch and clock movements and parts	
26.52.21	Watch movements, complete and assembled	48440 (*)
26.52.22	Clock movements, complete and assembled	48440 (*)
26.52.23	Complete watch movements, unassembled or partly assembled; incomplete watch movements, assembled	48440 (*)
26.52.24	Rough watch movements	48440 (*)
26.52.25	Complete, incomplete and rough clock movements, unassembled	48440 (*)
26.52.26	Watch and clock cases and parts thereof	48490 (*)
26.52.27	Other clock and watch parts	48490 (*)
26.52.28	Time registers, time recorders, parking meters; time switches with clock or watch movement	48430
26.52.9	Sub-contracted operations as part of manufacturing of watches and clocks	
26.52.99	Sub-contracted operations as part of manufacturing of watches and clocks	88235 (*)
26.6	Irradiation, electromedical and electrotherapeutic equipment	

Code	Heading	CPC ver. 2
26.60	Irradiation, electromedical and electrotherapeutic equipment	
26.60.1	Irradiation, electromedical and electrotherapeutic equipment	
26.60.11	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations	48110
26.60.12	Electro-diagnostic apparatus used in medical science	48121
26.60.13	Ultra-violet or infra-red ray apparatus, used in medical, surgical, dental or veterinary sciences	48122
26.60.14	Pacemakers; hearing aids	48170 (*)
26.60.9	Medical instrument manufacturing services; sub-contracted operations as part of manufacturing of irradiation, electromedical and electrotherapeutic equipment	
26.60.91	Medical instrument manufacturing services	88235 (*)
26.60.99	Sub-contracted operations as part of manufacturing of irradiation, electromedical and electrotherapeutic equipment	88235 (*)
26.7	Optical instruments and photographic equipment	
26.70	Optical instruments and photographic equipment	
26.70.1	Photographic equipment and parts thereof	
26.70.11	Objective lenses for cameras, projectors or photographic enlargers or reducers	48321
26.70.12	Cameras for preparing printing plates or cylinders; cameras for recording documents on microfilm, microfiche and the like	48322 (*)
26.70.13	Digital cameras	47215
26.70.14	Instant print cameras and other cameras	48322 (*)
26.70.15	Cinematographic cameras	48322 (*)
26.70.16	Cinematographic projectors; slide projectors; other image projectors	48323
26.70.17	Flashlights; photographic enlargers; apparatus for photographic laboratories; negatoscopes, projection screens	48324 (*)
26.70.18	Microfilm, microfiche or other microform readers	48330
26.70.19	Parts and accessories of photographic equipment	48353
26.70.2	Other optical instruments and parts thereof	
26.70.21	Sheets and plates of polarising material; lenses, prisms, mirrors and other optical elements (except of glass not optically worked), whether or not mounted, other than for cameras, projectors or photographic enlargers or reducers	48311 (*)
26.70.22	Binoculars, monoculars and other optical telescopes; other astronomical instruments; optical microscopes	48314
26.70.23	Liquid crystal devices; lasers, except laser diodes; other optical appliances and instruments n.e.c.	48315
26.70.24	Parts and accessories of binoculars, monoculars and other optical telescopes, of other astronomical instruments, and of optical microscopes	48351
26.70.25	Parts and accessories of liquid crystal devices, lasers (except laser diodes), other optical appliances and instruments n.e.c.	48354
26.70.9	Sub-contracted operations as part of manufacturing of optical instruments and photographic equipment	
26.70.99	Sub-contracted operations as part of manufacturing of optical instruments and photographic equipment	88235 (*)
26.8	Magnetic and optical media	
26.80	Magnetic and optical media	
26.80.1	Magnetic and optical media	

Code	Heading	CPC ver. 2
26.80.11	Magnetic media, not recorded, except cards with a magnetic stripe	47530
26.80.12	Optical media, not recorded	47540
26.80.13	Other recording media, including matrices and masters for the production of disks	47590
26.80.14	Cards with a magnetic strip	47910
26.80.9	Sub-contracted operations as part of manufacturing of magnetic and optical media	
26.80.99	Sub-contracted operations as part of manufacturing of magnetic and optical media	0 (*)
27	Electrical equipment	
27.1	Electric motors, generators, transformers and electricity distribution and control apparatus	
27.11	Electric motors, generators and transformers	
27.11.1	Motors of an output $\leq 37,5$ W; other DC motors; DC generators	
27.11.10	Motors of an output $\leq 37,5$ W; other DC motors; DC generators	46111
27.11.2	Universal AC/DC motors of an output $> 37,5$ W; other AC motors; AC generators (alternators)	
27.11.21	Universal AC/DC motors of an output $> 37,5$ W	46112 (*)
27.11.22	AC motors, single-phase	46112 (*)
27.11.23	AC motors, multi-phase, of an output ≤ 750 W	46112 (*)
27.11.24	AC motors, multi-phase, of an output > 750 W but ≤ 75 kW	46112 (*)
27.11.25	AC motors, multi-phase, of an output > 75 kW	46112 (*)
27.11.26	AC generators (alternators)	46112 (*)
27.11.3	Electric generating sets and rotary converters	
27.11.31	Generating sets with compression-ignition internal combustion piston engines	46113 (*)
27.11.32	Generating sets with spark-ignition engines; other generating sets; electric rotary converters	46113 (*)
27.11.4	Electrical transformers	
27.11.41	Liquid dielectric transformers	46121 (*)
27.11.42	Other transformers, having a power handling capacity ≤ 16 kVA	46121 (*)
27.11.43	Other transformers, having a power handling capacity > 16 kVA	46121 (*)
27.11.5	Ballasts for discharge lamps or tubes; static converters; other inductors	
27.11.50	Ballasts for discharge lamps or tubes; static converters; other inductors	46122
27.11.6	Parts of electrical motors, generators and transformers	
27.11.61	Parts suitable for electrical motors and generators	46131
27.11.62	Parts of transformers, inductors and static converters	46132
27.11.9	Sub-contracted operations as part of manufacturing of electric motors, generators and transformers	
27.11.99	Sub-contracted operations as part of manufacturing of electric motors, generators and transformers	88239 (*)

Code	Heading	CPC ver. 2
27.12	Electricity distribution and control apparatus	
27.12.1	Electrical apparatus for switching or protecting electrical circuits, for a voltage > 1 000 V	
27.12.10	Electrical apparatus for switching or protecting electrical circuits, for a voltage > 1 000 V	46211 (*)
27.12.2	Electrical apparatus for switching or protecting electrical circuits, for a voltage ≤ 1 000 V	
27.12.21	Fuses, for a voltage ≤ 1 000 V	46212 (*)
27.12.22	Automatic circuit breakers, for a voltage ≤ 1 000 V	46212 (*)
27.12.23	Apparatus for protecting electrical circuits n.e.c., for a voltage ≤ 1 000 V	46212 (*)
27.12.24	Relays, for a voltage ≤ 1 000 V	46212 (*)
27.12.3	Boards	
27.12.31	Boards and other bases, equipped with electrical switching or protecting apparatus, for a voltage ≤ 1 000 V	46213
27.12.32	Boards and other bases, equipped with electrical switching or protecting apparatus, for a voltage > 1 000 V	46214
27.12.4	Parts of electricity distribution or control apparatus	
27.12.40	Parts of electricity distribution or control apparatus	46220
27.12.9	Sub-contracted operations as part of manufacturing of electricity distribution and control apparatus	
27.12.99	Sub-contracted operations as part of manufacturing of electricity distribution and control apparatus	88239 (*)
27.2	Batteries and accumulators	
27.20	Batteries and accumulators	
27.20.1	Primary cells and primary batteries and parts thereof	
27.20.11	Primary cells and primary batteries	46410
27.20.12	Parts of primary cells and primary batteries	46430 (*)
27.20.2	Electric accumulators and parts thereof	
27.20.21	Lead-acid accumulators for starting piston engines	46420 (*)
27.20.22	Lead-acid accumulators, excluding for starting piston engines	46420 (*)
27.20.23	Nickel-cadmium, nickel metal hydride, lithium-ion, lithium polymer, nickel-iron and other electric accumulators	46420 (*)
27.20.24	Parts of electric accumulators including separators	46430 (*)
27.20.9	Sub-contracted operations as part of manufacturing of batteries and accumulators	
27.20.99	Sub-contracted operations as part of manufacturing of batteries and accumulators	88239 (*)
27.3	Wiring and wiring devices	
27.31	Fibre optic cables	
27.31.1	Fibre optic cables	
27.31.11	Optical fibre cables made up of individually sheathed fibres	46360
27.31.12	Optical fibres and optical fibre bundles; optical fibre cables (except those made up of individually sheathed fibres)	48311 (*)
27.31.9	Sub-contracted operations as part of manufacturing of fibre optic cables	
27.31.99	Sub-contracted operations as part of manufacturing of fibre optic cables	88239 (*)

Code	Heading	CPC ver. 2
27.32	Other electronic and electric wires and cables	
27.32.1	Other electronic and electric wires and cables	
27.32.11	Insulated winding wire	36950 (*) 46310
27.32.12	Coaxial cable and other coaxial electric conductors	46320
27.32.13	Other electric conductors, for a voltage $\leq 1\ 000\ V$	46340
27.32.14	Other electric conductors, for a voltage $> 1\ 000\ V$	46350
27.32.9	Sub-contracted operations as part of manufacturing of other electronic and electric wires and cables	
27.32.99	Sub-contracted operations as part of manufacturing of other electronic and electric wires and cables	88239 (*)
27.33	Wiring devices	
27.33.1	Wiring devices	
27.33.11	Switches, for a voltage $\leq 1\ 000\ V$	46212 (*)
27.33.12	Lamp-holders, for a voltage $\leq 1\ 000\ V$	46212 (*)
27.33.13	Plugs, sockets and other apparatus for switching or protecting electrical circuits n.e.c.	46212 (*)
27.33.14	Electrical insulating fittings of plastics	36980
27.33.9	Sub-contracted operations as part of manufacturing of wiring devices	
27.33.99	Sub-contracted operations as part of manufacturing of wiring devices	88239 (*)
27.4	Electric lighting equipment	
27.40	Electric lighting equipment	
27.40.1	Electric filament or discharge lamps; arc lamps	
27.40.11	Sealed beam lamp units	46510 (*)
27.40.12	Tungsten halogen filament lamps, excluding ultraviolet or infra-red lamps	46510 (*)
27.40.13	Filament lamps of a power $\leq 200\ W$ and for a voltage $> 100\ V$ n.e.c.	46510 (*)
27.40.14	Filament lamps n.e.c.	46510 (*)
27.40.15	Discharge lamps; ultra-violet or infra-red lamps; arc lamps	46510 (*)
27.40.2	Lamps and lighting fittings	
27.40.21	Portable electric lamps worked by dry batteries, accumulators, magnetos	46531 (*)
27.40.22	Electric table, desk, bedside or floor-standing lamps	46531 (*)
27.40.23	Non-electrical lamps and lighting fittings	46531 (*)
27.40.24	Illuminated signs, illuminated name-plates and the like	46531 (*)
27.40.25	Chandeliers and other electric ceiling or wall lighting fittings	46531 (*)
27.40.3	Other lamps and lighting fittings	
27.40.31	Photographic flashbulbs, flashcubes and the like	48324 (*)
27.40.32	Lighting sets of a kind used for Christmas trees	46532
27.40.33	Searchlights and spotlights	46539 (*)
27.40.39	Other lamps and lighting fittings n.e.c.	46539 (*) 46910 (*)
27.40.4	Parts for lamps and lighting equipment	
27.40.41	Parts for filament or discharge lamps	46541

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27.40.42	Parts of lamps and lighting fittings	46542
27.40.9	Sub-contracted operations as part of manufacturing of electric lighting equipment	
27.40.99	Sub-contracted operations as part of manufacturing of electric lighting equipment	88239 (*)
27.5	Domestic appliances	
27.51	Electric domestic appliances	
27.51.1	Refrigerators and freezers; washing machines; electric blankets; fans	
27.51.11	Refrigerators and freezers, of the household type	44811
27.51.12	Dish washing machines, of the household type	44812 (*)
27.51.13	Cloth washing and drying machines, of the household type	44812 (*)
27.51.14	Electric blankets	44813
27.51.15	Fans and ventilating or recycling hoods of the domestic type	44815 (*)
27.51.2	Other electrical domestic appliances n.e.c.	
27.51.21	Electro-mechanical domestic appliances, with self-contained electric motor	44816 (*)
27.51.22	Shavers, hair-removing appliances and hair clippers, with self-contained electric motor	44816 (*)
27.51.23	Electro-thermic hair-dressing or hand-drying apparatus; electric smoothing irons	44816 (*)
27.51.24	Other electro-thermic appliances	44816 (*)
27.51.25	Electrical instantaneous or storage water heaters and immersion heaters	44817 (*)
27.51.26	Electric space heating apparatus and electric soil heating apparatus	44817 (*)
27.51.27	Microwave ovens	44817 (*)
27.51.28	Other ovens; cookers, cooking plates, boiling rings; grillers, roasters	44817 (*)
27.51.29	Electric heating resistors	44818
27.51.3	Parts of electric domestic appliances	
27.51.30	Parts of electric domestic appliances	44831
27.51.9	Sub-contracted operations as part of manufacturing of electric domestic appliances	
27.51.99	Sub-contracted operations as part of manufacturing of electric domestic appliances	88239 (*)
27.52	Non-electric domestic appliances	
27.52.1	Domestic cooking and heating equipment, non-electric	
27.52.11	Domestic cooking appliances and plate warmers, of iron or steel or of copper, non electric	44821
27.52.12	Other domestic appliances, for gas fuel or for both gas and other fuels, for liquid fuel or for solid fuel	44822
27.52.13	Air heaters or hot air distributors n.e.c., of iron or steel, non-electric	44824
27.52.14	Water heaters, instantaneous or storage, non-electric	44826
27.52.2	Parts of stoves, cookers, plate warmers and similar non-electric domestic appliances	
27.52.20	Parts of stoves, cookers, plate warmers and similar non-electric domestic appliances	44832

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27.52.9	Sub-contracted operations as part of manufacturing of non-electric domestic appliances	
27.52.99	Sub-contracted operations as part of manufacturing of non-electric domestic appliances	88239 (*)
27.9	Other electrical equipment	
27.90	Other electrical equipment	
27.90.1	Other electrical equipment and parts thereof	
27.90.11	Electrical machines and apparatus having individual functions	46939 (*)
27.90.12	Electrical insulators; insulating fittings for electrical machines or equipment; electrical conduit tubing	46940
27.90.13	Carbon electrodes and other articles of graphite or other carbon for electrical purposes	46950
27.90.2	Indicator panels with liquid crystal devices or light-emitting diodes; electric sound or visual signalling apparatus	
27.90.20	Indicator panels with liquid crystal devices or light-emitting diodes; electric sound or visual signalling apparatus	46929 (*)
27.90.3	Electrical soldering, brazing and welding tools, surface tempering and hot spraying machines and apparatus	
27.90.31	Electrical machinery and apparatus for soldering, brazing or welding; electric machines and apparatus for hot spraying of metals or sintered metal carbides	44241
27.90.32	Parts of electrical machinery and apparatus for soldering, brazing or welding; electric machines and apparatus for hot spraying of metals or sintered metal carbides	44255
27.90.33	Parts of other electrical equipment; electrical parts of machinery or apparatus n.e.c.	46960 (*)
27.90.4	Other electrical equipment n.e.c. (including electro-magnets; electro-magnetic couplings and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators; and apparatuses for electro-plating, electrolysis or electrophoresis)	
27.90.40	Other electrical equipment n.e.c. (including electro-magnets; electro-magnetic couplings and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators; and apparatuses for electro-plating, electrolysis or electrophoresis)	46939 (*)
27.90.5	Electrical capacitors	
27.90.51	Fixed capacitors for 50/60 Hz circuits having a reactive power handling capacity $\geq 0,5$ kvar	47110 (*)
27.90.52	Other fixed capacitors	47110 (*)
27.90.53	Variable or adjustable (pre-set) capacitors	47110 (*)
27.90.6	Electrical resistors, except heating resistors	
27.90.60	Electrical resistors, except heating resistors	47120
27.90.7	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields	
27.90.70	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields	46929 (*)
27.90.8	Parts of electrical capacitors, electrical resistors, rheostats and potentiometers	
27.90.81	Parts of electrical capacitors	47171
27.90.82	Parts of electrical resistors, rheostats and potentiometers	47172
27.90.9	Sub-contracted operations as part of manufacturing of other electrical equipment	
27.90.99	Sub-contracted operations as part of manufacturing of other electrical equipment	88239 (*)

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28	Machinery and equipment n.e.c.	
28.1	General-purpose machinery	
28.11	Engines and turbines, except aircraft, vehicle and cycle engines	
28.11.1	Engines, except aircraft, vehicle and cycle engines	
28.11.11	Outboard motors for marine propulsion	43110 (*)
28.11.12	Marine propulsion spark-ignition engines; other engines	43110 (*)
28.11.13	Other compression-ignition internal combustion piston engines	43110 (*)
28.11.2	Turbines	
28.11.21	Steam turbines and other vapour turbines	43141
28.11.22	Hydraulic turbines and water wheels	43142
28.11.23	Gas turbines, other than turbo-jets and turbo-propellers	43143
28.11.24	Wind turbines	46113 (*)
28.11.3	Parts of turbines	
28.11.31	Parts of steam and other vapour turbines	43153
28.11.32	Parts of hydraulic turbines, water wheels including regulators	43154
28.11.33	Parts of gas turbines, excluding turbo-jets and turbo-propellers	43156
28.11.4	Parts for engines	
28.11.41	Parts for spark-ignition internal combustion engines, excluding parts for aircraft engines	43151 (*)
28.11.42	Parts for other engines n.e.c.	43151 (*)
28.11.9	Sub-contracted operations as part of manufacturing of engines and turbines, except aircraft, vehicle and cycle engines	
28.11.99	Sub-contracted operations as part of manufacturing of engines and turbines, except aircraft, vehicle and cycle engines	88239 (*)
28.12	Fluid power equipment	
28.12.1	Fluid power equipment, except parts	
28.12.11	Linear acting hydraulic and pneumatic motors (cylinders)	43211 (*)
28.12.12	Rotating hydraulic and pneumatic motors	43219 (*)
28.12.13	Hydraulic pumps	43220 (*)
28.12.14	Hydraulic and pneumatic valves	43240 (*)
28.12.15	Hydraulic assemblies	43220 (*)
28.12.16	Hydraulic systems	43211 (*) 43219 (*)
28.12.2	Parts of fluid power equipment	
28.12.20	Parts of fluid power equipment	43251
28.12.9	Sub-contracted operations as part of manufacturing of fluid power equipment	
28.12.99	Sub-contracted operations as part of manufacturing of fluid power equipment	88239 (*)
28.13	Other pumps and compressors	
28.13.1	Pumps for liquids; liquid elevators	
28.13.11	Pumps for fuel, lubricants, cooling-medium and concrete	43220 (*)

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28.13.12	Other reciprocating positive displacement pumps for liquids	43220 (*)
28.13.13	Other rotary positive displacement pumps for liquids	43220 (*)
28.13.14	Other centrifugal pumps for liquids; other pumps	43220 (*)
28.13.2	Air or vacuum pumps; air or other gas compressors	
28.13.21	Vacuum pumps	43230 (*)
28.13.22	Hand or foot-operated air pumps	43230 (*)
28.13.23	Compressors for refrigeration equipment	43230 (*)
28.13.24	Air compressors mounted on a wheeled chassis for towing	43230 (*)
28.13.25	Turbo-compressors	43230 (*)
28.13.26	Reciprocating displacement compressors	43230 (*)
28.13.27	Rotary displacement compressors, single-shaft or multi-shaft	43230 (*)
28.13.28	Other compressors	43230 (*)
28.13.3	Parts of pumps and compressors	
28.13.31	Parts of pumps; parts of liquid elevators	43252
28.13.32	Parts of air or vacuum pumps, of air or gas compressors, of fans, of hoods	43253
28.13.9	Sub-contracted operations as part of manufacturing of other pumps and compressors	
28.13.99	Sub-contracted operations as part of manufacturing of other pumps and compressors	88239 (*)
28.14	Other taps and valves	
28.14.1	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like	
28.14.11	Pressure-reducing, control, check and safety valves	43240 (*)
28.14.12	Taps, cocks, valves for sinks, wash basins, bidets, water cisterns bath and similar fixtures; central heating radiator valves	43240 (*)
28.14.13	Process control valves, gate valves, globe valves and other valves	43240 (*)
28.14.2	Parts of taps and valves and similar articles	
28.14.20	Parts of taps and valves and similar articles	43254
28.14.9	Sub-contracted operations as part of manufacturing of other taps and valves	
28.14.99	Sub-contracted operations as part of manufacturing of other taps and valves	88239 (*)
28.15	Bearings, gears, gearing and driving elements	
28.15.1	Ball or roller bearings	
28.15.10	Ball or roller bearings	43310
28.15.2	Other bearings, gears, gearing and driving elements	
28.15.21	Articulated link chain, of iron or steel	43320 (*)
28.15.22	Transmission shafts (including cam and crank shafts) and cranks	43320 (*)
28.15.23	Bearing housings and plain shaft bearings	43320 (*)
28.15.24	Gears and gearing; ball or roller screws; gear boxes and other speed changers	43320 (*)
28.15.25	Flywheels and pulleys including pulley blocks	43320 (*)

Code	Heading	CPC ver. 2
28.15.26	Clutches and shaft couplings including universal joints	43320 (*)
28.15.3	Parts of bearings, gearings and driving elements	
28.15.31	Balls, needles and rollers; parts of ball or roller bearings	43331
28.15.32	Parts of articulated link chain of iron or steel	43332 (*)
28.15.39	Parts of bearing and driving elements n.e.c.	43332 (*)
28.15.9	Sub-contracted operations as part of manufacturing of bearings, gears, gearing and driving elements	
28.15.99	Sub-contracted operations as part of manufacturing of bearings, gears, gearing and driving elements	88239 (*)
28.2	Other general-purpose machinery	
28.21	Ovens, furnaces and furnace burners	
28.21.1	Ovens and furnace burners and parts thereof	
28.21.11	Furnace burners; mechanical stokers and grates; mechanical ash dischargers and the like	43410
28.21.12	Industrial or laboratory furnaces and ovens, non-electric, including incinerators, but excluding bakery ovens	43420 (*)
28.21.13	Industrial or laboratory electric furnaces and ovens; induction or dielectric heating equipment	43420 (*)
28.21.14	Parts of furnace burners, furnaces and ovens	43430
28.21.9	Sub-contracted operations as part of manufacturing of ovens, furnaces and furnace burners	
28.21.99	Sub-contracted operations as part of manufacturing of ovens, furnaces and furnace burners	88239 (*)
28.22	Lifting and handling equipment	
28.22.1	Lifting and handling equipment and parts thereof	
28.22.11	Pulley tackle and hoists n.e.c.	43510 (*)
28.22.12	Pit-head winding gear; winches specially designed for underground use; other winches; capstans	43510 (*)
28.22.13	Jacks; hoists of a kind used for raising vehicles	43510 (*)
28.22.14	Derricks; cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	43520
28.22.15	Fork-lift trucks, other works trucks; tractors of the type used on railway station platforms	43530
28.22.16	Lifts, skip hoists, escalators and moving walkways	43540
28.22.17	Pneumatic and other continuous action elevators and conveyors, for goods or materials	43550
28.22.18	Other lifting, handling, loading or unloading machinery	43560
28.22.19	Parts of lifting and handling equipment	43570
28.22.2	Buckets, shovels, grabs and grips for cranes, excavators and the like	
28.22.20	Buckets, shovels, grabs and grips for cranes, excavators and the like	43580
28.22.9	Sub-contracted operations as part of manufacturing of lifting and handling equipment	
28.22.99	Sub-contracted operations as part of manufacturing of lifting and handling equipment	88239 (*)
28.23	Office machinery and equipment (except computers and peripheral equipment)	

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28.23.1	Typewriters, word-processing and calculating machines	
28.23.11	Typewriters and word-processing machines	45110
28.23.12	Electronic calculators and pocket-size data recording, reproducing and displaying machines with calculating functions	45130
28.23.13	Accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device	45141
28.23.2	Office machinery and parts thereof	
28.23.21	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus	44917 (*)
28.23.22	Offset printing machinery, sheet fed, office type	45150
28.23.23	Other office machines	45160 (*)
28.23.24	Parts and accessories of typewriters and calculating machines	45170
28.23.25	Parts and accessories of other office machines	45180
28.23.26	Parts and accessories of photocopying apparatus	44922 (*)
28.23.9	Office and accounting machinery manufacturing services; sub-contracted operations as part of manufacturing of office machinery and equipment (except computers and peripheral equipment)	
28.23.91	Office and accounting machinery manufacturing services (except computers and peripheral equipment)	88232 (*)
28.23.99	Sub-contracted operations as part of manufacturing of office machinery and equipment (except computers and peripheral equipment)	88232 (*)
28.24	Power-driven hand tools	
28.24.1	Electromechanical tools for working in the hand; other portable hand held power tools	
28.24.11	Electromechanical tools for working in the hand, with self-contained electric motor	44232
28.24.12	Other portable hand held power tools	44231
28.24.2	Parts of power-driven hand tools	
28.24.21	Parts of electromechanical tools for working in the hand, with self-contained electric motor	44253 (*)
28.24.22	Parts of other portable hand held power tools	44253 (*)
28.24.9	Sub-contracted operations as part of manufacturing of power-driven hand tools	
28.24.99	Sub-contracted operations as part of manufacturing of power-driven hand tools	88239 (*)
28.25	Non-domestic cooling and ventilation equipment	
28.25.1	Heat exchange units; non-domestic air conditioning machines, refrigeration and freezing equipment	
28.25.11	Heat exchange units and machinery for liquefying air or other gases	43911 (*)
28.25.12	Air conditioning machines	43912
28.25.13	Refrigeration and freezing equipment and heat pumps, except household type equipment	43913
28.25.14	Machinery and apparatus for filtering or purifying gases n.e.c.	43914 (*)
28.25.2	Fans, other than table, floor, wall, window, ceiling or roof fans	

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28.25.20	Fans, other than table, floor, wall, window, ceiling or roof fans	43931 (*)
28.25.3	Parts of refrigeration and freezing equipment and heat pumps	
28.25.30	Parts of refrigeration and freezing equipment and heat pumps	43941 (*)
28.25.9	Sub-contracted operations as part of manufacturing of non-domestic cooling and ventilation equipment	
28.25.99	Sub-contracted operations as part of manufacturing of non-domestic cooling and ventilation equipment	88239 (*)
28.29	Other general-purpose machinery n.e.c.	
28.29.1	Gas generators, distilling and filtering apparatus	
28.29.11	Producer gas or water gas generators; acetylene gas generators and the like; distilling or rectifying plant	43911 (*)
28.29.12	Filtering or purifying machinery and apparatus, for liquid	43914 (*)
28.29.13	Oil filters, petrol filters and intake air filters for internal combustion engines	43915
28.29.2	Machinery for cleaning, filling, packing or wrapping bottles or other containers; fire-extinguishers, spray guns, steam or sand blasting machines; gaskets	
28.29.21	Machinery for cleaning, filling, packing or wrapping bottles or other containers	43921
28.29.22	Fire extinguishers, spray guns, steam or sand blasting machines and similar mechanical appliances, except for use in agriculture	43923
28.29.23	Gaskets of metal sheeting; mechanical seals	43924
28.29.3	Industrial, household and other weighing and measuring machinery	
28.29.31	Weighing machines for industrial purposes; scales for continuous weighing of goods on conveyors; constant weight scales and scales for discharging a predetermined weight	43922 (*) 48212 (*)
28.29.32	Personal and household weighing machines and scales	43922 (*)
28.29.39	Other weighing and measuring machinery	43922 (*) 48233 (*)
28.29.4	Centrifuges, calendaring and vending machines	
28.29.41	Centrifuges n.e.c.	43931 (*)
28.29.42	Calendaring or other rolling machines, excluding metal or glass	43933
28.29.43	Automatic goods-vending machines	43934
28.29.5	Dish washing machines, of the industrial type	
28.29.50	Dish washing machines, of the industrial type	43935
28.29.6	Machinery n.e.c. for the treatment of materials by a process involving a change of temperature	
28.29.60	Machinery n.e.c. for the treatment of materials by a process involving a change of temperature	43932
28.29.7	Non-electrical machinery and apparatus for soldering, brazing or welding and parts thereof; gas-operated surface tempering machines and appliances	
28.29.70	Non-electrical machinery and apparatus for soldering, brazing or welding and parts thereof; gas-operated surface tempering machines and appliances	44242
28.29.8	Parts of other general-purpose machinery n.e.c.	
28.29.81	Parts of gas or water gas generators	43941 (*)

Code	Heading	CPC ver. 2
28.29.82	Parts of centrifuges; parts of filtering or purifying machinery and apparatus for liquids or gases	43942
28.29.83	Parts of calendaring or other rolling machines; parts of spraying machinery, weights for weighing machines	43943
28.29.84	Machinery parts, not containing electrical connectors n.e.c.	43949
28.29.85	Parts of dish washing machines and machines for cleaning, filling, packing or wrapping	43944
28.29.86	Parts of non-electrical machinery and apparatus for soldering, brazing or welding; gas-operated surface tempering machines and appliances	44256
28.29.9	Sub-contracted operations as part of manufacturing of other general-purpose machinery n.e.c.	
28.29.99	Sub-contracted operations as part of manufacturing of other general-purpose machinery n.e.c.	88239 (*)
28.3	Agricultural and forestry machinery	
28.30	Agricultural and forestry machinery	
28.30.1	Pedestrian-controlled tractors	
28.30.10	Pedestrian-controlled tractors	44141
28.30.2	Other agricultural tractors	
28.30.21	Tractors, with an engine power ≤ 37 kW	44149 (*)
28.30.22	Tractors, with an engine power > 37 kW but ≤ 59 kW	44149 (*)
28.30.23	Tractors, with an engine power > 59 kW	44149 (*)
28.30.3	Soil machinery	
28.30.31	Ploughs	44111
28.30.32	Harrows, scarifiers, cultivators, weeders and hoes	44112
28.30.33	Seeders, planters and transplanters	44113
28.30.34	Manure spreaders and fertiliser distributors	44114
28.30.39	Other soil machinery	44119
28.30.4	Mowers for lawns, parks or sports grounds	
28.30.40	Mowers for lawns, parks or sports grounds	44121
28.30.5	Harvesting machinery	
28.30.51	Mowers (including cutter bars for tractor mounting) n.e.c.	44123
28.30.52	Hay-making machinery	44124
28.30.53	Straw or fodder balers, including pick-up balers	44125
28.30.54	Root or tuber harvesting machines	44126
28.30.59	Harvesting and threshing machinery n.e.c.	44122 44129 (*)
28.30.6	Machinery for projecting, dispersing or spraying liquids or powders for agriculture or horticulture	
28.30.60	Machinery for projecting, dispersing or spraying liquids or powders for agriculture or horticulture	44150
28.30.7	Self-loading or unloading trailers and semi-trailers for agriculture	
28.30.70	Self-loading or unloading trailers and semi-trailers for agriculture	44160
28.30.8	Other agricultural machinery	
28.30.81	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, except seed, grain or dried leguminous vegetables	44127

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28.30.82	Milking machines	44131
28.30.83	Machinery for preparing animal feeding stuffs	44192
28.30.84	Poultry incubators and brooders	44193
28.30.85	Poultry keeping machinery	44194
28.30.86	Agricultural, horticultural, forestry, poultry- or bee-keeping machinery n.e.c.	44198
28.30.9	Parts of agricultural machinery and equipment; sub-contracted operations as part of manufacturing of agricultural and forestry machinery	
28.30.91	Parts of harvester and threshers n.e.c.	44129 (*)
28.30.92	Parts of soil machinery	44115
28.30.93	Parts of other agricultural machinery	44199
28.30.94	Parts of milking and dairy machines n.e.c.	44139 (*)
28.30.99	Sub-contracted operations as part of manufacturing of agricultural and forestry machinery	88239 (*)
28.4	Metal forming machinery and machine tools	
28.41	Metal forming machinery	
28.41.1	Machine tools for working metal, operated by laser and the like; machining centres for working metal and the like	
28.41.11	Machine tools for working metal by removal of material by laser, ultrasonic and the like	44211 44918 (*)
28.41.12	Machining centres, unit construction machines and multi-station transfer machines, for working metal	44212
28.41.2	Lathes, boring and milling machine tools for working metal	
28.41.21	Lathes for removing metal	44213
28.41.22	Machine tools for drilling, boring or milling metal; machine tools for threading or tapping metal n.e.c.	44214 44215
28.41.23	Machine tools for deburring, sharpening, grinding or otherwise finishing metal	44216 (*)
28.41.24	Machine tools for planing, sawing, cutting-off or otherwise cutting metal	44216 (*)
28.41.3	Other machine tools for working metal	
28.41.31	Machines for bending, folding and straightening metal	44217 (*)
28.41.32	Machines for shearing, punching and notching metal	44217 (*)
28.41.33	Forging or die-stamping machines and hammers; hydraulic presses and presses for working metal n.e.c.	44217 (*)
28.41.34	Machine tools n.e.c. for working metal, sintered metal carbides or cermets, without removing material	44218
28.41.4	Parts and accessories for metalworking machine tools	
28.41.40	Parts and accessories for metalworking machine tools	44251 (*) 44923
28.41.9	Sub-contracted operations as part of manufacturing of metal forming machinery	
28.41.99	Sub-contracted operations as part of manufacturing of metal forming machinery	88239 (*)
28.49	Other machine tools	

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28.49.1	Machine tools for working stone, wood and similar hard materials	
28.49.11	Machine tools for working stone, ceramics, concrete or similar mineral materials or for cold working glass	44221
28.49.12	Machine tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; electroplating machinery	44222
28.49.2	Tool holders	
28.49.21	Tool holders and self-opening dieheads, for machine tools	44251 (*)
28.49.22	Work holders for machine tools	44251 (*)
28.49.23	Dividing heads and other special attachments for machine tools	42922 44251 (*)
28.49.24	Parts and accessories of machine tools for working wood, cork, stone, hard rubber and similar hard materials	44252
28.49.9	Sub-contracted operations as part of manufacturing of other machine tools	
28.49.99	Sub-contracted operations as part of manufacturing of other machine tools	88239 (*)
28.9	Other special-purpose machinery	
28.91	Machinery for metallurgy	
28.91.1	Machinery for metallurgy and parts thereof	
28.91.11	Converters, ladles, ingot moulds and casting machines; metal-rolling mills	44310
28.91.12	Parts of machines for metallurgy; parts of metal-rolling mills	44320
28.91.9	Sub-contracted operations as part of manufacturing of machinery for metallurgy	
28.91.99	Sub-contracted operations as part of manufacturing of machinery for metallurgy	88239 (*)
28.92	Machinery for mining, quarrying and construction	
28.92.1	Machinery for mining	
28.92.11	Continuous-action elevators and conveyors, for underground use	44411
28.92.12	Coal or rock cutters and tunnelling machinery; other boring and sinking machinery	44412
28.92.2	Other moving, grading, levelling, scraping, excavating, tamping, compacting or extracting machinery, self-propelled, for earth, minerals or ores (including bulldozers, mechanical shovels and road rollers)	
28.92.21	Self-propelled bulldozers and angledozers	44421
28.92.22	Self-propelled graders and levellers	44422
28.92.23	Self-propelled scrapers	44423
28.92.24	Self-propelled tamping machines and road-rollers	44424
28.92.25	Self-propelled front-end shovel loaders	44425
28.92.26	Self-propelled mechanical shovels, excavators and shovel loaders, with a 360 degree revolving superstructure, except front-end shovel loaders	44426
28.92.27	Other self-propelled mechanical shovels, excavators and shovel loaders; other self-propelled machinery for mining	44427

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28.92.28	Bulldozer or angledozer blades	44429
28.92.29	Dumpers for off-highway use	44428
28.92.3	Other excavating machinery	
28.92.30	Other excavating machinery	44430
28.92.4	Machinery for sorting, grinding, mixing and similar treatment of earth, stone, ores and other mineral substances	
28.92.40	Machinery for sorting, grinding, mixing and similar treatment of earth, stone, ores and other mineral substances	44440
28.92.5	Track-laying tractors	
28.92.50	Track-laying tractors	44142
28.92.6	Parts of machinery for mining, quarrying and construction	
28.92.61	Parts for boring or sinking or excavating machinery; parts of cranes	44461
28.92.62	Parts of machinery for sorting, grinding or other treatment of earth, stone and the like	44462
28.92.9	Sub-contracted operations as part of manufacturing of machinery for mining, quarrying and construction	
28.92.99	Sub-contracted operations as part of manufacturing of machinery for mining, quarrying and construction	88239 (*)
28.93	Machinery for food, beverage and tobacco processing	
28.93.1	Machinery for food, beverage and tobacco processing, except parts thereof	
28.93.11	Centrifugal cream separators	44511
28.93.12	Dairy machinery	44132
28.93.13	Machinery for milling or working of cereals or dried vegetables n.e.c.	44513
28.93.14	Machinery used in the manufacture of wine, cider, fruit juices and similar beverages	44191
28.93.15	Non-electric bakery ovens; non-domestic equipment for cooking or heating	44515
28.93.16	Dryers for agricultural products	44518
28.93.17	Machinery n.e.c. for the industrial preparation or manufacture of food or drink, including fats or oils	44516
28.93.19	Machinery for preparing or making up tobacco n.e.c.	44517
28.93.2	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	
28.93.20	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	44128
28.93.3	Parts of machinery for food, beverage and tobacco processing	
28.93.31	Parts of machinery for beverage processing	44139 (*)
28.93.32	Parts of machinery for food processing	44522 (*)
28.93.33	Parts of machinery for tobacco processing	44523
28.93.34	Parts of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	44522 (*)

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28.93.9	Sub-contracted operations as part of manufacturing of machinery for food, beverage and tobacco processing	
28.93.99	Sub-contracted operations as part of manufacturing of machinery for food, beverage and tobacco processing	88239 (*)
28.94	Machinery for textile, apparel and leather production	
28.94.1	Machinery for preparing, spinning, weaving and knitting textiles	
28.94.11	Machines for extruding, drawing, texturing or cutting man-made textile materials; machines for preparing textile fibres	44611 (*)
28.94.12	Textile spinning machines; textile doubling, twisting, winding or reeling machines	44611 (*)
28.94.13	Weaving machines	44612
28.94.14	Knitting machines; stitch-bonding machines and similar machines; machines for tufting	44613
28.94.15	Auxiliary machinery for use with machines for working textiles; textile printing machinery	44694 44914 (*)
28.94.2	Other machinery for textile and apparel production, including sewing machines	
28.94.21	Machinery for washing, cleaning, wringing, ironing, pressing, dyeing, reeling and the like of textile yarn and fabrics; machinery for finishing of felt	44621
28.94.22	Laundry-type washing machines; dry-cleaning machines; drying machines, with a capacity > 10 kg	44622
28.94.23	Centrifugal clothes dryers	44911
28.94.24	Sewing machines, except book sewing machines and household sewing machines	44623
28.94.3	Machinery for working hides, skins or leather or for making or repairing footwear and other articles	
28.94.30	Machinery for working hides, skins or leather or for making or repairing footwear and other articles	44630
28.94.4	Sewing machines of the household type	
28.94.40	Sewing machines of the household type	44814
28.94.5	Parts and accessories of machines for weaving and spinning and for machinery for other production of textiles and apparel and for the working of leather	
28.94.51	Parts and accessories of machines for spinning and weaving	44640 (*)
28.94.52	Parts of machinery for other production of textiles and apparel and for the working of leather	44640 (*)
28.94.9	Sub-contracted operations as part of manufacturing of machinery for textile, apparel and leather production	
28.94.99	Sub-contracted operations as part of manufacturing of machinery for textile, apparel and leather production	88239 (*)
28.95	Machinery for paper and paperboard production	
28.95.1	Machinery for paper and paperboard production and parts thereof	
28.95.11	Machinery for paper and paperboard production, except parts thereof	44913
28.95.12	Parts of machinery for paper and paperboard production	44921

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28.95.9	Sub-contracted operations as part of manufacturing of machinery for paper and paperboard production	
28.95.99	Sub-contracted operations as part of manufacturing of machinery for paper and paperboard production	88239 (*)
28.96	Plastics and rubber machinery	
28.96.1	Machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials	
28.96.10	Machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials	44915
28.96.2	Parts for machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials	
28.96.20	Parts for machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials	44929 (*)
28.96.9	Sub-contracted operations as part of manufacturing of plastics and rubber machinery	
28.96.99	Sub-contracted operations as part of manufacturing of plastics and rubber machinery	88239 (*)
28.99	Other special-purpose machinery n.e.c.	
28.99.1	Printing and bookbinding machinery	
28.99.11	Book-binding machinery, including book-sewing machines	44914 (*)
28.99.12	Machinery, apparatus and equipment, for type-setting, for preparing or making printing blocks, plates	44914 (*)
28.99.13	Offset printing machinery, excluding those of the office type	44914 (*)
28.99.14	Other printing machinery, excluding those of the office type	44914 (*) 44917
28.99.2	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays	
28.99.20	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays	44918
28.99.3	Special-purpose machinery n.e.c.	
28.99.31	Dryers for wood, paper pulp, paper or paperboard; non-domestic dryers n.e.c.	44912
28.99.32	Roundabouts, swings, shooting galleries and other fairground amusements	38600
28.99.39	Aircraft launching gear; deck-arrestors or similar gear; tyre balancing equipment; special-purpose machinery n.e.c.	44919
28.99.4	Parts of printing and book-binding machinery	
28.99.40	Parts of printing and book-binding machinery	44922 (*)
28.99.5	Parts of machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; parts of other special-purpose machinery	
28.99.51	Parts of machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays	44923
28.99.52	Parts of other special-purpose machinery	44929 (*)
28.99.9	Sub-contracted operations as part of manufacturing of other special-purpose machinery n.e.c.	
28.99.99	Sub-contracted operations as part of manufacturing of other special-purpose machinery n.e.c.	88239 (*)

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29	Motor vehicles, trailers and semi-trailers	
29.1	Motor vehicles	
29.10	Motor vehicles	
29.10.1	Internal combustion engines of a kind used for motor vehicles	
29.10.11	Spark-ignition reciprocating internal combustion piston engines for vehicles, of a cylinder capacity $\leq 1000 \text{ cm}^3$	43121 (*)
29.10.12	Spark-ignition reciprocating internal combustion piston engines for vehicles, of a cylinder capacity $> 1000 \text{ cm}^3$	43122 (*)
29.10.13	Compression-ignition internal combustion piston engines for vehicles	43123
29.10.2	Passenger cars	
29.10.21	Vehicles with spark-ignition engine of a cylinder capacity $\leq 1500 \text{ cm}^3$, new	49113 (*)
29.10.22	Vehicles with spark-ignition engine of a cylinder capacity $> 1500 \text{ cm}^3$, new	49113 (*)
29.10.23	Vehicles with compression-ignition internal combustion piston engine (diesel or semi-diesel), new	49113 (*)
29.10.24	Other motor vehicles for the transport of persons	49113 (*)
29.10.3	Motor vehicles for the transport of 10 or more persons	
29.10.30	Motor vehicles for the transport of 10 or more persons	49112
29.10.4	Motor vehicles for the transport of goods	
29.10.41	Goods vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel), new	49114 (*)
29.10.42	Goods vehicles, with spark-ignition internal combustion piston engine; other goods vehicles, new	49114 (*)
29.10.43	Road tractors for semi-trailers	49111
29.10.44	Chassis fitted with engines, for motor vehicles	49121
29.10.5	Special-purpose motor vehicles	
29.10.51	Crane lorries	49115
29.10.52	Vehicles for travelling on snow, golf cars and the like, with engines	49116
29.10.59	Special-purpose motor vehicles n.e.c.	49119
29.10.9	Sub-contracted operations as part of manufacturing of motor vehicles	
29.10.99	Sub-contracted operations as part of manufacturing of motor vehicles	88221 (*)
29.2	Bodies (coachwork) for motor vehicles; trailers and semi-trailers	
29.20	Bodies (coachwork) for motor vehicles; trailers and semi-trailers	
29.20.1	Bodies for motor vehicles	
29.20.10	Bodies for motor vehicles	49210
29.20.2	Trailers and semi-trailers; containers	
29.20.21	Containers specially designed for carriage by one or more modes of transport	49221
29.20.22	Trailers and semi-trailers of the caravan type, for housing or camping	49222
29.20.23	Other trailers and semi-trailers	49229
29.20.3	Parts of trailers, semi-trailers and other vehicles, not mechanically propelled	

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29.20.30	Parts of trailers, semi-trailers and other vehicles, not mechanically propelled	49232
29.20.4	Reconditioning, assembly, fitting out and bodywork services of motor vehicles	
29.20.40	Reconditioning, assembly, fitting out and bodywork services of motor vehicles	88221 (*)
29.20.5	Fitting out services of caravans and mobile homes	
29.20.50	Fitting out services of caravans and mobile homes	88221 (*)
29.20.9	Sub-contracted operations as part of manufacturing of bodies (coachwork) for motor vehicles, trailers and semi-trailers	
29.20.99	Sub-contracted operations as part of manufacturing of bodies (coachwork) for motor vehicles, trailers and semi-trailers	88221 (*)
29.3	Parts and accessories for motor vehicles	
29.31	Electrical and electronic equipment for motor vehicles	
29.31.1	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	
29.31.10	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	46330
29.31.2	Other electrical equipment for motor vehicles and parts thereof	
29.31.21	Sparking plugs; ignition magnetos; magneto-dynamos; magnetic flywheels; distributors; ignition coils	46910 (*)
29.31.22	Starter motors and dual purpose starter-generators; other generators and other equipment	46910 (*)
29.31.23	Electrical signalling equipment, windscreen wipers, defrosters and demisters for motor vehicles and motorcycles	46910 (*)
29.31.3	Parts of other electrical equipment for motor vehicles and motorcycles	
29.31.30	Parts of other electrical equipment for motor vehicles and motorcycles	46960 (*)
29.31.9	Sub-contracted operations as part of manufacturing of electrical and electronic equipment for motor vehicles	
29.31.99	Sub-contracted operations as part of manufacturing of electrical and electronic equipment for motor vehicles	88239 (*)
29.32	Other parts and accessories for motor vehicles	
29.32.1	Seats for motor vehicles	
29.32.10	Seats for motor vehicles	38111 (*)
29.32.2	Safety seat belts, airbags and parts and accessories of bodies	
29.32.20	Safety seat belts, airbags and parts and accessories of bodies	49231
29.32.3	Parts and accessories n.e.c., for motor vehicles	
29.32.30	Parts and accessories n.e.c., for motor vehicles	49129 (*)
29.32.9	Assembly services of parts and accessories for motor vehicles, n.e.c.; assembly services of complete construction kits for motor vehicles within the manufacturing process; sub-contracted operations as part of manufacturing of other parts and accessories for motor vehicles	
29.32.91	Subcontracted assembly services for complete sets for motor vehicles	88221 (*)
29.32.92	Assembly services of parts and accessories for motor vehicles, n.e.c.	88221 (*)
29.32.99	Sub-contracted operations as part of manufacturing of other parts and accessories for motor vehicles	88221 (*)
30	Other transport equipment	
30.1	Ships and boats	

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30.11	Ships and floating structures	
30.11.1	Naval ships	
30.11.10	Naval ships	49319 (*)
30.11.2	Ships and similar vessels for the transport of persons or goods	
30.11.21	Cruise ships, excursion boats and similar vessels for the transport of persons; ferry-boats of all kinds	49311
30.11.22	Tankers for the transport of crude oil, oil products, chemicals, liquefied gas	49312
30.11.23	Refrigerated vessels, except tankers	49313
30.11.24	Dry cargo ships	49314
30.11.3	Fishing vessels and other special vessels	
30.11.31	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	49315
30.11.32	Tugs and pusher craft	49316
30.11.33	Dredgers; light-vessels, floating cranes; other vessels	49319 (*)
30.11.4	Offshore vessels and infrastructure	
30.11.40	Offshore vessels and infrastructure	49320
30.11.5	Other floating structures (including rafts, tanks, coffer-dams, landing stages, buoys and beacons)	
30.11.50	Other floating structures (including rafts, tanks, coffer-dams, landing stages, buoys and beacons)	49390
30.11.9	Conversion, reconstruction and fitting out services of ships, floating platforms and structures; sub-contracted operations as part of manufacturing of ships and floating structures	
30.11.91	Conversion and reconstruction of ships, floating platforms and structures	88229 (*)
30.11.92	Fitting out services of ships and floating platforms and structures	88229 (*)
30.11.99	Sub-contracted operations as part of manufacturing of ships and floating structures	88229 (*)
30.12	Pleasure and sporting boats	
30.12.1	Pleasure and sporting boats	
30.12.11	Sailboats (except inflatable) for pleasure or sports, with or without auxiliary motor	49410
30.12.12	Inflatable vessels for pleasure or sports	49490 (*)
30.12.19	Other vessels for pleasure or sports; rowing boats and canoes	49490 (*)
30.12.9	Sub-contracted operations as part of manufacturing of pleasure and sporting boats	
30.12.99	Sub-contracted operations as part of manufacturing of pleasure and sporting boats	88229 (*)
30.2	Railway locomotives and rolling stock	
30.20	Railway locomotives and rolling stock	
30.20.1	Rail locomotives and locomotive tenders	
30.20.11	Rail locomotives powered from an external source of electricity	49511
30.20.12	Diesel-electric locomotives	49512
30.20.13	Other rail locomotives; locomotive tenders	49519

Code	Heading	CPC ver. 2
30.20.2	Self-propelled railway or tramway coaches, vans and trucks, except maintenance or service vehicles	
30.20.20	Self-propelled railway or tramway coaches, vans and trucks, except maintenance or service vehicles	49520
30.20.3	Other rolling-stock	
30.20.31	Railway or tramway maintenance or service vehicles	49531
30.20.32	Railway or tramway passenger coaches, not self-propelled; luggage vans and other specialised vans	49532
30.20.33	Railway or tramway goods vans and wagons, not self-propelled	49533
30.20.4	Parts of railway or tramway locomotives or rolling-stock; fixtures and fittings and parts thereof; mechanical traffic control equipment	
30.20.40	Parts of railway or tramway locomotives or rolling-stock; fixtures and fittings and parts thereof; mechanical traffic control equipment	49540
30.20.9	Reconditioning and fitting out services (completing) of railway and tramway locomotives and rolling-stock; sub-contracted operations as part of manufacturing of railway locomotives and rolling stock	
30.20.91	Reconditioning and fitting out services (completing) of railway and tramway locomotives and rolling-stock	88229 (*)
30.20.99	Sub-contracted operations as part of manufacturing of railway locomotives and rolling stock	88229 (*)
30.3	Air and spacecraft and related machinery	
30.30	Air and spacecraft and related machinery	
30.30.1	Motors and engines for aircraft or spacecraft; ground flying trainers, and parts thereof	
30.30.11	Aircraft spark-ignition engines	43131
30.30.12	Turbo-jets and turbo-propellers	43132
30.30.13	Reaction engines, excluding turbo-jets	43133
30.30.14	Ground flying trainers and parts thereof	43134
30.30.15	Parts for aircraft spark-ignition engines	43152
30.30.16	Parts of turbo-jets or turbo-propellers	43155
30.30.2	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	
30.30.20	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	49610
30.30.3	Helicopters and aeroplanes	
30.30.31	Helicopters	49621
30.30.32	Aeroplanes and other aircraft, of an unladen weight $\leq 2\,000$ kg	49622
30.30.33	Aeroplanes and other aircraft, of an unladen weight $> 2\,000$ kg but $\leq 15\,000$ kg	49623 (*)
30.30.34	Aeroplanes and other aircraft, of an unladen weight $> 15\,000$ kg	49623 (*)
30.30.4	Spacecraft (including satellites) and spacecraft launch vehicles	
30.30.40	Spacecraft (including satellites) and spacecraft launch vehicles	49630
30.30.5	Other parts of aircraft and spacecraft	
30.30.50	Other parts of aircraft and spacecraft	38111 (*) 49640
30.30.6	Overhaul and conversion services of aircraft and aircraft engines	

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30.30.60	Overhaul and conversion services of aircraft and aircraft engines	87149 (*)
30.30.9	Sub-contracted operations as part of manufacturing of air and spacecraft and related machinery	
30.30.99	Sub-contracted operations as part of manufacturing of air and spacecraft and related machinery	88229 (*)
30.4	Military fighting vehicles	
30.40	Military fighting vehicles	
30.40.1	Motorised tanks and other armoured fighting vehicles and parts thereof	
30.40.10	Motorised tanks and other armoured fighting vehicles and parts thereof	44710
30.40.9	Sub-contracted operations as part of manufacturing of military fighting vehicles	
30.40.99	Sub-contracted operations as part of manufacturing of military fighting vehicles	88229 (*)
30.9	Transport equipment n.e.c.	
30.91	Motorcycles	
30.91.1	Motorcycles and side-cars	
30.91.11	Motorcycles and cycles with an auxiliary motor with reciprocating internal combustion piston engine $\leq 50 \text{ cm}^3$	49911
30.91.12	Motorcycles with reciprocating internal combustion piston engine $> 50 \text{ cm}^3$	49912
30.91.13	Motorcycles n.e.c.; side-cars	49913
30.91.2	Parts and accessories of motorcycles and side-cars	
30.91.20	Parts and accessories of motorcycles and side-cars	49941
30.91.3	Internal combustion engines of a kind used for motorcycles	
30.91.31	Spark-ignition reciprocating internal combustion piston engines for motorcycles, of a cylinder capacity $\leq 1000 \text{ cm}^3$	43121 (*)
30.91.32	Spark-ignition reciprocating internal combustion piston engines for motorcycles, of a cylinder capacity $> 1000 \text{ cm}^3$	43122 (*)
30.91.9	Sub-contracted operations as part of manufacturing of motorcycles	
30.91.99	Sub-contracted operations as part of manufacturing of motorcycles	88229 (*)
30.92	Bicycles and invalid carriages	
30.92.1	Bicycles and other cycles, not motorised	
30.92.10	Bicycles and other cycles, not motorised	49921
30.92.2	Invalid carriages, excluding parts and accessories	
30.92.20	Invalid carriages, excluding parts and accessories	49922
30.92.3	Parts and accessories of bicycles and other cycles, not motorised, and of invalid carriages	
30.92.30	Parts and accessories of bicycles and other cycles, not motorised, and of invalid carriages	49942
30.92.4	Baby carriages and parts thereof	
30.92.40	Baby carriages and parts thereof	38992
30.92.9	Sub-contracted operations as part of manufacturing of bicycles and invalid carriages	
30.92.99	Sub-contracted operations as part of manufacturing of bicycles and invalid carriages	88229 (*)

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30.99	Other transport equipment n.e.c.	
30.99.1	Other transport equipment n.e.c.	
30.99.10	Other transport equipment n.e.c.	49930
30.99.9	Sub-contracted operations as part of manufacturing of other transport equipment n.e.c.	
30.99.99	Sub-contracted operations as part of manufacturing of other transport equipment n.e.c.	88229 (*)
31	Furniture	
31.0	Furniture	
31.00	Seats and parts thereof; parts of furniture	
31.00.1	Seats and parts thereof	
31.00.11	Seats, primarily with metal frames	38111
31.00.12	Seats, primarily with wooden frames	38112
31.00.13	Other seats	38119
31.00.14	Parts of seats	38160 (*)
31.00.2	Parts of furniture (except seats)	
31.00.20	Parts of furniture (except seats)	38160 (*)
31.00.9	Upholstering services of chairs and seats; sub-contracted operations as part of manufacturing of seats, parts thereof and parts of furniture	
31.00.91	Upholstering services of chairs and seats	88190 (*)
31.00.99	Sub-contracted operations as part of manufacturing of seats, parts thereof and parts of furniture	88190 (*)
31.01	Office and shop furniture	
31.01.1	Office and shop furniture	
31.01.11	Metal furniture of a kind used in offices	38121
31.01.12	Wooden furniture of a kind used in offices	38122
31.01.13	Wooden furniture for shops	38140 (*)
31.01.9	Sub-contracted operations as part of manufacturing of office and shop furniture	
31.01.99	Sub-contracted operations as part of manufacturing of office and shop furniture	88190 (*)
31.02	Kitchen furniture	
31.02.1	Kitchen furniture	
31.02.10	Kitchen furniture	38130
31.02.9	Sub-contracted operations as part of manufacturing of kitchen furniture	
31.02.99	Sub-contracted operations as part of manufacturing of kitchen furniture	88190 (*)
31.03	Mattresses	
31.03.1	Mattresses	
31.03.11	Mattress supports	38150 (*)
31.03.12	Mattresses, excluding mattress supports	38150 (*)
31.03.9	Sub-contracted operations as part of manufacturing of mattresses	
31.03.99	Sub-contracted operations as part of manufacturing of mattresses	88190 (*)
31.09	Other furniture	
31.09.1	Other furniture	

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31.09.11	Metal furniture n.e.c.	38140 (*)
31.09.12	Wooden furniture of a kind used in the bedroom, in the dining room and in the living room	38140 (*)
31.09.13	Wooden furniture n.e.c.	38140 (*)
31.09.14	Furniture of plastics or other materials (e.g. cane, osier or bamboo)	38140 (*)
31.09.9	Finishing services of new furniture; sub-contracted operations as part of manufacturing of other furniture	
31.09.91	Finishing services of new furniture (except upholstering of chairs and seats)	88190 (*)
31.09.99	Sub-contracted operations as part of manufacturing of other furniture	88190 (*)
32	Other manufactured goods	
32.1	Jewellery, bijouterie and related articles	
32.11	Coins	
32.11.1	Coins	
32.11.10	Coins	38250
32.11.9	Sub-contracted operations as part of manufacturing of coins	
32.11.99	Sub-contracted operations as part of manufacturing of coins	88190 (*)
32.12	Jewellery and related articles	
32.12.1	Jewellery and related articles	
32.12.11	Cultured pearls, precious or semi-precious stones, including synthetic or reconstructed, worked but not set	38220
32.12.12	Industrial diamonds, worked; dust and powder of natural or synthetic precious or semi-precious stones	38230
32.12.13	Articles of jewellery and parts thereof; articles of goldsmiths' or silversmiths' wares and parts thereof	38240 (*)
32.12.14	Other articles of precious metal; articles of natural or cultured pearls, precious or semi-precious stones	38240 (*) 48490 (*)
32.12.9	Sub-contracted operations as part of manufacturing of jewellery and related articles	
32.12.99	Sub-contracted operations as part of manufacturing of jewellery and related articles	88190 (*)
32.13	Imitation jewellery and related articles	
32.13.1	Imitation jewellery and related articles	
32.13.10	Imitation jewellery and related articles	38997 48490 (*)
32.13.9	Sub-contracted operations as part of manufacturing of imitation jewellery and related articles	
32.13.99	Sub-contracted operations as part of manufacturing of imitation jewellery and related articles	88190 (*)
32.2	Musical instruments	
32.20	Musical instruments	
32.20.1	Pianos, organs and other string and wind musical instruments, keyboards; metronomes, tuning forks; mechanisms for musical boxes	
32.20.11	Pianos and other keyboard stringed musical instruments	38310
32.20.12	Other string musical instruments	38320
32.20.13	Keyboard pipe organs, harmoniums and similar instruments; accordions and similar instruments; mouth organs; wind instruments	38330
32.20.14	Musical or keyboard instruments, the sound of which is produced, or must be amplified, electrically	38340

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32.20.15	Other musical instruments	38350
32.20.16	Metronomes, tuning forks and pitch pipes; mechanisms for musical boxes; musical instrument strings	38360 (*)
32.20.2	Parts and accessories of musical instruments	
32.20.20	Parts and accessories of musical instruments	38360 (*)
32.20.9	Sub-contracted operations as part of manufacturing of musical instruments	
32.20.99	Sub-contracted operations as part of manufacturing of musical instruments	88190 (*)
32.3	Sports goods	
32.30	Sports goods	
32.30.1	Sports goods	
32.30.11	Snow-skis and other snow-ski equipment, except footwear; ice skates and roller skates; parts thereof	38410
32.30.12	Snow-ski footwear	29410
32.30.13	Water-skis, surfboards, sailboards and other water-sport equipment	38420
32.30.14	Gymnasium, fitness centre or athletics articles and equipment	38430
32.30.15	Other articles and equipment for sports or outdoor games; swimming pools and paddling pools	38440
32.30.16	Fishing rods, other line fishing tackle; articles for hunting or fishing n.e.c.	38450
32.30.9	Sub-contracted operations as part of manufacturing of sports goods	
32.30.99	Sub-contracted operations as part of manufacturing of sports goods	88190 (*)
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32.40.13	Parts and accessories of dolls representing human beings	38530
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32.40.20	Toy trains and their accessories; other reduced-size models or construction sets and constructional toys	38540
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32.40.32	Puzzles	38550
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32.40.99	Sub-contracted operations as part of manufacturing of games and toys	88190 (*)
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32.50.50	Other articles for medical or surgical purposes	35290
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32.91.9	Sub-contracted operations as part of manufacturing of brooms and brushes	
32.91.99	Sub-contracted operations as part of manufacturing of brooms and brushes	88190 (*)
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32.99.11	Safety headgear and other safety products	36971 36972
32.99.12	Ball point pens; felt-tipped and other porous-tipped pens and markers; propelling or sliding pencils	38911 (*)
32.99.13	Indian ink drawing pens; fountain pens, stylograph pens and other pens	38911 (*)

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32.99.16	Slates and boards; date, sealing or numbering stamps and the like; typewriter or similar ribbons; ink-pads	38140 38912
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32.99.21	Umbrellas and sun umbrellas; walking-sticks, seat-sticks, whips and the like	38921
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32.99.30	Products of human or animal hair; similar products of textile materials	38972
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32.99.41	Cigarette lighters and other lighters; smoking pipes and cigar or cigarette holders and parts thereof	38994 (*)
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32.99.53	Instruments, apparatus and models designed for demonstrational purposes	38996
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32.99.6	Taxidermy services	
32.99.60	Taxidermy services	88190 (*)
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32.99.99	Sub-contracted operations as part of manufacturing of other manufactured goods n.e.c.	88190 (*)
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33.11.19	Repair and maintenance services of other fabricated metal products	87110 (*)
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33.15.10	Repair and maintenance services of ships and boats	87149 (*)
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33.16.1	Repair and maintenance services of aircraft and spacecraft	
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33.17	Repair and maintenance services of other transport equipment	
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43.11.10	Demolition works	54310
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43.12.1	Site preparation works	
43.12.11	Soil and land preparation works; clearance works	54320 (*)
43.12.12	Excavating and earthmoving works	54330
43.13	Test drilling and boring works	
43.13.1	Test drilling and boring works	
43.13.10	Test drilling and boring works	54320 (*)
43.2	Electrical, plumbing and other construction installation works	
43.21	Electrical installation works	
43.21.1	Electrical installation works	
43.21.10	Electrical installation works	5461
43.22	Plumbing, heat and air-conditioning installation works	
43.22.1	Water plumbing, drain laying, heating, ventilation and air conditioning installation works	
43.22.11	Water plumbing and drain laying works	5462
43.22.12	Heating, ventilation and air conditioning installation works	5463
43.22.2	Gas fitting installation works	
43.22.20	Gas fitting installation works	54640
43.29	Other construction installation works	

Code	Heading	CPC ver. 2
43.29.1	Other construction installation works	
43.29.11	Insulation works	54650
43.29.12	Fencing and railing installation works	54770
43.29.19	Other installation works n.e.c.	5469
43.3	Building completion and finishing works	
43.31	Plastering works	
43.31.1	Plastering works	
43.31.10	Plastering works	54720
43.32	Joinery installation works	
43.32.1	Joinery installation works	
43.32.10	Joinery installation works	54760 (*)
43.33	Floor and wall covering works	
43.33.1	Tiling works	
43.33.10	Tiling works	54740
43.33.2	Other floor laying and covering, wall covering and wall papering works	
43.33.21	Terrazzo, marble, granite and slate works	54790 (*)
43.33.29	Other floor laying and covering, wall covering and wall papering works n.e.c.	54750
43.34	Painting and glazing works	
43.34.1	Painting works	
43.34.10	Painting works	54730
43.34.2	Glazing works	
43.34.20	Glazing works	54710
43.39	Other building completion and finishing works	
43.39.1	Other building completion and finishing works	
43.39.11	Ornamentation fitting works	54760 (*)
43.39.19	Other building completion and finishing works n.e.c.	54790 (*)
43.9	Other specialised construction works	
43.91	Roofing works	
43.91.1	Roofing works	
43.91.11	Roof framing works	54522
43.91.19	Other roofing works	54530 (*)
43.99	Other specialised construction works n.e.c.	
43.99.1	Waterproofing works	
43.99.10	Waterproofing works	54530 (*)
43.99.2	Scaffolding works	
43.99.20	Scaffolding works	54570
43.99.3	Pile driving works; foundation works	
43.99.30	Pile driving works; foundation works	5451
43.99.4	Concreting works	
43.99.40	Concreting works	54540
43.99.5	Structural steel components erection works	

Code	Heading	CPC ver. 2
43.99.50	Structural steel components erection works	54550
43.99.6	Masonry and bricklaying works	
43.99.60	Masonry and bricklaying works	54560
43.99.7	Assembly and erection works of prefabricated constructions	
43.99.70	Assembly and erection works of prefabricated constructions	54400
43.99.9	Specialised construction works n.e.c.	
43.99.90	Specialised construction works n.e.c.	54521 54590
G	WHOLESALE AND RETAIL TRADE SERVICES; REPAIR SERVICES OF MOTOR VEHICLES AND MOTORCYCLES	
45	Wholesale and retail trade and repair services of motor vehicles and motorcycles	
45.1	Trade services of motor vehicles	
45.11	Trade services of cars and light motor vehicles	
45.11.1	Wholesale trade services of cars and light motor vehicles	
45.11.11	Wholesale trade services of passenger motor vehicles	61181 (*)
45.11.12	Wholesale trade services of specialised passenger motor vehicles such as ambulances and minibuses, etc. and off-road motor vehicles (with a weight ≤ 3,5 tons)	61181 (*)
45.11.2	Specialised store retail trade services of cars and light motor vehicles	
45.11.21	Specialised store retail trade services of new passenger motor vehicles	62281 (*)
45.11.22	Specialised store retail trade services of used passenger motor vehicles	62281 (*)
45.11.23	Specialised store retail trade services of new specialised passenger motor vehicles such as ambulances and minibuses, etc. and off-road motor vehicles (with a weight ≤ 3,5 tons)	62281 (*)
45.11.24	Specialised store retail trade services of used specialised passenger motor vehicles such as ambulances and minibuses, etc. and off-road motor vehicles (with a weight ≤ 3,5 tons)	62281 (*)
45.11.3	Other retail trade services of cars and light motor vehicles	
45.11.31	Internet retail trade services of cars and light motor vehicles	62381 (*)
45.11.39	Other retail trade services of cars and light motor vehicles n.e.c.	62381 (*)
45.11.4	Wholesale trade services on a fee or contract basis of cars and light motor vehicles	
45.11.41	Internet wholesale trade services on a fee or contract basis of cars and light motor vehicles	62581 (*)
45.11.49	Other wholesale trade services on a fee or contract basis of cars and light motor vehicles	62581 (*)
45.19	Trade services of other motor vehicles	
45.19.1	Wholesale trade services of other motor vehicles	
45.19.11	Wholesale trade services of lorries, trucks, trailers, semi-trailers and buses	61181 (*)
45.19.12	Wholesale trade services of camping vehicles such as caravans and motor homes	61181 (*)
45.19.2	Specialised store retail trade services of other motor vehicles	
45.19.21	Specialised store retail trade services of lorries, trucks, trailers, semi-trailers and buses	62281 (*)
45.19.22	Specialised store retail trade services of camping vehicles such as caravans and motor homes	62281 (*)
45.19.3	Other retail trade services of other motor vehicles	
45.19.31	Internet retail trade services of other motor vehicles	62381 (*)
45.19.39	Other retail trade services of motor vehicles n.e.c.	62381 (*)

Code	Heading	CPC ver. 2
45.19.4	Wholesale trade services on a fee or contract basis of other motor vehicles	
45.19.41	Internet wholesale trade services on a fee or contract basis of other motor vehicles	62581 (*)
45.19.49	Other wholesale trade services on a fee or contract basis of other motor vehicles	62581 (*)
45.2	Maintenance and repair services of motor vehicles	
45.20	Maintenance and repair services of motor vehicles	
45.20.1	Maintenance and repair services of cars and light goods motor vehicles	
45.20.11	Ordinary maintenance and repair services (except electrical system, tyre and body repair services) of cars and light goods motor vehicles	87141 (*)
45.20.12	Electrical system repair services of cars and light goods motor vehicles	87141 (*)
45.20.13	Tyre repair services, including wheel adjustment and balancing of cars and light goods motor vehicles	87141 (*)
45.20.14	Body repair and similar services (door, lock, window, repainting, collision repair) of cars and light goods motor vehicles	87141 (*)
45.20.2	Maintenance and repair services of other motor vehicles	
45.20.21	Ordinary maintenance and repair services (except electrical system and body repair services) of other motor vehicles	87143 (*)
45.20.22	Electrical system repair services of other motor vehicles	87143 (*)
45.20.23	Body repair and similar services (door, lock, window, repainting, collision repair) of other motor vehicles	87143 (*)
45.20.3	Car-washing, polishing and similar services	
45.20.30	Car-washing, polishing and similar services	87141 (*)
45.3	Trade services of motor vehicle parts and accessories	
45.31	Wholesale trade services of motor vehicle parts and accessories	
45.31.1	Wholesale trade services of motor vehicle parts and accessories	
45.31.11	Wholesale trade services of rubber tyres and inner tubes for tyres	61181 (*)
45.31.12	Wholesale trade services of other motor vehicle parts and accessories	61181 (*)
45.31.2	Wholesale trade services on a fee or contract basis of motor vehicle parts and accessories	
45.31.20	Wholesale trade services on a fee or contract basis of motor vehicle parts and accessories	62581 (*)
45.32	Retail trade services of motor vehicle parts and accessories	
45.32.1	Specialised store retail trade services of motor vehicle parts and accessories	
45.32.11	Specialised store retail trade services of tyres	62281 (*)
45.32.12	Specialised store retail trade services of other motor vehicle parts and accessories	62281 (*)
45.32.2	Other retail trade services of parts and accessories of motor vehicles	
45.32.21	Internet retail trade services of parts and accessories of motor vehicles	62381 (*)
45.32.22	Mail order retail trade services of parts and accessories of motor vehicles	62381 (*)
45.32.29	Other retail trade services of parts and accessories of motor vehicles n.e.c.	62481
45.4	Trade, maintenance and repair services of motorcycles and related parts and accessories	
45.40	Trade, maintenance and repair services of motorcycles and related parts and accessories	
45.40.1	Wholesale trade services of motorcycles and related parts and accessories	
45.40.10	Wholesale trade services of motorcycles and related parts and accessories	61181 (*)
45.40.2	Specialised store retail trade services of motorcycles and related parts and accessories	
45.40.20	Specialised store retail trade services of motorcycles and related parts and accessories	62281 (*)

Code	Heading	CPC ver. 2
45.40.3	Other retail trade services of motorcycles and related parts and accessories	
45.40.30	Other retail trade services of motorcycles and related parts and accessories	62381 (*)
45.40.4	Wholesale trade services on a fee or contract basis of motorcycles and related parts and accessories	
45.40.40	Wholesale trade services on a fee or contract basis of motorcycles and related parts and accessories	62581 (*)
45.40.5	Maintenance and repair services of motorcycles	
45.40.50	Maintenance and repair services of motorcycles	87142
46	Wholesale trade services, except of motor vehicles and motorcycles	
46.1	Wholesale trade services on a fee or contract basis	
46.11	Wholesale trade services on a fee or contract basis of agricultural raw materials, live animals, textile raw materials and semi-finished goods	
46.11.1	Wholesale trade services on a fee or contract basis of agricultural raw materials, live animals, textile raw materials and semi-finished goods	
46.11.11	Wholesale trade services on a fee or contract basis of live animals	61214
46.11.12	Wholesale trade services on a fee or contract basis of flowers and plants	61212
46.11.19	Wholesale trade services on a fee or contract basis of other agricultural raw materials, textile raw materials and semi-finished goods	61211 61213 61215 61219
46.12	Wholesale trade services on a fee or contract basis of fuels, ores, metals and industrial chemicals	
46.12.1	Wholesale trade services on a fee or contract basis of fuels, ores, metals and industrial chemicals	
46.12.11	Wholesale trade services on a fee or contract basis of solid, liquid and gaseous fuels and related products	61291
46.12.12	Wholesale trade services on a fee or contract basis of metal ores and metal in primary forms	61292
46.12.13	Wholesale trade services on a fee or contract basis of industrial chemicals, fertilisers and agrochemical products	61271 61272
46.13	Wholesale trade services on a fee or contract basis of timber and building materials	
46.13.1	Wholesale trade services on a fee or contract basis of timber and building materials	
46.13.11	Wholesale trade services on a fee or contract basis of timber and products of timber	61293
46.13.12	Wholesale trade services on a fee or contract basis of building materials	61261 61262 61263 61264
46.14	Wholesale trade services on a fee or contract basis of machinery, industrial equipment, ships and aircraft	
46.14.1	Wholesale trade services on a fee or contract basis of machinery, industrial equipment, ships and aircraft	
46.14.11	Wholesale trade services on a fee or contract basis of computers, software, electronic and telecommunications equipment and other office equipment	61283 61284 61285
46.14.12	Wholesale trade services on a fee or contract basis of ships, aircraft and other transport equipment n.e.c.	61282
46.14.19	Wholesale trade services on a fee or contract basis of other machinery and industrial equipment n.e.c.	61286 61287 61288 61289
46.15	Wholesale trade services on a fee or contract basis of furniture, household goods, hardware and ironmongery	

Code	Heading	CPC ver. 2
46.15.1	Wholesale trade services on a fee or contract basis of furniture, household goods, hardware and ironmongery	
46.15.11	Wholesale trade services on a fee or contract basis of furniture	61241
46.15.12	Wholesale trade services on a fee or contract basis of radio, television and video equipment	61242
46.15.13	Wholesale trade services on a fee or contract basis of hardware and hand tools	61265
46.15.19	Wholesale trade services on a fee or contract basis of cutlery and household goods n.e.c.	61243 61244 61245 61246
46.16	Wholesale trade services on a fee or contract basis of textiles, clothing, fur, footwear and leather goods	
46.16.1	Wholesale trade services on a fee or contract basis of textiles, clothing, fur, footwear and leather goods	
46.16.11	Wholesale trade services on a fee or contract basis of textiles	61231 61232
46.16.12	Wholesale trade services on a fee or contract basis of clothing, fur and footwear	61233 61234
46.16.13	Wholesale trade services on a fee or contract basis of leather goods and travel accessories	61256
46.17	Wholesale trade services on a fee or contract basis of food, beverages and tobacco	
46.17.1	Wholesale trade services on a fee or contract basis of food, beverages and tobacco	
46.17.11	Wholesale trade services on a fee or contract basis of food	61221 61222 61223 61224 61225 61227 61229
46.17.12	Wholesale trade services on a fee or contract basis of beverages	61226
46.17.13	Wholesale trade services on a fee or contract basis of tobacco	61228
46.18	Wholesale trade services on a fee or contract basis of other particular products	
46.18.1	Wholesale trade services on a fee or contract basis of other particular products	
46.18.11	Wholesale trade services on a fee or contract basis of pharmaceutical and medical goods, perfumery and toilet articles and cleaning materials	61273 61274 61275 61276
46.18.12	Wholesale trade services on a fee or contract basis of games and toys, sports goods, bicycles, books, newspapers, magazines and stationery, musical instruments, watches, clocks and jewellery, photographic and optical equipment	61251 61252 61253 61254 61255 61259
46.18.19	Wholesale trade services on a fee or contract basis of other particular products n.e.c.	61294 61295 61299
46.19	Wholesale trade services on a fee or contract basis of a variety of goods	
46.19.1	Wholesale trade services on a fee or contract basis of a variety of goods	
46.19.10	Wholesale trade services on a fee or contract basis of a variety of goods	612
46.2	Wholesale trade services of agricultural raw materials and live animals	
46.21	Wholesale trade services of grain, unmanufactured tobacco, seeds and animal feeds	
46.21.1	Wholesale trade services of grain, seeds and animal feeds	

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46.21.11	Wholesale trade services of grain	61111 (*)
46.21.12	Wholesale trade services of seeds (other than oil seeds)	61111 (*)
46.21.13	Wholesale trade services of oil seeds and oleaginous fruits	61111 (*)
46.21.14	Wholesale trade services of animal feeds	61111 (*)
46.21.19	Wholesale trade services of other agricultural raw materials n.e.c.	61119
46.21.2	Wholesale trade services of unmanufactured tobacco	
46.21.20	Wholesale trade services of unmanufactured tobacco	61113
46.22	Wholesale trade services of flowers and plants	
46.22.1	Wholesale trade services of flowers and plants	
46.22.10	Wholesale trade services of flowers and plants	61112
46.23	Wholesale trade services of live animals	
46.23.1	Wholesale trade services of live animals	
46.23.10	Wholesale trade services of live animals	61114
46.24	Wholesale trade services of hides, skins and leather	
46.24.1	Wholesale trade services of hides, skins and leather	
46.24.10	Wholesale trade services of hides, skins and leather	61115
46.3	Wholesale trade services of food, beverages and tobacco	
46.31	Wholesale trade services of fruit and vegetables	
46.31.1	Wholesale trade services of fruits and vegetables	
46.31.11	Wholesale trade services of fresh fruit and vegetables	61121 (*)
46.31.12	Wholesale trade services of processed fruit and vegetables	61121 (*)
46.32	Wholesale trade services of meat and meat products	
46.32.1	Wholesale trade services of meat and meat products	
46.32.11	Wholesale trade services of meat (including poultry)	61123 (*)
46.32.12	Wholesale trade services of meat products (including poultry products)	61123 (*)
46.33	Wholesale trade services of dairy products, eggs and edible oils and fats	
46.33.1	Wholesale trade services of dairy products, eggs and edible oils and fats	
46.33.11	Wholesale trade services of dairy products	61122 (*)
46.33.12	Wholesale trade services of eggs	61122 (*)
46.33.13	Wholesale trade services of edible oils and fats	61122 (*)
46.34	Wholesale trade services of beverages	
46.34.1	Wholesale trade services of beverages	
46.34.11	Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages	61126 (*)
46.34.12	Wholesale trade services of alcoholic beverages	61126 (*)
46.35	Wholesale trade services of tobacco products	
46.35.1	Wholesale trade services of tobacco products	
46.35.10	Wholesale trade services of tobacco products	61128
46.36	Wholesale trade services of sugar and chocolate and sugar confectionery	
46.36.1	Wholesale trade services of sugar, chocolate and sugar confectionery	
46.36.11	Wholesale trade services of sugar	61129 (*)

Code	Heading	CPC ver. 2
46.36.12	Wholesale trade services of bakery products	61125 (*)
46.36.13	Wholesale trade services of chocolate and sugar confectionery	61125 (*)
46.37	Wholesale trade services of coffee, tea, cocoa and spices	
46.37.1	Wholesale trade services of coffee, tea, cocoa and spices	
46.37.10	Wholesale trade services of coffee, tea, cocoa and spices	61125 (*)
46.38	Wholesale trade services of other food, including fish, crustaceans and molluscs	
46.38.1	Wholesale trade services of fish, crustaceans and molluscs	
46.38.10	Wholesale trade services of fish, crustaceans and molluscs	61124
46.38.2	Wholesale trade services of other food products	
46.38.21	Wholesale trade services of homogenised food preparations and dietetic food	61129 (*)
46.38.29	Wholesale trade services of other food products n.e.c.	61129 (*)
46.39	Non-specialised wholesale trade services of food, beverages and tobacco	
46.39.1	Wholesale trade services of food, beverages and tobacco, non-specialised	
46.39.11	Wholesale trade services of frozen food, non-specialised	611 (*)
46.39.12	Wholesale trade services of food, not frozen, beverages and tobacco, non-specialised	611 (*)
46.4	Wholesale trade services of household goods	
46.41	Wholesale trade services of textiles	
46.41.1	Wholesale trade services of textiles	
46.41.11	Wholesale trade services of yarn	61131 (*)
46.41.12	Wholesale trade services of fabrics	61131 (*)
46.41.13	Wholesale trade services of household linens, curtains and diverse household articles of textile materials	61132 (*)
46.41.14	Wholesale trade services of haberdashery	61132 (*)
46.42	Wholesale trade services of clothing and footwear	
46.42.1	Wholesale trade services of clothing and footwear	
46.42.11	Wholesale trade services of clothing	61133
46.42.12	Wholesale trade services of footwear	61134
46.43	Wholesale trade services of electrical household appliances	
46.43.1	Wholesale trade services of electrical household appliances	
46.43.11	Wholesale trade services of electrical household appliances, except radio, television and photographic goods	61144 (*)
46.43.12	Wholesale trade services of radio, television, video and DVD equipment	61142 (*)
46.43.13	Wholesale trade services of records, audio and video tapes, CDs and DVDs (except blank tapes)	61142 (*)
46.43.14	Wholesale trade services of photographic and optical goods	61152
46.44	Wholesale trade services of china and glassware and cleaning materials	
46.44.1	Wholesale trade services of china and glassware and cleaning materials	
46.44.11	Wholesale trade services of glassware, china and pottery	61145 (*)

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46.44.12	Wholesale trade services of cleaning materials	61176
46.45	Wholesale trade services of perfume and cosmetics	
46.45.1	Wholesale trade services of perfume and cosmetics	
46.45.10	Wholesale trade services of perfume and cosmetics	61175
46.46	Wholesale trade services of pharmaceutical goods	
46.46.1	Wholesale trade services of pharmaceutical goods	
46.46.11	Wholesale trade services of basic pharmaceutical products and pharmaceutical preparations	61173
46.46.12	Wholesale trade services of surgical, medical and orthopaedic instruments and devices	61174
46.47	Wholesale trade services of furniture, carpets and lighting equipment	
46.47.1	Wholesale trade services of furniture, carpets and lighting equipment	
46.47.11	Wholesale trade services of household furniture	61141
46.47.12	Wholesale trade services of lighting equipment	61143
46.47.13	Wholesale trade services of carpets and rugs	61163 (*)
46.48	Wholesale trade services of watches and jewellery	
46.48.1	Wholesale trade services of watches and jewellery	
46.48.10	Wholesale trade services of watches and jewellery	61154
46.49	Wholesale trade services of other household goods	
46.49.1	Wholesale trade services of cutlery and domestic metal ware, wickerwork, cork goods and other household articles n.e.c.	
46.49.11	Wholesale trade services of cutlery and domestic metal ware	61145 (*)
46.49.12	Wholesale trade services of wickerwork, cork goods, cooper's ware and other wooden ware	61146
46.49.19	Wholesale trade services of household articles and equipment n.e.c.	61144 (*)
46.49.2	Wholesale trade services of books, magazines and stationery	
46.49.21	Wholesale trade services of books	61151 (*)
46.49.22	Wholesale trade services of magazines and newspapers	61151 (*)
46.49.23	Wholesale trade services of stationery	61151 (*)
46.49.3	Wholesale trade services of other consumer goods	
46.49.31	Wholesale trade services of musical instruments	61142 (*)
46.49.32	Wholesale trade services of games and toys	61153
46.49.33	Wholesale trade services of sports goods (incl. bicycles)	61155
46.49.34	Wholesale trade services of leather goods and travel accessories	61156
46.49.35	Wholesale trade services of stamps and coins	61159 (*)
46.49.36	Wholesale trade services of souvenirs and arts	61159 (*)
46.49.39	Wholesale trade services of other consumer goods n.e.c.	61159 (*)
46.5	Wholesale trade services of information and communication equipment	
46.51	Wholesale trade services of computers, computer peripheral equipment and software	
46.51.1	Wholesale trade services of computers, computer peripheral equipment and software	
46.51.10	Wholesale trade services of computers, computer peripheral equipment and software	61184

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46.52	Wholesale trade services of electronic and telecommunications equipment and parts	
46.52.1	Wholesale trade services of electronic and telecommunications equipment and parts	
46.52.11	Wholesale trade services of telecommunications equipment and parts	61185 (*)
46.52.12	Wholesale trade services of electronic equipment and parts	61142 (*)
46.52.13	Wholesale trade services of blank audio and video tapes and diskettes, magnetic and optical disks CDs and DVDs	61185 (*)
46.6	Wholesale trade services of other machinery, equipment and supplies	
46.61	Wholesale trade services of agricultural machinery, equipment and supplies	
46.61.1	Wholesale trade services of agricultural machinery, equipment and supplies	
46.61.11	Wholesale trade services of agricultural and forestry machinery, equipment and supplies, including tractors	61186 (*)
46.61.12	Wholesale trade services of lawn and garden machinery, equipment and supplies	61186 (*)
46.62	Wholesale trade services of machine tools	
46.62.1	Wholesale trade services of machine tools	
46.62.11	Wholesale trade services of machine tools for working wood	61188 (*)
46.62.12	Wholesale trade services of machine tools for working metal	61188 (*)
46.62.19	Wholesale trade services of machine tools for working other materials	61188 (*)
46.63	Wholesale trade services of mining, construction and civil engineering machinery	
46.63.1	Wholesale trade services of mining, construction and civil engineering machinery	
46.63.10	Wholesale trade services of mining, construction and civil engineering machinery	61187
46.64	Wholesale trade services of machinery for the textile industry and of sewing and knitting machines	
46.64.1	Wholesale trade services of machinery for the textile industry and of sewing and knitting machines	
46.64.10	Wholesale trade services of machinery for the textile industry and of sewing and knitting machines	61188 (*)
46.65	Wholesale trade services of office furniture	
46.65.1	Wholesale trade services of office furniture	
46.65.10	Wholesale trade services of office furniture	61183 (*)
46.66	Wholesale trade services of other office machinery and equipment	
46.66.1	Wholesale trade services of other office machinery and equipment	
46.66.10	Wholesale trade services of other office machinery and equipment	61183 (*)
46.69	Wholesale trade services of other machinery and equipment	
46.69.1	Wholesale trade services of other machinery and equipment	
46.69.11	Wholesale trade services of transport equipment other than motor vehicles, motorcycles and bicycles	61182
46.69.12	Wholesale trade services of machinery and equipment related supplies	61189 (*)
46.69.13	Wholesale trade services of lifting and handling equipment	61189 (*)
46.69.14	Wholesale trade services of machinery for the food, beverages and tobacco industry	61188 (*)
46.69.15	Wholesale trade services of professional electrical machinery, apparatus and materials	61189 (*)
46.69.16	Wholesale trade services of weapons and ammunitions	61189 (*)
46.69.19	Wholesale trade services of other general and special-purpose machinery, apparatus and equipment	61189 (*)
46.7	Other specialised wholesale trade services	
46.71	Wholesale trade services of solid, liquid and gaseous fuels and related products	

Code	Heading	CPC ver. 2
46.71.1	Wholesale trade services of solid, liquid and gaseous fuels and related products	
46.71.11	Wholesale trade services of solid fuels	61191 (*)
46.71.12	Wholesale trade services of motor spirit, including aviation spirit	61191 (*)
46.71.13	Wholesale trade services of other liquid and gaseous fuels and related products	61191 (*)
46.72	Wholesale trade services of metals and metal ores	
46.72.1	Wholesale trade services of metals and metal ores	
46.72.11	Wholesale trade services of iron ores	61192 (*)
46.72.12	Wholesale trade services of non-iron ores	61192 (*)
46.72.13	Wholesale trade services of iron and steel in primary forms	61192 (*)
46.72.14	Wholesale trade services of non-iron metals in primary forms	61192 (*)
46.73	Wholesale trade services of wood, construction materials and sanitary equipment	
46.73.1	Wholesale trade services of wood, construction materials and sanitary equipment	
46.73.11	Wholesale trade services of wood in the rough	61193 (*)
46.73.12	Wholesale trade services of products of primary processing of wood	61193 (*)
46.73.13	Wholesale trade services of sanitary equipment	61162
46.73.14	Wholesale trade services of paints, varnishes and lacquers	61164
46.73.15	Wholesale trade services of flat glass	61161 (*)
46.73.16	Wholesale trade services of other construction materials	61161 (*)
46.73.17	Wholesale trade services of wallpaper	61163 (*)
46.73.18	Wholesale trade services of floor coverings (except carpets)	61163 (*)
46.74	Wholesale trade services of hardware, plumbing and heating equipment and supplies	
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58.29.11	Operating systems, packaged	47811
58.29.12	Network software, packaged	47812
58.29.13	Database management software, packaged	47813
58.29.14	Development tools and programming languages software, packaged	47814
58.29.2	Application software, packaged	
58.29.21	General business productivity and home use applications, packaged	47821
58.29.29	Other application software, packaged	47829
58.29.3	Software downloads	
58.29.31	System software downloads	84341
58.29.32	Application software downloads	84342 (*)
58.29.4	Online software	
58.29.40	Online software	84392
58.29.5	Licensing services for the right to use computer software	
58.29.50	Licensing services for the right to use computer software	73311 (*)
59	Motion picture, video and television programme production services, sound recording and music publishing	
59.1	Motion picture, video and television programme services	
59.11	Motion picture, video and television programme production services	
59.11.1	Production services of motion picture, video and television programmes	
59.11.11	Motion picture production services	96121 (*)
59.11.12	Promotional or advertisement motion picture and video production services	96121 (*)
59.11.13	Other television programme production services	96121 (*)
59.11.2	Motion picture, video and television programme products	
59.11.21	Motion picture, video and television programme originals	96123 (*)
59.11.22	Cinematographic film	38950
59.11.23	Films and other video content on disk, tape or other physical media	47620
59.11.24	Films and other video downloads	84331
59.11.3	Sale of advertising space or time in motion picture, video and television products	

Code	Heading	CPC ver. 2
59.11.30	Sale of advertising space or time in motion picture, video and television products	83639 (*)
59.12	Motion picture, video and television programme post-production services	
59.12.1	Motion picture, video and television programme post-production services	
59.12.11	Audiovisual editing services	96131
59.12.12	Transfers and duplication of masters services	96132
59.12.13	Colour correction and digital restoration services	96133
59.12.14	Visual effects services	96134
59.12.15	Animation services	96135
59.12.16	Captioning, titling and subtitling services	96136
59.12.17	Sound editing and design services	96137
59.12.19	Other motion picture, video and television programme post-production services	96139
59.13	Motion picture, video and television programme distribution services	
59.13.1	Motion picture, video and television programme licensing and distribution services	
59.13.11	Licensing services for film rights and their revenues	73320 (*)
59.13.12	Other motion picture, video and television programme distribution services	96140
59.14	Motion picture projection services	
59.14.1	Motion picture projection services	
59.14.10	Motion picture projection services	96151 96152
59.2	Sound recording and music publishing services	
59.20	Sound recording and music publishing services	
59.20.1	Sound recording and live recording services; sound recording originals	
59.20.11	Sound recording services	96111
59.20.12	Live recording services	96112
59.20.13	Sound recording originals	96113
59.20.2	Radio programme production services; radio programme originals	
59.20.21	Radio programme production services	96122
59.20.22	Radio programme originals	96123 (*)
59.20.3	Music publishing services	
59.20.31	Printed music	32520 (*)
59.20.32	Electronic scores	32520 (*)
59.20.33	Musical audio disks, tapes or other physical media	47610
59.20.34	Other audio disks and tapes	47699
59.20.35	Music downloads	84321
59.20.4	Licensing services for the right to use acoustic originals	
59.20.40	Licensing services for the right to use acoustic originals	73320 (*)

Code	Heading	CPC ver. 2
60	Programming and broadcasting services	
60.1	Radio broadcasting services	
60.10	Radio broadcasting services	
60.10.1	Radio broadcasting services; broadcast originals	
60.10.11	Radio programming and broadcasting services	84631 (*)
60.10.12	Radio broadcasting originals	84611
60.10.2	Radio channel programmes	
60.10.20	Radio channel programmes	84621
60.10.3	Radio advertising time	
60.10.30	Radio advertising time	83632 (*)
60.2	Television programming and broadcasting services; broadcasting originals	
60.20	Television programming and broadcasting services; broadcasting originals	
60.20.1	Television programming and broadcasting services	
60.20.11	Online television programming and broadcasting services, except by subscription	84631 (*)
60.20.12	Other television programming and broadcasting services, except by subscription	84631 (*)
60.20.13	Online television subscription programming and broadcasting services	84631 (*)
60.20.14	Other television subscription programming and broadcasting services	84631 (*)
60.20.2	Television broadcasting originals	
60.20.20	Television broadcasting originals	84612
60.20.3	Television channel programmes	
60.20.31	Television channel programmes, except for subscription television	84622 (*)
60.20.32	Subscription television channel programmes	84622 (*)
60.20.4	Television advertising time	
60.20.40	Television advertising time	83632 (*)
61	Telecommunications services	
61.1	Wired telecommunications services	
61.10	Wired telecommunications services	
61.10.1	Data and message transmitting services	
61.10.11	Fixed telephony services — access and use	84121
61.10.12	Fixed telephony services — calling features	84122
61.10.13	Private network services for wired telecommunications systems	84140 (*)
61.10.2	Carrier services for wired telecommunications	
61.10.20	Carrier services for wired telecommunications	84110 (*)
61.10.3	Data transmission services over wired telecommunications networks	
61.10.30	Data transmission services over wired telecommunications networks	84150 (*)
61.10.4	Wired Internet telecommunications services	
61.10.41	Internet backbone services	84210
61.10.42	Narrow-band Internet access services over wired networks	84221 (*)
61.10.43	Broad-band Internet access services over wired networks	84222 (*)

Code	Heading	CPC ver. 2
61.10.49	Other wired Internet telecommunications services	84290 (*)
61.10.5	Home programme distribution services over wired infrastructure	
61.10.51	Home programme distribution services over wired infrastructure, basic programming package	84632 (*)
61.10.52	Home programme distribution services over wired infrastructure, discretionary programming package	84633 (*)
61.10.53	Home programme distribution services over wired infrastructure, pay-per-view	84634 (*)
61.2	Wireless telecommunications services	
61.20	Wireless telecommunications services	
61.20.1	Mobile telecommunications services and private network services for wireless telecommunications systems	
61.20.11	Mobile telecommunications services — access and use	84131
61.20.12	Mobile telecommunications services — calling features	84132
61.20.13	Private network services for wireless telecommunications systems	84140 (*)
61.20.2	Carrier services for wireless telecommunications	
61.20.20	Carrier services for wireless telecommunications	84110 (*)
61.20.3	Data transmission services over wireless telecommunications networks	
61.20.30	Data transmission services over wireless telecommunications networks	84150 (*)
61.20.4	Wireless Internet telecommunications services	
61.20.41	Narrow-band Internet access services over wireless networks	84221 (*)
61.20.42	Broad-band Internet access services over wireless networks	84222 (*)
61.20.49	Other wireless Internet telecommunications services	84290 (*)
61.20.5	Home programme distribution services over wireless networks	
61.20.50	Home programme distribution services over wireless networks	84632 (*) 84633 (*) 84634 (*)
61.3	Satellite telecommunications services	
61.30	Satellite telecommunications services	
61.30.1	Satellite telecommunications services, except home programme distribution services via satellite	
61.30.10	Satellite telecommunications services, except home programme distribution services via satellite	84190 (*)
61.30.2	Home programme distribution services via satellite	
61.30.20	Home programme distribution services via satellite	84632 (*) 84633 (*) 84634 (*)
61.9	Other telecommunications services	
61.90	Other telecommunications services	
61.90.1	Other telecommunications services	
61.90.10	Other telecommunications services	84190 (*)
62	Computer programming, consultancy and related services	
62.0	Computer programming, consultancy and related services	
62.01	Computer programming services	
62.01.1	IT design and development services	

Code	Heading	CPC ver. 2
62.01.11	IT design and development services for applications	83141
62.01.12	IT design and development services for networks and systems	83142
62.01.2	Software originals	
62.01.21	Computer games software originals	83143 (*)
62.01.29	Other software originals	83143 (*)
62.02	Computer consultancy services	
62.02.1	Hardware consultancy services	
62.02.10	Hardware consultancy services	83131 (*)
62.02.2	Systems and software consultancy services	
62.02.20	Systems and software consultancy services	83131 (*)
62.02.3	IT technical support services	
62.02.30	IT technical support services	83132 (*)
62.03	Computer facilities management services	
62.03.1	Computer facilities management services	
62.03.11	Network management services	83161
62.03.12	Computer systems management services	83162
62.09	Other information technology and computer services	
62.09.1	Installation services of computers and peripheral equipment	
62.09.10	Installation services of computers and peripheral equipment	87332
62.09.2	Other information technology and computer services n.e.c.	
62.09.20	Other information technology and computer services n.e.c.	83132 (*)
63	Information services	
63.1	Data processing, hosting and related services; web portals	
63.11	Data processing, hosting and related services	
63.11.1	Data processing, hosting, application services and other IT infrastructure provisioning services	
63.11.11	Data processing services	0 (*)
63.11.12	Web hosting services	83151
63.11.13	Application service provisioning	83152
63.11.19	Other hosting and IT infrastructure provisioning services	83159
63.11.2	Streamed video and audio content	
63.11.21	Streamed video content	84332
63.11.22	Streamed audio content	84322
63.11.3	Advertising space or time in Internet	
63.11.30	Advertising space or time in Internet	83633
63.12	Web portal content	
63.12.1	Web portal content	
63.12.10	Web portal content	84394
63.9	Other information services	
63.91	News agency services	

Code	Heading	CPC ver. 2
63.91.1	News agency services	
63.91.11	News agency services to newspapers and periodicals	84410
63.91.12	News agency services to audiovisual media	84420
63.99	Other information services n.e.c.	
63.99.1	Information services n.e.c.	
63.99.10	Information services n.e.c.	85991
63.99.2	Original compilations of facts/information	
63.99.20	Original compilations of facts/information	83940
K	FINANCIAL AND INSURANCE SERVICES	
64	Financial services, except insurance and pension funding	
64.1	Monetary intermediation services	
64.11	Central banking services	
64.11.1	Central banking services	
64.11.10	Central banking services	71110
64.19	Other monetary intermediation services	
64.19.1	Deposit services	
64.19.11	Deposit services to corporate and institutional depositors	71121
64.19.12	Deposit services to other depositors	71122
64.19.2	Credit granting services by monetary institutions	
64.19.21	Inter-industry credit granting services by monetary institutions	71135 (*)
64.19.22	Consumer credit granting services by monetary institutions	71133 (*)
64.19.23	Residential mortgage credit granting services by monetary institutions	71131 (*)
64.19.24	Non-residential mortgage credit granting services by monetary institutions	71132 (*)
64.19.25	Commercial non-mortgage credit granting services by monetary institutions	71135 (*)
64.19.26	Credit card services by monetary institutions	71134 (*)
64.19.29	Other credit granting services by monetary institutions	71139 (*)
64.19.3	Other monetary intermediation services n.e.c.	
64.19.30	Other monetary intermediation services n.e.c.	71190 (*)
64.2	Services of holding companies	
64.20	Services of holding companies	
64.20.1	Services of holding companies	
64.20.10	Services of holding companies	0 (*)
64.3	Services of trusts, funds and similar financial entities	
64.30	Services of trusts, funds and similar financial entities	
64.30.1	Services of trusts, funds and similar financial entities	
64.30.10	Services of trusts, funds and similar financial entities	0 (*)
64.9	Other financial services, except insurance and pension funding	

Code	Heading	CPC ver. 2
64.91	Financial leasing services	
64.91.1	Financial leasing services	
64.91.10	Financial leasing services	71140
64.92	Other credit granting services	
64.92.1	Other credit granting services, other than by monetary institutions	
64.92.11	Inter-industry credit granting services, other than by monetary institutions	71135 (*)
64.92.12	Consumer credit granting services, other than by monetary institutions	71133 (*)
64.92.13	Residential mortgage credit granting services, other than by monetary institutions	71131 (*)
64.92.14	Non-residential mortgage credit granting services, other than by monetary institutions	71132 (*)
64.92.15	Commercial non-mortgage credit granting services, other than by monetary institutions	71135 (*)
64.92.16	Credit card services, other than by monetary institutions	71134 (*)
64.92.19	Other credit granting services, other than by monetary institutions, n.e.c.	71139 (*)
64.99	Other financial services, except insurance and pension funding, n.e.c.	
64.99.1	Other financial services, except insurance and pension funding, n.e.c.	
64.99.11	Investment banking services	71200
64.99.19	Financial services, except insurance and pension funding, n.e.c.	71190 (*)
65	Insurance, reinsurance and pension funding services, except compulsory social security	
65.1	Insurance services	
65.11	Life insurance services	
65.11.1	Life insurance services	
65.11.10	Life insurance services	71311 (*)
65.12	Non-life insurance services	
65.12.1	Accident and health insurance services	
65.12.11	Accident insurance services	71320 (*)
65.12.12	Health insurance services	71320 (*)
65.12.2	Motor vehicle insurance services	
65.12.21	Motor vehicle insurance services, third party liability	71331 (*)
65.12.29	Other motor vehicle insurance services	71331 (*)
65.12.3	Marine, aviation and other transport insurance services	
65.12.31	Railway rolling stock insurance services	71332 (*)
65.12.32	Aircraft liability insurance services	71332 (*)
65.12.33	Other aircraft insurance services	71332 (*)
65.12.34	Ships liability insurance services	71332 (*)
65.12.35	Other ships insurance services	71332 (*)
65.12.36	Freight insurance services	71333
65.12.4	Fire and other damage to property insurance services	
65.12.41	Fire damage to property insurance services	71334 (*)
65.12.49	Other damage to property insurance services	71334 (*)
65.12.5	General liability insurance services	

Code	Heading	CPC ver. 2
65.12.50	General liability insurance services	71335
65.12.6	Credit and suretyship insurance services	
65.12.61	Credit insurance services	71336 (*)
65.12.62	Suretyship insurance services	71336 (*)
65.12.7	Travelling and assistance, legal expenses and miscellaneous financial loss insurance services	
65.12.71	Travelling and assistance insurance services	71337
65.12.72	Legal expenses insurance services	71339 (*)
65.12.73	Miscellaneous financial loss insurance services	71339 (*)
65.12.9	Other non-life insurance services	
65.12.90	Other non-life insurance services	71339 (*)
65.2	Reinsurance services	
65.20	Reinsurance services	
65.20.1	Life, accident and health reinsurance services	
65.20.11	Life reinsurance services	71410
65.20.12	Accident reinsurance services	71420 (*)
65.20.13	Health reinsurance services	71420 (*)
65.20.2	Transport and property reinsurance services	
65.20.21	Motor vehicle reinsurance services, third party liability	71431 (*)
65.20.22	Other motor vehicle reinsurance services	71431 (*)
65.20.23	Marine, aviation and other transport reinsurance services	71432
65.20.24	Freight reinsurance services	71433
65.20.25	Fire and other damage to property reinsurance services	71434
65.20.3	General liability and credit and surety reinsurance services	
65.20.31	General liability reinsurance services	71435
65.20.32	Credit and surety reinsurance services	71436
65.20.4	Legal expenses and miscellaneous financial loss reinsurance services	
65.20.41	Legal expenses reinsurance services	71439 (*)
65.20.42	Miscellaneous financial loss reinsurance services	71439 (*)
65.20.5	Reinsurance services related to pension funding	
65.20.50	Reinsurance services related to pension funding	71439 (*)
65.20.6	Other non-life reinsurance services	
65.20.60	Other non-life reinsurance services	71439 (*)
65.3	Pension funding services	
65.30	Pension funding services	
65.30.1	Pension funding services	
65.30.11	Individual pension funding services	71311 (*)
65.30.12	Group pension funding services	71312
66	Services auxiliary to financial services and insurance services	
66.1	Services auxiliary to financial services, except insurance and pension funding	
66.11	Services related to the administration of financial markets	

Code	Heading	CPC ver. 2
66.11.1	Services related to the administration of financial markets	
66.11.11	Financial market operational services	71551
66.11.12	Financial market regulatory services	71552
66.11.19	Other services related to the administration of financial markets	71559
66.12	Security and commodity contracts brokerage services	
66.12.1	Security and commodity contracts brokerage services	
66.12.11	Securities brokerage services	71521
66.12.12	Commodity brokerage services	71522
66.12.13	Foreign exchange services	71592
66.19	Other services auxiliary to financial services, except insurance and pension funding	
66.19.1	Processing and clearing services of securities transactions	
66.19.10	Processing and clearing services of securities transactions	71523
66.19.2	Auxiliary services related to investment banking	
66.19.21	Mergers and acquisition services	71511
66.19.22	Corporate finance and venture capital services	71512
66.19.29	Other auxiliary services related to investment banking	71519
66.19.3	Trust and custody services	
66.19.31	Trust services	71541
66.19.32	Custody services	71542
66.19.9	Other services auxiliary to financial services, except insurance and pension funding, n.e.c.	
66.19.91	Financial consultancy services	71591
66.19.92	Financial transactions processing and clearinghouse services	71593
66.19.99	Other services auxiliary to financial services n.e.c., except insurance and pension funding	71599
66.2	Services auxiliary to insurance and pension funding	
66.21	Risk and damage evaluation services	
66.21.1	Risk and damage evaluation services	
66.21.10	Risk and damage evaluation services	71620
66.22	Services of insurance agents and brokers	
66.22.1	Services of insurance agents and brokers	
66.22.10	Services of insurance agents and brokers	71610
66.29	Other services auxiliary to insurance and pension funding	
66.29.1	Other services auxiliary to insurance and pension funding	
66.29.11	Actuarial services	71630
66.29.19	Other services auxiliary to insurance and pension funding n.e.c.	71690
66.3	Fund management services	
66.30	Fund management services	
66.30.1	Fund management services	

Code	Heading	CPC ver. 2
66.30.11	Portfolio management services, except pension funds	71530
66.30.12	Pension funds management services	71640
L	REAL ESTATE SERVICES	
68	Real estate services	
68.1	Buying and selling services of own real estate	
68.10	Buying and selling services of own real estate	
68.10.1	Buying and selling services of own real estate	
68.10.11	Residential buildings and associated land sales or purchases services	72121
68.10.12	Time share properties sales or purchases services	72123
68.10.13	Residential vacant land sales or purchases services	72130 (*)
68.10.14	Non-residential buildings and associated land sales or purchases services	72122
68.10.15	Non-residential vacant land sales or purchases services	72130 (*)
68.2	Rental and operating services of own or leased real estate	
68.20	Rental and operating services of own or leased real estate	
68.20.1	Rental and operating services of own or leased real estate	
68.20.11	Rental and operating services of own or leased residential real estate	72111
68.20.12	Rental and operating services of own or leased non-residential real estate	72112
68.3	Real estate services on a fee or contract basis	
68.31	Real estate agency services on a fee or contract basis	
68.31.1	Real estate agency services on a fee or contract basis	
68.31.11	Residential buildings and associated land sale services on a fee or contract basis, except of time-share ownership properties	72221
68.31.12	Time-share properties sale services on a fee or contract basis	72223
68.31.13	Residential vacant land sale services on a fee or contract basis	72230 (*)
68.31.14	Non-residential buildings and associated land sale services on a fee or contract basis	72222
68.31.15	Non-residential vacant land sale services on a fee or contract basis	72230 (*)
68.31.16	Real estate appraisal services on a fee or contract basis	72240
68.32	Management services of real estate on a fee or contract basis	
68.32.1	Management services of real estate on a fee or contract basis	
68.32.11	Residential property management services on a fee or contract basis, except of time-share ownership properties	72211
68.32.12	Time-share property management services on a fee or contract basis	72213
68.32.13	Non-residential property management services on a fee or contract basis	72212

Code	Heading	CPC ver. 2
M	PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES	
69	Legal and accounting services	
69.1	Legal services	
69.10	Legal services	
69.10.1	Legal services	
69.10.11	Legal advisory and representation services concerning criminal law	82110
69.10.12	Legal advisory and representation services in judicial procedures concerning business and commercial law	82120 (*)
69.10.13	Legal advisory and representation services in judicial procedures concerning labour law	82120 (*)
69.10.14	Legal advisory and representation services in judicial procedures concerning civil law	82120 (*)
69.10.15	Legal services concerning patents, copyrights and other intellectual property rights	82130 (*)
69.10.16	Notarial services	82130 (*)
69.10.17	Arbitration and conciliation services	82191
69.10.18	Auction legal services	82199 (*)
69.10.19	Other legal services	82199 (*)
69.2	Accounting, bookkeeping and auditing services; tax consulting services	
69.20	Accounting, bookkeeping and auditing services; tax consulting services	
69.20.1	Financial auditing services	
69.20.10	Financial auditing services	82210
69.20.2	Accounting services	
69.20.21	Accounting review services	82221 (*)
69.20.22	Compilation services of financial statements	82221 (*)
69.20.23	Bookkeeping services	82222
69.20.24	Payroll services	82223
69.20.29	Other accounting services	82221 (*)
69.20.3	Tax consulting services	
69.20.31	Corporate tax consulting and preparation services	82310
69.20.32	Individual tax preparation and planning services	82320
69.20.4	Insolvency and receivership services	
69.20.40	Insolvency and receivership services	82400
70	Services of head offices; management consulting services	
70.1	Services of head offices	
70.10	Services of head offices	
70.10.1	Services of head offices	
70.10.10	Services of head offices	0 (*)
70.2	Management consulting services	
70.21	Public relations and communication services	
70.21.1	Public relations and communication services	
70.21.10	Public relations and communication services	83121
70.22	Business and other management consulting services	
70.22.1	Business management consulting services	

Code	Heading	CPC ver. 2
70.22.11	Strategic management consulting services	83111
70.22.12	Financial management consulting services (except corporate tax)	83112
70.22.13	Marketing management consulting services	83114
70.22.14	Human resources management consulting services	83113
70.22.15	Production management consulting services	83115
70.22.16	Supply chain and other management consulting services	83116
70.22.17	Business process management services	83117
70.22.2	Other project management services, except construction project management services	
70.22.20	Other project management services, except construction project management services	83190
70.22.3	Other business consulting services	
70.22.30	Other business consulting services	83129
70.22.4	Trademarks and franchises	
70.22.40	Trademarks and franchises	83118
71	Architectural and engineering services; technical testing and analysis services	
71.1	Architectural and engineering services and related technical consulting services	
71.11	Architectural services	
71.11.1	Plans and drawings for architectural purposes	
71.11.10	Plans and drawings for architectural purposes	32550
71.11.2	Architectural services for buildings	
71.11.21	Architectural services for residential building projects	83212
71.11.22	Architectural services for non-residential building projects	83213
71.11.23	Historical restoration architectural services	83214
71.11.24	Architectural advisory services	83211
71.11.3	Urban and land planning services	
71.11.31	Urban planning services	83221
71.11.32	Rural land planning services	83222
71.11.33	Project site master planning services	83223
71.11.4	Landscape architectural services and architectural advisory services	
71.11.41	Landscape architectural services	83232
71.11.42	Landscape architectural advisory services	83231
71.12	Engineering services and related technical consulting services	
71.12.1	Engineering services	
71.12.11	Engineering advisory services	83310
71.12.12	Engineering services for building projects	83321
71.12.13	Engineering services for power projects	83324
71.12.14	Engineering services for transportation projects	83323
71.12.15	Engineering services for waste management projects (hazardous and non-hazardous)	83326
71.12.16	Engineering services for water, sewerage and drainage projects	83327
71.12.17	Engineering services for industrial and manufacturing projects	83322
71.12.18	Engineering services for telecommunications and broadcasting projects	83325

Code	Heading	CPC ver. 2
71.12.19	Engineering services for other projects	83329
71.12.2	Project management services for construction projects	
71.12.20	Project management services for construction projects	83330
71.12.3	Geological, geophysical and related prospecting and consulting services	
71.12.31	Geological and geophysical consulting services	83411
71.12.32	Geophysical services	83412
71.12.33	Mineral exploration and evaluation services	83413
71.12.34	Surface surveying services	83421
71.12.35	Map-making services	83422
71.2	Technical testing and analysis services	
71.20	Technical testing and analysis services	
71.20.1	Technical testing and analysis services	
71.20.11	Composition and purity testing and analysis services	83441
71.20.12	Testing and analysis services of physical properties	83442
71.20.13	Testing and analysis services of integrated mechanical and electrical systems	83443
71.20.14	Technical inspection services of road transport vehicles	83444
71.20.19	Other technical testing and analysis services	83449
72	Scientific research and development services	81300
72.1	Research and experimental development services in natural sciences and engineering	
72.11	Research and experimental development services in biotechnology	
72.11.1	Research and experimental development services in health, environmental, agricultural and other biotechnology	
72.11.11	Research and experimental development services in health biotechnology	81121 (*)
72.11.12	Research and experimental development services in environmental and industrial biotechnology	81121 (*)
72.11.13	Research and experimental development services in agricultural biotechnology	81121 (*)
72.11.2	Research and development originals in biotechnology	
72.11.20	Research and development originals in biotechnology	81400 (*)
72.19	Research and experimental development services in other natural sciences and engineering	
72.19.1	Research and experimental development services in other natural sciences	
72.19.11	Research and experimental development services in mathematics	
72.19.12	Research and experimental development services in computer and information sciences	81119 (*)
72.19.13	Research and experimental development services in physical sciences	81111
72.19.14	Research and experimental development services in chemistry	81112 (*)
72.19.15	Research and experimental development services in earth and related environmental sciences	81119 (*)
72.19.16	Research and experimental development services in biological sciences	81112 (*)
72.19.19	Research and experimental development services in other natural sciences	81119 (*)
72.19.2	Research and experimental development services in engineering and technology, except biotechnology	

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72.19.21	Research and experimental development services in nanotechnology	81129 (*)
72.19.29	Other research and experimental development services in engineering and technology, except biotechnology	81129 (*)
72.19.3	Research and experimental development services in medical sciences	
72.19.30	Research and experimental development services in medical sciences	81130
72.19.4	Research and experimental development services in agricultural sciences	
72.19.40	Research and experimental development services in agricultural sciences	81140
72.19.5	Research and development originals in natural sciences and engineering, except for biotechnology	
72.19.50	Research and development originals in natural sciences and engineering, except for biotechnology	81400 (*)
72.2	Research and experimental development services in social sciences and humanities	
72.20	Research and experimental development services in social sciences and humanities	
72.20.1	Research and experimental development services in social sciences	
72.20.11	Research and experimental development services in economics and business	81212
72.20.12	Research and experimental development services in psychology	81211
72.20.13	Research and experimental development services in law	81213
72.20.19	Research and experimental development services in other social sciences	81219
72.20.2	Research and experimental development services in humanities	
72.20.21	Research and experimental development services in languages and literature	81221
72.20.29	Other research and experimental development services in humanities	81229
72.20.3	Research and development originals in social sciences and humanities	
72.20.30	Research and development originals in social sciences and humanities	81400 (*)
73	Advertising and market research services	
73.1	Advertising services	
73.11	Services provided by advertising agencies	
73.11.1	Services provided by advertising agencies	
73.11.11	Full service advertising services	83611
73.11.12	Direct marketing and direct mailing services	83612
73.11.13	Advertising design and concept development services	83613
73.11.19	Other advertising services	83619
73.12	Media representation services	
73.12.1	Sale of advertising space or time on a fee or contract basis	
73.12.11	Sale of advertising space on a fee or contract basis in print media	83620 (*)
73.12.12	Sale of TV/radio advertising space or time on a fee or contract basis	83620 (*)
73.12.13	Sale of Internet advertising space or time on a fee or contract basis	83620 (*)
73.12.14	Sale of events related advertising	83620 (*)
73.12.19	Other sale of advertising space or time on a fee or contract basis	83620 (*)

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73.12.2	Resale of advertising space or time on a fee or contract basis	
73.12.20	Resale of advertising space or time on a fee or contract basis	83620 (*)
73.2	Market research and public opinion polling services	
73.20	Market research and public opinion polling services	
73.20.1	Market research and similar services	
73.20.11	Market research services: qualitative surveys	83700 (*)
73.20.12	Market research services: quantitative ad-hoc surveys	83700 (*)
73.20.13	Market research services: quantitative continuous and regular surveys	83700 (*)
73.20.14	Market research services other than surveys	83700 (*)
73.20.19	Other market research services	83700 (*)
73.20.2	Public opinion polling services	
73.20.20	Public opinion polling services	83700 (*)
74	Other professional, scientific and technical services	
74.1	Specialised design services	
74.10	Specialised design services	
74.10.1	Interior, industrial and other specialised design services	
74.10.11	Interior design services	83911
74.10.12	Industrial design services	83912
74.10.19	Other specialised design services	83919
74.10.2	Design originals	
74.10.20	Design originals	83920
74.2	Photographic services	
74.20	Photographic services	
74.20.1	Photographic plates and film, other than cinematographic, exposed	
74.20.11	Photographic plates and film, exposed but not developed	38941
74.20.12	Photographic plates and film, exposed and developed, for offset reproduction	38942 (*)
74.20.19	Other photographic plates and film, exposed and developed	38942 (*)
74.20.2	Specialised photography services	
74.20.21	Portrait photography services	83811
74.20.22	Advertising and related photography services	83812
74.20.23	Event photography and event videography services	83813
74.20.24	Aerial photography services	83814 (*)
74.20.29	Other specialised photography services	83814 (*)
74.20.3	Other photographic services	
74.20.31	Photography processing services	83820
74.20.32	Restoration and retouching services of photography	83815
74.20.39	Other photographic services, n.e.c.	83819
74.3	Translation and interpretation services	
74.30	Translation and interpretation services	
74.30.1	Translation and interpretation services	
74.30.11	Translation services	83950 (*)
74.30.12	Interpretation services	83950 (*)

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74.9	Other professional, scientific and technical services n.e.c.	
74.90	Other professional, scientific and technical services n.e.c.	
74.90.1	Professional and technical support and consulting services n.e.c.	
74.90.11	Bill auditing and freight rate information services	83990 (*)
74.90.12	Business brokerage and appraisal services other than for real estate and insurance	83990 (*)
74.90.13	Environmental consulting services	83931
74.90.14	Weather forecasting and meteorological services	83430
74.90.15	Security consulting services	85220
74.90.19	Other scientific and technical consulting services n.e.c.	83939
74.90.2	Other professional, technical and business services n.e.c.	
74.90.20	Other professional, technical and business services n.e.c.	83990 (*)
75	Veterinary services	
75.0	Veterinary services	
75.00	Veterinary services	
75.00.1	Veterinary services	
75.00.11	Veterinary services for pet animals	83510
75.00.12	Veterinary services for livestock	83520
75.00.19	Other veterinary services	83590
N	ADMINISTRATIVE AND SUPPORT SERVICES	
77	Rental and leasing services	
77.1	Rental and leasing services of motor vehicles	
77.11	Rental and leasing services of cars and light motor vehicles	
77.11.1	Rental and leasing services of cars and light motor vehicles	
77.11.10	Rental and leasing services of cars and light motor vehicles	73111
77.12	Rental and leasing services of trucks	
77.12.1	Rental and leasing services of trucks	
77.12.11	Rental and leasing services of goods transport vehicles without driver	73112
77.12.19	Rental and leasing services of other land transport equipment without driver	73114 (*)
77.2	Rental and leasing services of personal and household goods	
77.21	Rental and leasing services of recreational and sports goods	
77.21.1	Rental and leasing services of recreational and sports goods	
77.21.10	Rental and leasing services of recreational and sports goods	73240
77.22	Rental services of video tapes and disks	
77.22.1	Rental services of video tapes and disks	
77.22.10	Rental services of video tapes and disks	73220
77.29	Rental and leasing services of other personal and household goods	
77.29.1	Rental and leasing services of other personal and household goods	
77.29.11	Rental and leasing services of televisions, radios, video cassette recorders and related equipment and accessories	73210
77.29.12	Rental and leasing services of furniture and other household appliances	73230

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77.29.13	Rental and leasing services of musical instruments	73290 (*)
77.29.14	Rental and leasing services of household linen	73250
77.29.15	Rental and leasing services of textiles, clothing and footwear	73260
77.29.16	Rental and leasing services of do-it-yourself machinery and equipment	73270
77.29.19	Rental and leasing services of other personal and household goods n.e.c.	73290 (*)
77.3	Rental and leasing services of other machinery, equipment and tangible goods	
77.31	Rental and leasing services of agricultural machinery and equipment	
77.31.1	Rental and leasing services of agricultural machinery and equipment	
77.31.10	Rental and leasing services of agricultural machinery and equipment	73121
77.32	Rental and leasing services of construction and civil engineering machinery and equipment	
77.32.1	Rental and leasing services of construction and civil engineering machinery and equipment	
77.32.10	Rental and leasing services of construction and civil engineering machinery and equipment	73122
77.33	Rental and leasing services of office machinery and equipment (including computers)	
77.33.1	Rental and leasing services of office machinery and equipment (including computers)	
77.33.11	Rental and leasing services of office machinery and equipment (excluding computers)	73123
77.33.12	Rental and leasing services of computers	73124
77.34	Rental and leasing services of water transport equipment	
77.34.1	Rental and leasing services of water transport equipment	
77.34.10	Rental and leasing services of water transport equipment	73115
77.35	Rental and leasing services of air transport equipment	
77.35.1	Rental and leasing services of air transport equipment	
77.35.10	Rental and leasing services of air transport equipment	73116
77.39	Rental and leasing services of other machinery, equipment and tangible goods n.e.c.	
77.39.1	Rental and leasing services of other machinery, equipment and tangible goods n.e.c.	
77.39.11	Rental and leasing services of railroad vehicles	73113
77.39.12	Rental and leasing services of containers	73117
77.39.13	Rental and leasing services of motorcycles, caravans and campers	73114 (*)
77.39.14	Rental and leasing services of telecommunications equipment	73125
77.39.19	Rental and leasing services of other machinery and equipment without operator and tangible goods n.e.c.	73129
77.4	Licensing services for the right to use intellectual property and similar products, except copyrighted works	
77.40	Licensing services for the right to use intellectual property and similar products, except copyrighted works	
77.40.1	Licensing services for the right to use intellectual property and similar products, except copyrighted works	

Code	Heading	CPC ver. 2
77.40.11	Licensing services for the right to use research and development products	73330
77.40.12	Licensing services for the right to use trademarks and franchises	73340
77.40.13	Licensing services for the right to use mineral exploration and evaluation	73350
77.40.19	Licensing services for the right to use other intellectual property and similar products, except copyrighted works	73390
78	Employment services	
78.1	Services provided by employment placement agencies	
78.10	Services provided by employment placement agencies	
78.10.1	Services provided by employment placement agencies	
78.10.11	Executive search services	85111
78.10.12	Permanent placement services, other than executive search services	85112
78.2	Temporary employment agency services	
78.20	Temporary employment agency services	
78.20.1	Temporary employment agency services	
78.20.11	Temporary employment agency services for the supply of computer and telecommunications personnel	8512 (*)
78.20.12	Temporary employment agency services for the supply of other office support personnel	8512 (*)
78.20.13	Temporary employment agency services for the supply of commercial and trade personnel	8512 (*)
78.20.14	Temporary employment agency services for the supply of transport, warehousing, logistics or industrial workers	8512 (*)
78.20.15	Temporary employment agency services for the supply of hotels and restaurants personnel	8512 (*)
78.20.16	Temporary employment agency services for the supply of medical personnel	8512 (*)
78.20.19	Temporary employment agency services for the supply of other personnel	8512 (*)
78.3	Other human resources provision services	
78.30	Other human resources provision services	
78.30.1	Other human resources provision services	
78.30.11	Other human resources provision services for computer and telecommunications personnel	8512 (*)
78.30.12	Other human resources provision services for other office support personnel	8512 (*)
78.30.13	Other human resources provision services for commercial and trade personnel	8512 (*)
78.30.14	Other human resources provision services for transport, warehousing, logistics or industrial personnel	8512 (*)
78.30.15	Other human resources provision services for hotels and restaurants personnel	8512 (*)
78.30.16	Other human resources provision services for medical personnel	8512 (*)
78.30.19	Other human resources provision services for personnel n.e.c.	8512 (*)

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79	Travel agency, tour operator and other reservation services and related services	
79.1	Travel agency and tour operator services	
79.11	Travel agency services	
79.11.1	Travel agency services for transport reservations	
79.11.11	Reservation services for airlines	85511
79.11.12	Reservation services for railways	85512
79.11.13	Reservation services for buses	85513
79.11.14	Reservation services for vehicle rental	85514
79.11.19	Other travel agency services for transport reservations	85519
79.11.2	Travel agency services for reservation of accommodation, cruises and package tours	
79.11.21	Reservation services for accommodation	85521
79.11.22	Reservation services for cruises	85523
79.11.23	Reservation services for package tours	85524
79.12	Tour operator services	
79.12.1	Tour operator services	
79.12.11	Tour operator services for arranging and assembling tours	85540 (*)
79.12.12	Tour managers services	85540 (*)
79.9	Other reservation services and related services	
79.90	Other reservation services and related services	
79.90.1	Tourism promotion and visitor information services	
79.90.11	Tourism promotion services	85561
79.90.12	Visitor information services	85562
79.90.2	Tourist guide services	
79.90.20	Tourist guide services	85550
79.90.3	Other reservation services n.e.c.	
79.90.31	Time-share exchange services	85522
79.90.32	Reservation services for convention centres, congress centres and exhibit halls	85531
79.90.39	Reservation services for event tickets, entertainment and recreational services and other reservation services n.e.c.	85539
80	Security and investigation services	
80.1	Private security services	
80.10	Private security services	
80.10.1	Private security services	
80.10.11	Armoured car services	85240
80.10.12	Guard services	85250
80.10.19	Other security services	85290
80.2	Security systems services	
80.20	Security systems services	
80.20.1	Security systems services	
80.20.10	Security systems services	85230
80.3	Investigation services	

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80.30	Investigation services	
80.30.1	Investigation services	
80.30.10	Investigation services	85210
81	Services to buildings and landscape	
81.1	Combined facilities support services	
81.10	Combined facilities support services	
81.10.1	Combined facilities support services	
81.10.10	Combined facilities support services	85999 (*)
81.2	Cleaning services	
81.21	General cleaning services of buildings	
81.21.1	General cleaning services of buildings	
81.21.10	General cleaning services of buildings	85330
81.22	Other building and industrial cleaning services	
81.22.1	Industrial cleaning services	
81.22.11	Window cleaning services	85320
81.22.12	Specialised cleaning services	85340 (*)
81.22.13	Furnace and chimney cleaning services	85340 (*)
81.29	Other cleaning services	
81.29.1	Other cleaning services	
81.29.11	Disinfecting and exterminating services	85310
81.29.12	Sweeping and snow removal services	94510
81.29.13	Other sanitation services	94590
81.29.19	Other cleaning services n.e.c.	85340 (*)
81.3	Landscape services	
81.30	Landscape services	
81.30.1	Landscape services	
81.30.10	Landscape services	85970
82	Office administrative, office support and other business support services	
82.1	Office administrative and support services	
82.11	Combined office administrative services	
82.11.1	Combined office administrative services	
82.11.10	Combined office administrative services	85940
82.19	Photocopying, document preparation and other specialised office support services	
82.19.1	Photocopying, document preparation and other specialised office support services	
82.19.11	Duplicating services	85951
82.19.12	Mailing list compilation and mailing services	85952
82.19.13	Document preparation and other specialised office support services	85953
82.2	Call centre services	
82.20	Call centre services	
82.20.1	Call centre services	

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82.20.10	Call centre services	85931
82.3	Convention and trade show organisation services	
82.30	Convention and trade show organisation services	
82.30.1	Convention and trade show organisation services	
82.30.11	Convention organisation services	85961
82.30.12	Trade show organisation services	85962
82.9	Business support services n.e.c.	
82.91	Collection agency and credit bureau services	
82.91.1	Collection agency and credit bureau services	
82.91.11	Credit reporting services	85910
82.91.12	Collection agency services	85920
82.92	Packaging services	
82.92.1	Packaging services	
82.92.10	Packaging services	85400
82.99	Other business support services n.e.c.	
82.99.1	Other business support services n.e.c.	
82.99.11	Verbatim reporting and stenotype recording services	85999 (*)
82.99.12	Telephone based support services	85939
82.99.19	Other miscellaneous business support services n.e.c.	85999 (*)
O	PUBLIC ADMINISTRATION AND DEFENCE SERVICES; COMPULSORY SOCIAL SECURITY SERVICES	
84	Public administration and defence services; compulsory social security services	
84.1	Administration services of the State and the economic and social policy of the community	
84.11	General public administration services	
84.11.1	General (overall) public services	
84.11.11	Executive and legislative services	91111
84.11.12	Financial and fiscal services	91112
84.11.13	Overall economic and social planning and statistical services	91113
84.11.14	Government services to fundamental research	91114
84.11.19	Other general (overall) public services	91119
84.11.2	Supporting services for the government	
84.11.21	General personnel services for the government	91141
84.11.29	Other supporting services for the government	91149
84.12	Administrative services for the regulation of health care, education, cultural services and other social services, excluding social security	
84.12.1	Administrative services for the regulation of health care, education, cultural services and other social services excluding social security	
84.12.11	Administrative educational services	91121

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84.12.12	Administrative health care services	91122
84.12.13	Administrative housing and community amenity services	91123
84.12.14	Administrative recreational, cultural and religious services	91124
84.13	Administrative services for more efficient operation of businesses	
84.13.1	Administrative services for more efficient operation of businesses	
84.13.11	Administrative agriculture-, forestry-, fishing- and hunting-related services	91131
84.13.12	Administrative fuel- and energy-related services	91132
84.13.13	Administrative mining- and mineral resources-, manufacturing- and construction-related services	91133
84.13.14	Administrative transport- and communications-related services	91134
84.13.15	Administrative services related to the distributive and catering trades, hotels and restaurants	91135
84.13.16	Administrative services related to tourism affairs	91136
84.13.17	Administrative multipurpose development project services	91137
84.13.18	General administrative economic, commercial and labour affairs-related services	91138
84.2	Provision of services to the community as a whole	
84.21	Foreign affairs services	
84.21.1	Foreign affairs services	
84.21.11	Administrative external affairs-related services, diplomatic and consular services abroad	91210
84.21.12	Foreign economic aid-related services	91220
84.21.13	Foreign military aid-related services	91230
84.22	Defence services	
84.22.1	Defence services	
84.22.11	Military defence services	91240
84.22.12	Civil defence services	91250
84.23	Justice and judicial services	
84.23.1	Justice and judicial services	
84.23.11	Law courts-related administrative services	91270
84.23.12	Administrative services related to detention or rehabilitation of criminals	91280
84.24	Public order and safety services	
84.24.1	Public order and safety services	
84.24.11	Police services	91260 (*)
84.24.19	Other public order and safety affairs-related services	91290
84.25	Fire brigade services	
84.25.1	Fire brigade services	
84.25.11	Fire-fighting and fire-prevention services	91260 (*)
84.25.19	Other fire brigade services	91260 (*)

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84.3	Compulsory social security services	
84.30	Compulsory social security services	
84.30.1	Compulsory social security services	
84.30.11	Compulsory social security services concerning sickness, maternity or temporary disablement benefits	91310
84.30.12	Compulsory social security services concerning government employee pension schemes; old-age, disability or survivors' benefits other than for government employees	91320
84.30.13	Compulsory social security services concerning unemployment compensation benefits	91330
84.30.14	Compulsory social security services concerning family and child allowances	91340
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85	Education services	
85.1	Pre-primary education services	
85.10	Pre-primary education services	
85.10.1	Pre-primary education services	
85.10.10	Pre-primary education services	92100
85.2	Primary education services	
85.20	Primary education services	
85.20.1	Primary education services	
85.20.11	Online primary education services	92200 (*)
85.20.12	Other primary education services	92200 (*)
85.3	Secondary education services	
85.31	General secondary education services	
85.31.1	General secondary education services	
85.31.11	Online lower general secondary education services	92310 (*)
85.31.12	Other lower general secondary education services	92310 (*)
85.31.13	Online upper general secondary education services	92330 (*)
85.31.14	Other upper general secondary education services	92330 (*)
85.32	Technical and vocational secondary education services	
85.32.1	Technical and vocational secondary education services	
85.32.11	Online technical and vocational lower secondary education services	92320 (*)
85.32.12	Other technical and vocational lower secondary education services	92320 (*)
85.32.13	Online technical and vocational upper secondary education services	92340 (*)
85.32.14	Other technical and vocational upper secondary education services	92340 (*)
85.4	Higher education services	
85.41	Post-secondary non-tertiary education services	
85.41.1	Post-secondary non-tertiary education services	

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85.41.11	Online post-secondary non-tertiary general education services	92410 (*)
85.41.12	Other post-secondary non-tertiary general education services	92410 (*)
85.41.13	Online post-secondary non-tertiary technical and vocational education services	92420 (*)
85.41.14	Other post-secondary non-tertiary technical and vocational education services	92420 (*)
85.42	Tertiary education services	
85.42.1	Tertiary education services	
85.42.11	Online first stage tertiary education services	92510 (*)
85.42.12	Other first stage tertiary education services	92510 (*)
85.42.13	Online second stage tertiary education services	92520 (*)
85.42.14	Other second stage tertiary education services	92520 (*)
85.42.15	Online third stage tertiary education services	92520 (*)
85.42.16	Other third stage tertiary education services	92520 (*)
85.5	Other education services	
85.51	Sports and recreation education services	
85.51.1	Sports and recreation education services	
85.51.10	Sports and recreation education services	92912
85.52	Cultural education services	
85.52.1	Cultural education services	
85.52.11	Dancing schools and dance instructors services	92911 (*)
85.52.12	Music schools and music instructors services	92911 (*)
85.52.13	Fine arts schools and arts instruction services	92911 (*)
85.52.19	Other cultural education services	92911 (*)
85.53	Driving school services	
85.53.1	Driving school services	
85.53.11	Car driving school services	92919 (*)
85.53.12	Flying and sailing school services	92919 (*)
85.59	Other education services n.e.c.	
85.59.1	Other education services n.e.c.	
85.59.11	Language school services	92919 (*)
85.59.12	IT school services	92919 (*)
85.59.13	Vocational education services n.e.c.	92919 (*)
85.59.19	Education services n.e.c.	92919 (*)
85.6	Educational support services	
85.60	Educational support services	
85.60.1	Educational support services	
85.60.10	Educational support services	92920

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86	Human health services	
86.1	Hospital services	
86.10	Hospital services	
86.10.1	Hospital services	
86.10.11	Hospital surgical services	93111
86.10.12	Hospital gynaecological and obstetrical services	93112
86.10.13	Hospital rehabilitation services	93119 (*)
86.10.14	Hospital psychiatric services	93113
86.10.15	Other hospital services provided by medical doctors	93119 (*)
86.10.19	Other hospital services	93119 (*)
86.2	Medical and dental practice services	
86.21	General medical practice services	
86.21.1	General medical practice services	
86.21.10	General medical practice services	93121
86.22	Specialist medical practice services	
86.22.1	Specialist medical practice services	
86.22.11	Analysis and interpretation services of medical images	93122 (*)
86.22.19	Other specialist medical practice services	93122 (*)
86.23	Dental practice services	
86.23.1	Dental practice services	
86.23.11	Orthodontic services	93123 (*)
86.23.19	Other dental practice services	93123 (*)
86.9	Other human health services	
86.90	Other human health services	
86.90.1	Other human health services	
86.90.11	Pregnancy related services	93191 93198
86.90.12	Nursing services	93192
86.90.13	Physiotherapeutic services	93193
86.90.14	Ambulance services	93194
86.90.15	Medical laboratory services	93195
86.90.16	Blood, sperm and transplant organ bank services	93197
86.90.17	Diagnostic imaging services without interpretation	93196
86.90.18	Mental health services	93199 (*)
86.90.19	Other human health services n.e.c.	93199 (*)
87	Residential care services	
87.1	Residential nursing care services	
87.10	Residential nursing care services	
87.10.1	Residential nursing care services	
87.10.10	Residential nursing care services	93210

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87.2	Residential care services for mental retardation, mental health and substance abuse	
87.20	Residential care services for mental retardation, mental health and substance abuse	
87.20.1	Residential care services for mental retardation, mental health and substance abuse	
87.20.11	Residential care services for children suffering from mental retardation, mental health illnesses and substance abuse	93301
87.20.12	Residential care services for adults suffering from mental retardation, mental health illnesses and substance abuse	93303
87.3	Residential care services for the elderly and disabled	
87.30	Residential care services for the elderly and disabled	
87.30.1	Residential care services for the elderly and disabled	
87.30.11	Welfare services delivered through residential institutions to elderly persons	93221
87.30.12	Welfare services delivered through residential institutions to disabled children and young people	93222
87.30.13	Welfare services delivered through residential institutions to disabled adults	93223
87.9	Other residential care services	
87.90	Other residential care services	
87.90.1	Other residential care services	
87.90.11	Other social work services with accommodation for children and young people	93302
87.90.12	Social work services with accommodation for mistreated women	93304 (*)
87.90.13	Other social work services with accommodation for adults	93304 (*)
88	Social work services without accommodation	
88.1	Social work services without accommodation for the elderly and disabled	
88.10	Social work services without accommodation for the elderly and disabled	
88.10.1	Social work services without accommodation for the elderly and disabled	
88.10.11	Visiting and assistance services for the elderly	93491 (*)
88.10.12	Day-care centre services for the elderly	93491 (*)
88.10.13	Vocational rehabilitation services for persons with disabilities	93411
88.10.14	Visiting and assistance services for persons with disabilities	93493 (*)
88.10.15	Day-care centre services for disabled adults	93493 (*)
88.9	Other social work services without accommodation	
88.91	Child day-care services	
88.91.1	Child day-care services	
88.91.11	Child day-care services excluding day-care services for the disabled	93510 (*)
88.91.12	Day-care services for disabled children and young people	93492
88.91.13	Babysitting services	93510 (*)
88.99	Other social work services without accommodation n.e.c.	
88.99.1	Other social work services without accommodation n.e.c.	
88.99.11	Guidance and counselling services n.e.c. related to children	93520
88.99.12	Welfare services without accommodation	93530
88.99.13	Vocational rehabilitation services for the unemployed	93412
88.99.19	Other social services without accommodation n.e.c.	93590

Code	Heading	CPC ver. 2
R	ARTS, ENTERTAINMENT AND RECREATION SERVICES	
90	Creative, arts and entertainment services	
90.0	Creative, arts and entertainment services	
90.01	Services of performing artists	
90.01.1	Services of performing artists	
90.01.10	Services of performing artists	96310
90.02	Support services to performing arts	
90.02.1	Support services to performing arts	
90.02.11	Performing arts event production and presentation services	96220
90.02.12	Performing arts event promotion and organisation services	96210
90.02.19	Other performing arts support services	96290
90.03	Artistic creation	
90.03.1	Artistic creation	
90.03.11	Services provided by authors, composers, sculptors and other artists, except performing artists	96320
90.03.12	Original works of authors, composers and other artists, except performing artists, painters, graphical artists and sculptors	96330
90.03.13	Original works of painters, graphical artists and sculptors	38961
90.04	Arts facility operation services	
90.04.1	Arts facility operation services	
90.04.10	Arts facility operation services	96230
91	Library, archive, museum and other cultural services	
91.0	Library, archive, museum and other cultural services	
91.01	Library and archive services	
91.01.1	Library and archive services	
91.01.11	Library services	84510
91.01.12	Archive services	84520
91.02	Museum services	
91.02.1	Museum operation services	
91.02.10	Museum operation services	96411
91.02.2	Museum collections	
91.02.20	Museum collections	38962
91.03	Operation services of historical sites and buildings and similar visitor attractions	
91.03.1	Operation services of historical sites and buildings and similar visitor attractions	
91.03.10	Operation services of historical sites and buildings and similar visitor attractions	96412
91.04	Botanical and zoological garden services and nature reserve services	
91.04.1	Botanical and zoological garden services and nature reserve services	
91.04.11	Botanical and zoological garden services	96421
91.04.12	Nature reserves services, including wildlife preservation services	96422

Code	Heading	CPC ver. 2
92	Gambling and betting services	
92.0	Gambling and betting services	
92.00	Gambling and betting services	
92.00.1	Gambling services	
92.00.11	Gambling table services	96929 (*)
92.00.12	Gambling machine services	96929 (*)
92.00.13	Lotteries, numerical games and bingo services	96929 (*)
92.00.14	Online gambling services	96921 (*)
92.00.19	Other gambling services	96929 (*)
92.00.2	Betting services	
92.00.21	Online betting services	96921 (*)
92.00.29	Other betting services	96929 (*)
93	Sporting services and amusement and recreation services	
93.1	Sporting services	
93.11	Sports facility operation services	
93.11.1	Sports facility operation services	
93.11.10	Sports facility operation services	96520
93.12	Services of sport clubs	
93.12.1	Services of sport clubs	
93.12.10	Services of sport clubs	96512
93.13	Services of fitness facilities	
93.13.1	Services of fitness facilities	
93.13.10	Services of fitness facilities	97230 (*)
93.19	Other sporting services	
93.19.1	Other sporting services	
93.19.11	Sports and recreational sports event promotion services	96511
93.19.12	Services of athletes	96610
93.19.13	Support services related to sports and recreation	96620
93.19.19	Other sports and recreational sports services	96590
93.2	Amusement and recreation services	
93.21	Amusement park and theme park services	
93.21.1	Amusement park and theme park services	
93.21.10	Amusement park and theme park services	96910
93.29	Other amusement and recreation services	
93.29.1	Other recreational services n.e.c.	
93.29.11	Recreation parks and beach services	96990 (*)
93.29.19	Miscellaneous recreational services n.e.c.	96990 (*)
93.29.2	Other entertainment services n.e.c.	
93.29.21	Firework and 'light and sound' shows services	96990 (*)
93.29.22	Coin-operated games machine services	96930
93.29.29	Entertainment services n.e.c.	96990 (*)

Code	Heading	CPC ver. 2
S	OTHER SERVICES	
94	Services furnished by membership organisations	
94.1	Services furnished by business, employers and professional membership organisations	
94.11	Services furnished by business and employers membership organisations	
94.11.1	Services furnished by business and employers membership organisations	
94.11.10	Services furnished by business and employers membership organisations	95110
94.12	Services furnished by professional membership organisations	
94.12.1	Services furnished by professional membership organisations	
94.12.10	Services furnished by professional membership organisations	95120
94.2	Services furnished by trade unions	
94.20	Services furnished by trade unions	
94.20.1	Services furnished by trade unions	
94.20.10	Services furnished by trade unions	95200
94.9	Services furnished by other membership organisations	
94.91	Services furnished by religious organisations	
94.91.1	Services furnished by religious organisations	
94.91.10	Services furnished by religious organisations	95910
94.92	Services furnished by political organisations	
94.92.1	Services furnished by political organisations	
94.92.10	Services furnished by political organisations	95920
94.99	Services furnished by other membership organisations n.e.c.	
94.99.1	Services (except grant-giving services) furnished by other membership organisations n.e.c.	
94.99.11	Services furnished by human rights organisations	95991
94.99.12	Services furnished by environmental advocacy groups	95992
94.99.13	Special group protection services	95993
94.99.14	Other civic betterment and community facility support services	95994
94.99.15	Services provided by youth associations	95995
94.99.16	Services provided by cultural and recreational associations	95997
94.99.17	Services provided by other civic and social organisations	95998
94.99.19	Services provided by other membership organisations n.e.c.	95999
94.99.2	Grant-giving services by membership organisations	
94.99.20	Grant-giving services by membership organisations	95996
95	Repair services of computers and personal and household goods	
95.1	Repair services of computers and communication equipment	
95.11	Repair services of computers and peripheral equipment	
95.11.1	Repair services of computers and peripheral equipment	
95.11.10	Repair services of computers and peripheral equipment	87130
95.12	Repair services of communication equipment	
95.12.1	Repair services of communication equipment	

Code	Heading	CPC ver. 2
95.12.10	Repair services of communication equipment	87153
95.2	Repair services of personal and household goods	
95.21	Repair services of consumer electronics	
95.21.1	Repair services of consumer electronics	
95.21.10	Repair services of consumer electronics	87155
95.22	Repair services of household appliances and home and garden equipment	
95.22.1	Repair services of household appliances and home and garden equipment	
95.22.10	Repair services of household appliances and home and garden equipment	87151
95.23	Repair services of footwear and leather goods	
95.23.1	Repair services of footwear and leather goods	
95.23.10	Repair services of footwear and leather goods	87210
95.24	Repair services of furniture and home furnishings	
95.24.1	Repair services of furniture and home furnishings	
95.24.10	Repair services of furniture and home furnishings	87240
95.25	Repair services of watches, clocks and jewellery	
95.25.1	Repair services of watches, clocks and jewellery	
95.25.11	Repair services of watches and clocks	87220 (*)
95.25.12	Repair services of jewellery	87220 (*)
95.29	Repair services of other personal and household goods	
95.29.1	Repair services of other personal and household goods	
95.29.11	Repair and alteration services of garment and household textile articles	87230
95.29.12	Repair services of bicycles	87290 (*)
95.29.13	Repair and maintenance services of musical instruments	87290 (*)
95.29.14	Repair and maintenance services of sports equipment	87290 (*)
95.29.19	Repair services of other personal and household goods n.e.c.	87290 (*)
96	Other personal services	
96.0	Other personal services	
96.01	Washing and (dry-)cleaning services of textile and fur products	
96.01.1	Washing and (dry-)cleaning services of textile and fur products	
96.01.11	Coin-operated laundry services	97110
96.01.12	Dry cleaning services (including fur product cleaning services)	97120
96.01.13	Pressing services	97140
96.01.14	Dyeing and colouring services	97150
96.01.19	Other textile cleaning services	97130
96.02	Hairdressing and other beauty treatment services	
96.02.1	Hairdressing and other beauty treatment services	
96.02.11	Hairdressing services for women and girls	97210 (*)
96.02.12	Hairdressing and barbers' services for men and boys	97210 (*)
96.02.13	Cosmetic treatment, manicuring and pedicuring services	97220
96.02.19	Other beauty treatment services	97290
96.02.2	Human hair, unworked	
96.02.20	Human hair, unworked	38971
96.03	Funeral and related services	

Code	Heading	CPC ver. 2
96.03.1	Funeral and related services	
96.03.11	Cemeteries and cremation services	97310
96.03.12	Undertaking services	97320
96.04	Physical well-being services	
96.04.1	Physical well-being services	
96.04.10	Physical well-being services	97230 (*)
96.09	Other personal services n.e.c.	
96.09.1	Other personal services n.e.c.	
96.09.11	Pet care services	86129
96.09.12	Escort services	97910
96.09.13	Coin-operated machine services n.e.c.	97990 (*)
96.09.19	Other miscellaneous services n.e.c.	97990 (*)
T	SERVICES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS AND SERVICES PRODUCED BY HOUSEHOLDS FOR OWN USE	
97	Services of households as employers of domestic personnel	
97.0	Services of households as employers of domestic personnel	
97.00	Services of households as employers of domestic personnel	
97.00.1	Services of households as employers of domestic personnel	
97.00.10	Services of households as employers of domestic personnel	98000
98	Undifferentiated goods and services produced by private households for own use	
98.1	Undifferentiated goods produced by private households for own use	
98.10	Undifferentiated goods produced by private households for own use	
98.10.1	Undifferentiated goods produced by private households for own use	
98.10.10	Undifferentiated goods produced by private households for own use	0 (*)
98.2	Undifferentiated services produced by private households for own use	
98.20	Undifferentiated services produced by private households for own use	
98.20.1	Undifferentiated services produced by private households for own use	
98.20.10	Undifferentiated services produced by private households for own use	0 (*)
U	SERVICES PROVIDED BY EXTRATERRITORIAL ORGANISATIONS AND BODIES	
99	Services provided by extraterritorial organisations and bodies	
99.0	Services provided by extraterritorial organisations and bodies	
99.00	Services provided by extraterritorial organisations and bodies	
99.00.1	Services provided by extraterritorial organisations and bodies	
99.00.10	Services provided by extraterritorial organisations and bodies	99000

REGULATION (EC) No 452/2008 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL
of 23 April 2008
concerning the production and development of statistics on education and lifelong learning
(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 285(1) thereof,

Having regard to the proposal from the Commission,

After consultation of the European Economic and Social Committee,

Acting in accordance with the procedure laid down in Article 251 of the Treaty ⁽¹⁾,

Whereas:

- (1) The Council Resolution of 5 December 1994 on the promotion of education and training statistics in the European Union ⁽²⁾ requested the Commission, in close cooperation with the Member States, to expedite the development of education and training statistics.
- (2) The European Council held in Brussels on 22 and 23 March 2005 agreed to relaunch the Lisbon Strategy. It concluded that Europe must renew the basis of its competitiveness, increase its growth potential and its productivity and strengthen social cohesion, placing the main emphasis on knowledge, innovation and the optimisation of human capital. In that respect, the employability, adaptability and mobility of citizens is vital for Europe.
- (3) To attain these objectives, European systems of education and training must adapt to the requirements of the knowledge society and the need for an enhanced level of education and better quality employment. Statistics on education, training and lifelong learning are of the highest importance as a basis for political decisions.
- (4) Lifelong learning is a key element in developing and promoting a skilled, trained and adaptable workforce. In

the Presidency Conclusions of the Spring 2005 European Council it was stressed that 'human capital is Europe's most important asset'. The Integrated Guidelines for Growth and Jobs including the guidelines for the employment policies of the Member States, endorsed by the Council in its Decision 2005/600/EC ⁽³⁾, aim to contribute better to the Lisbon strategy and to establish comprehensive lifelong learning strategies.

- (5) The adoption in February 2001 of the Council Report 'Objectives of the education and training systems' and the adoption in February 2002 of the work programme for 2001-2011 on the follow-up to this report constitute an important step in honouring the commitment to modernise and improve the quality of the education and training systems of the Member States. Indicators and reference levels of European average performance ('benchmarks') are among the instruments of the open method of coordination which are important for the 'Education and Training 2010' work programme. The Ministers of Education took a decisive step in May 2003 by agreeing on five European benchmarks to be attained by 2010, while stressing they do not define national targets or prescribe decisions to be taken by national governments.
- (6) On 24 May 2005, the Council adopted Conclusions on 'New indicators in education and training' ⁽⁴⁾. In these Conclusions the Council invited the Commission to present to the Council strategies and proposals for the development of new indicators in nine particular areas of education and training and also stressed that the development of new indicators should fully respect the responsibility of Member States for the organisation of their education systems and should not impose undue administrative or financial burdens on the organisation and institutions concerned, or inevitably lead to an increased number of indicators used to monitor progress.
- (7) The Council also adopted, in November 2004, Conclusions on European cooperation in vocational education and training, and agreed that priority should be given at European level to 'the improvement of the scope, precision and reliability of vocational education and training statistics in order to enable evaluation of progress'.

⁽¹⁾ Opinion of the European Parliament of 25 September 2007 (not yet published in the Official Journal) and Council Decision of 14 February 2008.

⁽²⁾ OJ C 374, 30.12.1994, p. 4.

⁽³⁾ OJ L 205, 6.8.2005, p. 21.

⁽⁴⁾ OJ C 141, 10.6.2005, p. 7.

- (8) Comparable statistical information at Community level is essential for the development of education and lifelong learning strategies and for the monitoring of progress in their implementation. Statistical production should be based on a framework of coherent concepts and comparable data in view of the establishment of an integrated European statistical information system on education, training and lifelong learning.
- (9) When applying this Regulation, account should be taken of the notion of people at a disadvantage in the labour market referred to in the Guidelines for the employment policies of the Member States.
- (10) The Commission (Eurostat) is collecting data on vocational training in enterprises in accordance with Regulation (EC) No 1552/2005 of the European Parliament and of the Council of 7 September 2005 on the statistics relating to vocational training in enterprises ⁽¹⁾. However, a broader legal framework is necessary to ensure the sustainable production and development of statistics on education and lifelong learning, covering at least all relevant existing and planned activities. The Commission (Eurostat) is collecting annual data on education from the Member States on a voluntary basis, through a joint action carried out with the Unesco Institute for Statistics (UIS) and with the Organisation for Economic Cooperation and Development (OECD), usually referred to as the 'UOE data collection'. The Commission (Eurostat) is also collecting data on education, training and lifelong learning through other household sources such as the European Union Labour Force Survey ⁽²⁾ and the Community statistics on income and living conditions ⁽³⁾ as well as through their ad-hoc modules.
- (11) Since policy formulation and monitoring in the field of education and lifelong learning is of a dynamic nature and adapts to an evolving environment, the statistical regulatory framework should provide for a certain degree of flexibility in a limited and controlled manner, taking into account the burden for respondents and the Member States.
- (12) Since the objective of this Regulation, namely the creation of common statistical standards that permit the production of harmonised data cannot be sufficiently achieved by the Member States and can therefore be better achieved at
- Community level, the Community may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary to achieve that objective.
- (13) The production of specific Community statistics is governed by the rules set out in Council Regulation (EC) No 322/97 of 17 February 1997 on Community Statistics ⁽⁴⁾.
- (14) This Regulation ensures full respect for the right to the protection of personal data as provided for in Article 8 of the Charter of Fundamental Rights of the European Union.
- (15) The transmission of data subject to statistical confidentiality is governed by the rules set out in Regulation (EC) No 322/97 and in Council Regulation (Euratom, EEC) No 1588/90 of 11 June 1990 on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities ⁽⁵⁾.
- (16) Commission Regulation (EC) No 831/2002 of 17 May 2002 implementing Council Regulation (EC) No 322/97 on Community statistics concerning access to confidential data for scientific purposes ⁽⁶⁾ established the conditions pursuant to which access to confidential data transmitted to the Community authority may be granted.
- (17) The measures necessary for the implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission ⁽⁷⁾.
- (18) In particular, the Commission should be empowered to select and specify the subjects of the statistics, their characteristics in response to policy or technical needs, the breakdown of characteristics, the observation period and deadlines for transmission of results, the quality requirements including the required precision and the quality reporting framework. Since those measures are of general scope and are designed to amend non-essential elements of this Regulation, inter alia, by supplementing it with new non-essential elements, they must be adopted in accordance with the regulatory procedure with scrutiny provided for in Article 5a of Decision 1999/468/EC.

⁽¹⁾ OJ L 255, 30.9.2005, p. 1.

⁽²⁾ Commission Regulation (EC) No 2104/2002 of 28 November 2002 adapting Council Regulation (EC) No 577/98 on the organisation of a labour force sample survey in the Community and Commission Regulation (EC) No 1575/2000 implementing Council Regulation (EC) No 577/98 as far as the list of education and training variables and their codification to be used for data transmission from 2003 onwards are concerned (OJ L 324, 29.11.2002, p. 14).

⁽³⁾ Commission Regulation (EC) No 1983/2003 of 7 November 2003 implementing Regulation (EC) No 1177/2003 of the European Parliament and of the Council concerning Community statistics on income and living conditions (EU-SILC) as regards the list of target primary variables (OJ L 298, 17.11.2003, p. 34).

⁽⁴⁾ OJ L 52, 22.2.1997, p. 1. Regulation as amended by Regulation (EC) No 1882/2003 of the European Parliament and of the Council (OJ L 284, 31.10.2003, p. 1).

⁽⁵⁾ OJ L 151, 15.6.1990, p. 1. Regulation as amended by Regulation (EC) No 322/97.

⁽⁶⁾ OJ L 133, 18.5.2002, p. 7. Regulation as last amended by Regulation (EC) No 1000/2007 (OJ L 226, 30.8.2007, p. 7).

⁽⁷⁾ OJ L 184, 17.7.1999, p. 23. Decision as amended by Decision 2006/512/EC (OJ L 200, 22.7.2006, p. 11).

(19) The Statistical Programme Committee established by Council Decision 89/382/EEC, Euratom ⁽¹⁾, has been consulted in accordance with Article 3 of that Decision,

HAVE ADOPTED THIS REGULATION:

Article 1

Subject matter

This Regulation establishes a common framework for the systematic production of Community statistics in the field of education and lifelong learning.

Article 2

Definitions

For the purpose of this Regulation:

- (a) 'Community statistics' shall be defined as in the first indent of Article 2 of Regulation (EC) No 322/97;
- (b) 'production of statistics' shall be defined as in the second indent of Article 2 of Regulation (EC) No 322/97;
- (c) 'national authorities' shall be defined as in the third indent of Article 2 of Regulation (EC) No 322/97;
- (d) 'education' means organised and sustained communication designed to bring about learning ⁽²⁾;
- (e) 'lifelong learning' means all learning activity undertaken throughout life, with the aim of improving knowledge, skills and competences within a personal, civic, social and/or employment-related perspective ⁽³⁾;
- (f) 'micro-data' means individual statistical records;
- (g) 'confidential data' means data which allow only indirect identification of the statistical units concerned, in accordance with Regulation (EC) No 322/97 and Regulation (Euratom, EEC) No 1588/90.

Article 3

Domains

This Regulation shall apply to the production of statistics in three domains:

- (a) Domain 1 shall cover statistics on education and training systems;

⁽¹⁾ OJ L 181, 28.6.1989, p. 47.

⁽²⁾ According to the 1997 version of the International Standard Classification of Education (ISCED).

⁽³⁾ Council Resolution of 27 June 2002 on lifelong learning (OJ C 163, 9.7.2002, p. 1).

(b) Domain 2 shall cover statistics on the participation of adults in lifelong learning;

(c) Domain 3 shall cover other statistics on education and lifelong learning, such as statistics on human capital and on the social and economic benefits of education, not covered by Domains 1 and 2.

The production of statistics in those domains shall be carried out in accordance with the Annex.

Article 4

Statistical actions

1. The production of Community statistics in the field of education and lifelong learning shall be implemented by individual statistical actions as follows:

- (a) the regular delivery of statistics on education and lifelong learning by the Member States, within specified deadlines for Domains 1 and 2;
- (b) the use of other statistical information systems and surveys, to provide additional statistical variables and indicators on education and lifelong learning, corresponding to Domain 3;
- (c) the development, improvement and updating of standards and manuals on statistical frameworks, concepts and methods;
- (d) the improvement of data quality, in the context of the quality framework, to include:
 - relevance,
 - accuracy,
 - timeliness and punctuality,
 - accessibility and clarity,
 - comparability, and
 - coherence.

Available capacities within the Member States for data collection and the processing and development of concepts and methods shall be taken into account by the Commission.

Where appropriate, special attention and consideration shall be given to the regional dimension of the data collected. Where appropriate, data shall be systematically broken down by gender.

2. Whenever possible, the Commission (Eurostat) shall seek cooperation with the UIS, the OECD and other international organisations with a view to ensuring international comparability of data and to avoid duplication of effort, in particular as regards the development and improvement of statistical concepts and methods and the delivery of statistics by the Member States.

3. Whenever significant new data requirements or insufficient quality of data are identified and before any data collection, the Commission (Eurostat) shall institute pilot studies to be completed on a voluntary basis by the Member States. Such pilot studies shall be carried out in order to assess the feasibility of the relevant data collection, taking into consideration the benefits of the availability of the data in relation to the collection costs and the burden on respondents. Pilot studies shall not necessarily lead to corresponding implementing measures.

Article 5

Transmission of micro-data on individuals

When necessary for the production of Community statistics, Member States shall transmit confidential micro-data resulting from sample surveys to the Commission (Eurostat) in accordance with the provisions on the transmission of data subject to confidentiality set out in Regulation (EC) No 322/97 and in Regulation (Euratom, EEC) No 1588/90. Member States shall ensure that the transmitted data do not permit the direct identification of the statistical units (individuals).

Article 6

Implementing measures

1. The following measures designed to amend non-essential elements of this Regulation by supplementing it, including measures to take account of economic and technical developments concerning the collection, transmission and processing of the data, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 7(3) with a view to ensuring the transmission of high quality data:

- (a) the selection and specification of subjects covered by the domains and their characteristics in response to policy or technical needs;
- (b) the breakdowns of characteristics;
- (c) the observation period and deadlines for transmission of results;
- (d) the quality requirements, including the required precision;

- (e) the quality reporting framework.

If these measures lead to a requirement for a significant enlargement of existing data collections or for new data collections or surveys, implementing decisions shall be based on a cost-benefit analysis as part of a comprehensive analysis of the effects and implications, taking into account the benefit of the measures, the costs for the Member States and the burden on respondents.

2. The measures referred to in paragraph 1 shall take account of the following:

- (a) for all Domains, the potential burden on educational institutions and individuals;
- (b) for all Domains, the results of the pilot studies referred to in Article 4(3);
- (c) for Domain 1, the latest agreements between the UIS, the OECD and the Commission (Eurostat) on concepts, definitions, data collection format, data processing, periodicity and deadlines for transmission of results;
- (d) for Domain 2, the results from the Adult Education Pilot Survey performed between 2005 and 2007 and further development needs;
- (e) for Domain 3, the availability, suitability and the legal context of existing Community data sources after an exhaustive examination of all existing data sources.

3. If necessary, limited derogations and transition periods for one or more Member States, both to be based upon objective grounds, shall be adopted in accordance with the regulatory procedure referred to in Article 7(2).

Article 7

Committee

1. The Commission shall be assisted by the Statistical Programme Committee.

2. Where reference is made to this paragraph, Articles 5 and 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

The period laid down in Article 5(6) of Decision 1999/468/EC shall be set at three months.

3. Where reference is made to this paragraph, Article 5a(1) to (4) and Article 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

*Article 8***Entry into force**

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Strasbourg, 23 April 2008.

For the European Parliament
The President
H.-G. PÖTTERING

For the Council
The President
J. LENARČIČ

ANNEX

DOMAINS

Domain 1: Education and training systems1. *Aim*

The aim of this data collection is to provide comparable data on key aspects of education and training systems, specifically on the participation and completion of education programmes, as well as on the cost and type of resources dedicated to education and training.

2. *Scope*

The data collection shall cover all domestic educational activities regardless of ownership of, or sponsorship by, the institutions concerned (whether public or private, national or foreign) and of the education delivery mechanism. Correspondingly, the coverage of the data collections shall extend to all student types and age groups.

3. *Subjects covered*

Data shall be collected on:

- (a) students' enrolment, including the characteristics of the students;
- (b) entrants;
- (c) graduates and graduations;
- (d) education expenditure;
- (e) educational personnel;
- (f) foreign languages learnt;
- (g) class sizes;

allowing the calculation of indicators on the inputs, processes and outputs of the education and training systems.

Appropriate information (metadata) shall be transmitted by Member States, describing specificities of national education and training systems and their correspondence with international classifications as well as any deviations from the specifications of the data request and any other information which is essential for the interpretation of data and the compilation of comparable indicators.

4. *Periodicity*

Data and metadata shall be supplied annually, if not otherwise specified, within the deadlines agreed between the Commission (Eurostat) and the national authorities taking into account the latest agreements between the UIS, the OECD and the Commission (Eurostat).

Domain 2: Participation of adults in lifelong learning1. *Aim*

The aim of this survey shall be to provide comparable data on participation and non-participation of adults in lifelong learning.

2. *Scope*

The statistical unit shall be the individual, covering at least the population age range of 25-64 years. In the case of the collection of information through a survey, proxy answers shall be avoided, wherever possible.

3. *Subjects covered*

Subjects covered by the survey shall be:

- (a) participation and non-participation in learning activities;
- (b) characteristics of these learning activities;
- (c) information on self-reported skills;
- (d) socio-demographic information.

Data on participation in social and cultural activities shall also be collected on a voluntary basis as explanatory variables useful for further analysis of the participants and non-participants' profiles.

4. *Data sources and sample size*

The data source shall be a sample survey. Administrative data sources may be used to reduce the burden on respondents. Sample size shall be established on the basis of precision requirements that shall not require effective national sample sizes to be larger than 5 000 individuals, calculated on the assumption of simple random sampling. Within these limits, specific subpopulations shall require particular sampling considerations.

5. *Periodicity*

Data shall be collected every five years. The first year of implementation shall be 2010, at the earliest.

Domain 3: Other statistics on education and lifelong learning

1. *Aim*

The aim of this data collection shall be to provide further comparable data on education and lifelong learning to support specific policies at the Community level not included in Domains 1 and 2.

2. *Scope*

Other statistics on education and lifelong learning shall refer to the following aspects:

- (a) statistics on education and the economy, required at Community level for monitoring policies on education, research, competitiveness and growth;
- (b) statistics on education and the labour market, required at Community level for monitoring employment policies;
- (c) statistics on education and social inclusion, required at Community level for monitoring policies on poverty, social inclusion and migrant integration.

For the aspects listed above, the necessary data shall be acquired from existing Community statistical sources.

REGULATION (EC) No 453/2008 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 23 April 2008

on quarterly statistics on Community job vacancies

(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 285(1) thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Economic and Social Committee ⁽¹⁾,

Having regard to the opinion of the European Central Bank ⁽²⁾,

Acting in accordance with the procedure laid down in Article 251 of the Treaty ⁽³⁾,

Whereas:

- (1) On 8 December 2003, the Council endorsed the development and publication of a structural indicator on job vacancies.
- (2) The Action Plan on EMU Statistical Requirements, which was endorsed by the Council on 29 September 2000, and subsequent progress reports on the implementation of that plan, identified as a priority the development of a legal basis covering job vacancy statistics.
- (3) The Employment Committee established by Council Decision 2000/98/EC ⁽⁴⁾ endorses the need for an indicator for job vacancies in order to monitor the European Employment Strategy laid down in Council Decision 2005/600/EC of 12 July 2005 on Guidelines for the employment policies of the Member States ⁽⁵⁾.
- (4) Decision No 1672/2006/EC of the European Parliament and of the Council of 24 October 2006 establishing a Community Programme for Employment and Social Solidarity — Progress ⁽⁶⁾, provides for the financing of the relevant actions, including, as specified therein, improving the understanding of the employment situation and prospects, in particular through analysis and studies and the development of statistics and common indicators within the framework of the European Employment Strategy.

- (5) Data on job vacancies broken down, inter alia, by economic activity are required by the Commission in the framework of the European Employment Strategy for monitoring and analysis of the level and structure of labour demand.
- (6) Readily available quarterly data on job vacancies are required by the Commission and by the European Central Bank to monitor short-term changes in job vacancies. Seasonally adjusted job vacancy data facilitate the interpretation of quarterly changes.
- (7) Data provided on job vacancies should be relevant and complete, accurate and comprehensive, timely, coherent, comparable, and readily accessible to users.
- (8) The benefits of collecting complete data at Community level on all segments of the economy should be balanced against the reporting possibilities of, and the response burden on, small and medium-sized enterprises in particular.
- (9) Particular efforts should be made to include in the statistics as soon as possible all data concerning units with fewer than 10 employees.
- (10) To determine the scope of the statistics to be compiled and the level of detail required by economic activity, it is necessary to apply the version of the statistical classification system for economic activities in the Community (NACE) that is currently in force.
- (11) In the production and dissemination of Community statistics under this Regulation, the national and Community statistical authorities should take account of the principles set out in the European Statistics Code of Practice, which was adopted by the Statistical Programme Committee established by Council Decision 89/382/EEC, Euratom ⁽⁷⁾ on 24 February 2005 and attached to the Recommendation of the Commission on the independence, integrity and accountability of the national and Community statistical authorities.
- (12) It is important that the data be shared with the social partners at national and Community level and that the social partners be informed concerning the implementation of this Regulation. Furthermore, Member States should make a particular effort to ensure that school career guidance services and vocational training bodies receive the data.

⁽¹⁾ OJ C 175, 27.7.2007, p. 11.

⁽²⁾ OJ C 86, 20.4.2007, p. 1.

⁽³⁾ Opinion of the European Parliament of 15 November 2007 (not yet published in the Official Journal) and Council Decision of 29 February 2008.

⁽⁴⁾ OJ L 29, 4.2.2000, p. 21.

⁽⁵⁾ OJ L 205, 6.8.2005, p. 21.

⁽⁶⁾ OJ L 315, 15.11.2006, p. 1.

⁽⁷⁾ OJ L 181, 28.6.1989, p. 47.

- (13) Council Regulation (EC) No 322/97 of 17 February 1997 on Community Statistics ⁽¹⁾ provides a general legislative framework for the production of Community statistics and applies, therefore, to the production of job vacancy statistics.
- (14) The measures necessary for the implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission ⁽²⁾.
- (15) In particular, the Commission should be empowered to define certain concepts; determine certain reference dates, formats and deadlines; set out the framework for feasibility studies, and adopt measures pursuant to the results of those studies. Since those measures are of general scope and are designed to amend non-essential elements of this Regulation, inter alia, by supplementing it with new non-essential elements, they must be adopted in accordance with the regulatory procedure with scrutiny provided for in Article 5a of Decision 1999/468/EC.
- (16) Since the objective of this Regulation, namely the production of Community job vacancy statistics, cannot be sufficiently achieved by the Member States and can therefore be better achieved at Community level, the Community may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary to achieve that objective.
- (17) The Statistical Programme Committee has been consulted in accordance with Article 3 of Decision 89/382/EEC, Euratom,

HAVE ADOPTED THIS REGULATION:

Article 1

Subject matter and scope

1. This Regulation lays down the requirements for the regular quarterly production of statistics on Community job vacancies.
2. Each Member State shall submit to the Commission (Eurostat) data on job vacancies at least for business units with one employee or more.

Subject to paragraph 3, the data shall cover all economic activities defined by the common classification system for economic activities in the Community (NACE) in force, except for the activities of households as employers and the activities of extraterritorial organisations and bodies. Covering agriculture, forestry and

⁽¹⁾ OJ L 52, 22.2.1997, p. 1. Regulation as amended by European Parliament and Council Regulation (EC) No 1882/2003 (OJ L 284, 31.10.2003, p. 1).

⁽²⁾ OJ L 184, 17.7.1999, p. 23. Decision as amended by Decision 2006/512/EC (OJ L 200, 22.7.2006, p. 11).

fishing activities, as defined by the NACE in force, shall be optional. Member States that wish to provide data for those sectors shall do so in accordance with this Regulation. Owing to the growing importance of personal care services (residential care activities and social work activities without accommodation) for job creation, Member States are also requested to transmit, on an optional basis, data on job vacancies for such services.

The data shall be broken down by economic activity in accordance with the NACE in force at section level.

3. Covering public administration and defence, compulsory social security, education, human health and social work activities, arts, entertainments and recreation and activities of membership organisations, repair of computers and personal and household goods and other personal service activities, as defined by the NACE in force, within the scope of this Regulation, and of units with fewer than 10 employees, shall be determined taking into account the feasibility studies referred to in Article 7.

Article 2

Definitions

For the purposes of this Regulation, the following definitions shall apply:

1. 'job vacancy' shall mean a paid post that is newly created, unoccupied, or about to become vacant:
 - (a) for which the employer is taking active steps and is prepared to take further steps to find a suitable candidate from outside the enterprise concerned; and
 - (b) which the employer intends to fill either immediately or within a specific period of time.

The concepts 'active steps to find a suitable candidate' and 'specific period of time' shall be defined in accordance with the regulatory procedure with scrutiny referred to in Article 9(2).

The statistics provided shall distinguish, on an optional basis, between vacancies for fixed-term and permanent jobs;

2. 'occupied post' shall mean a paid post within the organisation to which an employee has been assigned;
3. 'metadata' shall mean the explanations needed to interpret the changes in the data arising from either methodological or technical changes;
4. 'back data' shall mean the historical data covering the specifications given in Article 1.

*Article 3***Reference dates and technical specifications**

1. Member States shall compile the quarterly data with reference to specific reference dates, which shall be determined in accordance with the regulatory procedure with scrutiny referred to in Article 9(2).
2. Member States shall provide data on occupied posts in order to standardise job vacancy data for comparative purposes.
3. Member States shall be required to apply seasonal adjustment procedures to the quarterly job vacancy data. The seasonal adjustment procedures required shall be determined in accordance with the regulatory procedure referred to in Article 9(3).

*Article 4***Sources**

1. Member States shall produce the data using business surveys. Other sources, such as administrative data, may be used provided that they are appropriate in terms of quality, in accordance with Article 6.

The sources of all data provided shall be specified.

2. Member States may supplement the sources referred to in paragraph 1 with reliable statistical estimation procedures.
3. Community sample schemes may be established and coordinated by the Commission (Eurostat) in order to produce Community estimates where national sample schemes do not meet the Community requirements with regard to quarterly data collection. The detail of those schemes, their approval and their implementation shall be specified in accordance with the regulatory procedure referred to in Article 9(3).

Member States may take part in Community sample schemes when such schemes create possibilities for substantial reductions in the cost of the statistical systems or the burden on business entailed in meeting the Community requirement.

*Article 5***Data transmission**

1. Member States shall transmit the data and metadata to the Commission (Eurostat) in a format and within transmission deadlines, which shall be determined in accordance with the regulatory procedure with scrutiny referred to in Article 9(2). The date of the first reference quarter shall also be determined in accordance with the regulatory procedure with scrutiny referred to in Article 9(2). Any revision of quarterly data for previous quarters shall be transmitted at the same time.
2. Member States shall also transmit back data for at least the four quarters preceding the quarter for which data is to be provided on the first data delivery. The totals shall be delivered no

later than on the date of the first data transmission, and the breakdowns no more than one year thereafter. Where necessary, back data may be based on 'best estimates'.

*Article 6***Quality assessment**

1. For the purpose of this Regulation, the following quality assessment dimensions shall apply to the data transmitted:
 - 'relevance' shall refer to the degree to which statistics meet the current and potential needs of users,
 - 'accuracy' shall refer to the closeness of estimates to the unknown true values,
 - 'timeliness' and 'punctuality' shall refer to the delay between the availability of the information and the event or phenomenon it describes,
 - 'accessibility' and 'clarity' shall refer to the conditions and modalities by which users can obtain, use and interpret data,
 - 'comparability' shall refer to the measurement of the impact of differences in applied statistical concepts and measurement tools and procedures when statistics are compared between geographical areas or sectoral domains, or over time,
 - 'coherence' shall refer to the adequacy of the data to be reliably combined in different ways and for various uses.
2. Member States shall provide the Commission (Eurostat) with reports on the quality of the data transmitted.
3. In applying the quality assessment dimensions laid down in paragraph 1 to the data covered by this Regulation, the modalities, structure and periodicity of the quality reports shall be defined in accordance with the regulatory procedure referred to in Article 9(3). The Commission (Eurostat) shall assess the quality of the data transmitted.

*Article 7***Feasibility studies**

1. The Commission (Eurostat) shall set out the appropriate framework for the establishment of a series of feasibility studies in accordance with the regulatory procedure with scrutiny referred to in Article 9(2). Those studies shall be undertaken by those Member States that have difficulties in providing data for:
 - (a) units with fewer than 10 employees; and/or
 - (b) the following activities:
 - (i) public administration and defence; compulsory social security;
 - (ii) education;

- (iii) human health and social work activities;
- (iv) arts, entertainments and recreation; and
- (v) activities of membership organisations, repair of computers and personal and household goods and other personal service activities.

2. Member States undertaking feasibility studies shall each submit a report on the results of those studies within 12 months of the entry into force of the Commission implementing measures referred to in paragraph 1.

3. As soon as possible after the results of the feasibility studies become available, in dialogue with the Member States, and within a reasonable time frame, the Commission shall adopt measures in accordance with the regulatory procedure with scrutiny referred to in Article 9(2).

4. Measures adopted pursuant to the results of the feasibility studies shall respect the principle of cost-effectiveness, as defined in Article 10 of Regulation (EC) No 322/97, including minimisation of the burden on respondents, and shall take into account initial implementation problems.

Article 8

Financing

1. For the first three years of data collection Member States may receive a financial contribution from the Community towards the cost of the work involved.
2. The amount of the appropriations allocated annually for the financial contribution referred to in paragraph 1 shall be fixed as part of the annual budgetary procedures.
3. The budget authority shall grant the appropriations available for each year.
4. Further funding may be considered for implementation work with respect to the measures adopted further to the results of the feasibility studies.

Article 9

Committee

1. The Commission shall be assisted by the Statistical Programme Committee.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Strasbourg, 23 April 2008.

For the European Parliament
The President
H.-G. PÖTTERING

2. Where reference is made to this paragraph, Article 5a(1) to (4) and Article 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

3. Where reference is made to this paragraph, Articles 5 and 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

The period laid down in Article 5(6) of Decision 1999/468/EC shall be set at three months.

Article 10

Report on implementation

By 24 June 2010 and every three years thereafter, the Commission shall submit a report to the European Parliament and the Council on the implementation of this Regulation. That report shall assess the quality of the statistics provided by Member States as well as the quality of European aggregates and shall identify potential areas for improvement.

Preferably within a year of the publication of the three-yearly report referred to in the first paragraph, Member States shall set out how they intend to address the potential areas for improvement identified in the Commission report. At the same time, Member States shall report on the implementation status of previous recommendations.

Article 11

Publication of statistical data

The statistics provided by the Member States and an analysis thereof shall be published on the Commission (Eurostat) Internet site on a quarterly basis. The Commission (Eurostat) shall ensure that as many European citizens as possible have access to the statistics and analyses, in particular through the EURES portal.

Article 12

Entry into force

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

For the Council
The President
J. LENARČIČ

**REGULATION (EC) No 454/2008 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL
of 21 May 2008**

**amending Regulation (EC) No 998/2003 on the animal health requirements applicable to the
non-commercial movements of pet animals, as regards the extension of the transitional period**

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Articles 37 and 152(4)(b) thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Economic and Social Committee ⁽¹⁾,

After consulting the Committee of the Regions,

Acting in accordance with the procedure laid down in Article 251 of the Treaty ⁽²⁾,

Whereas:

- (1) Regulation (EC) No 998/2003 ⁽³⁾ lays down the animal health requirements applicable to non-commercial movements of pet animals and the rules applying to checks on such movements.
- (2) In addition, Article 6 of Regulation (EC) No 998/2003 provides that for a transitional period of five years from the date of entry into force of that Regulation, the entry of pet dogs and cats into the territories of Ireland, Malta, Sweden and the United Kingdom is subject to special requirements, taking into account the particular situations in those Member States with regard to rabies.
- (3) Article 16 of Regulation (EC) No 998/2003 provides that for a transitional period of five years from the date of entry into force of that Regulation, those Member States which have special rules for the control of echinococcosis and ticks on that date may make the entry of pet animals into their territories subject to compliance with those requirements. Finland, Ireland, Malta, Sweden and the United Kingdom apply their specific entry rules relating to echinococcosis; Ireland, Malta and the United Kingdom require pet dogs and cats to undergo additional treatment against ticks that must also be certified in the animals' passports.

- (4) The transitional regimes provided for in Articles 6 and 16 of Regulation (EC) No 998/2003 expire on 3 July 2008. Article 23 of that Regulation provides that the transitional regimes are to be reviewed before the end of the transitional period.
- (5) To that end and pursuant to Article 23 of Regulation (EC) No 998/2003, the Commission was required to submit to the European Parliament and to the Council, before 1 February 2007, a report on the need to maintain the serological test, together with appropriate proposals for determining the regime to be applied after the transitional regimes provided for in Articles 6, 8 and 16 of that Regulation. That report should be based on the experience gained so far and on a risk evaluation, to be based on a scientific opinion of the European Food Safety Authority (EFSA).
- (6) At the Commission's request, EFSA issued a scientific opinion to assist the Commission in proposing appropriate, science-based amendments to Regulation (EC) No 998/2003. In addition the Commission had also to consider reports by Member States on their experience with the implementation of Articles 6, 8 and 16 of that Regulation.
- (7) However, because the scientific assessment has taken longer than envisaged, the Commission's report has been delayed. To enable sufficient account to be taken of the conclusions of the report, the expiry of the transitional regimes should be postponed.
- (8) Regulation (EC) No 998/2003 should therefore be amended accordingly,

HAVE ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 998/2003 is hereby amended as follows:

1. in Article 6(1), the introductory phrase shall be replaced by the following:

'1. Until 30 June 2010, the entry of the pet animals listed in Part A of Annex I into the territory of Ireland, Malta, Sweden and the United Kingdom shall be subject to the following requirements:';

⁽¹⁾ Opinion of 12 December 2007 (not yet published in the Official Journal).

⁽²⁾ Opinion of the European Parliament of 10 April 2008 (not yet published in the Official Journal) and Council Decision of 19 May 2008.

⁽³⁾ OJ L 146, 13.6.2003, p. 1. Regulation as last amended by Commission Regulation (EC) No 245/2007 (OJ L 73, 13.3.2007, p. 9).

2. in Article 16, the first paragraph shall be replaced by the following:

'Until 30 June 2010, Finland, Ireland, Malta, Sweden and the United Kingdom, as regards echinococcosis, and Ireland, Malta and the United Kingdom, as regards ticks, may make the entry of pet animals into their territory subject to compliance with the special rules in place on the date on which this Regulation comes into force.;

3. in Article 23, the date '1 January 2008' shall be replaced by the date '1 July 2010'.

Article 2

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Strasbourg, 21 May 2008.

For the European Parliament
The President
H.-G. PÖTTERING

For the Council
The President
J. LENARČIČ
